

# Matanuska-Susitna Borough

## Approved Annual Budget Fiscal Year 2016



**ANNUAL BUDGET  
FOR THE FISCAL YEAR ENDING  
JUNE 30, 2016**



**MATANUSKA-SUSITNA BOROUGH**

**JOHN M. MOOSEY, BOROUGH MANAGER**

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

**MATANUSKA-SUSITNA BOROUGH**  
**2016 Approved Annual Budget**  
**TABLE OF CONTENTS**

	<u>TAB</u>	<u>PAGE</u>
Table of Contents.....		i-vi
Transmittal Letter .....		vii-xxi

**INTRODUCTION**

Distinguished Budget Presentation Award Principle Officials.....		1
Principal Officials.....		3
Organization Chart .....		5
Appropriating Ordinance – Borough .....		7-14
Appropriating Ordinance – City of Houston.....		15-18
Appropriating Ordinance – City of Palmer.....		19-20
Appropriating Ordinance – City of Wasilla.....		21-22
Budget Calendar .....		23-24
The Budget Process .....		25
Description of Budget Document.....		26
Fund Structure .....		27-28
Description of Individual Funds & Functional Units in Each .....		29-30
Special Revenue Funds .....		31-32
Fund Balance .....		33-34
Financial Policies.....		35-38

**OVERVIEW**

Mill Levies.....	A	39
Major/Nonmajor Funds .....	A	40
Major Revenue Sources.....	A	41
Fiscal Year 2014 Actual Revenues Graph .....	A	42
Fiscal Year 2014 Actual Expenditures Graph.....	A	43
Fiscal Year 2015 As Amended Revenues Graph.....	A	44
Fiscal Year 2015 As Amended Expenditures Graph.....	A	45
Fiscal Year 2016 Approved Revenues Graph.....	A	46
Fiscal Year 2016 Approved Expenditures Graph .....	A	47
Summary of 2014 Actual Revenues & Expenditures, 2015 as Amended		
Revenues & Expenditures and 2016 Approved Budget Revenues & Expenditures .....	A	48-49
Fiscal Year 2016 Consolidated Reconciliation of Beginning & Ending Fund Balances,		
Revenues, Expenditures, Transfers and Other Financial Impacts .....	A	50-51
Fiscal Year 2014 Actual Revenue Summary Detail by Fund.....	A	52-53
Fiscal Year 2015 Amended Revenues Summary Detail by Fund .....	A	54-55
Fiscal Year 2016 Approved Revenues Summary Detail by Fund.....	A	56-57
Fiscal Year 2014, 2015 and 2016 Expenditure Summary Net Transfers of Transfer,		
Fund & Function.....	A	58-61
Personnel Comparison.....	A	62-65

## GENERAL FUND

### Areawide Fund:

Reconciliation of Fund Balance .....	B	67
Revenue Summary .....	B	68
Revenue Detail .....	B	69-70
Revenue Commentary .....	B	71-74
Expenditure Detail .....	B	75-77
Fund Revenues .....	B	79-83
Expenditure Fund Transfer.....	B	84
Assembly .....	B	85-86
Assembly Reserve .....	B	87
Borough Clerk .....	B	89-90
Elections.....	B	91-92
Records Management.....	B	93-94
Labor Relations Board.....	B	95
Board of Adjustment & Appeals.....	B	96
Bid Appeals Committee .....	B	97
Administration .....	B	99-101
Human Resources .....	B	102-103
Law .....	B	105-106
Mayor.....	B	107-108
Information Technology:		
Geographic Information System .....	B	109-110
Administration .....	B	111-112
Information Technology.....	B	113-114
Maintenance & Licensing .....	B	115
Finance:		
Common Contractual .....	B	117-118
Revenue and Budget.....	B	119-120
Administration .....	B	121-122
Accounting.....	B	123-124
Purchasing.....	B	125-126
Assessments.....	B	127-128
Planning and Land Use:		
Planning .....	B	129-130
Platting .....	B	131-132
Cultural Resources.....	B	133-134
Administration .....	B	135-137
Environmental .....	B	138-139
Development Services.....	B	140-141
Public Works:		
Administration .....	B	143-144
Facility Maintenance .....	B	145-147
Operations.....	B	148-149
Community Clean-Up .....	B	150-151
Project Management / Engineering .....	B	152-153
Pre-Design .....	B	154-155
Emergency Services:		
Telecommunications.....	B	157-158

Administration .....	B	159-161
Emergency Medical Services Board .....	B	162
Fleet Maintenance.....	B	163-165
Rescue Units .....	B	166-168
Ambulance Operations .....	B	169-171
Rural Ambulance.....	B	172-174
Core Ambulance.....	B	175-177
Emergency Services Building .....	B	178-179
Emergency Services Station.....	B	180-181
Local Emergency Planning Board.....	B	182
Community Development:		
Outdoor Rinks.....	B	183
Brett Memorial Ice Arena.....	B	184-185
Recreational Services .....	B	186-187
Community Pools .....	B	188-189
Parks & Recreation.....	B	190-192
Administration .....	B	193-194
Community Enrichment .....	B	195
Recreation Infrastructure .....	B	196-198
Trails Management.....	B	199-200
Northern Region .....	B	201-202
Capital Projects:		
Administration .....	B	203-204
Project Management .....	B	205-206
Pre-Design Engineering.....	B	207-208
Purchasing.....	B	209-210

## SPECIAL REVENUE FUNDS

Non-Areawide Fund:		
Reconciliation of Fund Balance .....	D	211
Revenue Summary .....	D	212
Revenue Detail .....	D	213-214
Revenue Commentary .....	D	215-217
Expenditure Detail.....	D	218
Fund Revenues .....	D	219-220
Expenditure Fund Transfers .....	D	221
Assembly:		
Economic Development .....	D	223-224
Animal Care.....	D	225-227
Animal Care & Reg Board .....	D	228
Information Technology.....	D	229-230
Finance:		
Common Contractual .....	D	231
Public Works:		
Vehicle Removal Program .....	D	233-234
Community Development:		
Library Board .....	D	235
Sutton Library .....	D	236-238
Talkeetna Library .....	D	239-241

Trapper Creek Library .....	D	242-243
Willow Library .....	D	244-246
Big Lake Library .....	D	247-249
Enhanced 911 Fund:		
Enhanced 911 .....	E	251-255
Land Management Fund:		
Reconciliation of Fund Balance .....	F	257
Revenue Summary .....	F	258
Revenue Detail .....	F	259
Revenue Commentary .....	F	260
Expenditure Detail .....	F	261
Fund Revenue .....	F	262
Fund Transfers .....	F	263
Land Management .....	F	264-267
Community Development .....	F	268-269
Service Areas:		
Fire Service Areas:		
Fire Service Areas Summary Sheet.....	G	271-273
248 Caswell .....	G	275-281
249 West Lakes .....	G	283-289
250 Wasilla Lakes .....	G	291-303
251 Butte .....	G	305-311
253 Sutton.....	G	313-318
254 Talkeetna.....	G	319-325
258 Willow .....	G	327-334
259 Greater Palmer Consolidated .....	G	335-339
Road Service Areas:		
Road Service Areas Summary Sheet.....	H	341-344
265 Road Service Administration .....	H	345-350
266 Grid Roller Maintenance .....	H	351-354
270 Midway.....	H	355-359
271 Fairview .....	H	361-365
272 Caswell Lakes.....	H	367-371
273 South Colony .....	H	373-377
274 Knik .....	H	379-383
275 Lazy Mountain.....	H	385-389
276 Greater Willow .....	H	391-395
277 Big Lake .....	H	397-401
278 North Colony .....	H	403-407
279 Bogard.....	H	409-413
280 Greater Butte.....	H	415-419
281 Meadow Lakes.....	H	421-425
282 Gold Trails .....	H	427-431
283 Greater Talkeetna .....	H	433-437
284 Trapper Creek.....	H	439-443
285 Alpine .....	H	445-449
Talkeetna Flood Control Service Area.....	I	451-454

Garden Terrace Estates.....	I	455-458
Point Mackenzie Service Area.....	I	459-462
Talkeetna Water/Sewer.....	I	463-469
Freedom Hills Subdivision Road.....	I	471-474
Circle View/Stampede Estates.....	I	475-479
Chase Trail Service Area.....	I	481-484
Roads Outside Service Areas.....	I	485-488

Education Operating.....	J	489-491
--------------------------	---	---------

Solid Waste Enterprise.....	K	493-509
-----------------------------	---	---------

Port Enterprise Fund.....	L	511-518
---------------------------	---	---------

M/V Susitna Enterprise Fund.....	M	519-521
----------------------------------	---	---------

DEBT SERVICE

Summary of Debt Capacity, Debt Levels & Effect on the Operating Budget.....	N	523
School Debt Service.....	N	525-529
Certificates of Participation Station 6-1.....	N	531-535
Certificates of Participation Station 5-1.....	N	537-541
Parks & Recreation Bonds.....	N	543-547
Nonareawide Animal Care Debt Service.....	N	549-553
Transportation System Debt Service.....	N	555-559

CAPITAL PROJECTS

Capital Projects/Grants/Pass Through.....	O	561-564
Capital Projects/Grants/Pass Through Descriptive Listing.....	O	565-576

INTERNAL SERVICE FUNDS

Revolving Loan Fund-Service Area Operating.....	P	577
Revolving Loan Fund-Fire Service Areas Capital.....	P	579
Revolving Loan Fund-Road Service Areas Capital.....	P	581

OTHER INFORMATION

Personnel.....	R	583-594
----------------	---	---------

Appendix:

History of the Matanuska-Susitna Borough.....	S	595-596
Map of the Borough in Relation to the State and the World.....	S	597
Map of the Borough.....	S	598
Comparative Size Analysis of the Borough and the State of West Virginia.....	S	599
Economic Development.....	S	600-601
Assessed Values & Annual Growth.....	S	602
Average Assessed Values of Homes & Value of New Construction.....	S	603
New Housing Units by Area & Average Sales Price.....	S	604

Top Ten Tax Payers.....	S	605
Direct and Overlapping Property Tax Rates, Last Ten Fiscal Years.....	S	606-607
Population Growth.....	S	608-609
Employment by Employer Type .....	S	610
Employment by Industry .....	S	611
Labor Force & Job Growth .....	S	612
Work Location of Borough Residents.....	S	613
Unemployment Rate.....	S	614
School District Enrollment.....	S	615
Value of Bank Deposits, 2004-2013 .....	S	616
Glossary .....	T	617-622





## MATANUSKA-SUSITNA BOROUGH

### Borough Manager's Office

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To the Honorable Mayor and Borough Assembly:

Submitted herewith is the fiscal year 2016 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. The fiscal year 2016 budget was formally adopted by the Assembly on May 20, 2015, and vetoed on May 27, 2015 by the Mayor. The Assembly finalized their vote on the budget on May 27, 2015 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 2016, beginning and ending fund balances and reconciliations, revenue and expenditure summaries and graphs for fiscal year 2014, 2015 and 2016 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 has been sold pending repairs and necessary federal approvals.

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 2016 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 100,000. We are building infrastructure in our schools, Borough service centers, and our transportation systems. We are able to accomplish this with 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 have 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, 2014 and 2015. Currently we are completing Phase V in fiscal year 2016.

The Matanuska-Susitna Borough also is continually updating our Long Range Transportation Systems Planning. 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. Our follow-up ballot proposition for \$16.2 million was approved by our tax-paying voters October 2013. However, only \$1.6 million was approved as a match by our State Legislature. A bond in that same amount was issued along with the school bonds in March 2015, making the first payments in our current fiscal year 2016.

In addition to infrastructure, long range plans are being implemented to transition 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 was implemented in fiscal year 2015 with the approval of seven new paramedic positions. In fiscal year 2016 an additional eight new positions were created. These positions consisted of three new paramedics, two EMT III's, two EMT II's and one EMT I. The plan is to follow-up with seven additional positions in fiscal year 2017. The additional full-time employment allows for the Matanuska-Susitna Borough to meet the growing service demands and usage.

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 at Port MacKenzie. This project began in fiscal year 2010 and will continue at least through 2019. Our current challenge is to seek additional revenue, outside of a direct grant from the State of Alaska.

On September 29, 2015 the Assembly approved their Long Range legislative priorities. The specific projects include the following:

- Septage and Leachate Facility
- Port Mackenzie Rail Extension
- School Access Transportation Bond (2013)
- Port Mackenzie Dock Pile Protection and Impress System
- Gateway Visitor Center

- Seward Meridian Parkway Extension North, Phase 2 (Palmer-Wasilla Highway To Seldon Road)
- Substandard Road and Bridge Improvements
- Museum Drive Extension (Parks Highway Connector)
- Fish Protection
- Consolidated Fleet Services Complex
- Government Peak Recreation Area
- Bald Mountain Motorized Use Parking Area and Trailhead Development – Sitze Road Parking and Trail
- South Denali Visitor Center
- Emergency Operations Center
- Palmer and Wasilla Swimming Pool Renovations
- Parks Highway Wasilla Alternative Corridor - Advance ROW Acquisition
- West Lakes Fire Service Area - Station 7-3 - Parks Highway Station
- Wasilla-Lakes Fire Service Area - Southcentral Regional Emergency Services Training Center

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 2016 COMPREHENSIVE BUDGET: THE TIME TABLE AND THE MAJOR ASSEMBLY AMENDMENTS TO THE MANAGER'S PROPOSED BUDGET.**

On April 21, 2015 the Borough Manager introduced the proposed budget. Administration held a work session with the Assembly on April 30, 2015 to review the proposed budget. Public hearings throughout the Borough were held by the Assembly on the proposed fiscal year 2016 budget on May 4<sup>th</sup> and 7<sup>th</sup>. The Assembly began deliberation on the budget on May 7, 2015. Deliberations continued on May 11<sup>th</sup>, 13<sup>th</sup> and 20<sup>th</sup>. The proposed budget as amended was adopted on May 20, 2015. On May 27<sup>th</sup>, the Mayor vetoed certain assembly amendments to the budget. The Assembly took up the veto May 27, 2015. The veto was overridden by the Assembly on all but one veto.

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 2016 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. In fiscal year 2015, 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. During budget deliberations for the 2016 budget the Assembly passed a proposal to decrease the minimum fund balance reservation to \$25,000,000.

Upon approval of the Assembly amendments, the mill levies were set. The areawide mill rate was approved at a rate of 9.984 mills and the nonareawide fund was approved at a rate of .517 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 14.00 new positions (\$1,514,840). Eight in Areawide Emergency Services, three in Fire Service Areas, and three in Public Works.
- Addition of funds for ambulance remounts (\$540,000).
- Increase in funds for education (\$1,388,752).
- An increase in various Borough Areawide and Solid Waste fees (\$2,569,005).

**FISCAL YEAR 2016 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 MAINTENANCE OF THE MINIMUM FUND BALANCE RESERVE.**

The fiscal year 2016 assembly adopted comprehensive budget is approximately \$1.3 million less than the 2015 revised budget. A major decrease was for education. For education operations the decrease amounted to approximately \$9.4 million. Additionally, Capital decreased \$.9 million and General Government increased \$3 million.

**FISCAL YEAR 2016 BUDGET TOTALS \$404,326,943.**

**Overview** The adopted comprehensive budget for fiscal year 2016 totals \$404.3 million. Included in this total is \$259.7 million for school operations, \$38.2 million for debt service, \$57.2 million for Borough operations, \$11 million for fire service area operations, \$12.1 million for road service area operations, \$10.3 million for enterprise operations, \$11.7 million for capital projects, \$.5 million for the dust control program, \$1.7 million for miscellaneous grants, and \$1.9 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**

<b>Fund Balance with a Change of 10% Increase/Decrease</b>				
<b>NO.</b>	<b>Fund Title</b>	<b>Estimated Fund Balance, after Reserves, As of June 30, 2015</b>	<b>Estimated Fund Balance As of June 30, 2016</b>	
100	Areawide General	44,903,855	157,139	Decrease is a result of expenditures exceeding budgeted revenues by utilizing the unassigned fund balance.
	Aggregate Non-Major Funds	9,550,664	6,593,278	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, 2014. For fiscal year 2016 that amount was \$26,670,537.

The School Administration gave a presentation on their budget during the Joint School Board/Assembly meeting on April 14, 2015. They requested \$52,830,472 as the local contribution for education. The Assembly approved \$52,680,472 which was an increase of \$1,388,752 from the fiscal year 2015.

In addition to the direct contribution to the school district from local sources, \$33,598,355 must be provided for school construction debt service and related expenses. Of the \$33,598,355 in debt service payments and related costs, it is estimated that the Borough will receive \$22,751,948 from the state for reimbursement on the school related construction bonds. The portion of school debt borne by the taxpayers for fiscal year 2016 is budgeted at \$10,486,407. The total local appropriation for education related costs, including operations and gross debt service, is \$293,330,138. 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**

<b>SCHOOL SUPPORT</b>					
	<b>Federal</b>	<b>State</b>	<b>Local</b>	<b>Borough</b>	<b>Total</b>
Operate Schools	6,442,384	193,579,834	7,029,093	52,680,472	259,731,783
Debt Service		22,751,948		10,846,407	33,598,355
Total	6,442,384	216,331,782	7,029,093	63,526,879	293,330,138

**TABLE 3**

	<b>Amount</b>	<b>Mill Rate Equivalent</b>
School debt service	\$33,598,355	4.11
State reimbursement	\$22,751,948	2.78
Local portion of non-reimbursed school debt	\$10,846,407	1.33

The adopted budget for school district operations in the fiscal year 2016 budget is \$259,731,783 as compared to the budget for the district in fiscal year 2015 of \$269,162,410.

## **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 2016 budget shows an increase of approximately \$6.8 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 2.91 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	1,664	260,999,800	133	117,499,500
2007	1,533	258,054,200	186	115,217,400
2008	1224	233,957,348	97	31,038,900
2009	775	114,754,139	36	45,761,861
2010	547	86,668,224	37	19,010,480
2011	328	55,930,941	25	20,802,400
2012	622	82,499,521	31	34,434,786
2013	659	93,623,700	26	11,836,308
2014	537	118,562,500	29	19,128,900
2015	720	141,228,800	53	75,379,500

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, as illustrated in the following table:

**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
2016	11,338,646	-0-	11,338,646

If the state had funded this program, the mill levy could have been reduced in the areawide fund alone by 1.39 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 14 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 2016 (\$335,920,000) is far below that mandated level of \$648,637,271.

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 9.984 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	6.445 mills
New Voter Approved net debt service for School Bonds	.354 mills
Net debt service on all other School Bonds	.976 mills
Debt Service on all other bonds	.372 mills

Borough Operations and Capital	.447 mills
Unfunded Mandates	1.39 mills
Areawide Mill Rate	9.984 mills

Overall the general fund expenditures and transfers increased by \$8 million from the revised 2015 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 eight new positions in areawide. 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. This has been a four year process.

### Borough Administration:

The 2016 goal for the Administration is continual service 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 will be completed during fiscal year 2016.

### 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 main focus is to fully deploy a Smart Community system. This effort will allow easier, quicker access to Borough services and information. It will be a paradigm shift on how Borough residents access our services.

### 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, 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, renew and calibrate the residential building models to insure equity, implement commercial models in Govern to improve efficiency, revise the appraiser training manual and intensify appraiser training, implement the TRIM scanning project, timely processing of billings and payments and the Mobile Assessor. Other goals include the upgrades to the LOGOS financial systems and the Govern assessment, tax billing and collection system. Lastly, our major goals are the automation of tax billing in the Govern System and the implementation of Electronic Patient Care Records (EPCR) in Emergency Service which will allow for the completion of electronic billing for ambulance and rescue.

#### Planning Department:

This year, the planning department will continue its work on coordinating with other departments on Port MacKenzie development projects, 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, which made tremendous strides during fiscal year 2016. The refining of the FEMA flood plan will have significant positive impact to our residents in terms of reduction in flood insurance costs and the knowledge for home builders to stay out of harm's way. 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, 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 2017. 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 fiscal year 2016 Department of Emergency Services (DES) center around the change in DES leadership. A new leadership team was installed the beginning of 2015. The change process, based upon the recommendations made by Matrix Consulting Group, 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. The consolidation of the E-911 and Dispatch Centers (Cities of Palmer and Wasilla) did not prove fruitful after a four year effort. During fiscal year 2016, the Borough will seek proposals to improve our E-911 and dispatch needs.

#### Community Development Department:

The big examination for fiscal year 2016 and 2017 will be the examination regarding the future of our two Borough swimming pools and ice rink. All three facilities have outlasted their useful life. The decision to bandaid, rebuild, remodel or abandon will be fully vetted. As part of our on-going department goals, we will provide sustainable yield commercial timber harvest by maximizing the annual allowable cut, and 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/replacement 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 2016, the Department delivered two new schools in the summer of 2015, with the Redington Jr/Sr High School and a new Mat-Su Tech high school addition. For the summer of 2016, the division will complete the Dena'ina Elementary School and the Iditarod Elementary School. The division also completed two major highway projects, Seldon Extension and Clapp-Mack project that will open up two additional east-west corridors.

## CAPITAL

Approved in the capital projects/grant budget was \$190,000 for matching funds for numerous grants. At one time, many grants did not require a match. That unfortunately is a thing of the past. These funds will provide match for grants as approved by the Assembly through adoption of a Resolution. Also included is \$160,000 as a grant match for the Human Services Grant.

Besides funds for matching grants, \$865,000 was approved for various projects for the DSJ Building, such as Phase II of the roof top unit connection and a freight and main elevator replacement. \$1,537,910 was approved for various Emergency Services projects such as ambulance remounts, personal protective equipment and cardiac monitors and defibrillators.

On October 21, 2014 Ordinance 14-108 was approved. This ordinance changed the allocation of vehicle taxes, the amount allowed for dust control and established a paving and calcium chloride reserve. The dust control road matching funds program was approved at \$500,000. This amount represents the amount allowed as vehicle tax revenue for this program for fiscal year 2016. If amounts are received in excess of \$500,000, they will be allocated to the reserve account in accordance with code. The dust control matching program continues to be an extremely popular program with the residents of the borough.

Lastly, \$1,540,500 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 \$84,294 as compared to fiscal year 2015.

Fund 202: Enhanced-911 With this budget the assembly approved fee will remain at \$2.00. The budgeted expenditures were recommended by the Enhanced 911 Advisory Board. The Board consists of a representative from the Borough, the Cities of Palmer, Wasilla and Houston and the Alaska State Troopers. Included in the budget was 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 \$173,429 for operations. This relates to another reorganization of the department. \$100,000 was also budgeted for Municipal Entitlement Land Survey.

### Fire Service Areas

In addition to expenditures approved for operations, various fire service areas requested major capital appropriations. Approved for West Lakes is \$285,000 for such projects as vehicle and apparatus repairs, as well as equipment. \$2,003,990 was approved for central Mat-Su for projects such as a new fire engine (pumper), command and support vehicles and various equipment. Butte projects approved for \$107,000 included turnout gear, replacement rack and storage.

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 2016, we have incorporated the transfer totaling \$4.4 million for road capital projects within the budget. The specific projects were identified in Assembly Memorandum 14-152 and approved by the Assembly on December 16, 2014.

Other Service Areas: The other service areas are status quo with the exception of Talkeetna Water and Sewer. That fund had a 2016 deficit of \$288,277 which is an increase of approximately \$70,000 from fiscal year 2015. This must be addressed. As such, this budget includes a rate hike of 6% for sewer and 13% for water.

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 were approved as part of the fiscal year 2016 budget in order to continue to eliminate the deficit in operations. Regarding capital, \$330,000 was approved for Skwentna Landfill closure, new vehicle and hazardous waste building system automation.

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 \$860,000.

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 for operational expenses in the amount of \$460,240 was approved.

## **PERSONNEL**

In the Manager's proposed budget, no new positions were proposed and one position was eliminated. Amendments were made by Assembly members and approved to add fourteen additional full time equivalent (FTE) positions in this budget. Approved were eight positions in Areawide Emergency Services, three in fire service areas and three in Public Works. These include three paramedics, two EMT III's, two EMT II's and an EMT I, two fire service area assistants, a firefighter/engineer, a community cleanup/volunteer coordinator and two road maintenance technicians.

## **SUMMARY**

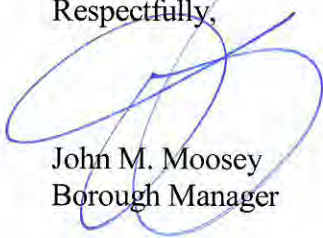
There are several important items that should be noted relative to this budget for the next fiscal year. The intent was to, at a minimum, provide the same programs while enhancing or improving the

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 25,000,000 is included in this budget.

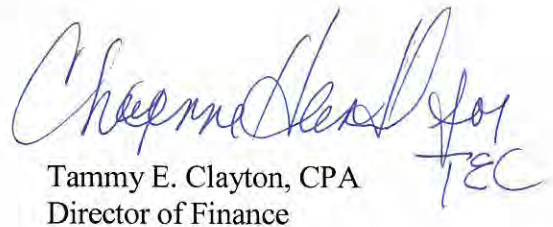
Services provided by our local government affect the quality of life of people living in the area served by the government. In our Borough, education for our children is definitely a top priority in terms of where our tax dollars are spent. Although expenditures for other services are eclipsed by the \$293 million 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 Layla Lesley 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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Matanuska-Susitna Borough  
Alaska**

For the Fiscal Year Beginning

**July 1, 2014**

Executive Director





# 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

Dan Mayfield  
Barbara Doty  
Vern Halter

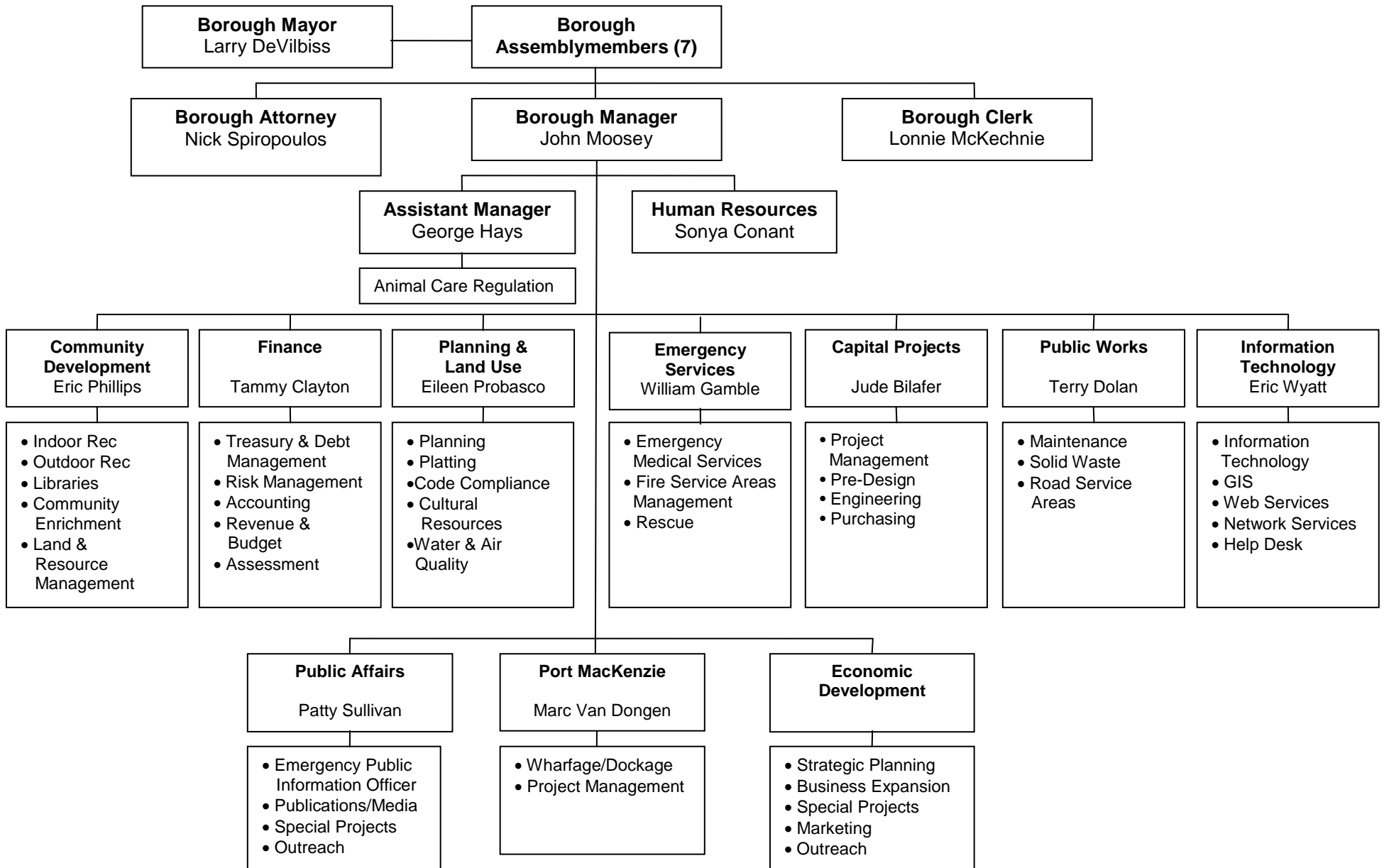


### BOROUGH STAFF

John Moosey  
George Hays  
Nicholas Spiropoulos  
Lonnie R. McKechnie  
Tammy E. Clayton  
Jude Bilafer  
Eric Phillips  
William Gamble  
Eileen Probasco  
Terry Dolan  
Brad Pickett  
Cheyenne Heindel  
Marc Van Dongen  
Patty Sullivan  
Eric Wyatt

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  
Chief Information Officer







Non-code Ordinance

By: Borough Manager  
Introduced: 04/21/15  
Public Hearing: 05/04/15  
Public Hearing: 05/07/15  
Amended: 05/11/15  
Postponed to 05/13/15: 05/11/15  
Amended: 05/13/15  
Postponed to 05/20/15: 05/13/15  
Amended: 05/20/15  
Adopted: 05/20/15  
Mayoral Vetoes Issued: 05/27/15  
Vetoes Acted On: 05/27/15

**MATANUSKA-SUSITNA BOROUGH  
ORDINANCE SERIAL NO. 15-015**

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, 2015, AND ENDING JUNE 30, 2016, AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2015, THROUGH JUNE 30, 2016.

BE IT ENACTED:

Section 1. Classification. This is a non-code ordinance and is enacted notwithstanding any limitation of Borough code.

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.....	51,168,981
200	Non-Areawide.....	4,488,297

202	Enhanced 911.....	1,441,255
203	Land Management.....	1,563,778
248	Caswell Fire Service Area.....	275,118
249	West Lakes Fire Service Area.....	1,889,568
250	Central Mat-Su Fire Service Area.....	6,978,591
251	Butte Fire Service Area.....	565,252
253	Sutton Fire Service Area.....	148,032
254	Talkeetna Fire Service Area.....	305,698
258	Willow Fire Service Area.....	389,935
259	Gr. Palmer Consol. Fire Service Area.....	484,999
265	Road Service Area: Administration.....	2,478,095
266	Grid Roller Maintenance.....	11,000
270	Midway Road Service Area.....	546,750
271	Fairview Road Service Area.....	525,554
272	Caswell Lakes Road Service Area.....	446,192
273	South Colony Road Service Area.....	990,260
274	Knik Road Service Area.....	1,258,429
275	Lazy Mountain Road Service Area.....	207,326
276	Greater Willow Road Service Area.....	574,726
277	Big Lake Road Service Area.....	787,530
278	North Colony Road Service Area.....	173,879
279	Bogard Road Service Area.....	861,612
280	Greater Butte Road Service Area.....	442,656
281	Meadow Lakes Road Service Area.....	891,289
282	Gold Trail Road Service Area.....	955,329
283	Gr. Talkeetna Road Service Area.....	487,388
284	Trapper Creek Road Service Area.....	161,636
285	Alpine Road Service Area.....	251,704
290	Talkeetna Flood Control.....	22,801
292	Point MacKenzie Service Area.....	79,024
293	Talkeetna Water/Sewer Service Area.....	323,791
294	Freedom Hills Road.....	10,000
295	Circle View/Stampede Estates E.C.S.A. ....	6,300
296	Chase Trail Service Area.....	1,750
297	Roads Outside Service Areas.....	94
300	Debt Service-Schools.....	33,598,355
315	Debt Service-Station 6-1.....	518,175
316	Debt Service-Station 5-1.....	764,175
320	Debt Service-Parks & Recreation.....	344,000
325	Debt Service-Nonareawide A/C.....	563,345
330	Debt Service-Road Bonds.....	2,381,964
	<b>Subtotal - Borough Operating Funds.....</b>	<b>120,364,633</b>
510	Solid Waste Enterprise Fund.....	7,322,953
520	Port Enterprise Fund.....	2,490,609

	<b>Subtotal - Borough Enterprise Funds</b> .....	<b>9,813,562</b>
530	M/V Susitna Fund .....	527,000
	<b>Subtotal - M/V Susitna Fund</b> .....	<b>527,000</b>
204	Education Operating .....	259,731,783
	<b>Subtotal - Education Operating</b> .....	<b>259,731,783</b>
***	Areawide Capital Projects .....	2,808,160
***	Areawide-Dust Control Program .....	500,000
***	Areawide-MSCVB .....	715,000
***	Areawide-T.I.: Winter Trails Grooming .....	150,000
***	Areawide-T.I.: Recreation Priorities .....	235,000
***	Areawide-Grant Match .....	190,000
***	Areawide-Human Services Grant Match .....	160,000
***	Areawide-City of Palmer Block Grant .....	40,000
***	Areawide-City of Wasilla Planning Grant .....	150,000
***	Areawide-City of Wasilla Block Grant .....	45,000
***	Areawide-City of Houston Grant to Paint Fire Station .....	9,500
***	Areawide-City of Houston Block Grant .....	21,000
***	Areawide-Youth Court .....	150,000
***	Areawide-Grant to Big Lake Lions .....	25,000
***	Nonareawide Capital Project .....	80,000
***	Enhanced 911 Capital Projects .....	1,000,000
***	Land Management Capital Projects .....	100,000
***	West Lakes FSA Capital Projects .....	285,000
***	Central Mat-Su FSA Capital Projects .....	2,003,990
***	Butte Fire Service Area .....	107,000
***	RSA Administration .....	408,250
***	Midway RSA Capital Projects .....	775,500
***	Fairview RSA Capital Projects .....	310,610
***	Caswell Lakes RSA Capital Projects .....	42,200
***	South Colony RSA Capital Projects .....	198,920
***	Knik RSA Capital Projects .....	818,510
***	Lazy Mountain RSA Capital Projects .....	5,375
***	Greater Willow RSA Capital Projects .....	188,900
***	Big Lake RSA Capital Projects .....	223,930
***	Bogard RSA Capital Projects .....	436,310
***	Greater Butte RSA Capital Projects .....	319,280
***	Meadow Lakes RSA Capital Projects .....	620,750
***	Gold Trails RSA Capital Projects .....	418,090
***	Trapper Creek RSA Capital Projects .....	18,690
***	Solid Waste Enterprise Fund Capital Projects ...	330,000



Subtotal - Borough Capital Projects .....13,889,965

**TOTAL APPROPRIATION** **\$404,326,943**

Section 4. Appropriation for accrued wages payable. There is hereby appropriated an additional sum of \$250,000 into an account within the areawide fund, \$20,000 into an account within the non-areawide fund and \$10,000 into an account within the Land Management Fund to cover the estimated amount accrued for wages and benefits as of June 30, 2015, and upon payment of accrued liability within the areawide, non-areawide and land management funds and to set up this liability to comply within generally accepted accounting principles. Said funds are to be expended only in the event that payouts will cause a shortfall in those amounts included in Section 3 for operational purposes.

Section 5. Appropriation for insurance. There is hereby appropriated \$150,000 into an account within the areawide fund and \$10,000 into an account within the non-areawide fund for insurance reserves to provide for self-insurance retention costs as well as unforeseen premium adjustments and losses in fiscal year 2016.

Section 6. Appropriation for capital reserve. There is hereby appropriated an additional sum of \$50,000 into a reserve account within the nonareawide fund to cover capital expenditures. Said funds are to be expended only upon assembly approval of specific projects.

Section 7. Appropriation for match for paving projects and

calcium chloride. There is hereby appropriated an additional sum of \$687,325 into a reserve account within the areawide fund for match for paving projects and calcium chloride in accordance with Borough code 3.24.030(C)(3). Said funds are to be expended only upon assembly approval of specific projects.

Section 8. Appropriation for reservation of fund balance. There is hereby appropriated an additional sum of \$25,000,000 into a reserve account within the areawide fund which requires a minimum reserve amount of \$25,000,000 for all budgeted operating expenditures of the fiscal year 2016 budget, excluding the budgeted expenditures of the School District.

Section 9. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2016. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

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

<u>TAX FUND</u>	
Areawide .....	9.984
Non-Areawide .....	.517
Butte Fire Service Area #2 .....	3.43
Sutton Fire Service Area #4 .....	4.82
Talkeetna Flood Control #7 .....	1.07
Midway Road Service Area #9 .....	2.78
Fairview Road Service Area #14 .....	1.858
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 .....	3.01
Trapper Creek Road Service Area #30 .....	4.41
Alpine Road Service Area #31 .....	3.68
Willow Fire Service Area #35 .....	2.75
Point MacKenzie Service Area #69 .....	9.12
Central Mat-Su FSA #130 .....	1.99
Circle View/Stampede Estates	
Erosion Control Service Area #131 .....	3.24
Gr. Palmer Consolidated FSA #132 .....	.94
Caswell Fire Service Area #135 .....	3.21
West Lakes Fire Service Area #136 .....	1.88
Palmer, City of .....	3.00
Wasilla, City of .....	0.00
Houston, City of .....	3.00

Section 11. E-911 surcharge for July 1, 2015, to June 30, 2016. 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, 2015, through June 30, 2016, 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 all funds collected shall be held in a separate fund subject to the appropriation of the Assembly.

Section 12. Deficit adjustment, service areas. If the revenue collected for any service area amounts to less than the amount appropriated for that service area, the deficit shall be made up

to the borough's general fund from the following year's revenue of that service area.

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

Section 14. Revenue deficiencies. In the event that total revenue from sources other than local support for any function is received in an amount less than the amount estimated in the budget document, the appropriation for such function is reduced a corresponding amount.

Section 15. Revenue increases. In the event that the total revenue from sources other than local support for any function are received in an amount more than the amount estimated in the budget document, the allocation of local support for such functions is reduced a corresponding amount.

Section 16. Due dates of taxes, general government and service areas. The above taxes are due and payable August 17, 2015, for the first installment, and February 16, 2016, for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment.

Section 17. Effective date. Ordinance Serial No. 15-015 shall take effect upon adoption.

ADOPTED by the Matanuska-Susitna Borough Assembly this 20 day  
of May, 2015.

  
VERN HALTER, Borough Mayor

ATTEST:

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

PASSED UNANIMOUSLY: Sykes, Beck, Arvin, Colligan, Mayfield, Doty,  
and Halter

Introduced by: Mayor Thompson  
Introduction Date: May 14, 2015  
Public Hearing: June 11, 2015  
Vote: Approved-Unanimous

**HOUSTON, ALASKA  
ORDINANCE 15-05**

**A NON-CODED ORDINANCE OF THE HOUSTON CITY COUNCIL PROVIDING FOR THE  
ADOPTION OF THE ANNUAL BUDGET FOR THE FISCAL YEAR 2016 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, 2015 the sum of \$820,705.33 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 IV: EFFECTIVE DATE:** This ordinance shall take effect upon adoption of the Houston City Council.

**ADOPTED** by the Houston City Council on June 11, 2015

**THE CITY OF HOUSTON, ALASKA**

  
Virgie Thompson, Mayor

**ATTEST:**

  
Sonya Dukes CMC, City Clerk

**Bold and Underline, added. ~~Strike through~~, deleted.**

**CITY OF HOUSTON  
FY2016 EXPENSE BUDGET**

Operating Expenditures		Proposed 2016	Admin	Council	Fire	Public Works
Personnel Services	Accrued Leave	0				0
	Payroll Taxes	39,030	12,259	1,564	12,245	12,961
	Administrative Costs	0				
	Salaries	395,061	122,591	20,406	122,453	129,612
	Election/Casual Labor	450	450			
Travel	Airfare & Lodging	1,300	500	800		
	Per Diem	500	500	0		0
	Training	3,000	2,000	0	1,000	
	Mileage	500	500			
Facility Expenses	Telephone Service	12,300	4,500	500	5,800	1,500
	Electric / Utilities	29,674	3,000		20,000	6,674
	Heating Fuel	20,000	1,500		15,000	3,500
	Building Repair & Maint.	0	0		0	0
	Solid Waste	473	0		223	250
Supplies	Supplies/Consumables	3,950	3,000	0	500	450
	Postage/Shipping	2,581	1,500		100	981
	Janitorial Supplies	800	400		300	100
	Animal Food & Supplies	500			500	
Equipment	Equipment & Gear Purchases	15,000	0		0	15,000
	Equipment & Vehicle Repair & Maint.	33,000	3,000		15,000	15,000
	Equipment Rental	10,000			0	10,000
	Vehicle Fuel	29,400			15,000	14,400
	Dues/Meetings/Licenses	3,280	2,800	0	340	140
Other Operating Exp.	Insurance	123,346	61,673		0	61,673
	Records Management	500	500			
	Interest Expenses	532	532			
	Bank & Court Fees	0	0			
	Contractual (Legal Services)	9,000	8,000	1,000		
	Contractual (Accounting/Audit/Medical)	11,000	11,000		0	
	Contractual (Other: IT/Engineer/Tow/Vet)	15,268	14,768		500	0
	Advertising & Promotion	3,000	2,000	1,000		
	Dispatch	13,087			13,087	
	Printing & Signage (Ballots, tickets, etc.)	6,125	2,000	25	100	4,000
Donations & City Events	Founders Day	0		0		
	Donations & Special City Events	1,000		1,000		
	Special Occasions/Cards & Flowers	100	100			
	Summer Maintenance	11,948				11,948
	Winter Maintenance	25,000				25,000
	<b>Totals</b>	<b>820,705</b>	<b>259,073</b>	<b>26,295</b>	<b>222,148</b>	<b>313,189</b>

**CITY OF HOUSTON  
FY2016 BUDGET**

Operating Revenue (Locally Generated)		Proposed 2016		Admin	Council	Fire	Public Works
Taxes	Sales Tax	155,000.00				<b>31,703</b>	
	Sales Tax Penalties & Interest	800.00					
	Property Taxes	375,827.00				<b>62,638</b>	<b>313,189</b>
	Motor Vehicle Taxes	14,270.00					
Licenses & Permits	Animal Control Registration & Vac	2,000.00					
	Business Licenses	5,500.00					
	Permits, Various	26,000.00					
Fines & Penalties	Fines/Citations	600.00					
Service Charges	Administrative Fees	2,000.00					
	All Office Fees	225.00					
Rentals	Wildbird Annual Rent	100.00					
	Ambulance Bay Rent	19,200.00					
Other Revenues	Houston/Willow Parking	1,040.73					
	Interest Income	50.00					
	Donations for Founders Day	10,000.00					
	Donations for City Events	2,000.00					
Operating Revenue (Outside Sources)							
	Fireworks Coverage	1,350.00					
Shared Revenues	Community Revenue Sharing	182,979.00					
	Raw Fish Tax Refunds	87.82					
	Utility Co-op Tax Refunds	21,675.78					
<i>Distribution of Revenue</i>				Admin	Council	Fire	Public Works
<b>Total Operating Revenue</b>		<b>820,705.33</b>					
<b>Total Operating Expenditures</b>		<b>820,705.33</b>		259,073	26,295	222,148	313,189
<b>Surplus/(Short)</b>		<b>0.00</b>					
<b>RESERVE ACCOUNT</b>		<b>0.00</b>					





Introduced by: City Manager Hannan  
 Public Hearing (1 of 2): October 21, 2014  
 Public Hearing (2 of 2): December 9, 2014  
 Action: Adopted  
 Vote: Unanimous

Yes:	No:
Best	
Carrington	
Combs	
DeVries	
Hanson	
Johnson	

CITY OF PALMER, ALASKA

**Resolution No. 15-001**

**A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2015, and Ending December 31, 2015, 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 2015 Budget was held on Tuesday, October 21, 2014, and continued on Tuesday, December 9, 2014; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2015 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 2015 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)	\$ 11,438,370
Enterprise Fund	
Water/Sewer (02)	\$ 2,259,577
Airport (03)	\$ 377,577
Solid Waste (05)	\$ 644,055
Golf Course (15)	\$ 783,757
Capital Projects	
Projects (08)	\$ 137,000
<b>Total Revenues</b>	<b>\$ 15,640,336</b>

Expenditures	
General Fund (01)	\$ 11,349,413
Water/Sewer Fund (02)	\$ 1,818,358
Airport Fund (03)	\$ 398,379
Solid Waste Collection Fund (05)	\$ 628,429
Golf Course (15)	\$ 783,757
<b>Subtotal Expenditures</b>	<b>\$ 14,978,336</b>
<b>Capital Improvements</b>	
Capital Projects (08)	\$ 137,000
<b>Total Expenditures</b>	<b>\$ 15,115,336</b>

**Section 3.** That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2015 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 2015 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.

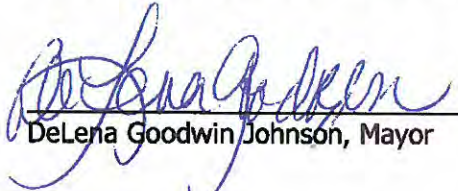
**Section 5.** That the City of Palmer Fiscal Year 2015 operating budget is adopted for a period of one (1) year, that being from January 1, 2015, through December 31, 2015.

**Section 6.** That the attached fee schedule is hereby adopted for a period of one (1) year, that being from January 1, 2015, through December 31, 2015.

**Section 7.** That the attached fine schedule is hereby adopted for a period of one (1) year, that being from January 1, 2015, through December 31, 2015.

**Section 8.** That the attached Five-Year Capital Improvements Program is adopted.

Passed and approved by the City Council of the City of Palmer, Alaska, this ninth day of December, 2014.

  
 DeLena Goodwin Johnson, Mayor

  
 Janette M. Bower, MMC, City Clerk

Non-Code Ordinance

By: Finance

Introduced: April 13, 2015

Public Hearing: April 27, 2015

Amended: April 27, 2015

Adopted: April 27, 2015

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

Reconsidered: April 27, 2015

Adopted: April 27, 2015

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

**City of Wasilla  
Ordinance Serial No. 15-15(AM)**

**An ordinance of the Wasilla City Council providing for the adoption of the Annual Budget for the Fiscal Year 2016 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 2016 as presented by the Mayor and introduced on April 13, 2015.

**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, 2015, the sum of \$29,686,606, which includes \$1,403,111 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:

<b>General Fund</b>		<b>Capital Fund</b>	\$ 7,124,253
<b>Legislative</b>		<b>Vehicle Fund</b>	\$ 263,000
Clerk	\$ 523,870	<b>Right-Of-Way Fund</b>	\$ -
Records Management	13,971	<b>Roads Fund</b>	\$ 90,000
Council	179,602	<b>Technology Replacement Fund</b>	\$ 88,000
<b>Mayor</b>		<b>Special Revenue Funds</b>	
Administration	275,570	<b>Youth Court</b>	\$ 198,315
General Administration	228,677		
Human Resources	245,620	<b>Enterprise Funds*</b>	
Planning	305,287	<b>Sewer</b>	
<b>Finance</b>		Operations & Transfers	\$ 1,154,255
Finance	1,324,539	Debt Service	122,234
MIS	301,880	Capital	430,000
<b>Public Safety</b>		<b>Total Sewer Funds</b>	\$ 1,706,489
Administration	667,025	<b>Water</b>	
Investigation	538,167	Operations & Transfers	\$ 926,412
Police - Patrol	3,371,158	Debt Service	247,179
COPS-SRO	193,353	Capital	190,000
Dispatch	2,621,969	<b>Total Water Funds</b>	\$ 1,363,591
Code Compliance	152,187	<b>Airport</b>	
<b>Public Works</b>		Operations & Transfers	\$ 195,780
Administration	525,683	Capital	40,000
Roads	1,258,741	<b>Total Airport</b>	\$ 235,780
Property Maintenance	619,752	<b>Curtis D. Menard Memorial Sports Center</b>	
Meta Rose	117,512	<b>(CMMSC):</b>	
<b>Cultural &amp; Recreation</b>		Operations & Transfers	\$ 1,223,557
Museum	193,307	Capital	90,000
Library	1,119,492	<b>Total CMMSC Fund</b>	\$ 1,313,557
Parks Maintenance	754,530		
Recreation Services	83,734		
<b>Non-Departmental</b>			
Non-Departmental	243,065		
Debt Service	420,819		
Transfers	1,024,111		
<b>Total General Fund</b>	\$ 17,303,621		
		<b>Debt Service Funds</b>	None for FY 2016.
		<b>Permanent Funds</b>	
		<b>Cemetery</b>	None for FY 2016.
		<b>Total FY2015 Appropriation:</b>	<u>\$ 29,686,606</u>

\*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, 2015.

  
 BERT L. COTTLE, Mayor

ATTEST:

  
 KRISTIE SMITHERS, MMC, City Clerk

[SEAL]

**BUDGET CALENDAR FISCAL YEAR 2016**

December 5, 2014	Manager delivers his budget message for fiscal year 2016.
December 8, 2014	Budget system is turned on and directions are distributed with the personnel sheets.
January 5, 2015	Revised salary personnel worksheets noting overtime and/or temporary wages are to be returned to the Budget Division Manager (Cheyenne Heindel).
January 19, 2015	All salary and benefit information is revised and entered into budget system.
January 19, 2015	Revised capital requests, including justification, submitted to the Finance Director.
January 19, 2015	Request and justification for new positions (if allowed) submitted to the Manager and Finance Director.
February 6, 2015	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 Sandra Stamper.
February 6, 2015	Budget system is closed for input at 5:00 p.m.
February 20, 2015	Department directors have reviewed budgets with applicable boards and commissions including E-911, Animal Care, Board of Supervisors, etc.
February 20, 2015	Preliminary mill rates to be provided by Public Works Director & Emergency Services Director for RSA's, FSA's and SSA's.
February 20, 2015	Preliminary Tax Roll is complete.
Week of February 23, 2015	Assessment notices are mailed.
March 2, 2015	Update tax revenues following preliminary completion of tax roll.
February 23 – March 24, 2015	Appeal period.
TBA	Joint meeting with the Assembly and the School Board.
March 20, 2015	Final mill rates for RSA's, FSA's and SSA's submitted to Finance Director from Public Works Director & Emergency Services Director.
March 25-27, 2015	Assessor prepares revised tax roll following the appeal period.
March 25-April 3, 2015	Finalization of Borough Manager's fiscal year 2016 proposed budget and completion of final modifications.
March 31, 2015	School district to deliver their budget to Borough.
April 6-10, 2015	Complete production of budget document.
April 14, 2015	Joint meeting with the Assembly and the School Board.
April 19, 2015	State Legislative Session ends.
April 21, 2015	Introduction of Manager's proposed fiscal year 2015 budget.
April 21, 2015	Adoption of the minimum funding Resolution for the School District.
April 30, 2015	Work Session: Manager's overview of the Proposed Budget.
May 4, 2015	Special Meeting: Budget Public Hearing.
May 7, 2015	Special Meeting: Public Hearing on budget, and possible deliberations.
May 11, 2015	Special Meeting: Budget Deliberations.
May 13, 2015	Special Meeting: Budget Deliberations and Possible Adoption.
May 20, 2015	Special Meeting: Budget Deliberations and Possible Adoption.

May 20, 2015	Special Meeting: Budget Adopted.
May 27, 2015	Regular Meeting: Veto Issued.
May 27, 2015	Regular Meeting: Motion to Override Any Possible Mayoral Veto on fiscal year 2016 Budget Items.

## **THE BUDGET PROCESS**

The budget process began in January 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 21, 2015. 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 31<sup>st</sup>, the assembly must appropriate the amount to be made available from local sources. Fine tuning of the budget, both in terms of estimated revenues and appropriations, occurs as the final budget is deliberated and passed by the assembly.

The preliminary budget document was provided to the assembly on April 21, 2015. 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 2016 budget, Public Hearings were held throughout the Borough on May 4 and 7, 2015. Deliberations began May 7th and continued May 11th and 13th. The Budget was adopted May 20, 2015.



## **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 2016 Budget Calendar, narratives about the Budget Process, Budget Document, Fund Structure and Financial Policies. Ordinance No. 15-015 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, 2015 through June 30, 2016.

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 2014 expenditures and the 2015 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.

## Fund Balance (governmental funds)

Fund balance refers to the difference between current financial assets and liabilities reported in a governmental fund. Since all related assets and liabilities are not reported for governmental funds, fund balance is considered more of a liquidity measure than a net worth measure. Credit rating agencies monitor fund balance levels and strongly consider unrestricted fund balance when determining a local government’s creditworthiness. Fund balance is also important to guard against unanticipated events that would adversely affect the financial condition of the Borough and jeopardize the continuation of necessary public services. There are five types of fund balance:

### Restricted

1. *Nonspendable (inherently nonspendable)* – resources that cannot be spent because of form (e.g. inventory, prepaid items) or because they must be maintained intact.
2. *Restricted (externally enforceable limitations)* – resources with limitations imposed by creditors, grantors, laws, regulations, or enabling legislation.

### Unrestricted

3. *Committed (self-imposed limitations)* – resources whose use is constrained by limitations that the governing body has imposed and remains binding until removed in the same manner.

The Borough has established the following reserves:

	Actual FY2014	Estimated FY2015	Estimated FY2016
Minimum Fund Balance	\$26,301,694	\$24,943,453	\$25,000,000
Self Insurance	\$150,000	\$150,000	\$150,000
Compensated Absences	\$250,000	\$250,000	\$250,000
Assembly Project	\$57,217	\$57,217	\$57,217
Major Repairs and Renovations	\$879,248	\$879,248	\$879,248
Capital	\$500,000	\$500,000	\$500,000
Emergency Response	\$500,000	\$1,200,000	\$1,200,000
School Site Acquisitions	\$4,313,157	3,313,157	\$2,813,157
Paving Projects and Calcium Chloride	\$-0-	\$-0-	\$687,325

4. *Assigned (limitation resulting from intended use)* – resources whose use is constrained by a body or official designated by the governing body.
5. *Unassigned* – resources that are not nonspendable, restricted, committed or assigned to a specific purpose.



### **Working Capital (proprietary funds)**

Working capital refers to the difference between current assets and current liabilities reported in a proprietary fund. This measure indicates relative liquidity. Credit rating agencies consider the availability of working capital in their evaluations of a local government's creditworthiness.

Working capital is also important in mitigating unanticipated events and ensuring stable services and fees.

### **Net Assets (proprietary funds)**

Net assets refer to the difference between assets and liabilities reported in a proprietary fund, and may be considered a measure of net worth. There are two types of net assets:

- 1. *Restricted*** – funds committed for identified purposes or legally required to be segregated; not available to liquidate liabilities of the current period (e.g. debt service, impact fees).
- 2. *Unrestricted*** – funds not required to be on hand and have not been identified for a particular purpose; available for capital projects or to balance the budget; the measure of financial health for an enterprise fund.

## **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 sources, 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 2015, our outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Transportation, is \$335,920,000. Our certified assessed value as of





## OVERVIEW

The Overview section contains various tables summarizing the revenues and expenditures of the borough. This includes summaries of actual amounts for fiscal year 2014, amended budgets for the fiscal year 2015 and approved budgets for fiscal year 2016. This section also includes information regarding the fund balances, mill levies, personnel and other financial information.

FISCAL YEAR 2016  
APPROVED  
MILL LEVIES FOR BOROUGH SERVICES

			FY2016
CODE	FUND	DESCRIPTION	APPROVED
			MILL LEVY
	100	Areawide	9.984
	200	Non-Areawide	0.517
FSA 2	251	Butte Fire Service Area	3.43
FSA 4	253	Sutton Fire Service Area	4.82
SSA 7	290	Talkeetna Flood Control	1.07
RSA 9	270	Midway Road Service Area	2.78
RSA 14	271	Fairview Road Service Area	1.858
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	3.01
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	2.75
SSA 69	292	Pt. MacKenzie Service Area	9.12
FSA 130	250	Central Mat-Su Fire Service Area	1.99
SSA 131	295	Circle View / Stampede Estates	3.24
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.94
FSA 135	248	Caswell Fire Service Area	3.21
FSA 136	249	West Lakes Fire Service Area	1.88

		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 2016 REVENUE & EXPENDITURE: SUMMARY OF MAJOR FUNDS &  
AGGREGATE NON-MAJOR FUNDS**

FUND #	FUND TITLE	2013-2014 Actual Revenues	2014-2015 Revised Budget	2015-2016 Approved
100	Areawide General	124,432,750	123,398,509	131,934,294
300	Debt Service-Schools	1,268	-	-
	Aggregate Non-Major Funds	236,151,500	263,118,934	255,400,212
	<b>Revenue Total *</b>	360,585,518	386,517,443	387,334,506

FUND #	FUND TITLE	2013-2014 Actual Expenditures	2014-2015 Revised Budget	2015-2016 Approved
100	Areawide General	39,507,243	48,080,191	51,168,981
300	Debt Service-Schools	28,967,776	29,812,414	33,598,355
	Aggregate Non-Major Funds	54,716,450	58,604,270	59,827,824
	<b>Expenditure Total *</b>	123,191,469	136,496,875	144,595,160

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



## MAJOR REVENUE SOURCES

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### 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.

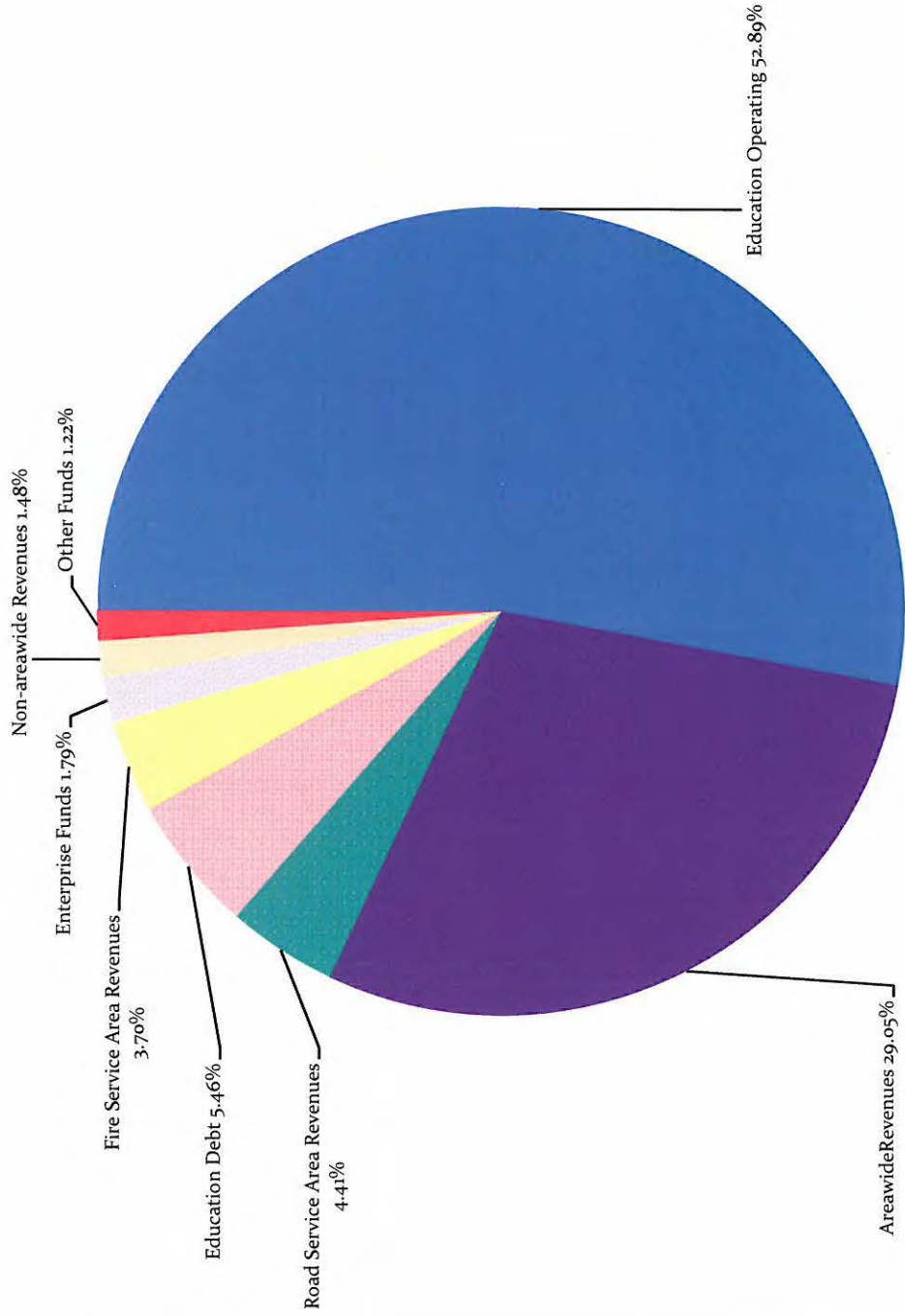
### FEDERAL

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.

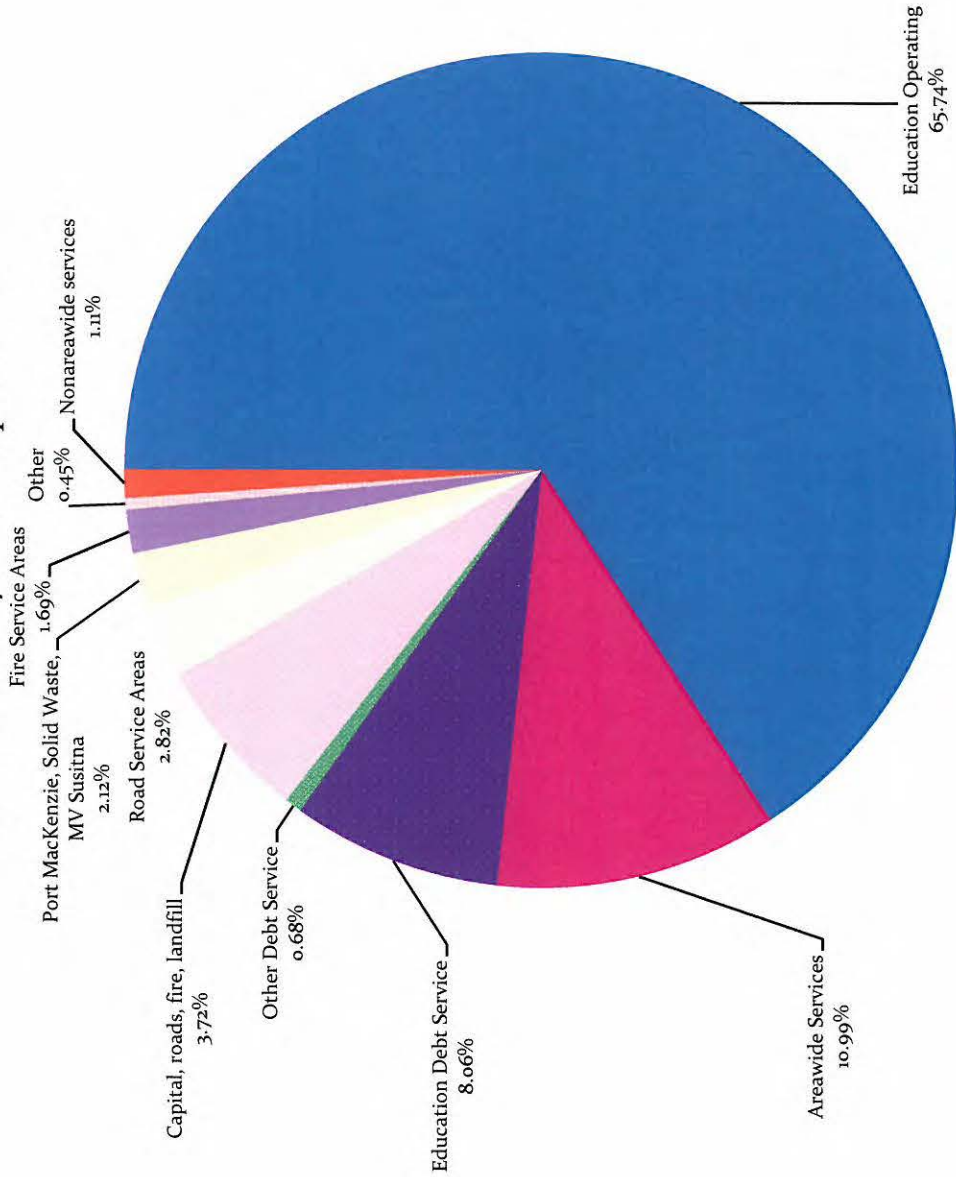
### OTHER

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.

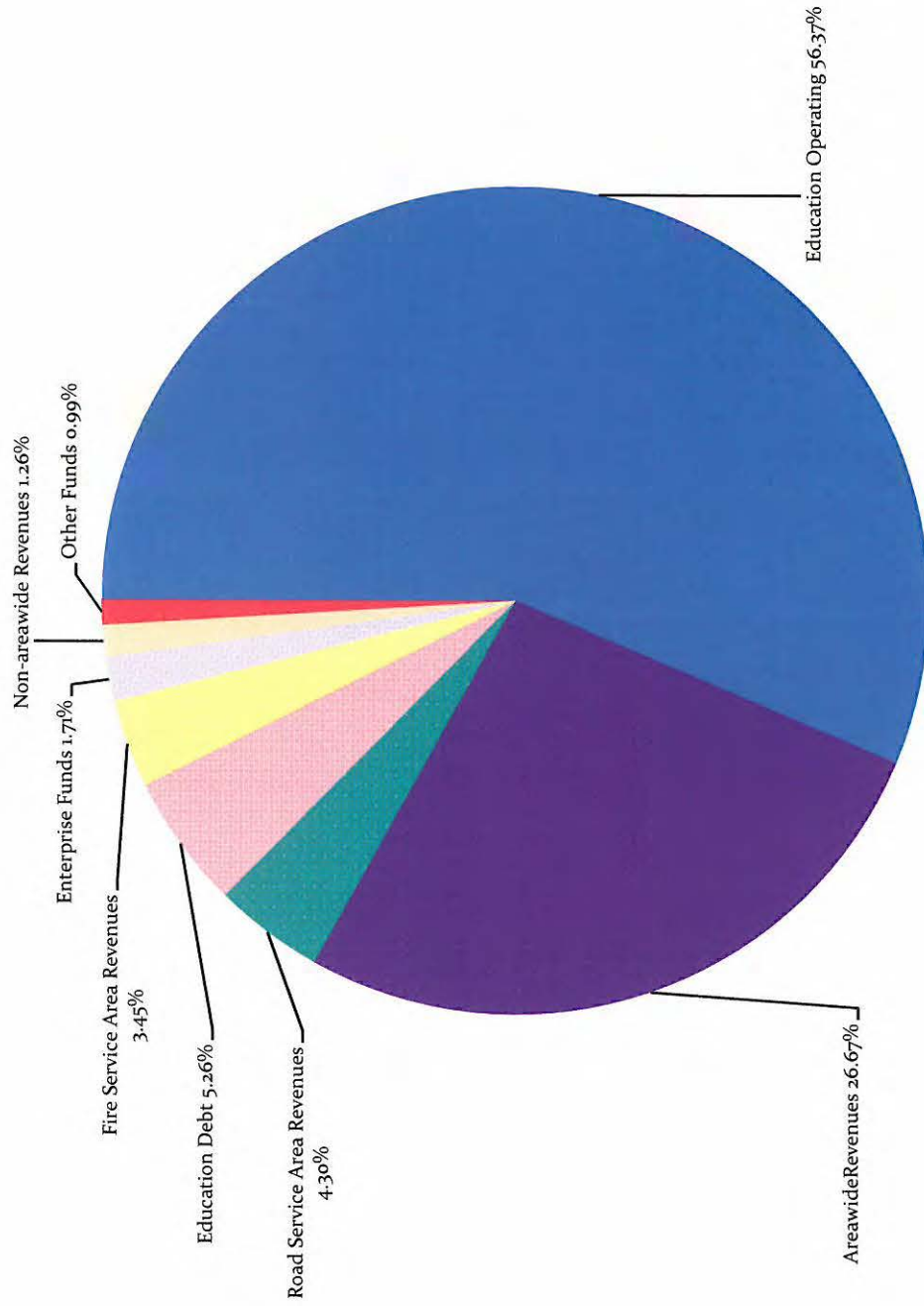
# Fiscal Year 2014 Actual Revenues



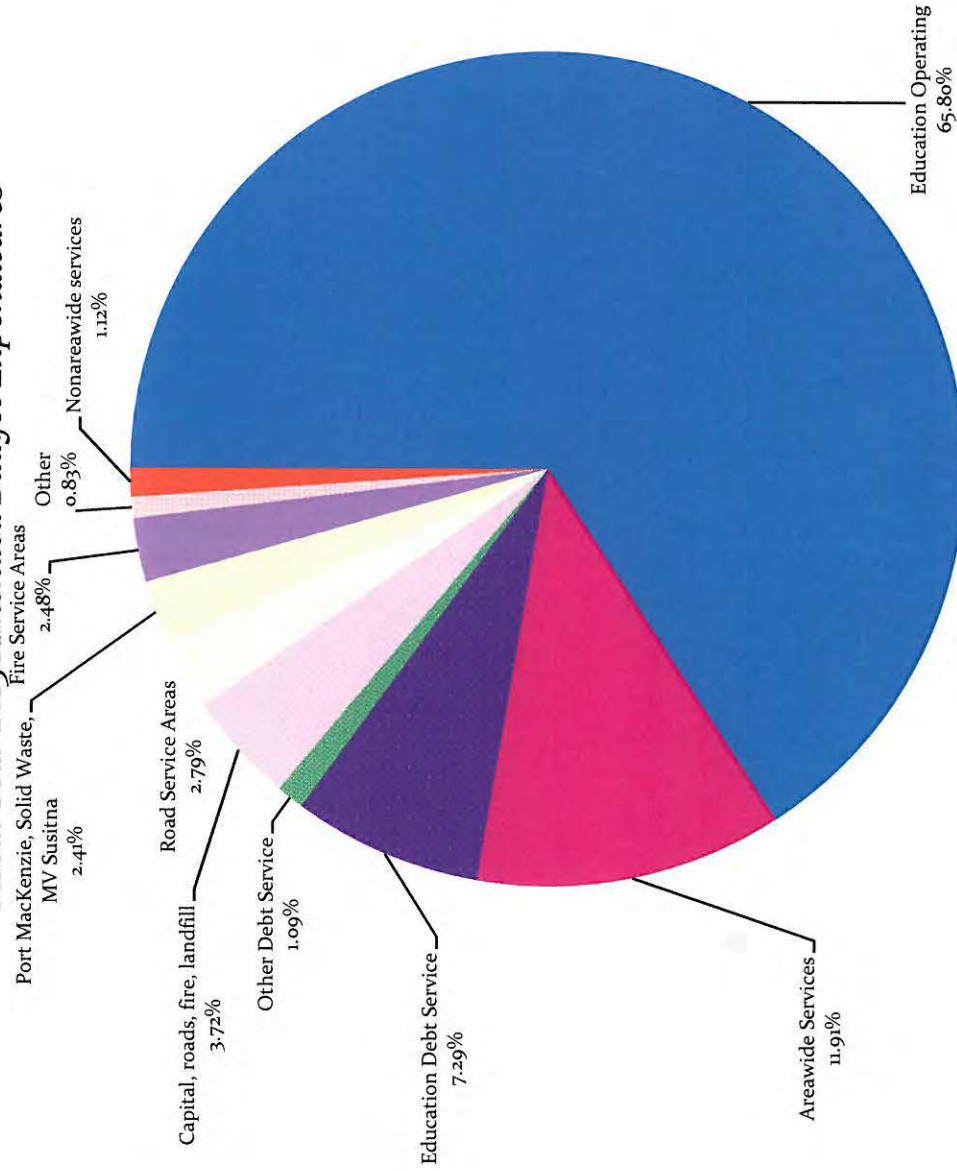
### Fiscal Year 2014 Actual Expenditures



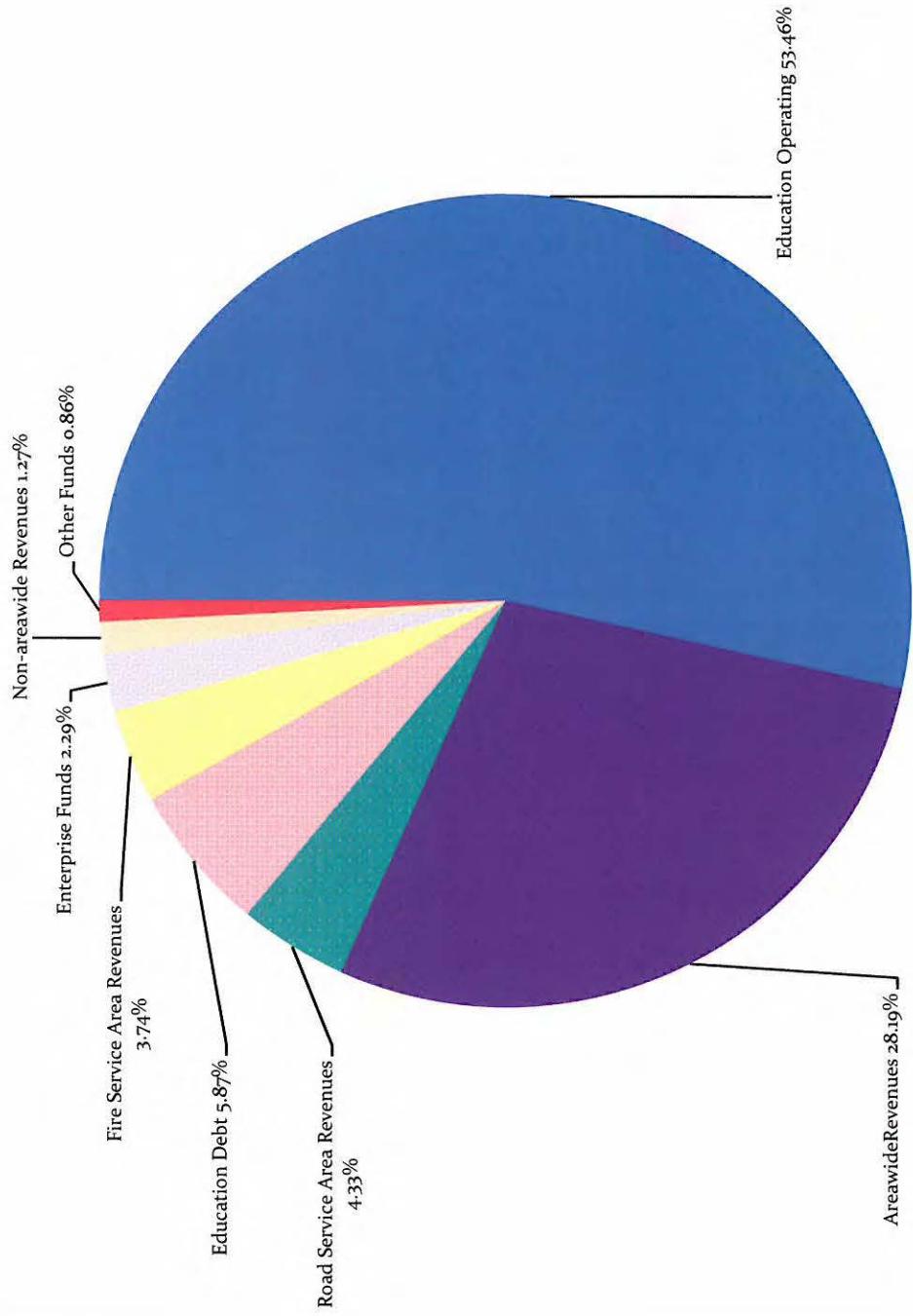
*Fiscal Year 2015 Amended Budget Revenues*



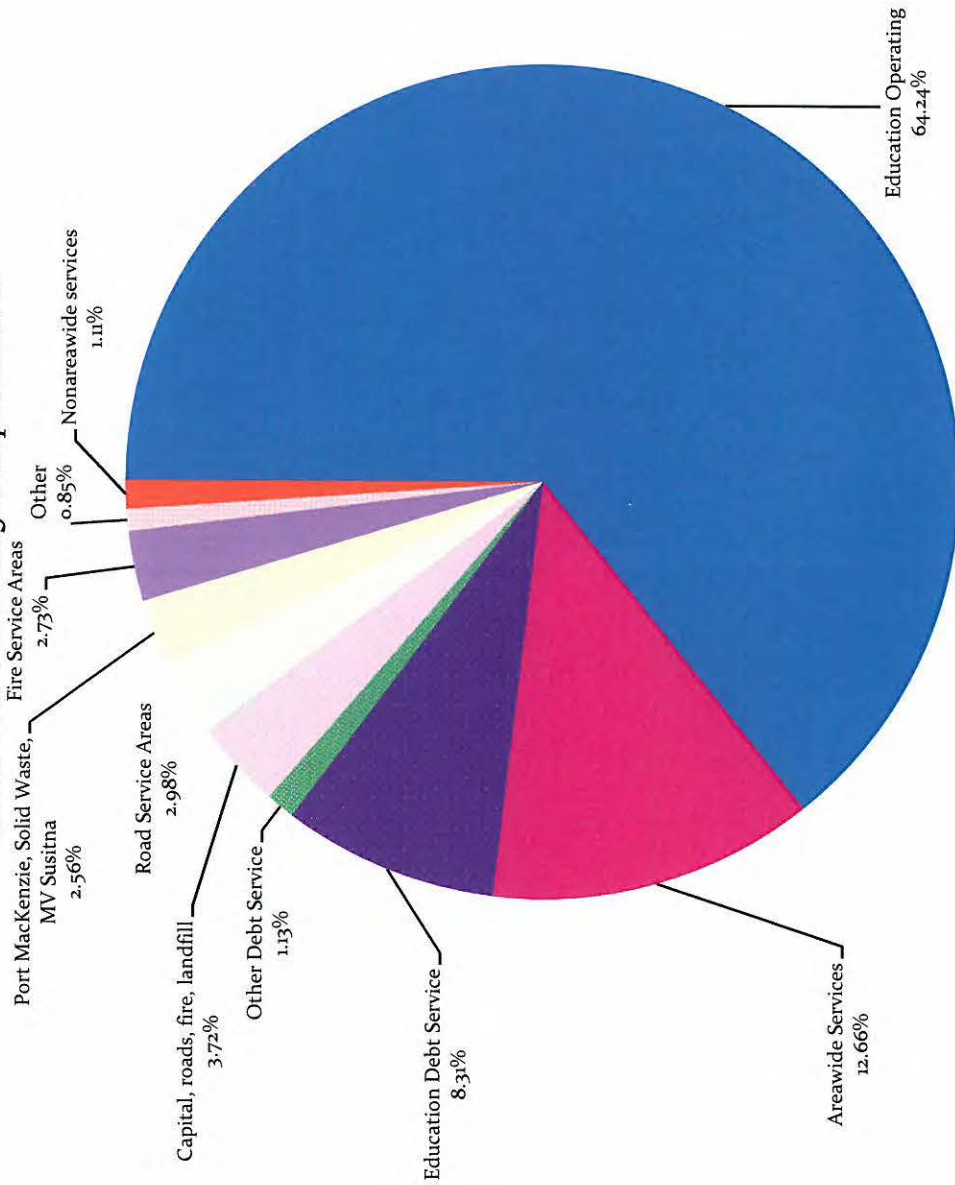
### Fiscal Year 2015 Amended Budget Expenditures



# Fiscal Year 2016 Budget Revenues



### Fiscal Year 2016 Budget Expenditures



**SUMMARY OF 2014 ACTUAL REVENUE & EXPENDITURES, 2015 AS AMENDED REVENUES & EXPENDITURES AND 2016 APPROVED REVENUES & EXPENDITURES**

FUND #	FUND TITLE	2013-2014		2014-2015		2015-2016	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
100	Areawide General	124,432,750	39,507,243	123,398,509	48,080,191	131,934,294	51,168,981
200	Non-Areawide	5,336,349	3,991,980	4,867,682	4,572,591	4,910,200	4,488,297
202	Enhanced 911	1,214,392	756,281	2,202,500	1,549,781	2,301,900	1,441,255
203	Land Management	1,986,264	485,232	1,291,600	1,390,349	655,250	1,563,778
248	Caswell FSA	256,374	112,591	280,060	260,703	308,710	275,118
249	West Lakes FSA	1,981,363	1,196,133	2,059,510	1,716,483	2,210,070	1,889,568
250	Central Mat-Su FSA	8,368,007	3,493,631	8,188,590	6,147,494	8,591,610	6,978,591
251	Butte FSA	768,951	405,254	782,790	523,622	852,460	565,252
253	Sutton FSA	211,776	95,685	227,370	171,985	242,260	148,032
254	Talkeetna FSA	301,012	119,915	350,840	263,297	349,130	305,698
258	Willow FSA	423,423	266,252	404,840	619,696	796,230	389,935
259	Gr Palmer Consolidated FSA	1,031,024	390,705	1,037,680	448,216	1,121,290	484,999
265	Road Service Areas Admin	94,120	1,649,090	-	2,132,860	-	2,478,095
266	RSA Grid Roller Maintenance	-	5,701	5,020	15,000	20	11,000
270	Midway RSA	1,501,464	452,134	1,551,560	436,039	1,577,470	546,750
271	Fairview RSA	845,755	452,126	926,540	524,454	1,003,720	525,554
272	Caswell Lakes RSA	559,093	426,657	632,350	426,641	628,870	446,192
273	South Colony RSA	1,350,572	885,694	1,404,260	975,275	1,409,140	990,260
274	Knik RSA	2,377,413	1,213,545	2,508,630	1,252,367	2,548,710	1,258,429
275	Lazy Mountain RSA	242,616	169,043	246,930	180,075	239,410	207,326
276	Greater Willow RSA	859,665	514,842	935,830	590,328	922,100	574,726
277	Big Lake RSA	1,197,055	708,488	1,249,350	785,942	1,235,880	787,530
278	North Colony RSA	171,743	126,523	180,250	152,836	178,630	173,879
279	Bogard RSA	1,495,760	770,043	1,553,360	824,670	1,550,400	861,612
280	Greater Butte RSA	875,066	355,792	907,430	420,516	913,680	442,656
281	Meadow Lakes RSA	1,729,992	782,201	1,791,610	882,191	1,814,045	891,289
282	Gold Trails RSA	1,593,602	856,529	1,664,540	949,755	1,656,190	955,329



**SUMMARY OF 2014 ACTUAL REVENUE & EXPENDITURES, 2015 AS AMENDED REVENUES & EXPENDITURES AND 2016 APPROVED REVENUES & EXPENDITURES**

FUND #	FUND TITLE	2013-2014		2014-2015		2015-2016	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
283	Greater Talkeetna RSA	518,211	468,267	545,600	472,872	590,280	487,388
284	Trapper Creek RSA	223,234	134,625	227,050	156,628	221,110	161,636
285	Alpine RSA	262,468	178,764	277,325	231,709	273,310	251,704
290	Talkeetna Flood Control	16,201	441	16,260	22,718	18,220	22,801
291	Garden Terrace Water	34,699	125,381	-	-	-	-
292	Point MacKenzie Service Area	60,963	13,516	61,900	73,775	63,000	79,024
293	Talkeetna Water & Sewer	301,326	235,659	245,000	331,597	262,549	323,791
294	Freedom Hills Road	-	4,141	70	10,000	25	10,000
295	Circle View/Stampede Estates	18,971	289	19,075	6,202	20,800	6,300
296	Chase Trail Service Area	470	-	480	2,500	490	1,750
297	Roads Outside Service Area	-	-	-	232	-	94
300	Debt Service-Schools	1,268	28,967,776	-	29,812,414	-	33,598,355
315	Debt Service Station 6-1 COP'S	45	520,213	-	519,913	-	518,175
316	Debt Service Station 5-1 COP'S	764,450	150,163	-	760,275	-	764,175
320	Debt Service Parks & Rec	-	343,400	-	338,800	-	344,000
325	Debt Service - Animal Care COPs	49	561,855	-	563,255	-	563,345
330	Transportation System Debt	-	886,175	-	2,270,818	-	2,381,964
	<b>Borough Operating Sub-Total</b>	163,407,956	92,779,975	162,042,391	111,867,065	171,401,453	120,364,633
510	Solid Waste Enterprise	5,698,519	5,311,078	5,854,500	6,890,842	8,120,279	7,322,953
520	Port Enterprise	763,383	1,801,228	749,862	2,260,886	761,463	2,490,609
530	Ferry Enterprise	-	509,583	-	709,000	-	527,000
	<b>Enterprise Fund Subtotal</b>	6,461,902	7,621,889	6,604,362	9,860,728	8,881,742	10,340,562
204	Education-Operating	190,715,660	236,423,544	217,870,690	269,162,410	207,051,311	259,731,783
	<b>Education-Operating Sub-Total</b>	190,715,660	236,423,544	217,870,690	269,162,410	207,051,311	259,731,783
	<b>Borough/Other Capital Sub-Total</b>	-	22,789,605	-	14,769,082	-	13,889,965
	<b>GRAND TOTALS</b>	<b>360,585,518</b>	<b>359,615,013</b>	<b>386,517,443</b>	<b>405,659,285</b>	<b>387,334,506</b>	<b>404,326,943</b>

**Consolidated Reconciliation of Unreserved Borough Funds**

NO.	Fund Title	Estimated Fund Balance As of June 30, 2015	Estimated Revenue 2015-2016	Transfers In	Transfers Out	Estimated Expenditures 2015-2016	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2016
100	Areawide General	44,903,855	131,934,294	1,784,290	95,759,372	51,168,981	31,536,947	157,139
200	Non-Areawide	520,255	4,910,200	-	731,000	4,488,297	80,000	131,158
202	Enhanced 911	963,483	2,301,900		1,000,000	1,441,255	250,000	574,128
203	Land Management	1,254,695	655,250		147,500	1,563,778	143,812	54,855
204	Education-Operating	-	207,051,311	52,680,472		259,731,783		-
248	Caswell Lakes FSA	346,582	308,710		21,458	275,118		358,716
249	West Lakes FSA	1,189,809	2,210,070	24,500	501,577	1,889,568	320,000	713,234
250	Central Mat-Su Service Area	5,795,496	8,591,610	23,500	2,770,470	6,978,591		4,661,545
251	Butte FSA	781,327	852,460		168,387	565,252		900,148
253	Sutton FSA	176,176	242,260	5,000	26,946	148,032		248,458
254	Talkeetna FSA	480,259	349,130	13,000	54,809	305,698		481,882
258	Willow FSA	99,885	796,230		50,860	389,935	100,000	355,320
259	Gr Palmer FSA	3,463,829	1,121,290		28,923	484,999		4,071,197
265	RSA Admin	-	-	2,906,145	428,050	2,478,095		-
266	Grid Roller Maintenance	16,690	20			11,000		5,710
270	Midway RSA	261,468	1,577,470		1,031,402	546,750	1,915	258,871
271	Fairview RSA	120,671	1,003,720		480,143	525,554	1,125	117,569
272	Caswell Lakes RSA	44,982	628,870		184,537	446,192	-	43,123
273	South Colony RSA	162,003	1,409,140		420,892	990,260	4,130	155,861
274	Knik RSA	160,382	2,548,710		1,297,551	1,258,429	-	153,112
275	Lazy Mtn RSA	88,650	239,410		32,904	207,326	23	87,807
276	Greater Willow RSA	104,743	922,100		350,482	574,726	-	101,635
277	Big Lake RSA	91,899	1,235,880		450,929	787,530	-	89,320
278	North Colony RSA	82,751	178,630		27,224	173,879	510	59,768
279	Bogard RSA	166,496	1,550,400		689,810	861,612	3,828	161,646
280	Gr Butte RSA	48,716	913,680		473,389	442,656	215	46,136
281	Meadow Lakes RSA	50,456	1,814,045		926,539	891,289	-	46,673
282	Gold Trails RSA	50,744	1,656,190		703,971	955,329	2,308	45,326
283	Greater Talkeetna RSA	76,447	590,280		117,301	487,388	-	62,038
284	Trapper Creek RSA	78,428	221,110		60,035	161,636	-	77,867
285	Alpine RSA	44,395	273,310		36,101	251,704	103	29,797
290	Talkeetna Flood	64,572	18,220	-	-	22,801	-	59,991
291	Garden Terrace Water	103,438	-	-	-	-	-	103,438
		61,793,582	378,105,900	57,436,907	108,972,562	341,505,443	32,444,916	14,413,468

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

NO.	Fund Title	Estimated Fund Balance As of June 30, 2015	Estimated Revenue 2015-2016	Transfers In	Transfers Out	Estimated Expenditures 2015-2016	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2016
	<b>SUBTOTAL FORWARD</b>	61,793,582	378,105,900	57,436,907	108,972,562	341,505,443		14,413,468
292	Point Mackenzie Service Area	426,701	63,000	-	-	79,024	-	410,677
293	Talkeetna Water & Sewer Service Area	(216,286)	262,549	-	-	323,791	10,749	(288,277)
294	Freedom Hills	19,636	25	-	-	10,000	-	9,661
295	Circle View/Stampede	(53,754)	20,800	-	-	6,300	6,000	(45,254)
296	Chase Trail	4,231	490	-	-	1,750	-	2,971
297	Road Outside S.A.	94	-	-	-	94	-	-
300	Debt Service-School	302,545		33,450,000		33,598,355	-	154,190
315	Debt Service-COP's	560,782	-	-	-	518,175	-	42,607
316	Debt Service-COP's Station 51	409,563	-	600,000		764,175		245,388
320	Debt Service Parks & Rec	32,251	-	340,000		344,000		28,251
325	NAW Debt	19,794		563,000		563,345		19,449
330	Transportation Sys Del	757,764	-	2,380,000		2,381,964		755,800
510	Solid Waste	(3,499,434)	8,120,279		402,500	7,322,953	450,000	(2,654,608)
520	Port	(6,774,760)	761,463	860,000		2,490,609	1,300,000	(6,343,906)
530	MV Susitna	66,760		460,240		527,000		-
600	Revolving Loan Funds	50			50			-
	Capital Appropriations:							
***	Areawide Capital Projects	605,000		2,808,160	605,000	2,808,160		-
***	Areawide: MSCVB & Infrastructure			1,100,000		1,100,000		-
***	A/W-Road Program			500,000		500,000		-
***	A/W - Grants			790,500		790,500		-
***	Non-Areawide Capital Projects			80,000		80,000		-
***	Enhanced 911 Capital			1,000,000		1,000,000		-
***	Land Mngmnt Capital Projects			100,000		100,000		-
***	Fire Service Area Capital Projects			2,395,990		2,395,990		-
***	Road Service Area Capital Projects			4,785,315		4,785,315		-
***	Other Capital Projects							-
***	Solid Waste Capital			330,000		330,000		-
***	Port Projects							-
***	Ferry Projects							-
	<b>TOTAL</b>	54,454,519	387,334,506	109,980,112	109,980,112	404,326,943	1,766,749	35,695,333

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

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	90,083,258	736,869	4,824,850	25,362,510	3,306,934	118,329	124,432,750
200	Non-Areawide	3,565,815	-	274,107	1,367,449	-	128,978	5,336,349
202	Enhanced 911	-	1,990	1,186,803	25,599	-	-	1,214,392
203	Land Management	-	36,477	38,180	28,270	-	1,883,337	1,986,264
204	Education-Operating	-	-	-	169,974,192	13,247,240	7,494,228	190,715,660
248	Caswell Lakes FSA	255,053	947	-	374	-	-	256,374
249	West Lakes FSA	1,909,954	2,387	275	3,747	-	65,000	1,981,363
250	Central Mat-Su FSA	7,866,051	11,659	227,050	148,118	-	115,129	8,368,007
251	Butte FSA	731,073	1,371	470	1,499	-	34,538	768,951
253	Sutton FSA	211,204	199	-	373	-	-	211,776
254	Talkeetna FSA	299,400	836	-	749	-	27	301,012
258	Willow FSA	378,534	1,074	-	375	-	43,440	423,423
259	Gr Palmer Consolidated FSA	1,024,474	6,550	-	-	-	-	1,031,024
265	RSA Administration	-	-	-	92,490	-	1,630	94,120
266	Grid Roller Maintenance	-	-	-	-	-	-	-
270	Midway RSA	1,501,464	-	-	-	-	-	1,501,464
271	Fairview RSA	845,755	-	-	-	-	-	845,755
272	Caswell Lakes RSA	559,093	-	-	-	-	-	559,093
273	South Colony RSA	1,350,572	-	-	-	-	-	1,350,572
274	Knik RSA	2,377,413	-	-	-	-	-	2,377,413
275	Lazy Mountain RSA	242,616	-	-	-	-	-	242,616
276	Greater Willow RSA	859,665	-	-	-	-	-	859,665
277	Big Lake RSA	1,194,655	-	-	-	-	2,400	1,197,055
278	North Colony RSA	171,743	-	-	-	-	-	171,743
279	Bogard RSA	1,495,760	-	-	-	-	-	1,495,760
280	Greater Butte RSA	875,066	-	-	-	-	-	875,066
281	Meadow Lakes RSA	1,729,992	-	-	-	-	-	1,729,992
282	Gold Trails RSA	1,593,602	-	-	-	-	-	1,593,602
283	Greater Talkeetna RSA	518,211	-	-	-	-	-	518,211

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

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	223,234	-	-	-	-	-	223,234
285	Alpine RSA	262,468	-	-	-	-	-	262,468
290	Talkeetna Flood Control	16,201	-	-	-	-	-	16,201
291	Garden Terrace Water	34,699	-	-	-	-	-	34,699
292	Point MacKenzie SA	60,963	-	-	-	-	-	60,963
293	Talkeetna Water & Sewer	-	-	222,546	78,780	-	-	301,326
294	Freedom Hills	-	-	-	-	-	-	-
295	Circle View/Stampede Estates	18,971	-	-	-	-	-	18,971
296	Chase Trail Service Area	470	-	-	-	-	-	470
297	Roads Outside Service Areas	-	-	-	-	-	-	-
300	Debt Service Schools	-	-	-	-	-	1,268	1,268
315	Debt Service - COP's Station 61	-	45	-	-	-	-	45
316	Debt Service - COP's Station 51	-	-	-	-	-	764,450	764,450
325	Debt Service - COP's A/C	-	49	-	-	-	-	49
510	Solid Waste Enterprise Fund	-	-	5,598,896	99,162	-	461	5,698,519
520	Port Enterprise Fund	-	-	22,852	740,531	-	-	763,383
	<b>TOTALS</b>	122,257,429	800,453	12,396,029	197,924,218	16,554,174	10,653,215	360,585,518

**MATANUSKA-SUSITNA BOROUGH  
FISCAL YEAR 2015 AMEDNED 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	-	131,832	4,867,682
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	Central Mat-Su 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 AMEDNED 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
	<b>TOTALS</b>	124,123,010	279,500	13,635,450	232,259,004	10,758,130	5,462,349	386,517,443

**MATANUSKA-SUSITNA BOROUGH  
FISCAL YEAR 2016 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	96,089,970	225,000	5,488,376	26,651,948	3,455,000	24,000	131,934,294
200	Non-Areawide	3,788,510	50	227,946	783,000	-	110,694	4,910,200
202	Enhanced 911	-	1,900	2,300,000	-	-	-	2,301,900
203	Land Management	-	19,000	39,250	-	-	597,000	655,250
204	Education-Operating	-	-	-	193,579,834	6,442,384	7,029,093	207,051,311
248	Caswell Lakes FSA	308,210	500	-	-	-	-	308,710
249	West Lakes FSA	2,208,570	1,500	-	-	-	-	2,210,070
250	Central Mat-Su FSA	8,348,110	8,000	225,500	-	-	10,000	8,591,610
251	Butte FSA	851,460	1,000	-	-	-	-	852,460
253	Sutton FSA	242,060	200	-	-	-	-	242,260
254	Talkeetna FSA	348,430	700	-	-	-	-	349,130
258	Willow FSA	795,730	500	-	-	-	-	796,230
259	Gr Palmer Consolidated FSA	1,117,290	4,000	-	-	-	-	1,121,290
266	Grid Roller Maintenance	-	20	-	-	-	-	20
270	Midway RSA	1,577,070	400	-	-	-	-	1,577,470
271	Fairview RSA	1,003,220	500	-	-	-	-	1,003,720
272	Caswell Lakes RSA	628,570	300	-	-	-	-	628,870
273	South Colony RSA	1,408,140	1,000	-	-	-	-	1,409,140
274	Knik RSA	2,548,310	400	-	-	-	-	2,548,710
275	Lazy Mountain RSA	239,210	200	-	-	-	-	239,410
276	Greater Willow RSA	921,900	200	-	-	-	-	922,100
277	Big Lake RSA	1,235,580	300	-	-	-	-	1,235,880
278	North Colony RSA	178,380	250	-	-	-	-	178,630
279	Bogard RSA	1,549,500	900	-	-	-	-	1,550,400
280	Greater Butte RSA	913,480	200	-	-	-	-	913,680
281	Meadow Lakes RSA	1,813,970	75	-	-	-	-	1,814,045
282	Gold Trails RSA	1,655,490	700	-	-	-	-	1,656,190
283	Greater Talkeetna RSA	589,980	300	-	-	-	-	590,280



**MATANUSKA-SUSITNA BOROUGH  
FISCAL YEAR 2016 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	220,760	350	-	-	-	-	221,110
285	Alpine RSA	273,110	200	-	-	-	-	273,310
290	Talkeetna Flood Control	18,170	50	-	-	-	-	18,220
292	Point MacKenzie SA	62,100	900	-	-	-	-	63,000
293	Talkeetna Water & Sewer	-	-	262,549	-	-	-	262,549
294	Freedom Hills	-	25	-	-	-	-	25
295	Circle View/Stampede Estates	20,800	-	-	-	-	-	20,800
296	Chase Trail Service Area	480	10	-	-	-	-	490
510	Solid Waste Enterprise Fund	-	-	8,120,279	-	-	-	8,120,279
520	Port Enterprise Fund	-	-	52,000	709,463	-	-	761,463
	<b>TOTALS</b>	130,956,560	269,630	16,715,900	221,724,245	9,897,384	7,770,787	387,334,506

**FISCAL YEAR 2016 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND &  
FUNCTION**

FUND #	FUNCTION	2013-2014 Actual Expenditures	2014-2015 Revised Budget	2015-2016 Approved
100	Areawide General			
	Assembly	4,988,326	6,373,802	6,601,241
	Mayor	71,741	72,313	69,859
	Information Technology	4,171,542	5,186,389	5,623,811
	Finance	8,675,301	9,589,230	10,044,991
	Planning	3,974,504	4,111,119	4,411,409
	Public Works	4,493,036	2,479,568	2,511,830
	Emergency Services	9,277,434	11,692,471	13,011,889
	Community Development	3,855,359	4,519,574	4,655,766
	Capital Projects	-	4,055,725	4,238,185
	<b>Total Areawide Expenditures</b>	<b>39,507,243</b>	<b>48,080,191</b>	<b>51,168,981</b>
200	Non-Areawide			
	Assembly	2,314,843	2,576,717	2,491,037
	Information Technology	257,163	345,284	261,594
	Finance	-	2,000	2,000
	Public Works	17,825	52,486	63,012
	Community Development	1,402,149	1,596,104	1,670,654
	<b>Total Non-Areawide Expenditures</b>	<b>3,991,980</b>	<b>4,572,591</b>	<b>4,488,297</b>
202	Enhanced 911	756,281	1,549,781	1,441,255
203	Land Management	485,232	1,390,349	1,563,778
248	Caswell FSA	112,591	260,703	275,118
249	West Lakes FSA	1,196,133	1,716,483	1,889,568
250	Central Mat-Su FSA	3,493,631	6,147,494	6,978,591
251	Butte FSA	405,254	523,622	565,252
253	Sutton FSA	95,685	171,985	148,032
254	Talkeetna FSA	119,915	263,297	305,698
258	Willow FSA	266,252	619,696	389,935
259	Gr Palmer Consolidated FSA	390,705	448,216	484,999
265	Road Service Areas Admin	1,649,090	2,132,860	2,478,095
266	RSA Grid Roller Maintenance	5,701	15,000	11,000
270	Midway RSA	452,134	436,039	546,750

**FISCAL YEAR 2016 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND &  
FUNCTION**

FUND #	FUNCTION	2013-2014 Actual Expenditures	2014-2015 Revised Budget	2015-2016 Approved
271	Fairview RSA	452,126	524,454	525,554
272	Caswell Lakes RSA	426,657	426,641	446,192
273	South Colony RSA	885,694	975,275	990,260
274	Knik RSA	1,213,545	1,252,367	1,258,429
275	Lazy Mountain RSA	169,043	180,075	207,326
276	Greater Willow RSA	514,842	590,328	574,726
277	Big Lake RSA	708,488	785,942	787,530
278	North Colony RSA	126,523	152,836	173,879
279	Bogard RSA	770,043	824,670	861,612
280	Greater Butte RSA	355,792	420,516	442,656
281	Meadow Lakes RSA	782,201	882,191	891,289
282	Gold Trails RSA	856,529	949,755	955,329
283	Greater Talkeetna RSA	468,267	472,872	487,388
284	Trapper Creek RSA	134,625	156,628	161,636
285	Alpine RSA	178,764	231,709	251,704
290	Talkeetna Flood Control	441	22,718	22,801
291	Garden Terrace Water	125,381	-	-
292	Point MacKenzie Service Area	13,516	73,775	79,024
293	Talkeetna Water & Sewer	235,659	331,597	323,791
294	Freedom Hills Road	4,141	10,000	10,000
295	Circle View/Stampede Estates	289	6,202	6,300
296	Chase Trail Service Area	-	2,500	1,750
297	Roads Outside Service Area	-	232	94
300	Debt Service-Schools	28,967,776	29,812,414	33,598,355
315	Debt Service Station 6-1 COP'S	520,213	519,913	518,175
316	Debt Service Station 5-1 COP'S	150,163	760,275	764,175
320	Debt Service Parks & Rec	343,400	338,800	344,000
325	Debt Service - Animal Care COPs	561,855	563,255	563,345
330	Transportation System Debt	886,175	2,270,818	2,381,964
	<b>Borough Operating Sub-Total</b>	<b>92,779,975</b>	<b>111,867,065</b>	<b>120,364,633</b>
510	Solid Waste Enterprise	5,311,078	6,890,842	7,322,953

**FISCAL YEAR 2016 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND &  
FUNCTION**

FUND #	FUNCTION	2013-2014 Actual Expenditures	2014-2015 Revised Budget	2015-2016 Approved
520	Port Enterprise	1,801,228	2,260,886	2,490,609
530	Ferry Enterprise	509,583	709,000	527,000
	<b>Enterprise Fund Subtotal</b>	7,621,889	9,860,728	10,340,562
204	Education-Operating	236,423,544	269,162,410	259,731,783
	<b>Education-Operating Sub-Total</b>	236,423,544	269,162,410	259,731,783
	Areawide Capital Projects	4,551,304	2,284,257	2,808,160
	Areawide Road Program	839,657	683,243	500,000
	Areawide-Palmer Block Grant	65,000	45,500	40,000
	Areawide-Wasilla Block Grant	65,000	52,500	45,000
	Areawide-Wasilla Planning Grant	190,565	90,000	150,000
	Areawide-Houston Block Grant	30,000	21,000	30,500
	Areawide Grants/Match	355,000	415,000	350,000
	Areawide Paramedic Program	-	-	-
	Areawide MSCVB & Infrastructure	1,055,000	1,100,000	1,100,000
	Areawide Youth Court	75,000	50,000	150,000
	Areawide Other Agencies	100,000	80,000	25,000
	Non-Areawide Capital Proj.	481,724	125,000	80,000
	Enhanced 911 Capital	1,000,000	1,000,000	1,000,000
	Land Mangmt Capital Proj.	125,000	125,000	100,000
	Caswell Lakes FSA	2,600	30,200	-
	West Lakes FSA	324,709	300,000	285,000
	Wasilla-Lakes FSA Cap.	3,094,516	1,936,000	2,003,990
	Butte FSA Cap.	512,000	125,000	107,000
	Sutton FSA Cap.	222,030	-	-
	Talkeetna FSA Cap.	100,000	-	-
	Willow FSA Cap.	150,000	30,200	-
	Gr Palmer FSA Cap.	647,000	120,000	-
	Admin RSA Cap.	307,000	75,000	408,250
	Midway RSA Cap.	942,500	915,500	775,500
	Fairview RSA Cap.	443,000	321,452	310,610
	Caswell Lakes RSA Cap.	160,000	92,100	42,200

**FISCAL YEAR 2016 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND &  
FUNCTION**

FUND #	FUNCTION	2013-2014 Actual Expenditures	2014-2015 Revised Budget	2015-2016 Approved
	South Colony RSA Cap.	377,500	542,150	198,920
	Knik RSA Cap.	1,259,500	945,150	818,510
	Lazy Mountain RSA Cap.	89,000	42,150	5,375
	Greater Willow RSA Cap.	249,500	269,450	188,900
	Big Lake RSA Cap.	406,000	337,150	223,930
	North Colony RSA Cap.	36,000	7,000	-
	Bogard RSA Cap.	1,058,500	561,300	436,310
	Greater Butte RSA Cap.	701,500	422,250	319,280
	Meadow Lakes RSA Cap.	992,000	792,300	620,750
	Gold Trails RSA Cap.	896,500	613,750	418,090
	Greater Talkeetna RSA Cap.	60,000	-	-
	Trapper Creek RSA Cap.	29,500	87,100	18,690
	Alpine RSA Cap.	70,500	57,380	-
	Talkeetna Water & Sewer S.A. Cap.	-	-	-
	Chase Trail S.S.A Cap	-	-	-
	Solid Waste Capital	625,000	75,000	330,000
	Port Capital	100,000	-	-
	<b>Borough/Other Capital Sub-Total</b>	<b>22,789,605</b>	<b>14,769,082</b>	<b>13,889,965</b>
	<b>GRAND TOTALS</b>	<b>359,615,013</b>	<b>405,659,285</b>	<b>404,326,943</b>

MATANUSKA-SUSITNA BOROUGH  
PERSONNEL COMPARISON BY DEPARTMENT

		FUND	2013	2014	2015	APPROVED 2016	INC/(DEC)
Mayor & Assembly:	Areawide Fund	100	24.80	25.90	24.90	25.10	0.20
	Non-Areawide Fund	200	13.95	13.85	13.85	12.85	(1.00)
			38.75	39.75	38.75	37.95	(0.80)
Information Technology:	Areawide Fund	100	19.75	20.50	20.50	20.50	0.00
	Non-Areawide Fund	200	1.00	1.00	1.00	1.00	0.00
			20.75	21.50	21.50	21.50	0.00
Finance:	Areawide Fund	100	59.00	58.00	52.00	52.00	0.00
			59.00	58.00	52.00	52.00	0.00
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	23.85	23.95	22.75	22.35	(0.40)
	Non-Areawide Fund	200	7.89	8.14	8.14	8.14	0.00
	Land Management	203	2.00	2.15	4.55	4.95	0.40
			33.74	34.24	35.44	35.44	0.00
Emergency Services:	Areawide Fund	100	27.57	27.57	34.89	42.99	8.10
	Enhanced 911	202	1.50	1.50	1.50	1.50	0.00
	Fire Service Areas	24X - 25X	17.78	19.78	23.46	26.36	2.90
			46.85	48.85	59.85	70.85	11.00
Public Works:	Areawide Fund	100	27.92	28.03	10.98	11.50	0.52
	Non-Areawide Fund	200	0.10	0.10	0.10	0.31	0.21
	Road & Other S.A.	2XX	11.08	10.98	11.88	13.88	2.00
	Solid Waste	510	14.90	14.90	15.60	15.87	0.27
			54.00	54.01	38.55	41.55	3.00
Capital Projects	Areawide Fund	100	0.00	0.00	24.45	24.45	0.00
			0.00	0.00	24.45	24.45	0.00
Port:			520	2.20	2.20	2.20	(0.20)
			2.20	2.20	2.20	2.00	(0.20)
<b>TOTAL OPERATING FTE</b>			<b>281.49</b>	<b>284.75</b>	<b>298.94</b>	<b>311.94</b>	<b>13.00</b>
<b>PROJECT FTE</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>1.00</b>	<b>(3.00)</b>
<b>GRAND TOTAL</b>			<b>285.49</b>	<b>288.75</b>	<b>302.94</b>	<b>312.94</b>	<b>10.00</b>

MATANUSKA-SUSITNA BOROUGH  
PERSONNEL COMPARISON BY DEPARTMENT

DEPARTMENT	DIVISION		2013	2014	2015	APPROVED 2016	INC/(DEC)
<b>FUND 100</b>							
MAYOR:	Borough Clerk	100-103	3.65	3.65	3.65	3.65	0.00
ASSEMBLY:	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	6.65	7.90	6.90	7.10	0.20
	Law	100-111	6.00	6.00	6.00	6.00	0.00
	Human Resources	100-115	4.15	4.00	4.00	4.00	0.00
<b>TOTAL - ASSEMBLY &amp; MAYOR</b>			<b>24.80</b>	<b>25.90</b>	<b>24.90</b>	<b>25.10</b>	<b>0.20</b>
INFORMATION TECHNOLOGY:	GIS	115-116	7.00	6.00	6.00	6.00	0.00
	Information Technology Administration	115-117	1.75	2.50	2.50	2.50	0.00
	Information Technology	115-121	11.00	12.00	12.00	12.00	0.00
<b>TOTAL - INFORMATION TECHNOLOGY</b>			<b>19.75</b>	<b>20.50</b>	<b>20.50</b>	<b>20.50</b>	<b>0.00</b>
FINANCE:	Finance-Administration	120-120	3.00	2.00	3.00	3.00	0.00
	Revenue/Budget	120-119	11.00	11.00	12.00	12.00	0.00
	Accounting	120-125	17.00	17.00	15.00	15.00	0.00
	Purchasing	120-128	7.00	7.00	0.00	0.00	0.00
	Assessments	120-140	21.00	21.00	22.00	22.00	0.00
<b>TOTAL - FINANCE</b>			<b>59.00</b>	<b>58.00</b>	<b>52.00</b>	<b>52.00</b>	<b>0.00</b>
PLANNING AND LAND USE:	Planning	130-130	6.20	6.20	6.20	6.20	0.00
	Platting	130-131	6.00	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	2.00	2.00	2.00	2.00	0.00
	Environmental	130-137	1.00	1.00	1.00	1.00	0.00
	Development Services	130-139	10.00	10.00	10.00	10.00	0.00
<b>TOTAL - PLANNING</b>			<b>26.20</b>	<b>26.20</b>	<b>26.20</b>	<b>26.20</b>	<b>0.00</b>
PUBLIC WORKS:	Public Works-Administration	150-150	1.20	2.20	0.60	0.70	0.10
	Facility Maintenance	150-151	9.32	9.53	9.53	9.58	0.05
	Operations	150-155	0.75	0.75	0.75	0.70	(0.05)
	Community Clean-up	150-158	0.10	0.10	0.10	0.52	0.42
	Project Management / Engineering	150-159	11.65	10.60	0.00	0.00	0.00
	Transportation	150-251	4.90	4.85	0.00	0.00	0.00
<b>TOTAL - PUBLIC WORKS</b>			<b>27.92</b>	<b>28.03</b>	<b>10.98</b>	<b>11.50</b>	<b>0.52</b>
EMERGENCY SERVICES:	Telecommunications	100-126	0.50	0.50	0.50	0.50	0.00
	Public Safety-Administration	160-300	11.76	11.76	12.00	12.10	0.10
	Fleet Maintenance	160-310	1.74	1.74	1.06	1.06	0.00
	Rescue	160-330	0.21	0.21	0.37	0.37	0.00
	Ambulance Operations	166-334	0.00	0.00	0.00	28.96	28.96
	Ambulance - Rural	160-335	0.00	1.06	1.36	0.00	(1.36)
	Ambulance - Core	160-336	12.30	12.30	19.60	0.00	(19.60)
	Ambulance - Willow	160-338	0.26	0.00	0.00	0.00	0.00
	Ambulance - Caswell	160-339	0.01	0.00	0.00	0.00	0.00
	Ambulance - T/S/TC	160-344	0.27	0.00	0.00	0.00	0.00
	Ambulance - Sutton	160-346	0.26	0.00	0.00	0.00	0.00
	Ambulance - Butte	160-347	0.26	0.00	0.00	0.00	0.00
<b>TOTAL - EMERGENCY SERVICES</b>			<b>27.57</b>	<b>27.57</b>	<b>34.89</b>	<b>42.99</b>	<b>8.10</b>
COMMUNITY DEVELOPMENT:	Brett Memorial Ice Arena	170-124	4.00	4.00	4.00	4.00	0.00
	Recreational Services	170-129	1.90	1.85	1.85	1.85	0.00
	Community Pools	170-136	11.05	10.30	9.50	9.50	0.00
	Outdoor Recreation	170-142	2.70	1.00	1.00	1.00	0.00
	Administration	170-145	2.90	3.90	3.50	4.00	0.50
	Trails Maintenance	170-147	0.30	1.00	1.00	1.00	0.00
	Trails	170-148	1.00	0.90	0.90	0.00	(0.90)
	Nothern Region Outdoor Recreation	170-149	0.00	1.00	1.00	1.00	0.00
	<b>TOTAL - COMMUNITY DEVELOPMENT</b>			<b>23.85</b>	<b>23.95</b>	<b>22.75</b>	<b>22.35</b>
CAPITAL PROJECTS	Capital Projects - Administration	180-180	0.00	0.00	2.00	2.00	0.00
	Project Management	180-181	0.00	0.00	7.00	6.00	(1.00)
	Pre-Design & Engineering	180-182	0.00	0.00	8.45	9.45	1.00
	Purchasing	180-183	0.00	0.00	7.00	7.00	0.00
<b>TOTAL - COMMUNITY DEVELOPMENT</b>			<b>0.00</b>	<b>0.00</b>	<b>24.45</b>	<b>24.45</b>	<b>0.00</b>
<b>TOTAL PERSONNEL - FUND 100</b>			<b>209.09</b>	<b>210.15</b>	<b>216.67</b>	<b>225.09</b>	<b>8.42</b>

DEPARTMENT	DIVISION		2013	2014	2015	APPROVED 2016	INC/(DEC)
<b>FUND 200</b>							
Assembly:	Economic Development	100-114	2.00	2.00	2.00	1.00	(1.00)
	Animal Care	100-606	11.95	11.85	11.85	11.85	0.00
<b>TOTAL - ASSEMBLY &amp; MAYOR</b>			<b>13.95</b>	<b>13.85</b>	<b>13.85</b>	<b>12.85</b>	<b>(1.00)</b>
Information Technology	Information Technology	115-121	1.00	1.00	1.00	1.00	0.00
<b>TOTAL - INFORMATION TECHNOLOGY</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>Community Development:</b>							
	Sutton Library	170-503	1.75	1.75	1.75	1.75	0.00
	Talkeetna Library	170-504	1.63	1.88	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
<b>TOTAL - COMMUNITY DEVELOPMENT</b>			<b>7.89</b>	<b>8.14</b>	<b>8.14</b>	<b>8.14</b>	<b>0.00</b>
Public Works	Vehicle Removal Program	150-415	0.10	0.10	0.10	0.31	0.21
<b>TOTAL - PUBLIC WORKS</b>			<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.31</b>	<b>0.21</b>
<b>TOTAL PERSONNEL - FUND 200</b>			<b>22.94</b>	<b>23.09</b>	<b>23.09</b>	<b>22.30</b>	<b>(0.79)</b>
<b>FUND 202</b>							
Emergency Services:	Enhanced 911	115.121	1.50	1.50	1.50	1.50	0.00
<b>TOTAL PERSONNEL - FUND 202</b>			<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>0.00</b>
<b>FUND 203</b>							
Community Development:	Land Management Division	170-141	1.40	1.55	3.55	3.95	0.40
	Administration	170-145	0.60	0.60	1.00	1.00	0.00
<b>TOTAL - COMMUNITY DEVELOPMENT</b>			<b>2.00</b>	<b>2.15</b>	<b>4.55</b>	<b>4.95</b>	<b>0.40</b>
<b>TOTAL PERSONNEL - FUND 203</b>			<b>2.00</b>	<b>2.15</b>	<b>4.55</b>	<b>4.95</b>	<b>0.40</b>
<b>FIRE SERVICE AREAS</b>							
Emergency Services:	Caswell Fire Service Area	248-000	0.04	0.54	0.56	0.56	0.00
	West Lakes Fire Service Area	249-000	2.20	3.20	2.94	4.94	2.00
	Wasilla-Lakes Fire Service Area	250-000	15.22	15.22	19.08	19.98	0.90
	Butte Fire Service Area	251-000	0.16	0.16	0.18	0.18	0.00
	Sutton Fire Service Area	253-000	0.04	0.04	0.04	0.04	0.00
	Talkeetna Fire Service Area	254-000	0.08	0.08	0.09	0.09	0.00
	Willow Fire Service Area	258-000	0.04	0.54	0.57	0.57	0.00
	Greater Palmer Fire Service Area	259-000	0.00	0.00	0.00	0.00	0.00
<b>TOTAL - EMERGENCY SERVICES</b>			<b>17.78</b>	<b>19.78</b>	<b>23.46</b>	<b>26.36</b>	<b>2.90</b>
<b>TOTAL PERSONNEL - FIRE SERVICE AREAS</b>			<b>17.78</b>	<b>19.78</b>	<b>23.46</b>	<b>26.36</b>	<b>2.90</b>
<b>OTHER FUNDS</b>							
Public Works:	Talkeetna Sewer/Water Svc. Area	293-000	1.23	1.03	1.03	1.03	0.00
	Road Service Areas-Admin	265-000	9.85	9.95	10.85	12.85	2.00
<b>TOTAL - PUBLIC WORKS</b>			<b>11.08</b>	<b>10.98</b>	<b>11.88</b>	<b>13.88</b>	<b>2.00</b>
<b>TOTAL PERSONNEL - OTHER FUNDS</b>			<b>11.08</b>	<b>10.98</b>	<b>11.88</b>	<b>13.88</b>	<b>2.00</b>
<b>FUND 510</b>							
Public Works:	Sanitary Landfills -- Central	150-401	4.95	4.95	5.65	5.55	(0.10)
	Sanitary Landfills -- Transfer Sites	150-402	7.35	7.35	7.35	7.72	0.37
	Hazardous Waste	150-416	2.60	2.60	2.60	2.60	0.00
<b>TOTAL - SOLID WASTE ENTERPRISE FUND</b>			<b>14.90</b>	<b>14.90</b>	<b>15.60</b>	<b>15.87</b>	<b>0.27</b>
<b>FUND 520</b>							
	Port	100-112	2.20	2.20	2.20	2.00	(0.20)
<b>TOTAL - PORT ENTERPRISE FUND</b>			<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>2.00</b>	<b>(0.20)</b>
<b>TOTAL PERSONNEL - ENTERPRISE FUNDS</b>			<b>17.10</b>	<b>17.10</b>	<b>17.80</b>	<b>17.87</b>	<b>0.07</b>



MATANUSKA-SUSITNA BOROUGH  
 PERSONNEL COMPARISON BY FUND  
 PROJECT FUNDED EMPLOYEES

<b>FUND</b>	<b>Project</b>		<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>APPROVED 2016</b>	<b>INC/(DEC)</b>
<b>FUND 480</b>							
	Spruce Bark Beetle Kill		2.00	2.00	2.00	0.00	(2.00)
	CERT		1.00	1.00	1.00	0.00	(1.00)
	Cultural Resources - Kabata		1.00	1.00	1.00	1.00	0.00
<b>TOTAL PERSONNEL - FUND 480</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>1.00</b>	<b>(3.00)</b>
<b>TOTAL PERSONNEL - PROJECT FUNDED</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>1.00</b>	<b>-3.00</b>



## GENERAL FUND

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

**RECONCILIATION OF FUND BALANCE: 100**

**GENERAL FUND**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	129,957,551	125,589,331	133,718,584
TOTAL EXPENDITURES	128,768,686	138,706,092	146,928,353

Fund balance 6/30/2014 58,470,931

2015 fiscal year revenues and transfers	125,589,331
2015 fiscal year expenditures and transfers	(138,706,092)
Subsequent year appropriations	(262,500)
GASB 31 adjustment	(187,815)

Estimated Adjustment to Fund Balance (13,567,076)

Estimated total fund balance 6/30/2015 44,903,855

Fiscal Year 2016 operations:

Estimated operating revenues	131,934,294
Recoveries/Other	1,774,240
Transfers In	10,050
Estimated operating expenditures	(51,168,981)
Grants/Pass Through	(1,890,500)
Transfers out:	
Education operating	(52,680,472)
Education debt service	(33,450,000)
Parks & Recreation debt service	(340,000)
Certificates of Participation	(324,000)
Transportation system debt service	(2,380,000)
Port Enterprise Fund	(860,000)
MV Susitna Enterprise Fund	(460,240)
Capital projects	(2,808,160)
Dust Control program	(500,000)
FSA's (Ambulance Bld Rental)	(66,000)

Estimated FY2016 adjustment to fund balance (13,209,769)

Appropriated reservations and required adjustments to fund balance:

Reserve for Minimum Fund Balance	(25,000,000)
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	(2,813,157)
Reserve for match for Paving Projects and Calcium Chloride	(687,325)
Adjustment to fund balance for Reserves	(31,536,947)

Estimated unassigned fund balance 6/30/2016 157,139

**REVENUE SUMMARY: FUND 100**

**AREAWIDE**

CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
PROPERTY TAXES	81,643,620	81,883,210	87,566,870
EXCISE TAXES	7,326,269	7,509,000	7,418,100
SPECIAL ASSESSMENT REVENUE	-	-	-
FEDERAL PAYMENTS	3,306,934	3,260,000	3,455,000
STATE GRANTS & SHARED REVENUES	25,362,510	24,444,599	26,651,948
FEES	4,824,850	4,933,700	5,488,376
TRANSIENT ACCOMMODATIONS TAX	1,113,369	1,105,000	1,105,000
INTEREST EARNINGS	736,869	225,000	225,000
RECOVERIES & TRANSFERS	5,524,801	2,190,822	1,784,290
OTHER	118,329	38,000	24,000
<b>TOTAL REVENUES</b>	<b>129,957,551</b>	<b>125,589,331</b>	<b>133,718,584</b>

**REVENUE DETAIL: FUND 100****AREAWIDE**

ACCOUNT	CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
	<b>GENERAL PROPERTY TAXES:</b>			
311 100	Real Property Taxes	74,878,498	76,310,600	81,103,700
311 101	Real Prop-Scit/Dvet/Farm	19	-	-
311 102	Real Prop Taxes - Delinquent	2,356,254	2,000,000	2,500,000
311 200	Personal Property Taxes	550,466	521,500	504,900
311 202	Personal Prop Taxes - Delinquent	-	-	-
311 300	Aircraft Registration	-	-	-
311 302	Aircraft Registration - Delinquent	-	-	-
311 400	Penalty & Interest on Delinquent Taxes	1,072,172	900,000	800,000
311 500	Vehicle Tax/State Collected	2,786,211	2,151,110	2,658,270
	Total 311	81,643,620	81,883,210	87,566,870
	<b>EXCISE TAXES:</b>			
315 100	Tobacco Tax	7,317,219	7,500,000	7,400,000
315 200	Excise License	9,050	9,000	9,000
315 300	Penalty & Interest on Excise Taxes	-	-	9,100
	Total 315	7,326,269	7,509,000	7,418,100
	<b>FEDERAL PAYMENTS:</b>			
331 000	Federal Grants	71,000	60,000	55,000
333 000	Federal PILT	3,216,649	3,200,000	3,400,000
333 100	National Forestry Rec.	19,285	-	-
	Total 33X	3,306,934	3,260,000	3,455,000
	<b>STATE SHARED REVENUE:</b>			
335 350	State Shared Revenue Areawide	3,620,793	4,125,000	3,900,000
335 900	Miscellaneous State Revenue	127	100	0
	Total 335	3,620,920	4,125,100	3,900,000
	<b>OTHER STATE REVENUE:</b>			
337 100	School Debt Service Reimbursement	19,679,679	20,319,499	22,751,948
337 800	State PERS Releif	2,061,911	-	-
	Total 337	21,741,590	20,319,499	22,751,948
	<b>PILT</b>			
338 100	Miscellaneous PILT	8,269	8,000	9,000
	Total 338	8,269	8,000	9,000

**REVENUE DETAIL: FUND 100**

**AREAWIDE**

ACCOUNT	CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
	<b>GENERAL GOVERNMENT:</b>			
341 000	Various Fees	199,356	217,600	353,322
341 920	LID Fees	38,162	-	-
341 940	Foreclosure Fees	157,362	125,000	95,000
341 980	Liquor License Fees	1,500	1,500	1,500
341 990	Business License Fees	136,150	250,000	240,000
	Total 341	532,530	594,100	689,822
	<b>OTHER GENERAL GOVERNMENT:</b>			
342 000	Ambulance EMS Fees	3,148,722	3,361,000	3,651,007
343 000	Park & Rec Fees	104,603	68,600	114,850
346 000	Brett Memorial Ice Arena Fees	417,059	400,000	447,697
347 000	Community Pool Fees	621,936	510,000	585,000
	Total 34X	4,292,320	4,339,600	4,798,554
	<b>TRANSIENT ACCOMMODATION TAX:</b>			
348 100	Transient Accommodation Tax	1,108,300	1,100,000	1,100,000
348 200	Penalty & Interest	5,069	5,000	5,000
	Total 348	1,113,369	1,105,000	1,105,000
	<b>INTEREST EARNINGS:</b>			
361 100	Interest on Investments	736,869	225,000	225,000
	Total 361	736,869	225,000	225,000
	<b>TRANSFERS FROM OTHER FUNDS:</b>			
367 400	Capital Projects	1,155,383	125,000	10,000
367 510	Revolving Loan	466	250	50
	Total 367	1,155,849	125,250	10,050
	<b>RECOVERY OF WAGES &amp; FRINGES</b>			
368 XXX	Service Areas and Other Projects	2,074,902	225,000	157,500
368 130	School - Projects	534,108	531,296	450,000
368 150	Borough - Projects	604,673	100,000	60,000
368 210	Land Management Fund	43,500	45,500	47,500
368 220	Service Area Funds	1,026,769	1,077,276	971,240
368 230	Nonareawide Fund	85,000	86,500	88,000
	Total 368	4,368,952	2,065,572	1,774,240
	<b>MISCELLANEOUS</b>			
3xx xxx	Other Revenue Sources	110,060	30,000	15,000
	<b>TOTAL REVENUES</b>	129,957,551	125,589,331	133,718,584

311 000 GENERAL PROPERTY TAXES

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$9,309,233,110 for areawide purposes. A mill rate of 9.984 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	8,423,012,570	84,095,300	0	2,991,600	81,103,700
Sr Cit/Vets	768,151,500	7,669,200	7,669,200	0	0
Farm	65,478,540	0	0	0	0
Personal	52,590,500	525,000	0	20,100	504,900
Total	9,309,233,110	92,289,500	7,669,200	3,011,700	81,608,600

311 100	Real Property Taxes-Current	81,103,700
311 102	Real Property Taxes-Delinquent	2,500,000
311 200	Personal Property Taxes-Current	504,900

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

Penalty on Delinquent Accounts:

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

Interest: Simple interest at 2% above prime

Collection of penalty and interest charges in fiscal year 2016 is estimated at \$800,000.

311 500 VEHICLE TAX/STATE COLLECTED: The State Department of Motor Vehicles collects registration tax at time of registration. Receipts of \$2,658,270 are estimated for fiscal year 2016. Of that amount, \$500,000 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 \$7,400,000 are estimated for fiscal year 2016.
- 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 2016.
- 315 300 Estimated revenue from penalty and interest on late cigarette and tobacco product sales returns. Receipts of \$9,100 are estimated for fiscal year 2016.

33X 000 FEDERAL PAYMENTS

- 331 000 Federal grants in fiscal year 2016 are expected to be at least \$55,000.
- 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 \$3,400,000 for fiscal year 2016.

335 XXX STATE REVENUE

- 335 350 State shared revenues in the amount of \$3,900,000 is projected for fiscal year 2016.

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:

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Debt Service Reimbursement		
	2006 Series A	\$1,099,119 @ 70% 769,383
	2006 Series B	\$1,032,075 @ 60% 619,245
	2007 Series A	\$5,266,750 @ 64.0076% 3,371,120
	2009 Series A	\$1,499,225 @ 70% 1,049,458
	2011 Series A	\$2,611,200 @ 70% 1,827,840
	2012 Series A	\$6,954,344 @ 70% 4,868,041
	2012 Series B	\$2,736,600 @ 63.2902% 1,732,000
	2013 Series A	\$1,044,450 @ 70% 731,115
	2014 Series B	\$2,242,350 @ 70% 1,569,645
	2015 Series A	\$4,785,085 @ 66.5629% 3,185,091
	2015 Series B	\$4,327,157 @ 70% <u>3,029,010</u>
	Total Reimbursement	<u>\$22,751,948</u>
<u>338 000</u>	<u>PILOT</u>	
	338-100 Payment in lieu of taxes from miscellaneous sources is estimated to be \$9,000 in fiscal year 2016.	
<u>341 000</u>	<u>GENERAL GOVERNMENT</u>	
	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 \$689,822 for fiscal year 2016.	
<u>342 000</u>	<u>EMERGENCY SERVICES</u>	
	342-xxx \$3,651,007 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2016.	
<u>343 000</u>	<u>PARKS &amp; RECREATION FEES</u>	
	343-xxx During fiscal year 2016 it is estimated that \$40,000 is projected to be collected in fees from Matanuska River Park, \$500 from Deshka Park and \$5,000 from Christensen Lake Park. Also, an additional \$69,350 is budgeted for other park related fees.	
<u>346 000</u>	<u>ICE ARENA FEES</u>	
	Including rentals, concessions, skating, lessons, etc., \$447,697 is estimated to be generated from the ice arena operation.	

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347 000    COMMUNITY POOLS

Estimated revenues of \$585,000 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 2016 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 \$10,050 for fiscal year 2016. This represents interest paid on revolving loans and capital project transfers.

368 000    RECOVERY OF WAGES, FRINGES, MAINTENANCE AND OTHER EXPENSES

It is estimated that the general fund will recover a total of \$1,774,240 from these sources.

3xx xxx    OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2016 are projected to equal \$15,000.

<b>EXPENDITURE DETAIL: FUND 100 AREA WIDE</b>				
Division	Division Name	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
000	Non Departmental	89,169,943	90,559,901	95,693,372
101	Assembly	407,136	451,940	441,877
102	Assembly Reserve	-	40,000	40,000
103	Borough Clerk	512,126	567,916	586,854
105	Elections	391,854	405,155	514,564
106	Records Management	445,426	484,606	477,788
110	Administration	1,470,487	1,816,117	1,859,056
115	Human Resources	622,738	744,778	811,823
111	Law	1,127,076	1,818,740	1,824,729
116	GIS	884,788	975,355	1,087,216
117	Information Technology Admin	389,967	426,061	430,968
121	Information Technology	2,896,787	2,068,807	2,431,068
122	Maintenance & Licensing	-	1,716,166	1,674,559
604	Labor Relations Board	-	5,550	5,550
609	Board of Adjustments & Appeals	312	5,600	5,600
612	Bid Review Committee	11,171	33,400	33,400
104	Mayor	71,741	72,313	69,859
113	Common Contractual	1,032,521	1,727,461	1,856,000
119	Revenue and Budget	1,535,586	1,707,526	1,821,664
120	Finance Admin	646,317	962,184	1,141,140
125	Accounting	2,066,806	1,956,750	1,996,438
128	Purchasing	835,028	-	-
140	Assessment	2,559,043	3,235,309	3,229,749
130	Planning	926,317	831,768	972,452
131	Platting	754,755	805,664	849,655
132	Cultural Resources	241,457	263,543	227,300
133	Planning Admin	343,988	419,634	478,394
137	Environmental	264,080	241,812	246,139
139	Development Services	1,443,907	1,548,698	1,637,469

<b>EXPENDITURE DETAIL: FUND 100 AREA WIDE</b>				
Division	Division Name	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
150	Public Works Admin	171,731	164,193	207,591
151	Facility Maintenance	1,781,418	2,109,438	2,080,246
155	Operations	115,230	130,784	128,646
158	Community Clean Up	45,726	75,153	95,347
159	Project Management / Engineering	1,619,038	-	-
251	Pre-Design	759,893	-	-
126	Telecommunication	1,033,713	709,761	882,591
300	Emergency Services	1,881,861	2,424,691	2,437,668
301	Emergency Medical Service Board	-	950	950
310	Fleet Maintenance	332,768	316,533	335,865
330	Rescue Units	593,654	810,289	778,250
334	Ambulance Operations	-	-	8,361,941
335	Rural Ambulance	1,470,283	1,876,474	-
336	Ambulance-Core	3,983,850	5,422,894	-
350	Emergency Services	68,181	117,078	127,296
351	Emergency Services Station	-	64,556	138,083
360	Local Emerg. Planning Board	4,624	15,245	15,245
123	Outdoor Ice Rinks	646	1,600	3,100
124	Brett Memorial Ice Arena	825,025	869,165	885,393
129	Recreational Services	252,405	279,966	328,583
136	Community Pools	1,396,861	1,559,683	1,582,020
142	Parks & Recreation	320,421	464,470	474,705
145	Community Development Admin	575,275	655,859	796,160
146	Community Enrichment	23,426	26,160	26,160
147	Recreation Infrastructure	183,227	302,585	375,773
148	Trails Management	148,454	174,791	-
149	Northern Region	129,619	185,295	183,872
180	Capital Projects Admin	-	556,469	528,328
181	Project Management	-	1,240,134	1,134,043

<b>EXPENDITURE DETAIL: FUND 100 AREAWIDE</b>				
Division	Division Name	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
182	Pre-Design & Engineering	-	1,370,974	1,659,656
183	Purchasing	-	888,148	916,158
	<b>FUND 100 TOTAL</b>	128,768,686	138,706,092	146,928,353





## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Revenue	2015 Amend ed Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	74,878,498	76,310,600	81,103,700
311.101	Real Prop-SCit/DVet/Farm	19	0	0
311.102	Real Property-Delinquent	2,356,254	2,000,000	2,500,000
311.200	Personal Property	550,466	521,500	504,900
311.400	Penalty & Interest	1,072,172	900,000	800,000
311.500	Vehicle Tax State Collec	2,786,211	2,151,110	2,658,270
<b>Total</b>	<b>General Property Taxes</b>	<b>81,643,620</b>	<b>81,883,210</b>	<b>87,566,870</b>
<b>RE15-Excise Taxes</b>				
315.100	Tobacco Excise Tax	7,317,219	7,500,000	7,400,000
315.200	Excise License	9,050	9,000	9,000
315.300	Penalty and Interest	0	0	9,100
<b>Total</b>	<b>Excise Taxes</b>	<b>7,326,269</b>	<b>7,509,000</b>	<b>7,418,100</b>
<b>RE31-Federal Grants</b>				
331.000	Federal Grants	71,000	60,000	55,000
<b>Total</b>	<b>Federal Grants</b>	<b>71,000</b>	<b>60,000</b>	<b>55,000</b>
<b>RE33-Federal Pilot</b>				
333.000	Federal Pilot	3,216,649	3,200,000	3,400,000
333.100	National Forest Income	19,285	0	0
<b>Total</b>	<b>Federal Pilot</b>	<b>3,235,934</b>	<b>3,200,000</b>	<b>3,400,000</b>
<b>RE35-State Shared Revenue</b>				
335.350	State Shared A/W	3,620,793	4,125,000	3,900,000
335.900	Misc. State Revenue	127	100	0
<b>Total</b>	<b>State Shared Revenue</b>	<b>3,620,920</b>	<b>4,125,100</b>	<b>3,900,000</b>
<b>RE37-Other State Revenue</b>				
337.100	Debt Service Reimb	19,679,679	20,319,499	22,751,948
337.800	State PERS Relief	2,061,911	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>21,741,590</b>	<b>20,319,499</b>	<b>22,751,948</b>
<b>RE38-Other Pilot Revenue</b>				
338.100	Miscellaneous Pilot	8,269	8,000	9,000
<b>Total</b>	<b>Other Pilot Revenue</b>	<b>8,269</b>	<b>8,000</b>	<b>9,000</b>





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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE41-General Government</b>				
341.100	Nsf & Atty Fees	1,350	2,000	2,500
341.200	Recording Fees	2,917	5,000	3,000
341.210	Borough Gym Fees	20,846	15,000	18,000
341.300	Planning Recording Fees	150	0	200
341.350	Land Use & Zoning Permits	9,000	7,000	36,625
341.351	Mandatory LUP	50	5,000	5,000
341.352	Liquor License Referral	6,000	7,000	7,000
341.354	Talkeetna CUP	500	500	500
341.355	Sutton CUP	3,300	2,000	2,000
341.357	Core Area CUP	2,000	2,000	2,000
341.359	Multi-Family LUP	875	0	0
341.360	Special Events Fee	1,000	250	1,775
341.370	Community Enrichmnt Fees	0	500	0
341.400	Subdivision Fees	70,486	80,000	125,355
341.500	Clerk'S Office Fees	11	100	100
341.550	Candidate Filing Fees	325	300	300
341.600	Historical Fees	629	500	500
341.700	Eng. Inspection Fees	10,108	9,000	9,000
341.720	Utility Permit App Fee	27,577	40,000	68,517
341.740	Rght Of Way Prmit App Fee	19,931	15,000	42,500
341.750	Plans/Specs	995	650	650
341.900	Miscellaneous Fees	20,344	25,000	25,000
341.905	Sale of Maps	322	500	500
341.906	Sale-Query,Subd Index&Oth	390	300	300
341.910	Sale-Asesmnt/Recvble Roll	250	0	0
341.920	Lid Fee'S	38,162	0	0
341.940	Foreclosure Fees	114,797	90,000	95,000
341.945	Foreclosure Sale Fees	42,565	35,000	2,000
341.980	Liquor License Fees	1,500	1,500	1,500
341.990	Business License Fee	136,150	250,000	240,000
<b>Total</b>	<b>General Government</b>	<b>532,530</b>	<b>594,100</b>	<b>689,822</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Revenue	2015 Amend ed Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE42-Public Safety</b>				
342.000	Ambulance Fees	0	0	3,647,007
342.010	Amb Dist #1 (C)	2,794,911	2,957,000	0
342.095	Amb Dist (Rural)	348,860	400,000	0
342.100	EMS Rescue	3,201	3,000	3,000
342.500	Ems-General Fees	900	0	0
342.600	Ems - Donations	850	1,000	1,000
<b>Total Public Safety</b>		<b>3,148,722</b>	<b>3,361,000</b>	<b>3,651,007</b>
<b>RE43-Parks &amp; Recreation Fees</b>				
343.320	Park Fees-Palmer	42,139	30,000	40,000
343.360	Park Fees-Deshka Park	295	2,000	500
343.365	Park fees-Talkeetna	4,740	3,500	5,000
343.400	Trailhead Parking Fees	49,620	27,000	55,000
343.500	Government Peak Rec Area Fees	585	0	4,000
343.700	Boat Launch Fees	2,949	2,500	2,500
343.800	Alcantra Usage Fees	4,185	3,500	4,000
343.900	Miscellaneous	90	100	3,850
<b>Total Parks &amp; Recreation Fees</b>		<b>104,603</b>	<b>68,600</b>	<b>114,850</b>
<b>RE46-Ice Arena Fees</b>				
346.000	Ice Arena Fees	322	0	0
346.100	Ice Arena Fees	416,737	400,000	447,697
<b>Total Ice Arena Fees</b>		<b>417,059</b>	<b>400,000</b>	<b>447,697</b>
<b>RE47-Community Pool Revenues</b>				
347.000	Community Pool Revenues	(246)	0	0
347.100	Palmer Pool Revenues	309,066	250,000	285,000
347.200	Wasilla Pool Revenues	313,116	260,000	300,000
<b>Total Community Pool Revenues</b>		<b>621,936</b>	<b>510,000</b>	<b>585,000</b>
<b>RE48-Transient Accommodation Tax</b>				
348.100	Bed Tax Revenues	1,108,300	1,100,000	1,100,000
348.200	Penalty & Interest	5,069	5,000	5,000
<b>Total Transient Accommodation Tax</b>		<b>1,113,369</b>	<b>1,105,000</b>	<b>1,105,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	736,869	225,000	225,000
<b>Total Interest Earnings</b>		<b>736,869</b>	<b>225,000</b>	<b>225,000</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Revenue	2015 Amend ed Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	1,155,383	125,000	10,000
367.510	Revolving Loan	466	250	50
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>1,155,849</b>	<b>125,250</b>	<b>10,050</b>
<b>RE68-Recovery Wage,Fringe,Exp</b>				
368.120	Service Areas-Fnd 405/410	470,998	90,000	55,000
368.130	Schools- Fund 400	534,108	531,296	450,000
368.150	Boro/415/425/430/435/440	604,673	100,000	60,000
368.170	Port Enterprise - Fund 450	125,000	0	0
368.190	Infrastructure - Fund 490	1,375,000	50,000	0
368.200	Operating Funds	5,864	0	0
368.210	Land Management	43,500	45,500	47,500
368.220	Service Areas	1,026,769	1,077,276	971,240
368.230	Non-Areawide	85,000	86,500	88,000
368.240	Solid Waste Fund	52,271	70,000	72,500
368.250	Port Fund Transfer	22,400	0	0
368.300	Grant Projects- Fund 480	23,369	15,000	30,000
<b>Total</b>	<b>Recovery Wage,Fringe,Exp</b>	<b>4,368,952</b>	<b>2,065,572</b>	<b>1,774,240</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	78,511	10,000	10,000
369.300	Insurance Claim Proceeds	5,113	0	0
369.400	Legal Settlement Proceeds	168	0	0
369.500	Cash Balance/Collections	7	0	0
369.700	Credit Card Discounts	(8,109)	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>75,690</b>	<b>10,000</b>	<b>10,000</b>
<b>RE91-Proceeds Of Gfs Disposal</b>				
391.100	Sale Of Gfa	34,370	20,000	5,000
<b>Total</b>	<b>Proceeds Of Gfs Disposal</b>	<b>34,370</b>	<b>20,000</b>	<b>5,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>129,957,551</b>	<b>\$125,589,331</b>	<b>\$133,718,584</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>129,957,551</b>	<b>\$125,589,331</b>	<b>\$133,718,584</b>



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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE</b>	<b>DEPARTMENT 170-Community Development</b>	<b>DIVISION 136-Community Pools</b>		
Division Total:	Community Pools	0	\$0	\$0
Department Total:	Community Development	0	\$0	\$0
Fund Total:	AREAWIDE	129,957,551	\$125,589,331	\$133,718,584



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX45-Operating Fund Transfers</b>				
445.140	Trnfr To- Debt Svc (Schl)	28,500,000	29,800,000	33,450,000
445.141	Trnfr To- Debt Svc (P&R)	340,000	338,000	340,000
445.142	Trnfr To- Debt Svc (COPs)	311,697	567,657	324,000
445.144	Trnfr To-Debt Svc (Trans Sys)	1,400,000	2,270,000	2,380,000
445.220	Trnfr To- Education Oprtg	51,291,720	51,291,720	52,680,472
445.300	Trnfr To- Port Ent Fund	0	831,224	860,000
445.350	Trnfr To-M/V Susitna	0	0	460,240
<b>Total</b>	<b>Operating Fund Transfers</b>	<b>81,843,417</b>	<b>85,098,601</b>	<b>90,494,712</b>
<b>EX46-Capital Project Transfers</b>				
446.300	Transfer To- Fund 400	65,000	0	0
446.400	Transfer To- Fund 405/410	839,657	4,482,500	4,758,160
446.500	Transfer To- Fund 480	2,672,493	569,800	0
446.700	Tfr415/425/430/435/440/47	3,123,811	70,000	0
446.810	Transfer To- Fund 490	100,000	0	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>6,800,961</b>	<b>5,122,300</b>	<b>4,758,160</b>
<b>EX49-Transfers/Pass Throughs</b>				
449.100	Transfers-City Of Palmer	65,000	45,500	40,000
449.200	Transfers-City Of Wasilla	65,000	52,500	45,000
449.205	Transfers - City of Wasilla Planning	0	90,000	150,000
449.210	Transfers-Youth Programs	75,000	0	0
449.215	Tansfers - Youth Court	0	50,000	150,000
449.300	Transfers-City Of Houston	30,000	21,000	30,500
449.900	Transfers-Other Agencies	290,565	80,000	25,000
<b>Total</b>	<b>Transfers/Pass Throughs</b>	<b>525,565</b>	<b>339,000</b>	<b>440,500</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>89,169,943</b>	<b>90,559,901</b>	<b>95,693,372</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>89,169,943</b>	<b>90,559,901</b>	<b>95,693,372</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	95,156	94,900	94,900
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>95,156</b>	<b>94,900</b>	<b>94,900</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	169,686	163,170	163,100
412.190	Life Insurance	998	1,001	1,001
412.300	Medicare	1,380	1,377	1,377
412.400	Retirement Contrib. - DB Plan	19,293	41,785	41,785
412.600	Workers Compensation	1,381	1,514	1,671
412.700	Sbs Contribution	5,834	5,818	5,818
<b>Total</b>	<b>Benefits</b>	<b>198,572</b>	<b>214,665</b>	<b>214,752</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	8,596	10,400	11,500
413.200	Expense Reimb-Within Boro	211	500	500
<b>Total</b>	<b>Expenses Within Borough</b>	<b>8,807</b>	<b>10,900</b>	<b>12,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	1,488	1,000	1,000
414.200	Exp Reimb- Outside Boro	4,736	9,996	12,750
414.400	Travel Tickets	6,185	11,250	11,250
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>12,409</b>	<b>22,246</b>	<b>25,000</b>
<b>EX21-Communications</b>				
421.100	Telephone	0	500	500
421.200	Postage	231	550	550
<b>Total</b>	<b>Communications</b>	<b>231</b>	<b>1,050</b>	<b>1,050</b>
<b>EX23-Printing</b>				
423.000	Printing	140	3,379	625
<b>Total</b>	<b>Printing</b>	<b>140</b>	<b>3,379</b>	<b>625</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	200	1,200	1,200
<b>Total</b>	<b>Rental/Lease</b>	<b>200</b>	<b>1,200</b>	<b>1,200</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	0	5,000
426.300	Dues & Fees	40,467	40,000	40,000
426.600	Computer Software	0	1,428	0
426.900	Other Professional Chgs	8,750	0	1,000
<b>Total</b>	<b>Professional Charges</b>	<b>49,217</b>	<b>41,428</b>	<b>46,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly</b>				
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	500	0
428.300	Equipment Maint Services	344	12,700	800
<b>Total</b>	<b>Maintenance Services</b>	<b>344</b>	<b>13,200</b>	<b>800</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	2,895	3,750	3,750
429.210	Training/Instructor Fees	0	1,600	3,500
429.900	Other Contractual	24,625	17,500	18,000
<b>Total</b>	<b>Other Contractual</b>	<b>27,520</b>	<b>22,850</b>	<b>25,250</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	482	1,550	1,550
<b>Total</b>	<b>Office Supplies</b>	<b>482</b>	<b>1,550</b>	<b>1,550</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	136	800	800
431.900	Other Maint. Supplies	0	0	900
<b>Total</b>	<b>Maintenance Supplies</b>	<b>136</b>	<b>800</b>	<b>1,700</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	3,354	5,250	7,250
433.110	Clothing	457	250	500
433.300	Books/Subscriptions	56	300	300
433.900	Other Supplies	1,964	1,000	1,000
<b>Total</b>	<b>Misc Supplies</b>	<b>5,831</b>	<b>6,800</b>	<b>9,050</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,206	13,972	5,000
434.100	Other Equip under \$5,000	2,585	0	0
434.300	Furniture Under \$5,000	4,300	3,000	3,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>8,091</b>	<b>16,972</b>	<b>8,000</b>
<b>Division Total:</b>	<b>Assembly</b>	<b>407,136</b>	<b>451,940</b>	<b>441,877</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	40,000	40,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>
<b>Division Total:</b>	<b>Assembly Reserve</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>







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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	250,857	261,103	275,896
411.300	Overtime Wages	11,046	13,000	13,000
<b>Total Salaries &amp; Wages</b>		<b>261,903</b>	<b>274,103</b>	<b>288,896</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	88,476	85,082	85,045
412.190	Life Insurance	521	522	522
412.200	Unemployment Contrib	1,588	1,645	1,734
412.300	Medicare	3,837	3,975	4,189
412.400	Retirement Contrib. - DB Plan	96,911	120,688	127,201
412.410	PERS Tier IV - DC Plan	6,052	0	0
412.411	PERS Tier IV - Health Plan	174	0	0
412.412	PERS Tier IV - HRA	1,663	0	0
412.413	PERS Tier IV - OD&D	73	0	0
412.600	Workers Compensation	3,746	4,372	5,085
412.700	Sbs Contribution	15,857	16,803	17,710
<b>Total Benefits</b>		<b>218,898</b>	<b>233,087</b>	<b>241,486</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	298	550	550
413.200	Expense Reimb-Within Boro	0	1,800	0
413.300	Exp Allowance-Within Boro	2,708	2,700	2,700
<b>Total Expenses Within Borough</b>		<b>3,006</b>	<b>5,050</b>	<b>3,250</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	550	400	400
414.200	Exp Reimb- Outside Boro	1,430	4,410	4,410
414.400	Travel Tickets	598	3,550	2,550
<b>Total Expenses Outside Of Boro</b>		<b>2,578</b>	<b>8,360</b>	<b>7,360</b>
<b>EX21-Communications</b>				
421.100	Telephone	1,065	1,440	1,500
421.200	Postage	1,270	2,000	2,000
<b>Total Communications</b>		<b>2,335</b>	<b>3,440</b>	<b>3,500</b>
<b>EX23-Printing</b>				
423.000	Printing	443	260	200
<b>Total Printing</b>		<b>443</b>	<b>260</b>	<b>200</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,204	0	0
<b>Total Rental/Lease</b>		<b>1,204</b>	<b>0</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk</b>				
<b>EX26-Professional Charges</b>				
426.200	Legal	0	7,000	7,000
426.300	Dues & Fees	912	1,000	1,000
426.600	Computer Software	0	1,000	1,000
426.900	Other Professional Chgs	0	500	500
<b>Total Professional Charges</b>		<b>912</b>	<b>9,500</b>	<b>9,500</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	344	500	500
<b>Total Maintenance Services</b>		<b>344</b>	<b>500</b>	<b>500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,330	3,862	3,862
429.210	Training/Instructor Fees	0	300	300
429.900	Other Contractual	7,882	15,000	17,000
<b>Total Other Contractual</b>		<b>9,212</b>	<b>19,162</b>	<b>21,162</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,567	3,000	3,500
<b>Total Office Supplies</b>		<b>1,567</b>	<b>3,000</b>	<b>3,500</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	68	150	150
<b>Total Maintenance Supplies</b>		<b>68</b>	<b>150</b>	<b>150</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,814	2,100	1,500
433.300	Books/Subscriptions	196	350	350
433.900	Other Supplies	1,101	1,600	700
<b>Total Misc Supplies</b>		<b>3,111</b>	<b>4,050</b>	<b>2,550</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	2,412	4,254	1,800
434.100	Other Equip under \$5,000	350	0	0
434.300	Furniture Under \$5,000	3,783	3,000	3,000
<b>Total Equipment Under \$5,000</b>		<b>6,545</b>	<b>7,254</b>	<b>4,800</b>
<b>Division Total: Borough Clerk</b>		<b>512,126</b>	<b>567,916</b>	<b>586,854</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	128,490	130,819	138,966
411.300	Overtime Wages	3,090	5,000	5,000
411.400	Nonemployee Compensation	36,728	40,000	80,000
<b>Total Salaries &amp; Wages</b>		<b>168,308</b>	<b>175,819</b>	<b>223,966</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	45,079	43,124	43,105
412.190	Life Insurance	265	265	265
412.200	Unemployment Contrib	797	815	864
412.250	Fica	365	2,480	4,960
412.300	Medicare	2,017	2,550	3,248
412.400	Retirement Contrib. - DB Plan	55,199	59,802	63,389
412.410	PERS Tier IV - DC Plan	7,379	0	0
412.411	PERS Tier IV - Health Plan	20	0	0
412.412	PERS Tier IV - HRA	182	0	0
412.413	PERS Tier IV - OD&D	9	0	0
412.600	Workers Compensation	2,451	2,167	2,534
412.700	Sbs Contribution	8,044	8,326	8,826
<b>Total Benefits</b>		<b>121,807</b>	<b>119,529</b>	<b>127,191</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	3,949	4,900	6,200
413.200	Expense Reimb-Within Boro	0	100	0
413.300	Exp Allowance-Within Boro	903	900	900
<b>Total Expenses Within Borough</b>		<b>4,852</b>	<b>5,900</b>	<b>7,100</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	214	400	400
414.200	Exp Reimb- Outside Boro	651	975	975
414.400	Travel Tickets	0	2,125	1,125
<b>Total Expenses Outside Of Boro</b>		<b>865</b>	<b>3,500</b>	<b>2,500</b>
<b>EX21-Communications</b>				
421.200	Postage	1,152	3,000	3,000
<b>Total Communications</b>		<b>1,152</b>	<b>3,000</b>	<b>3,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	4,487	10,000	11,000
<b>Total Advertising</b>		<b>4,487</b>	<b>10,000</b>	<b>11,000</b>
<b>EX23-Printing</b>				
423.000	Printing	57,085	50,800	86,000
<b>Total Printing</b>		<b>57,085</b>	<b>50,800</b>	<b>86,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections</b>				
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	90	300	1,300
425.300	Equipment Rental	205	400	400
<b>Total Rental/Lease</b>		<b>295</b>	<b>700</b>	<b>1,700</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	280	270	270
426.600	Computer Software	0	500	500
426.900	Other Professional Chgs	0	500	500
<b>Total Professional Charges</b>		<b>280</b>	<b>1,270</b>	<b>1,270</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	1,000	1,000
<b>Total Maintenance Services</b>		<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	460	1,237	1,237
429.900	Other Contractual	18,185	21,350	36,350
<b>Total Other Contractual</b>		<b>18,645</b>	<b>22,587</b>	<b>37,587</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	3,636	2,900	2,100
430.200	Copier/Fax Supplies	0	200	0
<b>Total Office Supplies</b>		<b>3,636</b>	<b>3,100</b>	<b>2,100</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	100	100
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>100</b>	<b>100</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	500	200
433.300	Books/Subscriptions	219	250	250
433.900	Other Supplies	4,512	4,800	7,300
<b>Total Misc Supplies</b>		<b>4,731</b>	<b>5,550</b>	<b>7,750</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	5,711	1,500	1,500
434.300	Furniture Under \$5,000	0	800	800
<b>Total Equipment Under \$5,000</b>		<b>5,711</b>	<b>2,300</b>	<b>2,300</b>
<b>Division Total: Elections</b>		<b>391,854</b>	<b>405,155</b>	<b>514,564</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	161,387	165,600	171,202
411.300	Overtime Wages	1,732	5,000	5,000
<b>Total Salaries &amp; Wages</b>		<b>163,119</b>	<b>170,600</b>	<b>176,202</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	60,604	58,275	58,250
412.190	Life Insurance	357	358	358
412.200	Unemployment Contrib	979	1,024	1,058
412.300	Medicare	2,366	2,474	2,555
412.400	Retirement Contrib. - DB Plan	71,360	75,116	77,582
412.600	Workers Compensation	2,367	2,722	3,102
412.700	Sbs Contribution	10,000	10,458	10,802
<b>Total Benefits</b>		<b>148,033</b>	<b>150,427</b>	<b>153,707</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	300	300
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>550</b>	<b>550</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	333	500	500
414.200	Exp Reimb- Outside Boro	1,512	2,912	1,912
414.400	Travel Tickets	572	1,500	1,500
<b>Total Expenses Outside Of Boro</b>		<b>2,417</b>	<b>4,912</b>	<b>3,912</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	1,035	925	925
426.600	Computer Software	45,315	75,562	63,562
426.900	Other Professional Chgs	0	2,500	3,500
<b>Total Professional Charges</b>		<b>46,350</b>	<b>78,987</b>	<b>67,987</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	20,930	20,930	20,930
<b>Total Maintenance Services</b>		<b>20,930</b>	<b>20,930</b>	<b>20,930</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,541	3,750	3,750
429.210	Training/Instructor Fees	0	250	250
429.900	Other Contractual	39,778	41,550	43,550
<b>Total Other Contractual</b>		<b>41,319</b>	<b>45,550</b>	<b>47,550</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	266	200	400
430.200	Copier/Fax Supplies	0	200	0
<b>Total Office Supplies</b>		<b>266</b>	<b>400</b>	<b>400</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management</b>				
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	68	2,000	2,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>68</b>	<b>2,000</b>	<b>2,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	12	200	200
433.300	Books/Subscriptions	288	400	400
433.900	Other Supplies	2,069	2,400	2,400
<b>Total</b>	<b>Misc Supplies</b>	<b>2,369</b>	<b>3,000</b>	<b>3,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	2,412	5,700	0
434.100	Other Equip under \$5,000	1,502	1,025	1,550
434.300	Furniture Under \$5,000	2,261	525	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>6,175</b>	<b>7,250</b>	<b>1,550</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	14,380	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>14,380</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Records Management</b>	<b>445,426</b>	<b>484,606</b>	<b>477,788</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 604-Labor Relations Board</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	300	300
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>550</b>	<b>550</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	5,000	5,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>Division Total:</b>	<b>Labor Relations Board</b>	<b>0</b>	<b>5,550</b>	<b>5,550</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 609-Board Of Adjmt. &amp; Appeals</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
413.500	Meeting Comp - W/I Boro	250	2,500	2,500
<b>Total</b>	<b>Expenses Within Borough</b>	<b>250</b>	<b>2,900</b>	<b>2,900</b>
<b>EX23-Printing</b>				
423.000	Printing	0	100	100
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	1,500	1,500
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	62	800	800
<b>Total</b>	<b>Other Contractual</b>	<b>62</b>	<b>800</b>	<b>800</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	100	100
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	0	200	200
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>200</b>	<b>200</b>
<b>Division Total:</b>	<b>Board Of Adjmt. &amp; Appeals</b>	<b>312</b>	<b>5,600</b>	<b>5,600</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Bid Appeals Committee</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>400</b>	<b>400</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	9,405	31,000	33,000
<b>Total</b>	<b>Professional Charges</b>	<b>9,405</b>	<b>31,000</b>	<b>33,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	1,766	2,000	0
<b>Total</b>	<b>Other Contractual</b>	<b>1,766</b>	<b>2,000</b>	<b>0</b>
<b>Division Total:</b>	<b>Bid Appeals Committee</b>	<b>11,171</b>	<b>33,400</b>	<b>33,400</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE</b>	<b>DEPARTMENT 100-Assembly</b>	<b>DIVISION 613-Senior Citizen Advisory</b>		
Division Total:	Senior Citizen Advisory	<u>0</u>	<u>0</u>	<u>0</u>
Department Total:	Assembly	4,988,326	6,373,802	6,601,241



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	742,860	711,644	735,425
411.200	Temp Wages & Adjmts	20,999	25,000	25,000
411.300	Overtime Wages	4,613	5,000	5,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>768,472</b>	<b>741,644</b>	<b>765,425</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	147,311	160,839	165,430
412.190	Life Insurance	1,067	987	1,016
412.200	Unemployment Contrib	4,611	4,450	4,593
412.300	Medicare	11,210	10,754	11,099
412.400	Retirement Contrib. - DB Plan	46,324	315,539	326,009
412.410	PERS Tier IV - DC Plan	115,813	0	0
412.411	PERS Tier IV - Health Plan	3,051	0	0
412.412	PERS Tier IV - HRA	12,193	0	0
412.413	PERS Tier IV - OD&D	1,271	0	0
412.600	Workers Compensation	11,204	11,830	13,472
412.700	Sbs Contribution	43,323	45,463	46,921
<b>Total</b>	<b>Benefits</b>	<b>397,378</b>	<b>549,862</b>	<b>568,540</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	982	1,500	1,500
413.200	Expense Reimb-Within Boro	4,782	5,000	3,000
413.900	Other Exp - Within Boro	1,578	500	500
<b>Total</b>	<b>Expenses Within Borough</b>	<b>7,342</b>	<b>7,000</b>	<b>5,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	475	1,000	1,000
414.200	Exp Reimb- Outside Boro	12,163	9,025	9,025
414.400	Travel Tickets	8,883	10,000	10,000
414.800	Moving Expenses	5,000	0	0
414.900	Other Exp-Outside Boro	160	0	0
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>26,681</b>	<b>20,025</b>	<b>20,025</b>
<b>EX21-Communications</b>				
421.200	Postage	346	1,500	500
421.300	Communication Network	850	0	0
<b>Total</b>	<b>Communications</b>	<b>1,196</b>	<b>1,500</b>	<b>500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	9,337	15,000	15,000
<b>Total</b>	<b>Advertising</b>	<b>9,337</b>	<b>15,000</b>	<b>15,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration</b>				
<b>EX23-Printing</b>				
423.000	Printing	1,683	5,300	7,500
<b>Total Printing</b>		<b>1,683</b>	<b>5,300</b>	<b>7,500</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	1,000	0
425.300	Equipment Rental	625	0	0
<b>Total Rental/Lease</b>		<b>625</b>	<b>1,000</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	90,000	100,000
426.300	Dues & Fees	12,554	11,868	20,000
426.600	Computer Software	0	5,332	0
426.900	Other Professional Chgs	143,375	247,852	250,000
<b>Total Professional Charges</b>		<b>155,929</b>	<b>355,052</b>	<b>370,000</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	483	2,000	500
428.400	Vehicle Maint Services	0	5,000	5,000
<b>Total Maintenance Services</b>		<b>483</b>	<b>7,000</b>	<b>5,500</b>
<b>EX29-Other Contractual</b>				
429.100	Contingency-Other Contract	0	200	0
429.200	Training Reimb/Conf Fees	475	5,000	5,000
429.210	Training/Instructor Fees	0	7,800	5,000
429.900	Other Contractual	55,978	67,450	69,000
<b>Total Other Contractual</b>		<b>56,453</b>	<b>80,450</b>	<b>79,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,946	5,188	5,188
<b>Total Office Supplies</b>		<b>1,946</b>	<b>5,188</b>	<b>5,188</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	120	250	0
<b>Total Maintenance Supplies</b>		<b>120</b>	<b>250</b>	<b>0</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	44	150	150
<b>Total Fuel/Oil-Vehicle Use</b>		<b>44</b>	<b>150</b>	<b>150</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	6,837	8,301	10,301
433.300	Books/Subscriptions	913	2,490	1,500
433.500	Training Supplies	0	830	500
433.900	Other Supplies	6,866	4,830	1,830
<b>Total Misc Supplies</b>		<b>14,616</b>	<b>16,451</b>	<b>14,131</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	2,000	0
434.100	Other Equip under \$5,000	7,518	4,350	1,350
434.300	Furniture Under \$5,000	10,902	3,895	1,747
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>18,420</b>	<b>10,245</b>	<b>3,097</b>
<b>EX51-Equipment Over \$5000</b>				
451.300	Furniture over \$5,000	9,762	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>9,762</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Administration</b>	<b>1,470,487</b>	<b>1,816,117</b>	<b>1,859,056</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	289,557	313,417	359,245
411.200	Temp Wages & Adjmts	19,243	34,300	40,000
411.300	Overtime Wages	73	3,465	5,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>308,873</b>	<b>351,182</b>	<b>404,245</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	87,751	93,240	93,200
412.190	Life Insurance	543	572	572
412.200	Unemployment Contrib	1,854	2,107	2,426
412.250	Fica	0	0	5,862
412.300	Medicare	4,479	5,093	0
412.400	Retirement Contrib. - DB Plan	53,762	139,539	160,377
412.410	PERS Tier IV - DC Plan	30,524	0	0
412.411	PERS Tier IV - Health Plan	767	0	0
412.412	PERS Tier IV - HRA	3,509	0	0
412.413	PERS Tier IV - OD&D	320	0	0
412.600	Workers Compensation	4,617	5,599	7,115
412.700	Sbs Contribution	18,934	21,529	24,781
412.800	Wellness/Other	10,800	20,000	0
<b>Total</b>	<b>Benefits</b>	<b>217,860</b>	<b>287,679</b>	<b>294,333</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	660	2,000	1,000
413.200	Expense Reimb-Within Boro	2,946	2,500	2,500
<b>Total</b>	<b>Expenses Within Borough</b>	<b>3,606</b>	<b>4,500</b>	<b>3,500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	871	1,100	900
414.200	Exp Reimb- Outside Boro	1,616	6,000	6,000
414.400	Travel Tickets	1,375	5,000	5,000
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>3,862</b>	<b>12,100</b>	<b>11,900</b>
<b>EX21-Communications</b>				
421.200	Postage	1,360	1,000	500
<b>Total</b>	<b>Communications</b>	<b>1,360</b>	<b>1,000</b>	<b>500</b>
<b>EX23-Printing</b>				
423.000	Printing	360	700	350
<b>Total</b>	<b>Printing</b>	<b>360</b>	<b>700</b>	<b>350</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources</b>				
<b>EX26-Professional Charges</b>				
426.200	Legal	0	10,000	5,000
426.300	Dues & Fees	720	1,500	1,500
426.600	Computer Software	3,738	0	0
426.900	Other Professional Chgs	25,965	30,000	39,500
<b>Total Professional Charges</b>		<b>30,423</b>	<b>41,500</b>	<b>46,000</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	495	1,500	0
428.920	Other Maintenance Service	75	0	0
<b>Total Maintenance Services</b>		<b>570</b>	<b>1,500</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	5,847	5,000	5,000
429.210	Training/Instructor Fees	2,825	6,000	7,500
429.900	Other Contractual	28,521	12,807	15,195
<b>Total Other Contractual</b>		<b>37,193</b>	<b>23,807</b>	<b>27,695</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	5,698	6,386	10,000
<b>Total Office Supplies</b>		<b>5,698</b>	<b>6,386</b>	<b>10,000</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	350	0
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>350</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	544	664	800
433.300	Books/Subscriptions	0	415	500
433.500	Training Supplies	592	7,471	5,000
433.900	Other Supplies	2,786	4,150	5,000
<b>Total Misc Supplies</b>		<b>3,922</b>	<b>12,700</b>	<b>11,300</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	3,036	0	0
434.100	Other Equip under \$5,000	278	675	1,000
434.300	Furniture Under \$5,000	5,697	699	1,000
<b>Total Equipment Under \$5,000</b>		<b>9,011</b>	<b>1,374</b>	<b>2,000</b>
<b>Division Total:</b>	<b>Human Resources</b>	<b>622,738</b>	<b>744,778</b>	<b>811,823</b>







## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	576,212	583,461	588,186
411.200	Temp Wages & Adjmts	0	10,000	9,000
411.300	Overtime Wages	229	2,000	1,000
<b>Total Salaries &amp; Wages</b>		<b>576,441</b>	<b>595,461</b>	<b>598,186</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	145,445	139,860	139,800
412.190	Life Insurance	855	858	858
412.200	Unemployment Contrib	3,459	3,573	3,590
412.300	Medicare	8,410	8,635	8,674
412.400	Retirement Contrib. - DB Plan	154,403	256,898	258,979
412.410	PERS Tier IV - DC Plan	37,613	0	0
412.411	PERS Tier IV - Health Plan	977	0	0
412.412	PERS Tier IV - HRA	5,697	0	0
412.413	PERS Tier IV - OD&D	407	0	0
412.600	Workers Compensation	5,343	9,453	10,473
412.700	Sbs Contribution	32,735	36,502	36,669
<b>Total Benefits</b>		<b>395,344</b>	<b>455,779</b>	<b>459,043</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	30	400	400
413.200	Expense Reimb-Within Boro	0	400	400
<b>Total Expenses Within Borough</b>		<b>30</b>	<b>800</b>	<b>800</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	506	1,000	1,000
414.200	Exp Reimb- Outside Boro	10,937	10,000	10,000
414.400	Travel Tickets	5,591	10,000	10,000
<b>Total Expenses Outside Of Boro</b>		<b>17,034</b>	<b>21,000</b>	<b>21,000</b>
<b>EX21-Communications</b>				
421.100	Telephone	0	2,900	2,900
421.200	Postage	199	1,000	1,000
<b>Total Communications</b>		<b>199</b>	<b>3,900</b>	<b>3,900</b>
<b>EX23-Printing</b>				
423.000	Printing	142	600	600
<b>Total Printing</b>		<b>142</b>	<b>600</b>	<b>600</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law</b>				
<b>EX26-Professional Charges</b>				
426.200	Legal	53,523	500,000	500,000
426.300	Dues & Fees	3,944	4,000	4,000
426.500	Recording Fees	25	800	800
426.600	Computer Software	600	2,500	2,500
426.900	Other Professional Chgs	0	140,000	150,000
<b>Total Professional Charges</b>		<b>58,092</b>	<b>647,300</b>	<b>657,300</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	8,515	9,500	9,500
427.900	Insurance Deductible	1,603	0	0
<b>Total Insurance &amp; Bond</b>		<b>10,118</b>	<b>9,500</b>	<b>9,500</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	151	1,100	1,100
428.400	Vehicle Maint Services	49	0	0
<b>Total Maintenance Services</b>		<b>200</b>	<b>1,100</b>	<b>1,100</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	4,577	7,000	7,000
429.210	Training/Instructor Fees	7,000	4,000	4,000
429.900	Other Contractual	19,312	25,500	25,500
<b>Total Other Contractual</b>		<b>30,889</b>	<b>36,500</b>	<b>36,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,991	5,000	5,000
<b>Total Office Supplies</b>		<b>1,991</b>	<b>5,000</b>	<b>5,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	905	4,000	1,000
433.300	Books/Subscriptions	14,951	24,500	24,500
433.900	Other Supplies	145	7,300	300
<b>Total Misc Supplies</b>		<b>16,001</b>	<b>35,800</b>	<b>25,800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,736	4,000	4,000
434.100	Other Equip under \$5,000	1,676	0	0
434.300	Furniture Under \$5,000	11,475	2,000	2,000
<b>Total Equipment Under \$5,000</b>		<b>14,887</b>	<b>6,000</b>	<b>6,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.300	Furniture over \$5,000	5,708	0	0
<b>Total Equipment Over \$5000</b>		<b>5,708</b>	<b>0</b>	<b>0</b>
<b>Division Total: Law</b>		<b>1,127,076</b>	<b>1,818,740</b>	<b>1,824,729</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	19,378	19,326	19,325
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>19,378</b>	<b>19,326</b>	<b>19,325</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	24,241	23,310	23,300
412.190	Life Insurance	143	143	143
412.300	Medicare	281	281	281
412.400	Retirement Contrib. - DB Plan	8,477	8,509	8,509
412.600	Workers Compensation	282	309	341
412.700	Sbs Contribution	1,188	1,185	1,185
<b>Total</b>	<b>Benefits</b>	<b>34,612</b>	<b>33,737</b>	<b>33,759</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	3,478	3,500	3,000
413.200	Expense Reimb-Within Boro	920	1,000	800
<b>Total</b>	<b>Expenses Within Borough</b>	<b>4,398</b>	<b>4,500</b>	<b>3,800</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	1,907	3,500	3,000
414.200	Exp Reimb- Outside Boro	1,690	1,500	1,300
414.400	Travel Tickets	3,768	1,875	1,600
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>7,365</b>	<b>6,875</b>	<b>5,900</b>
<b>EX21-Communications</b>				
421.200	Postage	134	500	300
<b>Total</b>	<b>Communications</b>	<b>134</b>	<b>500</b>	<b>300</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	200	200
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>200</b>	<b>200</b>
<b>EX23-Printing</b>				
423.000	Printing	0	500	500
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,501	3,500	3,000
426.900	Other Professional Chgs	0	700	700
<b>Total</b>	<b>Professional Charges</b>	<b>2,501</b>	<b>4,200</b>	<b>3,700</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	1,483	1,600	1,600
<b>Total</b>	<b>Other Contractual</b>	<b>1,483</b>	<b>1,600</b>	<b>1,600</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014</u> <u>Actual</u> <u>Expense</u>	<u>2015</u> <u>Amended</u> <u>Budget</u>	<u>2016</u> <u>Assembly</u> <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	401	500	400
<b>Total</b>	<b>Office Supplies</b>	<b>401</b>	<b>500</b>	<b>400</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	49	125	125
433.300	Books/Subscriptions	65	0	0
433.900	Other Supplies	0	250	250
<b>Total</b>	<b>Misc Supplies</b>	<b>114</b>	<b>375</b>	<b>375</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,355	0	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,355</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Mayor</b>	<b>71,741</b>	<b>72,313</b>	<b>69,859</b>
<b>Department Total:</b>	<b>Mayor</b>	<b>71,741</b>	<b>72,313</b>	<b>69,859</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	415,360	450,596	470,336
411.200	Temp Wages & Adjmts	50,350	50,431	75,240
411.300	Overtime Wages	703	10,000	10,000
<b>Total Salaries &amp; Wages</b>		<b>466,413</b>	<b>511,027</b>	<b>555,576</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	127,157	139,860	139,800
412.190	Life Insurance	802	858	858
412.200	Unemployment Contrib	2,799	3,067	3,334
412.300	Medicare	6,763	7,410	8,056
412.400	Retirement Contrib. - DB Plan	117,345	202,801	211,492
412.410	PERS Tier IV - DC Plan	27,620	0	0
412.411	PERS Tier IV - Health Plan	730	0	0
412.412	PERS Tier IV - HRA	4,760	0	0
412.413	PERS Tier IV - OD&D	305	0	0
412.600	Workers Compensation	6,765	11,379	13,513
412.700	Sbs Contribution	28,591	31,326	34,057
<b>Total Benefits</b>		<b>323,637</b>	<b>396,701</b>	<b>411,110</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	500	500
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>500</b>	<b>500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	28	213	300
414.200	Exp Reimb- Outside Boro	3,578	2,995	0
414.400	Travel Tickets	1,783	1,120	0
<b>Total Expenses Outside Of Boro</b>		<b>5,389</b>	<b>4,328</b>	<b>300</b>
<b>EX21-Communications</b>				
421.200	Postage	0	27	0
<b>Total Communications</b>		<b>0</b>	<b>27</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	300	0
<b>Total Advertising</b>		<b>0</b>	<b>300</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	4,444	0	5,000
<b>Total Printing</b>		<b>4,444</b>	<b>0</b>	<b>5,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	852	1,313	1,175
426.600	Computer Software	255	0	0
<b>Total Professional Charges</b>		<b>1,107</b>	<b>1,313</b>	<b>1,175</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems</b>				
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	2,450	0	0
428.300	Equipment Maint Services	2,725	1,622	4,025
<b>Total</b>	<b>Maintenance Services</b>	<b>5,175</b>	<b>1,622</b>	<b>4,025</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	8,715	10,445	0
429.900	Other Contractual	63,174	34,100	98,000
<b>Total</b>	<b>Other Contractual</b>	<b>71,889</b>	<b>44,545</b>	<b>98,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	6,192	4,400
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>6,192</b>	<b>4,400</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	100	100
431.300	Equipment Maint Supplies	0	445	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>545</b>	<b>100</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	213	1,494	600
433.300	Books/Subscriptions	0	830	830
433.900	Other Supplies	859	415	600
<b>Total</b>	<b>Misc Supplies</b>	<b>1,072</b>	<b>2,739</b>	<b>2,030</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	4,929	0	1,200
434.100	Other Equip under \$5,000	733	205	0
434.300	Furniture Under \$5,000	0	5,311	3,800
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>5,662</b>	<b>5,516</b>	<b>5,000</b>
<b>Division Total:</b>	<b>Geographic Info Systems</b>	<b>884,788</b>	<b>975,355</b>	<b>1,087,216</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	180,677	192,687	199,552
411.200	Temp Wages & Adjmts	18,961	22,156	0
<b>Total Salaries &amp; Wages</b>		<b>199,638</b>	<b>214,843</b>	<b>199,552</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	65,737	69,930	69,900
412.190	Life Insurance	398	394	429
412.200	Unemployment Contrib	1,198	1,290	1,198
412.300	Medicare	2,895	3,116	2,894
412.400	Retirement Contrib. - DB Plan	10,074	84,840	87,863
412.410	PERS Tier IV - DC Plan	25,314	0	0
412.411	PERS Tier IV - Health Plan	684	0	0
412.412	PERS Tier IV - HRA	5,035	0	0
412.413	PERS Tier IV - OD&D	285	0	0
412.600	Workers Compensation	2,675	3,427	3,513
412.700	Sbs Contribution	12,238	13,170	12,233
<b>Total Benefits</b>		<b>126,533</b>	<b>176,167</b>	<b>178,030</b>
<b>EX13-Expenses Within Borough</b>				
413.200	Expense Reimb-Within Boro	0	36	0
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>36</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	124	900
414.200	Exp Reimb- Outside Boro	1,613	1,011	7,975
414.400	Travel Tickets	983	1,194	5,200
<b>Total Expenses Outside Of Boro</b>		<b>2,596</b>	<b>2,329</b>	<b>14,075</b>
<b>EX21-Communications</b>				
421.200	Postage	168	100	100
<b>Total Communications</b>		<b>168</b>	<b>100</b>	<b>100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,878	1,000	1,000
<b>Total Advertising</b>		<b>1,878</b>	<b>1,000</b>	<b>1,000</b>
<b>EX23-Printing</b>				
423.000	Printing	129	500	100
<b>Total Printing</b>		<b>129</b>	<b>500</b>	<b>100</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	100	0	0
<b>Total Rental/Lease</b>		<b>100</b>	<b>0</b>	<b>0</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	430	655	0
<b>Total</b>	<b>Professional Charges</b>	<b>430</b>	<b>655</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	295	24,723	28,940
429.900	Other Contractual	44,743	421	421
<b>Total</b>	<b>Other Contractual</b>	<b>45,038</b>	<b>25,144</b>	<b>29,361</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	7,461	2,874	5,300
<b>Total</b>	<b>Office Supplies</b>	<b>7,461</b>	<b>2,874</b>	<b>5,300</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	2,664	0	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>2,664</b>	<b>0</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	3,255	2,413	3,450
433.300	Books/Subscriptions	77	0	0
<b>Total</b>	<b>Misc Supplies</b>	<b>3,332</b>	<b>2,413</b>	<b>3,450</b>
<b>Division Total:</b>	<b>IT Administration</b>	<b>389,967</b>	<b>426,061</b>	<b>430,968</b>



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

**Expense**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	772,743	880,965	935,911
411.200	Temp Wages & Adjmts	54,231	101,080	132,757
411.300	Overtime Wages	7,223	15,000	15,000
<b>Total Salaries &amp; Wages</b>		<b>834,197</b>	<b>997,045</b>	<b>1,083,668</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	214,012	279,720	279,600
412.190	Life Insurance	1,484	1,716	1,716
412.200	Unemployment Contrib	5,006	5,982	6,502
412.300	Medicare	12,096	14,457	15,714
412.400	Retirement Contrib. - DB Plan	163,162	394,494	418,686
412.410	PERS Tier IV - DC Plan	73,064	0	0
412.411	PERS Tier IV - Health Plan	1,904	0	0
412.412	PERS Tier IV - HRA	11,260	0	0
412.413	PERS Tier IV - OD&D	794	0	0
412.600	Workers Compensation	11,948	17,545	19,073
412.700	Sbs Contribution	51,136	61,116	66,429
<b>Total Benefits</b>		<b>545,866</b>	<b>775,030</b>	<b>807,720</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	500	900
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>500</b>	<b>900</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	0	600
414.200	Exp Reimb- Outside Boro	3,528	4,484	0
414.400	Travel Tickets	3,003	1,845	0
<b>Total Expenses Outside Of Boro</b>		<b>6,531</b>	<b>6,329</b>	<b>600</b>
<b>EX21-Communications</b>				
421.100	Telephone	181,562	200	200
421.300	Communication Network	218,144	0	0
<b>Total Communications</b>		<b>399,706</b>	<b>200</b>	<b>200</b>
<b>EX22-Advertising</b>				
422.000	Advertising	284	0	0
<b>Total Advertising</b>		<b>284</b>	<b>0</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,213	3,645	2,400
426.600	Computer Software	465,948	0	15,000
<b>Total Professional Charges</b>		<b>468,161</b>	<b>3,645</b>	<b>17,400</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	1,970	0	0
428.300	Equipment Maint Services	66,000	0	0
428.400	Vehicle Maint Services	0	3,700	10,000
<b>Total</b>	<b>Maintenance Services</b>	<b>67,970</b>	<b>3,700</b>	<b>10,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	14,966	10,837	0
429.210	Training/Instructor Fees	0	0	3,300
429.900	Other Contractual	136,226	35,072	46,000
<b>Total</b>	<b>Other Contractual</b>	<b>151,192</b>	<b>45,909</b>	<b>49,300</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	1,408	0	0
431.300	Equipment Maint Supplies	2,171	950	950
<b>Total</b>	<b>Maintenance Supplies</b>	<b>3,579</b>	<b>950</b>	<b>950</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	123	0	0
433.300	Books/Subscriptions	807	830	830
433.500	Training Supplies	401	0	0
433.900	Other Supplies	10,290	9,474	8,000
<b>Total</b>	<b>Misc Supplies</b>	<b>11,621</b>	<b>10,304</b>	<b>8,830</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	100,303	96,392	249,000
434.100	Other Equip under \$5,000	63,778	0	0
434.300	Furniture Under \$5,000	400	0	4,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>164,481</b>	<b>96,392</b>	<b>253,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	204,688	128,803	198,000
451.300	Furniture over \$5,000	38,511	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>243,199</b>	<b>128,803</b>	<b>198,000</b>
<b>Division Total:</b>	<b>Office of Information Technology</b>	<b>2,896,787</b>	<b>2,068,807</b>	<b>2,431,068</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 122-Maintenance &amp; Licensing</b>				
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	0	0	11,145
414.400	Travel Tickets	0	0	5,506
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>0</b>	<b>16,651</b>
<b>EX21-Communications</b>				
421.100	Telephone	0	502,639	452,992
<b>Total Communications</b>		<b>0</b>	<b>502,639</b>	<b>452,992</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	0	1,130
426.600	Computer Software	0	941,180	1,034,154
<b>Total Professional Charges</b>		<b>0</b>	<b>941,180</b>	<b>1,035,284</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	51,136	55,557
428.500	Commun Equip Maint Servic	0	5,126	33,950
<b>Total Maintenance Services</b>		<b>0</b>	<b>56,262</b>	<b>89,507</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	0	19,125
429.210	Training/Instructor Fees	0	12,500	0
429.900	Other Contractual	0	203,585	61,000
<b>Total Other Contractual</b>		<b>0</b>	<b>216,085</b>	<b>80,125</b>
<b>Division Total: Maintenance &amp; Licensing</b>		<b>0</b>	<b>1,716,166</b>	<b>1,674,559</b>
<b>Department Total: Information Technology</b>		<b>4,171,542</b>	<b>5,186,389</b>	<b>5,623,811</b>





# Matanuska-Susitna Borough Financial Management Budget Listing

## Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual</b>				
<b>EX21-Communications</b>				
421.200	Postage	3,416	20,000	20,000
<b>Total Communications</b>		<b>3,416</b>	<b>20,000</b>	<b>20,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	112,977	185,000	200,000
<b>Total Advertising</b>		<b>112,977</b>	<b>185,000</b>	<b>200,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	5,000	5,000
<b>Total Printing</b>		<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	141,991	195,000	205,000
424.200	Water & Sewer	15,097	45,000	50,000
424.300	Natural Gas	47,386	110,000	150,000
424.500	Garbage Pickups	5,667	17,000	20,000
424.550	Recycling Pickups	2,777	5,500	7,000
424.600	Heating Fuel-Oil	372	7,500	8,000
<b>Total Utilities-Building Oprtns</b>		<b>213,290</b>	<b>380,000</b>	<b>440,000</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	19,200	32,000	32,000
425.300	Equipment Rental	99,029	120,000	120,000
<b>Total Rental/Lease</b>		<b>118,229</b>	<b>152,000</b>	<b>152,000</b>
<b>EX26-Professional Charges</b>				
426.100	Auditing & Accounting	86,000	95,000	115,000
426.200	Legal	0	43,000	75,000
426.300	Dues & Fees	234	1,000	1,000
426.900	Other Professional Chgs	5,670	54,000	70,000
<b>Total Professional Charges</b>		<b>91,904</b>	<b>193,000</b>	<b>261,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	130,826	140,000	155,000
427.200	Vehicle Insurance	0	5,000	5,000
427.300	Crime Insurance	8,485	12,000	12,000
427.500	Liability Insurance	51,141	75,000	56,000
427.510	Umbrella Liability Ins	0	10,000	10,000
427.520	Professional Liab Insur	1,000	2,500	2,500
427.600	Insurance Consulting Fee	127,871	150,000	154,500
427.700	Risk Management Training	0	5,000	5,000
427.800	Insurance Adjusters Fees	29,171	35,000	35,000
427.900	Insurance Deductible	2,559	20,000	20,000
<b>Total Insurance &amp; Bond</b>		<b>351,053</b>	<b>454,500</b>	<b>455,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual</b>				
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	39,486	95,000	100,000
<b>Total</b>	<b>Maintenance Services</b>	<b>39,486</b>	<b>95,000</b>	<b>100,000</b>
<b>EX29-Other Contractual</b>				
429.210	Training/Instructor Fees	0	26,000	15,000
429.600	Vehicle and Junk Removal	0	2,000	2,000
429.900	Other Contractual	50,074	75,856	90,000
<b>Total</b>	<b>Other Contractual</b>	<b>50,074</b>	<b>103,856</b>	<b>107,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	3,200	11,974	13,000
430.200	Copier/Fax Supplies	21,970	30,000	30,000
<b>Total</b>	<b>Office Supplies</b>	<b>25,170</b>	<b>41,974</b>	<b>43,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	1,000	1,500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>1,000</b>	<b>1,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	3,215	12,451	15,000
433.200	Medical Supplies	4,388	12,450	15,000
433.900	Other Supplies	0	2,490	2,500
<b>Total</b>	<b>Misc Supplies</b>	<b>7,603</b>	<b>27,391</b>	<b>32,500</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	4,799	6,753	8,000
434.300	Furniture Under \$5,000	5,786	6,987	8,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>10,585</b>	<b>13,740</b>	<b>16,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	3,000	15,000
451.300	Furniture over \$5,000	8,734	0	8,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>8,734</b>	<b>3,000</b>	<b>23,000</b>
<b>Division Total:</b>	<b>Common Contractual</b>	<b>1,032,521</b>	<b>1,675,461</b>	<b>1,856,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue &amp; Budget</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	718,843	739,995	768,385
411.200	Temp Wages & Adjmts	8,348	20,000	40,000
411.300	Overtime Wages	27,313	30,000	40,000
<b>Total Salaries &amp; Wages</b>		<b>754,504</b>	<b>789,995</b>	<b>848,385</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	265,654	279,720	279,600
412.190	Life Insurance	1,565	1,716	1,716
412.200	Unemployment Contrib	4,527	4,740	5,091
412.250	Fica	620	0	0
412.300	Medicare	10,941	11,455	12,302
412.400	Retirement Contrib. - DB Plan	240,796	339,029	355,932
412.410	PERS Tier IV - DC Plan	29,662	0	0
412.411	PERS Tier IV - Health Plan	794	0	0
412.412	PERS Tier IV - HRA	5,350	0	0
412.413	PERS Tier IV - OD&D	331	0	0
412.600	Workers Compensation	10,611	12,601	14,932
412.700	Sbs Contribution	45,610	48,427	52,006
<b>Total Benefits</b>		<b>616,461</b>	<b>697,688</b>	<b>721,579</b>
<b>EX13-Expenses Within Borough</b>				
413.200	Expense Reimb-Within Boro	0	50	0
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>50</b>	<b>0</b>
<b>EX21-Communications</b>				
421.200	Postage	67,873	90,000	90,000
<b>Total Communications</b>		<b>67,873</b>	<b>90,000</b>	<b>90,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	876	1,700	1,200
422.010	Foreclosure Advertising	13,029	14,500	15,000
<b>Total Advertising</b>		<b>13,905</b>	<b>16,200</b>	<b>16,200</b>
<b>EX23-Printing</b>				
423.000	Printing	18,976	25,100	25,000
<b>Total Printing</b>		<b>18,976</b>	<b>25,100</b>	<b>25,000</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	226	0	500
<b>Total Utilities-Building Oprtns</b>		<b>226</b>	<b>0</b>	<b>500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	2,774	1,950	3,000
<b>Total Rental/Lease</b>		<b>2,774</b>	<b>1,950</b>	<b>3,000</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue &amp; Budget</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	884	1,500	1,500
426.500	Recording Fees	4,730	8,195	10,000
426.600	Computer Software	0	805	0
426.900	Other Professional Chgs	36,750	50,025	70,000
<b>Total Professional Charges</b>		<b>42,364</b>	<b>60,525</b>	<b>81,500</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	3,046	2,975	5,000
<b>Total Maintenance Services</b>		<b>3,046</b>	<b>2,975</b>	<b>5,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	3,241	3,743	7,000
<b>Total Other Contractual</b>		<b>3,241</b>	<b>3,743</b>	<b>7,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	6,845	9,881	10,000
<b>Total Office Supplies</b>		<b>6,845</b>	<b>9,881</b>	<b>10,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	200	500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>200</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	200	200
433.300	Books/Subscriptions	0	100	0
433.500	Training Supplies	0	166	200
433.900	Other Supplies	197	945	1,500
<b>Total Misc Supplies</b>		<b>197</b>	<b>1,411</b>	<b>1,900</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,580	521	2,100
434.100	Other Equip under \$5,000	2,262	4,543	6,000
434.300	Furniture Under \$5,000	1,332	2,744	3,000
<b>Total Equipment Under \$5,000</b>		<b>5,174</b>	<b>7,808</b>	<b>11,100</b>
<b>Division Total: Revenue &amp; Budget</b>		<b>1,535,586</b>	<b>1,707,526</b>	<b>1,821,664</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	227,305	278,216	283,130
411.200	Temp Wages & Adjmts	23,805	40,000	40,000
411.300	Overtime Wages	1,198	7,500	7,500
<b>Total Salaries &amp; Wages</b>		<b>252,308</b>	<b>325,716</b>	<b>330,630</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	48,463	69,930	69,900
412.190	Life Insurance	285	429	429
412.200	Unemployment Contrib	1,514	1,955	1,984
412.300	Medicare	3,659	4,723	4,795
412.400	Retirement Contrib. - DB Plan	65,744	125,801	127,964
412.410	PERS Tier IV - DC Plan	10,496	0	0
412.411	PERS Tier IV - Health Plan	280	0	0
412.412	PERS Tier IV - HRA	1,899	0	0
412.413	PERS Tier IV - OD&D	117	0	0
412.600	Workers Compensation	3,370	5,196	5,820
412.700	Sbs Contribution	12,196	19,967	20,268
<b>Total Benefits</b>		<b>148,023</b>	<b>228,001</b>	<b>231,160</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	189	350	350
413.200	Expense Reimb-Within Boro	196	2,000	2,000
<b>Total Expenses Within Borough</b>		<b>385</b>	<b>2,350</b>	<b>2,350</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	3,502	6,500	7,000
414.200	Exp Reimb- Outside Boro	17,263	45,000	50,000
414.400	Travel Tickets	15,189	35,000	40,000
<b>Total Expenses Outside Of Boro</b>		<b>35,954</b>	<b>86,500</b>	<b>97,000</b>
<b>EX21-Communications</b>				
421.100	Telephone	0	2,000	2,000
421.200	Postage	416	1,000	1,000
421.300	Communication Network	220	1,000	1,000
<b>Total Communications</b>		<b>636</b>	<b>4,000</b>	<b>4,000</b>
<b>EX23-Printing</b>				
423.000	Printing	698	5,000	5,000
<b>Total Printing</b>		<b>698</b>	<b>5,000</b>	<b>5,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance</b>				
<b>EX26-Professional Charges</b>				
426.100	Auditing & Accounting	6,880	20,000	20,000
426.200	Legal	16,937	70,000	85,000
426.300	Dues & Fees	4,375	5,500	6,000
426.500	Recording Fees	0	500	500
426.600	Computer Software	0	15,000	15,000
426.900	Other Professional Chgs	63,350	96,300	90,000
<b>Total Professional Charges</b>		<b>91,542</b>	<b>207,300</b>	<b>216,500</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	1,000	1,000
<b>Total Maintenance Services</b>		<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	16,257	53,400	60,000
429.210	Training/Instructor Fees	3,200	5,000	10,000
429.900	Other Contractual	47,694	73,771	90,000
<b>Total Other Contractual</b>		<b>67,151</b>	<b>132,171</b>	<b>160,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	8,086	4,390	10,000
430.200	Copier/Fax Supplies	0	1,000	1,000
<b>Total Office Supplies</b>		<b>8,086</b>	<b>5,390</b>	<b>11,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	1,000	1,000
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	822	2,905	4,000
433.300	Books/Subscriptions	444	1,660	2,500
433.900	Other Supplies	10,551	1,660	10,000
<b>Total Misc Supplies</b>		<b>11,817</b>	<b>6,225</b>	<b>16,500</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	6,068	4,051	10,000
434.300	Furniture Under \$5,000	1,488	5,480	15,000
<b>Total Equipment Under \$5,000</b>		<b>7,556</b>	<b>9,531</b>	<b>25,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	16,218	0	25,000
451.300	Furniture over \$5,000	5,943	0	15,000
<b>Total Equipment Over \$5000</b>		<b>22,161</b>	<b>0</b>	<b>40,000</b>
<b>Division Total: Admin-Finance</b>		<b>646,317</b>	<b>1,014,184</b>	<b>1,141,140</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	1,068,389	912,243	928,281
411.200	Temp Wages & Adjmts	17,791	25,000	25,000
411.300	Overtime Wages	17,070	25,697	26,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>1,103,250</b>	<b>962,940</b>	<b>979,281</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	401,461	349,650	349,500
412.190	Life Insurance	2,439	2,145	2,145
412.200	Unemployment Contrib	6,620	5,778	5,876
412.300	Medicare	15,998	13,963	14,200
412.400	Retirement Contrib. - DB Plan	320,197	412,976	420,170
412.410	PERS Tier IV - DC Plan	51,773	0	0
412.411	PERS Tier IV - Health Plan	1,439	0	0
412.412	PERS Tier IV - HRA	12,171	0	0
412.413	PERS Tier IV - OD&D	600	0	0
412.600	Workers Compensation	15,220	15,359	17,236
412.700	Sbs Contribution	67,630	59,028	60,030
<b>Total</b>	<b>Benefits</b>	<b>895,548</b>	<b>858,899</b>	<b>869,157</b>
<b>EX21-Communications</b>				
421.100	Telephone	(3)	0	0
421.200	Postage	16,290	25,000	20,000
<b>Total</b>	<b>Communications</b>	<b>16,287</b>	<b>25,000</b>	<b>20,000</b>
<b>EX23-Printing</b>				
423.000	Printing	4,353	15,000	13,500
<b>Total</b>	<b>Printing</b>	<b>4,353</b>	<b>15,000</b>	<b>13,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	3,768	7,500	7,500
426.900	Other Professional Chgs	0	12,500	12,500
<b>Total</b>	<b>Professional Charges</b>	<b>3,768</b>	<b>20,000</b>	<b>20,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	2,000	2,000
428.300	Equipment Maint Services	1,722	4,500	4,500
<b>Total</b>	<b>Maintenance Services</b>	<b>1,722</b>	<b>6,500</b>	<b>6,500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	219	0	0
429.900	Other Contractual	4,278	10,536	12,500
<b>Total</b>	<b>Other Contractual</b>	<b>4,497</b>	<b>10,536</b>	<b>12,500</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	5,718	14,865	20,500
430.200	Copier/Fax Supplies	215	750	750
<b>Total</b>	<b>Office Supplies</b>	<b>5,933</b>	<b>15,615</b>	<b>21,250</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	0	1,250	1,250
431.300	Equipment Maint Supplies	140	4,250	4,250
<b>Total</b>	<b>Maintenance Supplies</b>	<b>140</b>	<b>5,500</b>	<b>5,500</b>
<b>EX33-Misc Supplies</b>				
433.200	Medical Supplies	0	208	250
433.300	Books/Subscriptions	2,267	9,338	11,250
433.900	Other Supplies	1,798	3,113	3,750
<b>Total</b>	<b>Misc Supplies</b>	<b>4,065</b>	<b>12,659</b>	<b>15,250</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	0	8,500
434.100	Other Equip under \$5,000	14,055	10,128	15,000
434.300	Furniture Under \$5,000	265	13,973	10,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>14,320</b>	<b>24,101</b>	<b>33,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.300	Furniture over \$5,000	12,923	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>12,923</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Accounting</b>	<b>2,066,806</b>	<b>1,956,750</b>	<b>1,996,438</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	437,233	0	0
411.300	Overtime Wages	153	0	0
<b>Total Salaries &amp; Wages</b>		<b>437,386</b>	<b>0</b>	<b>0</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	169,792	0	0
412.190	Life Insurance	998	0	0
412.200	Unemployment Contrib	2,625	0	0
412.300	Medicare	6,343	0	0
412.400	Retirement Contrib. - DB Plan	128,712	0	0
412.410	PERS Tier IV - DC Plan	23,378	0	0
412.411	PERS Tier IV - Health Plan	656	0	0
412.412	PERS Tier IV - HRA	5,696	0	0
412.413	PERS Tier IV - OD&D	274	0	0
412.600	Workers Compensation	6,261	0	0
412.700	Sbs Contribution	26,812	0	0
<b>Total Benefits</b>		<b>371,547</b>	<b>0</b>	<b>0</b>
<b>EX21-Communications</b>				
421.200	Postage	2,189	0	0
<b>Total Communications</b>		<b>2,189</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,195	0	0
<b>Total Advertising</b>		<b>1,195</b>	<b>0</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	125	0	0
<b>Total Printing</b>		<b>125</b>	<b>0</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	298	0	0
<b>Total Utilities-Building Oprtns</b>		<b>298</b>	<b>0</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	503	0	0
<b>Total Professional Charges</b>		<b>503</b>	<b>0</b>	<b>0</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	360	0	0
<b>Total Maintenance Services</b>		<b>360</b>	<b>0</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	9,660	0	0
<b>Total Other Contractual</b>		<b>9,660</b>	<b>0</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014</u> Actual <u>Expense</u>	<u>2015</u> Amended <u>Budget</u>	<u>2016</u> Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	4,258	0	0
<b>Total</b>	<b>Office Supplies</b>	<b>4,258</b>	<b>0</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	2,336	0	0
433.300	Books/Subscriptions	359	0	0
433.900	Other Supplies	1,008	0	0
<b>Total</b>	<b>Misc Supplies</b>	<b>3,703</b>	<b>0</b>	<b>0</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	1,814	0	0
434.300	Furniture Under \$5,000	1,990	0	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>3,804</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Purchasing</b>	<b>835,028</b>	<b>0</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	1,306,148	1,460,821	1,449,469
411.200	Temp Wages & Adjmts	20,512	112,354	112,354
411.300	Overtime Wages	33,991	57,440	57,440
<b>Total Salaries &amp; Wages</b>		<b>1,360,651</b>	<b>1,630,615</b>	<b>1,619,263</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	419,388	512,820	512,600
412.190	Life Insurance	2,729	3,146	3,146
412.200	Unemployment Contrib	8,164	9,783	9,716
412.300	Medicare	19,730	23,644	23,480
412.400	Retirement Contrib. - DB Plan	492,691	668,490	663,492
412.410	PERS Tier IV - DC Plan	31,158	0	0
412.411	PERS Tier IV - Health Plan	868	0	0
412.412	PERS Tier IV - HRA	7,309	0	0
412.413	PERS Tier IV - OD&D	362	0	0
412.600	Workers Compensation	63,601	83,749	90,166
412.700	Sbs Contribution	83,408	99,957	99,261
<b>Total Benefits</b>		<b>1,129,408</b>	<b>1,401,589</b>	<b>1,401,861</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	528	1,320	600
413.200	Expense Reimb-Within Boro	0	0	100
413.500	Meeting Comp - W/I Boro	3,150	6,000	6,000
<b>Total Expenses Within Borough</b>		<b>3,678</b>	<b>7,320</b>	<b>6,700</b>
<b>EX21-Communications</b>				
421.100	Telephone	15	6,000	6,000
421.200	Postage	33,178	70,000	70,000
<b>Total Communications</b>		<b>33,193</b>	<b>76,000</b>	<b>76,000</b>
<b>EX23-Printing</b>				
423.000	Printing	6,812	9,000	12,000
<b>Total Printing</b>		<b>6,812</b>	<b>9,000</b>	<b>12,000</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,850	16,000	3,800
<b>Total Rental/Lease</b>		<b>1,850</b>	<b>16,000</b>	<b>3,800</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	1,530	1,500	1,500
426.500	Recording Fees	4	250	250
426.600	Computer Software	0	3,000	0
426.900	Other Professional Chgs	0	4,000	300
<b>Total Professional Charges</b>		<b>1,534</b>	<b>8,750</b>	<b>2,050</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment</b>				
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	682	6,000	4,000
428.400	Vehicle Maint Services	1,002	2,000	2,000
<b>Total</b>	<b>Maintenance Services</b>	<b>1,684</b>	<b>8,000</b>	<b>6,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	4,805	16,857	16,000
<b>Total</b>	<b>Other Contractual</b>	<b>4,805</b>	<b>16,857</b>	<b>16,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	3,566	7,982	7,500
430.200	Copier/Fax Supplies	0	2,100	2,000
<b>Total</b>	<b>Office Supplies</b>	<b>3,566</b>	<b>10,082</b>	<b>9,500</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	1,494	1,500	1,500
431.300	Equipment Maint Supplies	640	6,000	6,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>2,134</b>	<b>7,500</b>	<b>7,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	300	300
432.200	Gas	0	2,625	2,625
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>0</b>	<b>2,925</b>	<b>2,925</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	206	436	800
433.120	Tools under \$500	221	830	850
433.300	Books/Subscriptions	614	3,050	500
433.900	Other Supplies	2,946	3,486	3,600
<b>Total</b>	<b>Misc Supplies</b>	<b>3,987</b>	<b>7,802</b>	<b>5,750</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	0	11,700
434.100	Other Equip under \$5,000	5,442	3,376	4,200
434.300	Furniture Under \$5,000	299	3,493	3,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>5,741</b>	<b>6,869</b>	<b>19,400</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	10,000	16,000
451.300	Furniture over \$5,000	0	16,000	25,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>26,000</b>	<b>41,000</b>
<b>Division Total:</b>	<b>Assessment</b>	<b>2,559,043</b>	<b>3,235,309</b>	<b>3,229,749</b>
<b>Department Total:</b>	<b>Finance</b>	<b>8,675,301</b>	<b>9,589,230</b>	<b>10,044,991</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 130-Planning</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	404,347	351,251	447,264
411.300	Overtime Wages	1,061	10,000	10,000
<b>Total Salaries &amp; Wages</b>		<b>405,408</b>	<b>361,251</b>	<b>457,264</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	144,170	138,522	144,460
412.190	Life Insurance	854	887	887
412.200	Unemployment Contrib	2,433	2,773	2,744
412.300	Medicare	5,879	6,607	6,631
412.400	Retirement Contrib. - DB Plan	97,850	183,488	201,334
412.410	PERS Tier IV - DC Plan	32,856	0	0
412.411	PERS Tier IV - Health Plan	870	0	0
412.412	PERS Tier IV - HRA	5,358	0	0
412.413	PERS Tier IV - OD&D	363	0	0
412.600	Workers Compensation	6,484	(3,886)	8,951
412.700	Sbs Contribution	24,852	22,331	28,031
<b>Total Benefits</b>		<b>321,969</b>	<b>350,722</b>	<b>393,038</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	3,084	2,400	1,000
413.500	Meeting Comp - W/I Boro	6,550	0	0
<b>Total Expenses Within Borough</b>		<b>9,634</b>	<b>2,400</b>	<b>1,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	56	300	300
414.200	Exp Reimb- Outside Boro	225	(2,850)	150
414.400	Travel Tickets	0	(2,300)	0
<b>Total Expenses Outside Of Boro</b>		<b>281</b>	<b>(4,850)</b>	<b>450</b>
<b>EX21-Communications</b>				
421.200	Postage	7,003	7,200	8,000
<b>Total Communications</b>		<b>7,003</b>	<b>7,200</b>	<b>8,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,736	1,600	3,000
<b>Total Advertising</b>		<b>1,736</b>	<b>1,600</b>	<b>3,000</b>
<b>EX23-Printing</b>				
423.000	Printing	21,589	11,000	11,000
<b>Total Printing</b>		<b>21,589</b>	<b>11,000</b>	<b>11,000</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	120	800	800
425.300	Equipment Rental	0	300	300
<b>Total Rental/Lease</b>		<b>120</b>	<b>1,100</b>	<b>1,100</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 130-Planning</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	1,410	4,000	4,300
426.500	Recording Fees	0	1,500	1,500
426.900	Other Professional Chgs	0	27,000	0
<b>Total</b>	<b>Professional Charges</b>	<b>1,410</b>	<b>32,500</b>	<b>5,800</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	(2,000)	0
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>(2,000)</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	(1,637)	0
429.300	Planning Studies	105,059	59,835	85,000
429.900	Other Contractual	47,575	8,428	0
<b>Total</b>	<b>Other Contractual</b>	<b>152,634</b>	<b>66,626</b>	<b>85,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,924	7,982	4,000
<b>Total</b>	<b>Office Supplies</b>	<b>1,924</b>	<b>7,982</b>	<b>4,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	400	400
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>400</b>	<b>400</b>
<b>EX33-Misc Supplies</b>				
433.110	Clothing	150	0	0
433.300	Books/Subscriptions	0	580	400
433.900	Other Supplies	1,166	2,220	2,000
<b>Total</b>	<b>Misc Supplies</b>	<b>1,316</b>	<b>2,800</b>	<b>2,400</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	1,014	(1,563)	0
434.300	Furniture Under \$5,000	279	(1,400)	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,293</b>	<b>(2,963)</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.300	Furniture over \$5,000	0	(4,000)	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>(4,000)</b>	<b>0</b>
<b>Division Total:</b>	<b>Planning</b>	<b>926,317</b>	<b>831,768</b>	<b>972,452</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 131-Platting</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	402,923	411,155	440,940
411.300	Overtime Wages	298	2,000	2,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>403,221</b>	<b>413,155</b>	<b>442,940</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	145,445	139,860	139,800
412.190	Life Insurance	855	858	858
412.200	Unemployment Contrib	2,420	2,479	2,658
412.300	Medicare	4,809	5,991	6,423
412.400	Retirement Contrib. - DB Plan	124,257	181,912	195,027
412.410	PERS Tier IV - DC Plan	19,892	0	0
412.411	PERS Tier IV - Health Plan	535	0	0
412.412	PERS Tier IV - HRA	3,798	0	0
412.413	PERS Tier IV - OD&D	223	0	0
412.600	Workers Compensation	5,735	6,590	7,796
412.700	Sbs Contribution	24,718	25,327	27,153
<b>Total</b>	<b>Benefits</b>	<b>332,687</b>	<b>363,017</b>	<b>379,715</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	1,405	2,500	2,100
413.200	Expense Reimb-Within Boro	0	100	100
413.500	Meeting Comp - W/I Boro	5,150	8,500	8,500
413.900	Other Exp - Within Boro	0	200	100
<b>Total</b>	<b>Expenses Within Borough</b>	<b>6,555</b>	<b>11,300</b>	<b>10,800</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	20	150	0
414.200	Exp Reimb- Outside Boro	36	100	100
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>56</b>	<b>250</b>	<b>100</b>
<b>EX21-Communications</b>				
421.200	Postage	7,884	8,200	8,200
<b>Total</b>	<b>Communications</b>	<b>7,884</b>	<b>8,200</b>	<b>8,200</b>
<b>EX22-Advertising</b>				
422.000	Advertising	80	200	100
<b>Total</b>	<b>Advertising</b>	<b>80</b>	<b>200</b>	<b>100</b>
<b>EX23-Printing</b>				
423.000	Printing	209	700	500
<b>Total</b>	<b>Printing</b>	<b>209</b>	<b>700</b>	<b>500</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 131-Platting</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	925	810	950
426.500	Recording Fees	394	300	200
<b>Total</b>	<b>Professional Charges</b>	<b>1,319</b>	<b>1,110</b>	<b>1,150</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	500	200
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>500</b>	<b>200</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	79	536	2,000
<b>Total</b>	<b>Other Contractual</b>	<b>79</b>	<b>536</b>	<b>2,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,149	3,485	3,000
<b>Total</b>	<b>Office Supplies</b>	<b>1,149</b>	<b>3,485</b>	<b>3,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	2,340	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>2,340</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	149	107	0
433.900	Other Supplies	312	415	450
<b>Total</b>	<b>Misc Supplies</b>	<b>461</b>	<b>522</b>	<b>450</b>
<b>EX34-Equipment Under \$5,000</b>				
434.300	Furniture Under \$5,000	1,055	349	500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,055</b>	<b>349</b>	<b>500</b>
<b>Division Total:</b>	<b>Platting</b>	<b>754,755</b>	<b>805,664</b>	<b>849,655</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 132-Cultural Resources</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	90,417	83,057	67,647
411.200	Temp Wages & Adjmts	44,117	57,106	65,000
411.300	Overtime Wages	7,164	6,185	6,500
<b>Total Salaries &amp; Wages</b>		<b>141,698</b>	<b>146,348</b>	<b>139,147</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	24,151	23,310	23,300
412.190	Life Insurance	130	143	143
412.200	Unemployment Contrib	850	879	835
412.300	Medicare	2,030	2,123	2,018
412.400	Retirement Contrib. - DB Plan	42,672	39,295	32,647
412.600	Workers Compensation	8,208	9,925	10,730
412.700	Sbs Contribution	8,679	8,973	8,530
<b>Total Benefits</b>		<b>86,720</b>	<b>84,648</b>	<b>78,203</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	255	300	300
413.900	Other Exp - Within Boro	0	100	100
<b>Total Expenses Within Borough</b>		<b>255</b>	<b>400</b>	<b>400</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	213	300	300
414.200	Exp Reimb- Outside Boro	257	200	200
<b>Total Expenses Outside Of Boro</b>		<b>470</b>	<b>500</b>	<b>500</b>
<b>EX21-Communications</b>				
421.200	Postage	216	300	200
421.300	Communication Network	24	50	0
<b>Total Communications</b>		<b>240</b>	<b>350</b>	<b>200</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	200	0
<b>Total Advertising</b>		<b>0</b>	<b>200</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	0	600	300
<b>Total Printing</b>		<b>0</b>	<b>600</b>	<b>300</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.600	Heating Fuel-Oil	1,121	1,500	0
<b>Total Utilities-Building Oprtns</b>		<b>1,121</b>	<b>1,500</b>	<b>0</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,806	6,400	3,000
<b>Total Rental/Lease</b>		<b>1,806</b>	<b>6,400</b>	<b>3,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 132-Cultural Resources</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	634	460	450
<b>Total</b>	<b>Professional Charges</b>	<b>634</b>	<b>460</b>	<b>450</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	645	900	0
428.300	Equipment Maint Services	(96)	100	0
<b>Total</b>	<b>Maintenance Services</b>	<b>549</b>	<b>1,000</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.710	Testing	0	400	0
429.900	Other Contractual	5,345	14,871	0
<b>Total</b>	<b>Other Contractual</b>	<b>5,345</b>	<b>15,271</b>	<b>0</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,472	1,596	1,600
<b>Total</b>	<b>Office Supplies</b>	<b>1,472</b>	<b>1,596</b>	<b>1,600</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	498	300
433.110	Clothing	0	166	200
433.120	Tools under \$500	0	166	200
433.300	Books/Subscriptions	0	322	300
433.900	Other Supplies	881	1,430	800
<b>Total</b>	<b>Misc Supplies</b>	<b>881</b>	<b>2,582</b>	<b>1,800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	266	1,638	1,700
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>266</b>	<b>1,638</b>	<b>1,700</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	50	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>50</b>	<b>0</b>
<b>Division Total:</b>	<b>Cultural Resources</b>	<b>241,457</b>	<b>263,543</b>	<b>227,300</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 133-Planning-Admin</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	170,488	184,377	193,483
411.200	Temp Wages & Adjmts	0	0	55,000
411.300	Overtime Wages	4,101	4,000	4,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>174,589</b>	<b>188,377</b>	<b>252,483</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	48,482	46,620	46,600
412.190	Life Insurance	285	286	286
412.200	Unemployment Contrib	1,048	1,131	1,515
412.300	Medicare	2,532	2,732	3,661
412.400	Retirement Contrib. - DB Plan	48,071	82,943	86,952
412.410	PERS Tier IV - DC Plan	11,869	0	0
412.411	PERS Tier IV - Health Plan	311	0	0
412.412	PERS Tier IV - HRA	1,899	0	0
412.413	PERS Tier IV - OD&D	130	0	0
412.600	Workers Compensation	2,533	3,005	4,444
412.700	Sbs Contribution	10,703	11,548	15,478
<b>Total</b>	<b>Benefits</b>	<b>127,863</b>	<b>148,265</b>	<b>158,936</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	49	4,000	4,000
413.200	Expense Reimb-Within Boro	81	1,500	1,000
413.500	Meeting Comp - W/I Boro	0	7,500	7,500
413.900	Other Exp - Within Boro	90	1,000	500
<b>Total</b>	<b>Expenses Within Borough</b>	<b>220</b>	<b>14,000</b>	<b>13,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	299	750	500
414.200	Exp Reimb- Outside Boro	3,297	11,000	3,000
414.400	Travel Tickets	7,452	2,000	2,000
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>11,048</b>	<b>13,750</b>	<b>5,500</b>
<b>EX21-Communications</b>				
421.200	Postage	0	1,000	500
421.300	Communication Network	200	0	0
<b>Total</b>	<b>Communications</b>	<b>200</b>	<b>1,000</b>	<b>500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	2,000	500
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>2,000</b>	<b>500</b>
<b>EX23-Printing</b>				
423.000	Printing	0	300	500
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>300</b>	<b>500</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 133-Planning-Admin</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	0	300	0
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>0</b>	<b>300</b>	<b>0</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	500	500
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	245	451	1,500
426.900	Other Professional Chgs	0	500	500
<b>Total</b>	<b>Professional Charges</b>	<b>245</b>	<b>951</b>	<b>2,000</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	1,007	2,500	2,500
428.400	Vehicle Maint Services	0	0	9,000
<b>Total</b>	<b>Maintenance Services</b>	<b>1,007</b>	<b>2,500</b>	<b>11,500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	9,533	12,295	2,000
429.900	Other Contractual	391	4,420	3,300
<b>Total</b>	<b>Other Contractual</b>	<b>9,924</b>	<b>16,715</b>	<b>5,300</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	5,680	7,336	7,100
430.200	Copier/Fax Supplies	5,543	6,200	7,000
<b>Total</b>	<b>Office Supplies</b>	<b>11,223</b>	<b>13,536</b>	<b>14,100</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	1,176	500	1,500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>1,176</b>	<b>500</b>	<b>1,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,928	3,528	3,500
433.110	Clothing	152	0	0
433.120	Tools under \$500	0	83	75
433.300	Books/Subscriptions	2,318	1,105	1,000
433.500	Training Supplies	0	471	500
433.900	Other Supplies	1,273	2,490	2,500
<b>Total</b>	<b>Misc Supplies</b>	<b>5,671</b>	<b>7,677</b>	<b>7,575</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	822	3,516	3,000
434.300	Furniture Under \$5,000	0	1,747	1,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>822</b>	<b>5,263</b>	<b>4,500</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 133-Planning-Admin</b>				
<b>EX51-Equipment Over \$5000</b>				
451.300	Furniture over \$5,000	0	4,000	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>4,000</b>	<b>0</b>
<b>Division Total:</b>	<b>Planning-Admin</b>	<b>343,988</b>	<b>419,634</b>	<b>478,394</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 137-Environmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	78,279	81,366	83,336
411.200	Temp Wages & Adjmts	43,311	47,000	48,000
411.300	Overtime Wages	2,108	1,500	1,500
<b>Total Salaries &amp; Wages</b>		<b>123,698</b>	<b>129,866</b>	<b>132,836</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	24,241	23,310	23,300
412.190	Life Insurance	143	143	143
412.200	Unemployment Contrib	743	780	798
412.300	Medicare	1,794	1,884	1,927
412.400	Retirement Contrib. - DB Plan	35,167	36,486	37,354
412.600	Workers Compensation	4,359	2,072	2,338
412.700	Sbs Contribution	7,583	7,961	8,143
<b>Total Benefits</b>		<b>74,030</b>	<b>72,636</b>	<b>74,003</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	457	500	500
413.200	Expense Reimb-Within Boro	0	200	200
413.900	Other Exp - Within Boro	0	837	0
<b>Total Expenses Within Borough</b>		<b>457</b>	<b>1,537</b>	<b>700</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	1,153	500	500
414.200	Exp Reimb- Outside Boro	6,340	700	500
<b>Total Expenses Outside Of Boro</b>		<b>7,493</b>	<b>1,200</b>	<b>1,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	500	0
<b>Total Advertising</b>		<b>0</b>	<b>500</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	1,460	4,195	2,000
<b>Total Printing</b>		<b>1,460</b>	<b>4,195</b>	<b>2,000</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	300	0
<b>Total Rental/Lease</b>		<b>0</b>	<b>300</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	295	305	300
426.600	Computer Software	0	325	0
<b>Total Professional Charges</b>		<b>295</b>	<b>630</b>	<b>300</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 137-Environmental</b>				
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	0	1,000
428.300	Equipment Maint Services	0	2,000	2,000
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>2,000</b>	<b>3,000</b>
<b>EX29-Other Contractual</b>				
429.710	Testing	14,744	20,000	20,000
429.900	Other Contractual	32,870	4,514	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>47,614</b>	<b>24,514</b>	<b>25,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,133	399	500
<b>Total</b>	<b>Office Supplies</b>	<b>1,133</b>	<b>399</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	592	0	0
433.300	Books/Subscriptions	157	332	300
433.900	Other Supplies	2,163	3,125	3,000
<b>Total</b>	<b>Misc Supplies</b>	<b>2,912</b>	<b>3,457</b>	<b>3,300</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	4,338	374	3,000
434.300	Furniture Under \$5,000	650	204	500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>4,988</b>	<b>578</b>	<b>3,500</b>
<b>Division Total:</b>	<b>Environmental</b>	<b>264,080</b>	<b>241,812</b>	<b>246,139</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 139-Development Services</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	680,454	737,645	783,439
411.200	Temp Wages & Adjmts	93,175	87,000	90,000
411.300	Overtime Wages	20,497	26,600	29,000
<b>Total Salaries &amp; Wages</b>		<b>794,126</b>	<b>851,245</b>	<b>902,439</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	228,054	233,100	233,000
412.190	Life Insurance	1,345	1,430	1,430
412.200	Unemployment Contrib	4,765	5,108	5,415
412.300	Medicare	11,515	12,345	13,086
412.400	Retirement Contrib. - DB Plan	269,510	334,519	357,717
412.410	PERS Tier IV - DC Plan	25,015	0	0
412.411	PERS Tier IV - Health Plan	629	0	0
412.412	PERS Tier IV - HRA	3,992	0	0
412.413	PERS Tier IV - OD&D	262	0	0
412.600	Workers Compensation	28,484	34,057	40,062
412.700	Sbs Contribution	48,680	52,183	55,320
<b>Total Benefits</b>		<b>622,251</b>	<b>672,742</b>	<b>706,030</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	56	0	100
413.200	Expense Reimb-Within Boro	0	500	100
413.900	Other Exp - Within Boro	0	0	500
<b>Total Expenses Within Borough</b>		<b>56</b>	<b>500</b>	<b>700</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	276	100	100
414.200	Exp Reimb- Outside Boro	1,694	700	1,300
<b>Total Expenses Outside Of Boro</b>		<b>1,970</b>	<b>800</b>	<b>1,400</b>
<b>EX21-Communications</b>				
421.200	Postage	3,313	3,500	3,300
<b>Total Communications</b>		<b>3,313</b>	<b>3,500</b>	<b>3,300</b>
<b>EX22-Advertising</b>				
422.000	Advertising	3,654	3,000	3,500
<b>Total Advertising</b>		<b>3,654</b>	<b>3,000</b>	<b>3,500</b>
<b>EX23-Printing</b>				
423.000	Printing	664	1,500	500
<b>Total Printing</b>		<b>664</b>	<b>1,500</b>	<b>500</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 139-Development Services</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,050	2,270	2,000
426.500	Recording Fees	485	800	600
426.900	Other Professional Chgs	2,400	2,849	5,000
<b>Total Professional Charges</b>		<b>4,935</b>	<b>5,919</b>	<b>7,600</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	886	851	1,300
<b>Total Maintenance Services</b>		<b>886</b>	<b>851</b>	<b>1,300</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	1,073	2,000	5,500
<b>Total Other Contractual</b>		<b>1,073</b>	<b>2,000</b>	<b>5,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,434	554	0
<b>Total Office Supplies</b>		<b>2,434</b>	<b>554</b>	<b>0</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	64	0
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>64</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,333	696	500
433.120	Tools under \$500	92	166	300
433.300	Books/Subscriptions	269	0	200
433.900	Other Supplies	880	403	1,000
<b>Total Misc Supplies</b>		<b>2,574</b>	<b>1,265</b>	<b>2,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	3,631	4,059	1,700
434.300	Furniture Under \$5,000	2,340	699	1,500
<b>Total Equipment Under \$5,000</b>		<b>5,971</b>	<b>4,758</b>	<b>3,200</b>
<b>Division Total: Development Services</b>		<b>1,443,907</b>	<b>1,548,698</b>	<b>1,637,469</b>
<b>Department Total: Planning &amp; Land Use</b>		<b>3,974,504</b>	<b>4,111,119</b>	<b>4,411,409</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	85,481	68,375	90,897
411.200	Temp Wages & Adjmts	2,708	10,500	10,500
411.300	Overtime Wages	496	1,020	1,020
<b>Total Salaries &amp; Wages</b>		<b>88,685</b>	<b>79,895</b>	<b>102,417</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	13,475	13,986	16,310
412.190	Life Insurance	125	86	101
412.200	Unemployment Contrib	533	479	615
412.300	Medicare	1,288	1,158	1,486
412.400	Retirement Contrib. - DB Plan	11,725	30,554	40,471
412.410	PERS Tier IV - DC Plan	10,700	0	0
412.411	PERS Tier IV - Health Plan	264	0	0
412.412	PERS Tier IV - HRA	955	0	0
412.413	PERS Tier IV - OD&D	110	0	0
412.600	Workers Compensation	3,902	4,974	7,212
412.700	Sbs Contribution	5,437	4,898	6,279
<b>Total Benefits</b>		<b>48,514</b>	<b>56,135</b>	<b>72,474</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	150	150
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>400</b>	<b>400</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	1,000	1,000
414.200	Exp Reimb- Outside Boro	1,349	750	750
414.400	Travel Tickets	1,513	1,000	0
<b>Total Expenses Outside Of Boro</b>		<b>2,862</b>	<b>2,750</b>	<b>1,750</b>
<b>EX21-Communications</b>				
421.100	Telephone	0	1,000	0
421.200	Postage	196	450	450
421.300	Communication Network	400	0	0
<b>Total Communications</b>		<b>596</b>	<b>1,450</b>	<b>450</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	500	0
<b>Total Advertising</b>		<b>0</b>	<b>500</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	167	200	200
<b>Total Printing</b>		<b>167</b>	<b>200</b>	<b>200</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin</b>				
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	3,900	0	0
<b>Total Rental/Lease</b>		<b>3,900</b>	<b>0</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	500	10,000
426.300	Dues & Fees	109	1,000	0
426.900	Other Professional Chgs	0	7,000	2,500
<b>Total Professional Charges</b>		<b>109</b>	<b>8,500</b>	<b>12,500</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	3,400	0	0
428.300	Equipment Maint Services	113	0	0
<b>Total Maintenance Services</b>		<b>3,513</b>	<b>0</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	3,299	2,000	2,000
429.210	Training/Instructor Fees	0	1,500	0
429.900	Other Contractual	9,754	3,428	8,000
<b>Total Other Contractual</b>		<b>13,053</b>	<b>6,928</b>	<b>10,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,146	798	1,000
<b>Total Office Supplies</b>		<b>2,146</b>	<b>798</b>	<b>1,000</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	27	0	0
431.300	Equipment Maint Supplies	123	0	0
<b>Total Maintenance Supplies</b>		<b>150</b>	<b>0</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,069	1,245	1,200
433.300	Books/Subscriptions	185	415	400
433.500	Training Supplies	0	415	400
433.900	Other Supplies	2,365	1,453	1,400
<b>Total Misc Supplies</b>		<b>3,619</b>	<b>3,528</b>	<b>3,400</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	354	0	0
434.100	Other Equip under \$5,000	2,846	1,013	1,000
434.300	Furniture Under \$5,000	1,217	2,096	2,000
<b>Total Equipment Under \$5,000</b>		<b>4,417</b>	<b>3,109</b>	<b>3,000</b>
<b>Division Total:</b>	<b>Public Works-Admin</b>	<b>171,731</b>	<b>164,193</b>	<b>207,591</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	666,923	673,041	662,288
411.200	Temp Wages & Adjmts	63,300	117,275	119,700
411.300	Overtime Wages	28,913	25,820	24,276
<b>Total Salaries &amp; Wages</b>		<b>759,136</b>	<b>816,136</b>	<b>806,264</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	221,293	222,589	223,098
412.190	Life Insurance	1,333	1,367	1,370
412.200	Unemployment Contrib	4,585	4,897	4,838
412.300	Medicare	11,079	11,834	11,691
412.400	Retirement Contrib. - DB Plan	141,060	307,158	302,294
412.410	PERS Tier IV - DC Plan	58,808	0	0
412.411	PERS Tier IV - Health Plan	1,568	0	0
412.412	PERS Tier IV - HRA	10,678	0	0
412.413	PERS Tier IV - OD&D	654	0	0
412.600	Workers Compensation	92,872	120,281	130,517
412.700	Sbs Contribution	46,833	50,031	49,424
<b>Total Benefits</b>		<b>590,763</b>	<b>718,157</b>	<b>723,232</b>
<b>EX13-Expenses Within Borough</b>				
413.200	Expense Reimb-Within Boro	170	500	500
413.300	Exp Allowance-Within Boro	4,869	2,250	2,000
<b>Total Expenses Within Borough</b>		<b>5,039</b>	<b>2,750</b>	<b>2,500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	596	1,900	4,350
414.300	Expense Allow- O/S Boro	0	1,000	1,000
414.400	Travel Tickets	0	1,999	2,200
<b>Total Expenses Outside Of Boro</b>		<b>596</b>	<b>4,899</b>	<b>7,550</b>
<b>EX21-Communications</b>				
421.200	Postage	196	500	200
<b>Total Communications</b>		<b>196</b>	<b>500</b>	<b>200</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	500	250
<b>Total Advertising</b>		<b>0</b>	<b>500</b>	<b>250</b>
<b>EX23-Printing</b>				
423.000	Printing	161	500	250
<b>Total Printing</b>		<b>161</b>	<b>500</b>	<b>250</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.400	Lp-Propane	0	100	0
424.500	Garbage Pickups	1,233	1,100	1,500
424.600	Heating Fuel-Oil	1,939	2,500	2,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>3,172</b>	<b>3,700</b>	<b>3,500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	115	3,300	3,500
<b>Total</b>	<b>Rental/Lease</b>	<b>115</b>	<b>3,300</b>	<b>3,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	320	1,750	1,000
426.900	Other Professional Chgs	10,950	575	1,000
<b>Total</b>	<b>Professional Charges</b>	<b>11,270</b>	<b>2,325</b>	<b>2,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	48,252	76,424	65,000
428.200	Grounds Maint Services	10,940	11,000	15,000
428.300	Equipment Maint Services	13,661	15,763	15,000
428.400	Vehicle Maint Services	23,994	33,324	35,000
428.900	Other Bldg. Maint Service	0	4,050	0
<b>Total</b>	<b>Maintenance Services</b>	<b>96,847</b>	<b>140,561</b>	<b>130,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	3,280	6,349	6,500
429.210	Training/Instructor Fees	800	501	1,000
429.710	Testing	850	2,500	2,500
429.900	Other Contractual	1,916	39,762	10,000
<b>Total</b>	<b>Other Contractual</b>	<b>6,846</b>	<b>49,112</b>	<b>20,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	4,016	3,193	3,500
<b>Total</b>	<b>Office Supplies</b>	<b>4,016</b>	<b>3,193</b>	<b>3,500</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	46,078	55,000	55,000
431.200	Building Maint Supplies	89,680	114,244	120,000
431.300	Equipment Maint Supplies	2,802	10,200	7,000
431.400	Grounds Maint Supplies	3,452	2,000	4,000
431.900	Other Maint. Supplies	788	1,500	1,500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>142,800</b>	<b>182,944</b>	<b>187,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	6,126	10,000	10,000
432.200	Gas	114,397	128,700	130,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>120,523</b>	<b>138,700</b>	<b>140,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	7,546	9,280	7,000
433.110	Clothing	563	2,355	3,500
433.120	Tools under \$500	7,012	6,059	7,000
433.200	Medical Supplies	482	415	500
433.300	Books/Subscriptions	1,675	3,161	2,000
433.500	Training Supplies	254	415	500
433.900	Other Supplies	578	3,975	2,500
<b>Total Misc Supplies</b>		<b>18,110</b>	<b>25,660</b>	<b>23,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	1,500	0
434.100	Other Equip under \$5,000	17,164	8,676	5,000
434.300	Furniture Under \$5,000	4,664	1,119	2,000
<b>Total Equipment Under \$5,000</b>		<b>21,828</b>	<b>11,295</b>	<b>7,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	1,500	0
451.300	Furniture over \$5,000	0	3,706	20,000
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>5,206</b>	<b>20,000</b>
<b>Division Total: Maintenance</b>		<b>1,781,418</b>	<b>2,109,438</b>	<b>2,080,246</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	61,534	62,637	61,548
411.200	Temp Wages & Adjmts	0	5,150	5,255
411.300	Overtime Wages	1,797	1,220	1,275
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>63,331</b>	<b>69,007</b>	<b>68,078</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	17,147	17,483	16,310
412.190	Life Insurance	103	108	101
412.200	Unemployment Contrib	381	414	408
412.300	Medicare	919	1,001	988
412.400	Retirement Contrib. - DB Plan	22,683	28,116	27,661
412.410	PERS Tier IV - DC Plan	1,549	0	0
412.411	PERS Tier IV - Health Plan	40	0	0
412.412	PERS Tier IV - HRA	217	0	0
412.413	PERS Tier IV - OD&D	17	0	0
412.600	Workers Compensation	2,891	3,530	4,026
412.700	Sbs Contribution	3,882	4,230	4,174
<b>Total</b>	<b>Benefits</b>	<b>49,829</b>	<b>54,882</b>	<b>53,668</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	0	200	200
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>0</b>	<b>200</b>	<b>200</b>
<b>EX21-Communications</b>				
421.200	Postage	196	250	250
421.300	Communication Network	200	0	0
<b>Total</b>	<b>Communications</b>	<b>396</b>	<b>250</b>	<b>250</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	750	750
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>750</b>	<b>750</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	1,500	1,500
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	399	400
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>399</b>	<b>400</b>
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	0	303	300
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>303</b>	<b>300</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	630	567	0
434.300	Furniture Under \$5,000	1,044	2,926	3,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,674</b>	<b>3,493</b>	<b>3,500</b>
<b>Division Total:</b>	<b>Operations</b>	<b>115,230</b>	<b>130,784</b>	<b>128,646</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	4,390	8,236	26,680
411.200	Temp Wages & Adjmts	11,647	18,000	0
<b>Total Salaries &amp; Wages</b>		<b>16,037</b>	<b>26,236</b>	<b>26,680</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	516	2,331	12,116
412.190	Life Insurance	9	15	75
412.200	Unemployment Contrib	97	158	161
412.300	Medicare	233	381	388
412.400	Retirement Contrib. - DB Plan	1,498	3,626	11,808
412.410	PERS Tier IV - DC Plan	184	0	0
412.411	PERS Tier IV - Health Plan	5	0	0
412.412	PERS Tier IV - HRA	21	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	3,066	4,841	5,408
412.700	Sbs Contribution	984	1,609	1,636
<b>Total Benefits</b>		<b>6,615</b>	<b>12,961</b>	<b>31,592</b>
<b>EX21-Communications</b>				
421.200	Postage	7,016	8,500	8,500
<b>Total Communications</b>		<b>7,016</b>	<b>8,500</b>	<b>8,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,278	2,500	2,500
<b>Total Advertising</b>		<b>1,278</b>	<b>2,500</b>	<b>2,500</b>
<b>EX23-Printing</b>				
423.000	Printing	4,016	5,000	5,000
<b>Total Printing</b>		<b>4,016</b>	<b>5,000</b>	<b>5,000</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	600	0
<b>Total Rental/Lease</b>		<b>0</b>	<b>600</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	8,534	13,486	16,000
<b>Total Other Contractual</b>		<b>8,534</b>	<b>13,486</b>	<b>16,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	200	200
<b>Total Office Supplies</b>		<b>0</b>	<b>200</b>	<b>200</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	823	2,100	2,100
<b>Total Fuel/Oil-Vehicle Use</b>		<b>823</b>	<b>2,100</b>	<b>2,100</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	125	125
433.110	Clothing	0	125	125
433.120	Tools under \$500	0	125	125
433.900	Other Supplies	941	2,905	2,000
<b>Total Misc Supplies</b>		<b>941</b>	<b>3,280</b>	<b>2,375</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	466	203	300
434.300	Furniture Under \$5,000	0	87	100
<b>Total Equipment Under \$5,000</b>		<b>466</b>	<b>290</b>	<b>400</b>
<b>Division Total:</b>	<b>Community Cleanup</b>	<b>45,726</b>	<b>75,153</b>	<b>95,347</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management &amp; Eng</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	834,004	0	0
411.200	Temp Wages & Adjmts	25,340	0	0
411.300	Overtime Wages	7,766	0	0
<b>Total Salaries &amp; Wages</b>		<b>867,110</b>	<b>0</b>	<b>0</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	218,672	0	0
412.190	Life Insurance	1,390	0	0
412.200	Unemployment Contrib	5,206	0	0
412.300	Medicare	12,577	0	0
412.400	Retirement Contrib. - DB Plan	292,874	0	0
412.410	PERS Tier IV - DC Plan	29,078	0	0
412.411	PERS Tier IV - Health Plan	747	0	0
412.412	PERS Tier IV - HRA	4,011	0	0
412.413	PERS Tier IV - OD&D	312	0	0
412.600	Workers Compensation	46,556	0	0
412.700	Sbs Contribution	53,153	0	0
<b>Total Benefits</b>		<b>664,576</b>	<b>0</b>	<b>0</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	292	0	0
413.200	Expense Reimb-Within Boro	21	0	0
<b>Total Expenses Within Borough</b>		<b>313</b>	<b>0</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	86	0	0
<b>Total Expenses Outside Of Boro</b>		<b>86</b>	<b>0</b>	<b>0</b>
<b>EX21-Communications</b>				
421.200	Postage	788	0	0
<b>Total Communications</b>		<b>788</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,578	0	0
<b>Total Advertising</b>		<b>1,578</b>	<b>0</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	60	0	0
<b>Total Printing</b>		<b>60</b>	<b>0</b>	<b>0</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	21,803	0	0
<b>Total Rental/Lease</b>		<b>21,803</b>	<b>0</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management &amp; Eng</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,782	0	0
426.900	Other Professional Chgs	6,597	0	0
<b>Total Professional Charges</b>		<b>9,379</b>	<b>0</b>	<b>0</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	263	0	0
428.400	Vehicle Maint Services	3,550	0	0
<b>Total Maintenance Services</b>		<b>3,813</b>	<b>0</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	850	0	0
429.900	Other Contractual	1,498	0	0
<b>Total Other Contractual</b>		<b>2,348</b>	<b>0</b>	<b>0</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	3,164	0	0
<b>Total Office Supplies</b>		<b>3,164</b>	<b>0</b>	<b>0</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	4,632	0	0
431.200	Building Maint Supplies	40	0	0
431.300	Equipment Maint Supplies	287	0	0
<b>Total Maintenance Supplies</b>		<b>4,959</b>	<b>0</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,238	0	0
433.110	Clothing	714	0	0
433.120	Tools under \$500	26	0	0
433.900	Other Supplies	1,179	0	0
<b>Total Misc Supplies</b>		<b>3,157</b>	<b>0</b>	<b>0</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	941	0	0
434.300	Furniture Under \$5,000	5,164	0	0
<b>Total Equipment Under \$5,000</b>		<b>6,105</b>	<b>0</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.200	Vehicles	29,799	0	0
<b>Total Equipment Over \$5000</b>		<b>29,799</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Project Management &amp; Eng</b>	<b>1,619,038</b>	<b>0</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 251-Pre-Design</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	367,283	0	0
411.200	Temp Wages & Adjmts	28,243	0	0
411.300	Overtime Wages	1,266	0	0
<b>Total Salaries &amp; Wages</b>		<b>396,792</b>	<b>0</b>	<b>0</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	114,377	0	0
412.190	Life Insurance	682	0	0
412.200	Unemployment Contrib	2,381	0	0
412.300	Medicare	5,754	0	0
412.400	Retirement Contrib. - DB Plan	90,967	0	0
412.410	PERS Tier IV - DC Plan	27,232	0	0
412.411	PERS Tier IV - Health Plan	705	0	0
412.412	PERS Tier IV - HRA	4,061	0	0
412.413	PERS Tier IV - OD&D	294	0	0
412.600	Workers Compensation	17,748	0	0
412.700	Sbs Contribution	24,324	0	0
<b>Total Benefits</b>		<b>288,525</b>	<b>0</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	426	0	0
<b>Total Expenses Outside Of Boro</b>		<b>426</b>	<b>0</b>	<b>0</b>
<b>EX21-Communications</b>				
421.200	Postage	903	0	0
<b>Total Communications</b>		<b>903</b>	<b>0</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	91	0	0
<b>Total Printing</b>		<b>91</b>	<b>0</b>	<b>0</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	5,800	0	0
<b>Total Rental/Lease</b>		<b>5,800</b>	<b>0</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,648	0	0
426.500	Recording Fees	1,650	0	0
426.900	Other Professional Chgs	11,600	0	0
<b>Total Professional Charges</b>		<b>15,898</b>	<b>0</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.300	Planning Studies	9,000	0	0
429.900	Other Contractual	504	0	0
<b>Total Other Contractual</b>		<b>9,504</b>	<b>0</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 251-Pre-Design</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,284	0	0
<b>Total</b>	<b>Office Supplies</b>	<b>2,284</b>	<b>0</b>	<b>0</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	42	0	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>42</b>	<b>0</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	930	0	0
433.110	Clothing	576	0	0
433.120	Tools under \$500	66	0	0
433.300	Books/Subscriptions	1,164	0	0
433.900	Other Supplies	1,799	0	0
<b>Total</b>	<b>Misc Supplies</b>	<b>4,535</b>	<b>0</b>	<b>0</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	3,635	0	0
434.300	Furniture Under \$5,000	1,659	0	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>5,294</b>	<b>0</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.200	Vehicles	29,799	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>29,799</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Pre-Design</b>	<b>759,893</b>	<b>0</b>	<b>0</b>
<b>Department Total:</b>	<b>Public Works</b>	<b>4,493,036</b>	<b>2,479,568</b>	<b>2,511,830</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	55,927	56,722	58,095
411.200	Temp Wages & Adjmts	0	0	30,510
<b>Total Salaries &amp; Wages</b>		<b>55,927</b>	<b>56,722</b>	<b>88,605</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	12,067	11,655	11,650
412.190	Life Insurance	72	72	72
412.200	Unemployment Contrib	336	341	532
412.300	Medicare	811	823	1,285
412.400	Retirement Contrib. - DB Plan	23,814	24,975	25,580
412.600	Workers Compensation	790	3,950	6,784
412.700	Sbs Contribution	3,334	3,478	5,432
<b>Total Benefits</b>		<b>41,224</b>	<b>45,294</b>	<b>51,335</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	0	500
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>0</b>	<b>500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	298	0	800
414.400	Travel Tickets	557	0	1,300
<b>Total Expenses Outside Of Boro</b>		<b>855</b>	<b>0</b>	<b>2,100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	525	0	0
<b>Total Advertising</b>		<b>525</b>	<b>0</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	82	150	150
424.600	Heating Fuel-Oil	0	900	0
<b>Total Utilities-Building Oprtns</b>		<b>82</b>	<b>1,050</b>	<b>150</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	400	0	5,000
426.600	Computer Software	5,650	0	0
426.900	Other Professional Chgs	0	5,000	0
<b>Total Professional Charges</b>		<b>6,050</b>	<b>5,000</b>	<b>5,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	443	998	1,100
427.500	Liability Insurance	159	200	200
<b>Total Insurance &amp; Bond</b>		<b>602</b>	<b>1,198</b>	<b>1,300</b>
<b>EX28-Maintenance Services</b>				
428.500	Commun Equip Maint Servic	1,950	0	0
<b>Total Maintenance Services</b>		<b>1,950</b>	<b>0</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network</b>				
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	699	1,500	4,000
429.900	Other Contractual	811,100	337,775	385,000
<b>Total Other Contractual</b>		<b>811,799</b>	<b>339,275</b>	<b>389,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	0	250
<b>Total Office Supplies</b>		<b>0</b>	<b>0</b>	<b>250</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	16,772	26,225	9,000
<b>Total Maintenance Supplies</b>		<b>16,772</b>	<b>26,225</b>	<b>9,000</b>
<b>EX33-Misc Supplies</b>				
433.120	Tools under \$500	0	623	750
433.900	Other Supplies	3,448	3,492	2,000
<b>Total Misc Supplies</b>		<b>3,448</b>	<b>4,115</b>	<b>2,750</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	48,542	105,798	32,601
<b>Total Equipment Under \$5,000</b>		<b>48,542</b>	<b>105,798</b>	<b>32,601</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	45,937	125,084	300,000
<b>Total Equipment Over \$5000</b>		<b>45,937</b>	<b>125,084</b>	<b>300,000</b>
<b>Division Total:</b>	<b>Telecommunication Network</b>	<b>1,033,713</b>	<b>709,761</b>	<b>882,591</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	894,866	974,478	1,014,917
411.200	Temp Wages & Adjmts	65,079	64,260	145,000
411.300	Overtime Wages	9,496	18,720	20,000
411.400	Nonemployee Compensation	3,321	44,100	20,000
<b>Total Salaries &amp; Wages</b>		<b>972,762</b>	<b>1,101,558</b>	<b>1,199,917</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	271,010	279,720	279,600
412.150	On-Call Health Insurance	26	1,276	533
412.190	Life Insurance	1,598	1,716	1,731
412.200	Unemployment Contrib	5,817	6,610	7,200
412.300	Medicare	14,104	15,972	17,399
412.400	Retirement Contrib. - DB Plan	290,248	437,306	456,945
412.410	PERS Tier IV - DC Plan	54,681	0	0
412.411	PERS Tier IV - Health Plan	1,435	0	0
412.412	PERS Tier IV - HRA	7,746	0	0
412.413	PERS Tier IV - OD&D	674	0	0
412.600	Workers Compensation	68,389	96,608	115,980
412.700	Sbs Contribution	59,006	67,526	73,555
<b>Total Benefits</b>		<b>774,734</b>	<b>906,734</b>	<b>952,943</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	250	350
413.200	Expense Reimb-Within Boro	(200)	400	400
413.900	Other Exp - Within Boro	0	100	100
<b>Total Expenses Within Borough</b>		<b>(200)</b>	<b>750</b>	<b>850</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	270	150	150
414.200	Exp Reimb- Outside Boro	(2,611)	2,000	5,100
414.400	Travel Tickets	1,859	2,800	9,850
414.800	Moving Expenses	5,000	0	0
<b>Total Expenses Outside Of Boro</b>		<b>4,518</b>	<b>4,950</b>	<b>15,100</b>
<b>EX21-Communications</b>				
421.200	Postage	284	3,000	850
<b>Total Communications</b>		<b>284</b>	<b>3,000</b>	<b>850</b>
<b>EX22-Advertising</b>				
422.000	Advertising	2,036	12,285	7,250
<b>Total Advertising</b>		<b>2,036</b>	<b>12,285</b>	<b>7,250</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin</b>				
<b>EX23-Printing</b>				
423.000	Printing	247	10,900	9,400
<b>Total Printing</b>		<b>247</b>	<b>10,900</b>	<b>9,400</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	10,396	25,000	24,000
424.200	Water & Sewer	0	300	0
424.300	Natural Gas	5,577	15,000	14,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	1,635	3,500	3,500
424.550	Recycling Pickups	351	800	800
<b>Total Utilities-Building Oprtns</b>		<b>17,959</b>	<b>44,700</b>	<b>42,400</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	18,677	40,000	39,000
425.300	Equipment Rental	11,936	20,700	8,500
<b>Total Rental/Lease</b>		<b>30,613</b>	<b>60,700</b>	<b>47,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	1,410	5,150	1,450
426.600	Computer Software	610	0	0
426.900	Other Professional Chgs	0	1,980	1,980
<b>Total Professional Charges</b>		<b>2,020</b>	<b>7,130</b>	<b>3,430</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	1,949	2,400	2,200
427.200	Vehicle Insurance	8,281	9,300	9,800
427.300	Crime Insurance	0	0	2,300
427.500	Liability Insurance	2,201	2,400	0
<b>Total Insurance &amp; Bond</b>		<b>12,431</b>	<b>14,100</b>	<b>14,300</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	2,129	3,800	2,800
428.200	Grounds Maint Services	898	1,650	1,650
428.300	Equipment Maint Services	3,039	15,500	15,500
428.400	Vehicle Maint Services	3,429	21,900	22,500
428.920	Other Maintenance Service	0	200	200
<b>Total Maintenance Services</b>		<b>9,495</b>	<b>43,050</b>	<b>42,650</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	778	4,049	5,100
429.210	Training/Instructor Fees	0	8,500	5,000
429.710	Testing	220	750	750
429.900	Other Contractual	3,677	81,693	5,100
<b>Total Other Contractual</b>		<b>4,675</b>	<b>94,992</b>	<b>15,950</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,550	6,156	8,000
430.200	Copier/Fax Supplies	583	950	950
<b>Total</b>	<b>Office Supplies</b>	<b>3,133</b>	<b>7,106</b>	<b>8,950</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	10,805	18,000	15,000
431.200	Building Maint Supplies	1,095	6,800	5,000
431.300	Equipment Maint Supplies	369	12,000	13,500
431.400	Grounds Maint Supplies	270	500	1,000
431.900	Other Maint. Supplies	0	400	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>12,539</b>	<b>37,700</b>	<b>34,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	1,500	1,500
432.200	Gas	20,503	20,000	13,156
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>20,503</b>	<b>21,500</b>	<b>14,656</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	3,233	7,571	1,000
433.110	Clothing	0	4,565	6,000
433.120	Tools under \$500	0	374	450
433.200	Medical Supplies	4,105	5,592	4,000
433.300	Books/Subscriptions	2,586	2,388	2,600
433.500	Training Supplies	1,631	4,980	5,250
433.900	Other Supplies	1,972	2,605	500
<b>Total</b>	<b>Misc Supplies</b>	<b>13,527</b>	<b>28,075</b>	<b>19,800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	585	10,869	6,422
434.300	Furniture Under \$5,000	0	12,204	800
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>585</b>	<b>23,073</b>	<b>7,222</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	2,388	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>2,388</b>	<b>0</b>
<b>Division Total:</b>	<b>Emergency Services Admin</b>	<b>1,881,861</b>	<b>2,424,691</b>	<b>2,437,668</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 301-Emer Med Service Board</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	825	825
413.200	Expense Reimb-Within Boro	0	125	125
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>950</b>	<b>950</b>
<b>Division Total:</b>	<b>Emer Med Service Board</b>	<b>0</b>	<b>950</b>	<b>950</b>



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

**Expense**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	124,221	76,257	78,400
411.200	Temp Wages & Adjmts	13,585	22,000	22,000
411.300	Overtime Wages	14,768	21,860	22,000
<b>Total Salaries &amp; Wages</b>		<b>152,574</b>	<b>120,117</b>	<b>122,400</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	42,086	24,709	24,698
412.190	Life Insurance	248	152	152
412.200	Unemployment Contrib	916	721	735
412.300	Medicare	2,213	1,742	1,775
412.400	Retirement Contrib. - DB Plan	43,616	43,201	44,206
412.410	PERS Tier IV - DC Plan	6,051	0	0
412.411	PERS Tier IV - Health Plan	162	0	0
412.412	PERS Tier IV - HRA	1,100	0	0
412.413	PERS Tier IV - OD&D	68	0	0
412.600	Workers Compensation	13,124	12,282	13,653
412.700	Sbs Contribution	9,352	7,364	7,504
<b>Total Benefits</b>		<b>118,936</b>	<b>90,171</b>	<b>92,723</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	480	200	300
414.400	Travel Tickets	0	1,000	800
<b>Total Expenses Outside Of Boro</b>		<b>480</b>	<b>1,200</b>	<b>1,100</b>
<b>EX21-Communications</b>				
421.200	Postage	57	0	0
<b>Total Communications</b>		<b>57</b>	<b>0</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	53	150	75
<b>Total Printing</b>		<b>53</b>	<b>150</b>	<b>75</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	8,604	13,000	14,000
424.200	Water & Sewer	1,328	1,900	2,400
424.300	Natural Gas	6,580	11,000	12,000
424.500	Garbage Pickups	0	500	267
424.550	Recycling Pickups	453	900	900
<b>Total Utilities-Building Oprtns</b>		<b>16,965</b>	<b>27,300</b>	<b>29,567</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	2,670	3,600	5,000
<b>Total Rental/Lease</b>		<b>2,670</b>	<b>3,600</b>	<b>5,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	140	500	150
426.900	Other Professional Chgs	0	500	200
<b>Total</b>	<b>Professional Charges</b>	<b>140</b>	<b>1,000</b>	<b>350</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	0	500	500
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	6,568	5,000	16,000
428.200	Grounds Maint Services	1,650	3,000	1,500
428.300	Equipment Maint Services	839	2,000	2,000
428.400	Vehicle Maint Services	1,309	6,300	5,000
428.920	Other Maintenance Service	0	500	0
<b>Total</b>	<b>Maintenance Services</b>	<b>10,366</b>	<b>16,800</b>	<b>24,500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	750	600	900
429.710	Testing	25	100	100
429.900	Other Contractual	0	843	700
<b>Total</b>	<b>Other Contractual</b>	<b>775</b>	<b>1,543</b>	<b>1,700</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	840	718	750
430.200	Copier/Fax Supplies	0	400	200
<b>Total</b>	<b>Office Supplies</b>	<b>840</b>	<b>1,118</b>	<b>950</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	6,066	13,200	13,000
431.200	Building Maint Supplies	297	2,500	2,500
431.300	Equipment Maint Supplies	2,816	3,000	5,000
431.400	Grounds Maint Supplies	0	200	200
431.900	Other Maint. Supplies	525	1,500	800
<b>Total</b>	<b>Maintenance Supplies</b>	<b>9,704</b>	<b>20,400</b>	<b>21,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	828	1,000	2,000
432.200	Gas	394	6,000	4,500
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>1,222</b>	<b>7,000</b>	<b>6,500</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	534	1,453	1,500
433.110	Clothing	986	1,245	1,000
433.120	Tools under \$500	6,747	7,025	9,000
433.200	Medical Supplies	0	166	100
433.300	Books/Subscriptions	1,500	2,075	2,000
433.500	Training Supplies	0	1,245	750
433.900	Other Supplies	2,774	4,650	4,150
<b>Total</b>	<b>Misc Supplies</b>	<b>12,541</b>	<b>17,859</b>	<b>18,500</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	3,925	3,376	4,000
434.300	Furniture Under \$5,000	1,520	699	500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>5,445</b>	<b>4,075</b>	<b>4,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	3,700	6,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>3,700</b>	<b>6,000</b>
<b>Division Total:</b>	<b>Fleet Maintenance</b>	<b>332,768</b>	<b>316,533</b>	<b>335,865</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	18,753	31,747	32,903
411.200	Temp Wages & Adjmts	0	5,000	0
411.300	Overtime Wages	5	0	0
411.400	Nonemployee Compensation	273,026	320,000	326,300
<b>Total Salaries &amp; Wages</b>		<b>291,784</b>	<b>356,747</b>	<b>359,203</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	5,107	8,625	8,621
412.150	On-Call Health Insurance	1,431	2,835	8,696
412.190	Life Insurance	30	53	53
412.200	Unemployment Contrib	113	221	198
412.300	Medicare	4,229	5,173	5,209
412.400	Retirement Contrib. - DB Plan	4,337	13,978	14,692
412.410	PERS Tier IV - DC Plan	1,585	0	0
412.411	PERS Tier IV - Health Plan	43	0	0
412.412	PERS Tier IV - HRA	209	0	0
412.413	PERS Tier IV - OD&D	94	0	0
412.600	Workers Compensation	28,230	36,116	39,997
412.700	Sbs Contribution	17,883	21,869	22,020
<b>Total Benefits</b>		<b>63,291</b>	<b>88,870</b>	<b>99,486</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	2,756	(100)	2,675
414.400	Travel Tickets	2,303	0	0
<b>Total Expenses Outside Of Boro</b>		<b>5,059</b>	<b>(100)</b>	<b>2,675</b>
<b>EX20-Bad Debts Expense</b>				
420.000	Bad Debts Expense	22,928	0	0
<b>Total Bad Debts Expense</b>		<b>22,928</b>	<b>0</b>	<b>0</b>
<b>EX21-Communications</b>				
421.300	Communication Network	400	0	0
<b>Total Communications</b>		<b>400</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	800
<b>Total Advertising</b>		<b>0</b>	<b>0</b>	<b>800</b>
<b>EX23-Printing</b>				
423.000	Printing	500	264	500
<b>Total Printing</b>		<b>500</b>	<b>264</b>	<b>500</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	1,175	3,000	3,000
424.300	Natural Gas	2,333	6,500	6,500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>3,508</b>	<b>9,500</b>	<b>9,500</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	18,099	23,500	15,000
425.300	Equipment Rental	1,140	8,600	0
<b>Total</b>	<b>Rental/Lease</b>	<b>19,239</b>	<b>32,100</b>	<b>15,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	1,333	2,000	0
426.900	Other Professional Chgs	17	1,000	4,000
<b>Total</b>	<b>Professional Charges</b>	<b>1,350</b>	<b>3,000</b>	<b>4,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	76	100	100
427.200	Vehicle Insurance	18,712	20,500	20,500
427.500	Liability Insurance	575	600	750
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>19,363</b>	<b>21,200</b>	<b>21,350</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	485	500	500
428.300	Equipment Maint Services	2,288	9,200	30,000
428.400	Vehicle Maint Services	4,772	26,150	31,912
428.920	Other Maintenance Service	911	250	250
<b>Total</b>	<b>Maintenance Services</b>	<b>8,456</b>	<b>36,100</b>	<b>62,662</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	4,335	6,136	500
429.210	Training/Instructor Fees	0	4,700	0
429.710	Testing	193	300	300
429.900	Other Contractual	68,718	78,128	67,000
<b>Total</b>	<b>Other Contractual</b>	<b>73,246</b>	<b>89,264</b>	<b>67,800</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	231	597	1,400
430.200	Copier/Fax Supplies	61	200	200
<b>Total</b>	<b>Office Supplies</b>	<b>292</b>	<b>797</b>	<b>1,600</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	11,626	20,900	20,000
431.200	Building Maint Supplies	958	1,000	1,500
431.300	Equipment Maint Supplies	7,074	11,150	18,624
431.400	Grounds Maint Supplies	825	0	1,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>20,483</b>	<b>33,050</b>	<b>41,124</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units</b>				
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	185	1,200	1,200
432.200	Gas	13,845	24,100	25,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>14,030</b>	<b>25,300</b>	<b>26,200</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	711	4,700	3,500
433.110	Clothing	1,251	18,500	15,000
433.120	Tools under \$500	680	2,700	3,000
433.200	Medical Supplies	3,274	3,200	3,200
433.300	Books/Subscriptions	0	1,000	1,000
433.500	Training Supplies	839	3,000	1,650
433.900	Other Supplies	2,294	11,100	38,000
<b>Total Misc Supplies</b>		<b>9,049</b>	<b>44,200</b>	<b>65,350</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	21,129	19,654	1,000
434.300	Furniture Under \$5,000	4,080	3,493	0
<b>Total Equipment Under \$5,000</b>		<b>25,209</b>	<b>23,147</b>	<b>1,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	5,167	46,850	0
451.200	Vehicles	10,300	0	0
<b>Total Equipment Over \$5000</b>		<b>15,467</b>	<b>46,850</b>	<b>0</b>
<b>Division Total:</b>	<b>Rescue Units</b>	<b>593,654</b>	<b>810,289</b>	<b>778,250</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	0	0	1,827,987
411.200	Temp Wages & Adjmts	0	0	90,000
411.300	Overtime Wages	0	0	404,600
411.400	Nonemployee Compensation	0	0	1,810,696
<b>Total Salaries &amp; Wages</b>		<b>0</b>	<b>0</b>	<b>4,133,283</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	0	0	674,768
412.150	On-Call Health Insurance	0	0	48,255
412.190	Life Insurance	0	0	4,142
412.200	Unemployment Contrib	0	0	13,936
412.300	Medicare	0	0	59,934
412.400	Retirement Contrib. - DB Plan	0	0	983,008
412.600	Workers Compensation	0	0	458,539
412.700	Sbs Contribution	0	0	253,371
<b>Total Benefits</b>		<b>0</b>	<b>0</b>	<b>2,495,953</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	0	4,900
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>0</b>	<b>4,900</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	0	2,000
414.200	Exp Reimb- Outside Boro	0	0	10,000
414.400	Travel Tickets	0	0	10,000
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>0</b>	<b>22,000</b>
<b>EX21-Communications</b>				
421.200	Postage	0	0	3,000
<b>Total Communications</b>		<b>0</b>	<b>0</b>	<b>3,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	2,500
<b>Total Advertising</b>		<b>0</b>	<b>0</b>	<b>2,500</b>
<b>EX23-Printing</b>				
423.000	Printing	0	0	7,000
<b>Total Printing</b>		<b>0</b>	<b>0</b>	<b>7,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	0	0	19,000
424.200	Water & Sewer	0	0	800
424.300	Natural Gas	0	0	7,400
424.400	Lp-Propane	0	0	6,000
424.500	Garbage Pickups	0	0	6,000
424.550	Recycling Pickups	0	0	800
424.600	Heating Fuel-Oil	0	0	30,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>0</b>	<b>0</b>	<b>70,000</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	0	158,000
425.300	Equipment Rental	0	0	14,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>0</b>	<b>172,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	0	13,000
426.900	Other Professional Chgs	0	0	200,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>0</b>	<b>213,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	0	0	5,300
427.200	Vehicle Insurance	0	0	28,000
427.500	Liability Insurance	0	0	7,500
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>0</b>	<b>0</b>	<b>40,800</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	0	10,000
428.200	Grounds Maint Services	0	0	9,000
428.300	Equipment Maint Services	0	0	12,000
428.400	Vehicle Maint Services	0	0	100,000
428.920	Other Maintenance Service	0	0	1,000
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>0</b>	<b>132,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	0	60,000
429.210	Training/Instructor Fees	0	0	24,000
429.900	Other Contractual	0	0	60,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>0</b>	<b>144,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	0	8,000
430.200	Copier/Fax Supplies	0	0	4,000
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>0</b>	<b>12,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	0	120,000
431.200	Building Maint Supplies	0	0	9,500
431.300	Equipment Maint Supplies	0	0	16,000
431.400	Grounds Maint Supplies	0	0	1,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>0</b>	<b>146,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	0	7,000
432.200	Gas	0	0	163,169
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>0</b>	<b>0</b>	<b>170,169</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	0	40,000
433.110	Clothing	0	0	60,000
433.120	Tools under \$500	0	0	6,000
433.200	Medical Supplies	0	0	355,000
433.300	Books/Subscriptions	0	0	5,000
433.500	Training Supplies	0	0	44,836
433.900	Other Supplies	0	0	17,000
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>0</b>	<b>527,836</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	0	30,000
434.300	Furniture Under \$5,000	0	0	10,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	0	25,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
<b>Division Total:</b>	<b>Ambulance Operations</b>	<b>0</b>	<b>0</b>	<b>8,361,941</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 335-Rural Ambulance</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	111,068	123,985	0
411.200	Temp Wages & Adjmts	0	20,000	0
411.300	Overtime Wages	6	0	0
411.400	Nonemployee Compensation	654,665	756,781	0
<b>Total Salaries &amp; Wages</b>		<b>765,739</b>	<b>900,766</b>	<b>0</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	25,759	31,702	0
412.150	On-Call Health Insurance	1,622	6,843	0
412.190	Life Insurance	151	195	0
412.200	Unemployment Contrib	667	864	0
412.300	Medicare	11,104	13,061	0
412.400	Retirement Contrib. - DB Plan	43,293	54,591	0
412.410	PERS Tier IV - DC Plan	846	0	0
412.411	PERS Tier IV - Health Plan	23	0	0
412.412	PERS Tier IV - HRA	117	0	0
412.413	PERS Tier IV - OD&D	9	0	0
412.600	Workers Compensation	73,175	90,950	0
412.700	Sbs Contribution	46,954	55,218	0
<b>Total Benefits</b>		<b>203,720</b>	<b>253,424</b>	<b>0</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	1,069	0	0
413.200	Expense Reimb-Within Boro	191	203	0
<b>Total Expenses Within Borough</b>		<b>1,260</b>	<b>203</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	1,769	1,494	0
414.200	Exp Reimb- Outside Boro	5,292	2,798	0
414.400	Travel Tickets	4,866	(1,148)	0
<b>Total Expenses Outside Of Boro</b>		<b>11,927</b>	<b>3,144</b>	<b>0</b>
<b>EX21-Communications</b>				
421.100	Telephone	30	0	0
421.200	Postage	541	1,900	0
421.300	Communication Network	234	0	0
<b>Total Communications</b>		<b>805</b>	<b>1,900</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	40	0	0
<b>Total Advertising</b>		<b>40</b>	<b>0</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 335-Rural Ambulance</b>				
<b>EX23-Printing</b>				
423.000	Printing	1,006	2,429	0
<b>Total Printing</b>		<b>1,006</b>	<b>2,429</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	11,244	17,676	0
424.300	Natural Gas	1,926	2,984	0
424.500	Garbage Pickups	2,067	2,100	0
424.600	Heating Fuel-Oil	28,595	52,116	0
<b>Total Utilities-Building Oprtns</b>		<b>43,832</b>	<b>74,876</b>	<b>0</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	83,192	79,700	0
425.300	Equipment Rental	5,091	2,800	0
<b>Total Rental/Lease</b>		<b>88,283</b>	<b>82,500</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	4,528	4,500	0
426.600	Computer Software	225	0	0
426.900	Other Professional Chgs	14,806	24,921	0
<b>Total Professional Charges</b>		<b>19,559</b>	<b>29,421</b>	<b>0</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	3,587	3,900	0
427.200	Vehicle Insurance	18,345	15,684	0
427.500	Liability Insurance	1,540	1,700	0
427.900	Insurance Deductible	1,107	0	0
<b>Total Insurance &amp; Bond</b>		<b>24,579</b>	<b>21,284</b>	<b>0</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	6,913	2,500	0
428.200	Grounds Maint Services	6,123	7,200	0
428.300	Equipment Maint Services	9,436	12,900	0
428.400	Vehicle Maint Services	15,232	41,600	0
428.500	Commun Equip Maint Servic	504	400	0
428.920	Other Maintenance Service	0	500	0
<b>Total Maintenance Services</b>		<b>38,208</b>	<b>65,100</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	17,220	13,700	0
429.210	Training/Instructor Fees	1,778	2,000	0
429.710	Testing	220	350	0
429.900	Other Contractual	14,829	33,776	0
<b>Total Other Contractual</b>		<b>34,047</b>	<b>49,826</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 335-Rural Ambulance</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	5,639	7,335	0
430.200	Copier/Fax Supplies	890	750	0
<b>Total Office Supplies</b>		<b>6,529</b>	<b>8,085</b>	<b>0</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	23,026	48,600	0
431.200	Building Maint Supplies	5,395	8,050	0
431.300	Equipment Maint Supplies	5,432	15,390	0
431.400	Grounds Maint Supplies	153	1,000	0
<b>Total Maintenance Supplies</b>		<b>34,006</b>	<b>73,040</b>	<b>0</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	731	1,000	0
432.200	Gas	41,790	67,000	0
<b>Total Fuel/Oil-Vehicle Use</b>		<b>42,521</b>	<b>68,000</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	14,344	13,300	0
433.110	Clothing	4,345	17,300	0
433.120	Tools under \$500	156	2,500	0
433.200	Medical Supplies	82,226	136,728	0
433.300	Books/Subscriptions	468	1,600	0
433.500	Training Supplies	1,927	10,000	0
433.900	Other Supplies	7,295	7,000	0
<b>Total Misc Supplies</b>		<b>110,761</b>	<b>188,428</b>	<b>0</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	27,032	22,641	0
434.300	Furniture Under \$5,000	387	10,487	0
<b>Total Equipment Under \$5,000</b>		<b>27,419</b>	<b>33,128</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	9,508	20,920	0
451.200	Vehicles	6,534	0	0
<b>Total Equipment Over \$5000</b>		<b>16,042</b>	<b>20,920</b>	<b>0</b>
<b>Division Total: Rural Ambulance</b>		<b>1,470,283</b>	<b>1,876,474</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 336-Core Amb Dist #1 (C/WL/H/P) FY13</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	768,275	1,330,176	0
411.200	Temp Wages & Adjmts	0	55,000	0
411.300	Overtime Wages	270,290	232,720	0
411.400	Nonemployee Compensation	1,214,052	985,557	0
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>2,252,617</b>	<b>2,603,453</b>	<b>0</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	275,554	456,876	0
412.150	On-Call Health Insurance	3,350	12,958	0
412.190	Life Insurance	1,687	2,803	0
412.200	Unemployment Contrib	6,232	9,708	0
412.300	Medicare	32,655	37,750	0
412.400	Retirement Contrib. - DB Plan	86,191	688,143	0
412.410	PERS Tier IV - DC Plan	157,823	0	0
412.411	PERS Tier IV - Health Plan	3,966	0	0
412.412	PERS Tier IV - HRA	18,441	0	0
412.413	PERS Tier IV - OD&D	1,653	0	0
412.600	Workers Compensation	215,186	261,994	0
412.700	Sbs Contribution	138,085	159,593	0
<b>Total</b>	<b>Benefits</b>	<b>940,823</b>	<b>1,629,825</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	64	(5,700)	0
414.200	Exp Reimb- Outside Boro	2,351	5,850	0
414.400	Travel Tickets	2,469	5,600	0
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>4,884</b>	<b>5,750</b>	<b>0</b>
<b>EX21-Communications</b>				
421.200	Postage	541	500	0
421.300	Communication Network	600	0	0
<b>Total</b>	<b>Communications</b>	<b>1,141</b>	<b>500</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	308	100	0
<b>Total</b>	<b>Advertising</b>	<b>308</b>	<b>100</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	5,112	7,915	0
<b>Total</b>	<b>Printing</b>	<b>5,112</b>	<b>7,915</b>	<b>0</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 336-Core Amb Dist #1 (C/WL/H/P) FY13</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	5,799	12,000	0
424.200	Water & Sewer	609	1,900	0
424.300	Natural Gas	4,296	12,000	0
424.500	Garbage Pickups	3,152	5,000	0
424.550	Recycling Pickups	420	0	0
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>14,276</b>	<b>30,900</b>	<b>0</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	68,877	49,800	0
425.300	Equipment Rental	6,657	11,900	0
<b>Total</b>	<b>Rental/Lease</b>	<b>75,534</b>	<b>61,700</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	4,320	10,800	0
426.900	Other Professional Chgs	70,366	108,000	0
<b>Total</b>	<b>Professional Charges</b>	<b>74,686</b>	<b>118,800</b>	<b>0</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	42	50	0
427.200	Vehicle Insurance	7,495	8,300	0
427.500	Liability Insurance	5,005	5,500	0
427.900	Insurance Deductible	4,119	5,000	0
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>16,661</b>	<b>18,850</b>	<b>0</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	2,128	(10,500)	0
428.200	Grounds Maint Services	2,465	3,600	0
428.300	Equipment Maint Services	4,060	10,000	0
428.400	Vehicle Maint Services	38,032	89,040	0
428.500	Commun Equip Maint Servic	1,608	0	0
428.920	Other Maintenance Service	339	1,000	0
<b>Total</b>	<b>Maintenance Services</b>	<b>48,632</b>	<b>93,140</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	17,212	11,250	0
429.210	Training/Instructor Fees	778	6,500	0
429.710	Testing	0	200	0
429.900	Other Contractual	40,415	107,098	0
<b>Total</b>	<b>Other Contractual</b>	<b>58,405</b>	<b>125,048</b>	<b>0</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,806	3,789	0
430.200	Copier/Fax Supplies	3,018	4,000	0
<b>Total</b>	<b>Office Supplies</b>	<b>4,824</b>	<b>7,789</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 336-Core Amb Dist #1 (C/WL/H/P) FY13</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	81,576	135,300	0
431.200	Building Maint Supplies	3,366	6,150	0
431.300	Equipment Maint Supplies	9,791	30,700	0
431.400	Grounds Maint Supplies	440	2,000	0
431.900	Other Maint. Supplies	24	1,000	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>95,197</b>	<b>175,150</b>	<b>0</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	804	7,000	0
432.200	Gas	105,946	119,000	0
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>106,750</b>	<b>126,000</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	6,615	24,050	0
433.110	Clothing	1,843	26,000	0
433.120	Tools under \$500	1,283	2,560	0
433.200	Medical Supplies	223,591	283,679	0
433.300	Books/Subscriptions	4,401	1,000	0
433.500	Training Supplies	2,507	15,330	0
433.900	Other Supplies	7,243	4,685	0
<b>Total</b>	<b>Misc Supplies</b>	<b>247,483</b>	<b>357,304</b>	<b>0</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	32,854	20,256	0
434.300	Furniture Under \$5,000	0	3,293	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>32,854</b>	<b>23,549</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	3,663	37,121	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>3,663</b>	<b>37,121</b>	<b>0</b>
<b>Division Total:</b>	<b>Core Amb Dist #1 (C/WL/H/P) FY13</b>	<b>3,983,850</b>	<b>5,422,894</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	21,501	36,260	36,260
424.200	Water & Sewer	2,837	4,619	4,619
424.300	Natural Gas	19,814	37,219	37,219
424.500	Garbage Pickups	1,393	2,864	2,864
424.550	Recycling Pickups	0	543	585
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>45,545</b>	<b>81,505</b>	<b>81,547</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	27	450	450
<b>Total</b>	<b>Rental/Lease</b>	<b>27</b>	<b>450</b>	<b>450</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	1,219	1,219
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>1,219</b>	<b>1,219</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	4,696	5,200	5,200
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>4,696</b>	<b>5,200</b>	<b>5,200</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	10,983	7,449	7,449
428.200	Grounds Maint Services	1,165	1,380	1,980
428.300	Equipment Maint Services	1,123	2,700	2,700
<b>Total</b>	<b>Maintenance Services</b>	<b>13,271</b>	<b>11,529</b>	<b>12,129</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	0	198
429.900	Other Contractual	744	1,499	9,167
<b>Total</b>	<b>Other Contractual</b>	<b>744</b>	<b>1,499</b>	<b>9,365</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	43	0	0
431.200	Building Maint Supplies	1,874	5,492	5,492
431.300	Equipment Maint Supplies	166	1,305	1,305
431.400	Grounds Maint Supplies	153	675	675
<b>Total</b>	<b>Maintenance Supplies</b>	<b>2,236</b>	<b>7,472</b>	<b>7,472</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	349	1,080	1,035
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>349</b>	<b>1,080</b>	<b>1,035</b>
<b>EX33-Misc Supplies</b>				
433.120	Tools under \$500	0	411	495
433.900	Other Supplies	257	583	702
<b>Total</b>	<b>Misc Supplies</b>	<b>257</b>	<b>994</b>	<b>1,197</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	1,056	1,458	2,160
434.300	Furniture Under \$5,000	0	1,972	2,822
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,056</b>	<b>3,430</b>	<b>4,982</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	2,700	2,700
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>2,700</b>	<b>2,700</b>
<b>Division Total:</b>	<b>Emergency Services Bldg</b>	<b>68,181</b>	<b>117,078</b>	<b>127,296</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station 51</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	0	18,756	43,512
424.300	Natural Gas	0	22,001	44,663
424.500	Garbage Pickups	0	1,719	3,437
424.550	Recycling Pickups	0	651	651
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>0</b>	<b>43,127</b>	<b>92,263</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	540	540
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>540</b>	<b>540</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	687	1,462
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>687</b>	<b>1,462</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	4,470	8,939
428.200	Grounds Maint Services	0	1,188	2,376
428.300	Equipment Maint Services	0	1,620	3,240
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>7,278</b>	<b>14,555</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	0	238
429.710	Testing	0	0	108
429.900	Other Contractual	0	1,079	12,944
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>1,079</b>	<b>13,290</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	0	3,296	2,700
431.300	Equipment Maint Supplies	0	816	1,566
431.400	Grounds Maint Supplies	0	0	810
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>4,112</b>	<b>5,076</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	0	939	270
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>0</b>	<b>939</b>	<b>270</b>
<b>EX33-Misc Supplies</b>				
433.120	Tools under \$500	0	471	567
433.900	Other Supplies	0	1,098	842
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>1,569</b>	<b>1,409</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	4,426	2,592
434.300	Furniture Under \$5,000	0	799	3,386
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>5,225</b>	<b>5,978</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station 51</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	0	3,240
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>0</b>	<b>3,240</b>
<b>Division Total:</b>	<b>Emergency Services Station 51</b>	<b>0</b>	<b>64,556</b>	<b>138,083</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 360-Local Emer. Pl. Board</b>				
<b>EX22-Advertising</b>				
422.000	Advertising	0	4,580	9,400
<b>Total Advertising</b>		<b>0</b>	<b>4,580</b>	<b>9,400</b>
<b>EX23-Printing</b>				
423.000	Printing	4,192	4,820	4,000
<b>Total Printing</b>		<b>4,192</b>	<b>4,820</b>	<b>4,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	142	0
<b>Total Other Contractual</b>		<b>0</b>	<b>142</b>	<b>0</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	798	945
430.200	Copier/Fax Supplies	0	(50)	50
<b>Total Office Supplies</b>		<b>0</b>	<b>748</b>	<b>995</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	33	249	0
433.110	Clothing	313	374	450
433.900	Other Supplies	86	4,332	400
<b>Total Misc Supplies</b>		<b>432</b>	<b>4,955</b>	<b>850</b>
<b>Division Total:</b>	<b>Local Emer. Pl. Board</b>	<b>4,624</b>	<b>15,245</b>	<b>15,245</b>
<b>Department Total:</b>	<b>Emergency Services</b>	<b>9,368,934</b>	<b>11,758,471</b>	<b>13,077,889</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.400	Lp-Propane	258	0	500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>258</b>	<b>0</b>	<b>500</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	388	1,000	2,000
<b>Total</b>	<b>Other Contractual</b>	<b>388</b>	<b>1,000</b>	<b>2,000</b>
<b>EX31-Maintenance Supplies</b>				
431.900	Other Maint. Supplies	0	600	600
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>600</b>	<b>600</b>
<b>Division Total:</b>	<b>Outdoor Ice Rinks</b>	<b>646</b>	<b>1,600</b>	<b>3,100</b>





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

**Expense**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	259,792	249,288	252,076
411.200	Temp Wages & Adjmts	72,621	69,300	74,600
411.300	Overtime Wages	1,769	1,500	2,025
<b>Total Salaries &amp; Wages</b>		<b>334,182</b>	<b>320,088</b>	<b>328,701</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	96,963	93,240	93,200
412.190	Life Insurance	570	572	572
412.200	Unemployment Contrib	2,006	1,921	1,973
412.300	Medicare	4,846	4,642	4,767
412.400	Retirement Contrib. - DB Plan	111,026	112,447	111,881
412.600	Workers Compensation	28,349	31,373	35,434
412.700	Sbs Contribution	20,486	19,622	20,150
<b>Total Benefits</b>		<b>264,246</b>	<b>263,817</b>	<b>267,977</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	289	500	500
<b>Total Expenses Within Borough</b>		<b>289</b>	<b>500</b>	<b>500</b>
<b>EX21-Communications</b>				
421.200	Postage	86	0	0
<b>Total Communications</b>		<b>86</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	2,214	3,500	3,500
<b>Total Advertising</b>		<b>2,214</b>	<b>3,500</b>	<b>3,500</b>
<b>EX23-Printing</b>				
423.000	Printing	142	250	250
<b>Total Printing</b>		<b>142</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	92,002	114,000	125,000
424.200	Water & Sewer	21,879	19,750	22,350
424.300	Natural Gas	32,227	40,225	40,225
424.400	Lp-Propane	0	500	400
<b>Total Utilities-Building Oprtns</b>		<b>146,108</b>	<b>174,475</b>	<b>187,975</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	14,428	14,750	15,950
425.300	Equipment Rental	2,457	2,800	4,800
<b>Total Rental/Lease</b>		<b>16,885</b>	<b>17,550</b>	<b>20,750</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	3,462	3,500	3,500
426.350	Credit Card Fees	747	6,102	6,200
426.600	Computer Software	213	0	0
<b>Total</b>	<b>Professional Charges</b>	<b>4,422</b>	<b>9,602</b>	<b>9,700</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	791	3,000	3,000
428.200	Grounds Maint Services	0	0	1,000
428.300	Equipment Maint Services	930	3,000	3,000
428.920	Other Maintenance Service	1,250	2,640	2,640
<b>Total</b>	<b>Maintenance Services</b>	<b>2,971</b>	<b>8,640</b>	<b>9,640</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	28,917	34,500	34,500
<b>Total</b>	<b>Other Contractual</b>	<b>28,917</b>	<b>34,500</b>	<b>34,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	276	500	500
<b>Total</b>	<b>Office Supplies</b>	<b>276</b>	<b>500</b>	<b>500</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	11,297	17,758	10,100
431.300	Equipment Maint Supplies	4,269	4,125	5,000
431.400	Grounds Maint Supplies	236	250	250
431.900	Other Maint. Supplies	0	200	200
<b>Total</b>	<b>Maintenance Supplies</b>	<b>15,802</b>	<b>22,333</b>	<b>15,550</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	87	125	125
432.200	Gas	139	250	250
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>226</b>	<b>375</b>	<b>375</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	80	200	200
433.110	Clothing	17	500	500
433.120	Tools under \$500	99	200	200
433.200	Medical Supplies	0	75	75
433.900	Other Supplies	5,315	5,085	4,500
<b>Total</b>	<b>Misc Supplies</b>	<b>5,511</b>	<b>6,060</b>	<b>5,475</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	2,748	6,975	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>2,748</b>	<b>6,975</b>	<b>0</b>
<b>Division Total: Brett Memorial Ice Arena</b>		<b>825,025</b>	<b>869,165</b>	<b>885,393</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	140,129	145,670	167,966
411.200	Temp Wages & Adjmts	6,534	7,000	7,000
411.300	Overtime Wages	0	1,000	1,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>146,663</b>	<b>153,670</b>	<b>175,966</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	46,593	43,124	43,105
412.190	Life Insurance	269	265	265
412.200	Unemployment Contrib	881	923	1,056
412.300	Medicare	2,127	2,229	2,552
412.400	Retirement Contrib. - DB Plan	24,341	64,579	74,396
412.410	PERS Tier IV - DC Plan	16,076	0	0
412.411	PERS Tier IV - Health Plan	406	0	0
412.412	PERS Tier IV - HRA	1,899	0	0
412.413	PERS Tier IV - OD&D	170	0	0
412.600	Workers Compensation	3,163	2,106	2,506
412.700	Sbs Contribution	8,991	9,420	10,787
<b>Total</b>	<b>Benefits</b>	<b>104,916</b>	<b>122,646</b>	<b>134,667</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	511	1,000	1,000
<b>Total</b>	<b>Expenses Within Borough</b>	<b>511</b>	<b>1,000</b>	<b>1,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	75	75
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>0</b>	<b>75</b>	<b>75</b>
<b>EX21-Communications</b>				
421.200	Postage	18	100	100
<b>Total</b>	<b>Communications</b>	<b>18</b>	<b>100</b>	<b>100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	965	500
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>965</b>	<b>500</b>
<b>EX23-Printing</b>				
423.000	Printing	0	135	500
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>135</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	133	300	300
<b>Total</b>	<b>Professional Charges</b>	<b>133</b>	<b>300</b>	<b>300</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	100	0
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>100</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	0	15,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	50	50
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>50</b>	<b>50</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	0	100	100
431.300	Equipment Maint Supplies	0	125	125
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>225</b>	<b>225</b>
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	0	200	0
433.900	Other Supplies	164	200	200
<b>Total</b>	<b>Misc Supplies</b>	<b>164</b>	<b>400</b>	<b>200</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	300	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>300</b>	<b>0</b>
<b>Division Total:</b>	<b>Recreational Services</b>	<b>252,405</b>	<b>279,966</b>	<b>328,583</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	531,684	541,773	544,215
411.200	Temp Wages & Adjmts	261,426	224,730	240,000
411.300	Overtime Wages	1,124	2,375	2,500
<b>Total Salaries &amp; Wages</b>		<b>794,234</b>	<b>768,878</b>	<b>786,715</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	175,402	233,100	233,000
412.190	Life Insurance	1,388	1,430	1,430
412.200	Unemployment Contrib	4,766	4,613	4,721
412.300	Medicare	11,517	11,148	11,408
412.400	Retirement Contrib. - DB Plan	106,095	240,503	240,719
412.410	PERS Tier IV - DC Plan	44,917	0	0
412.411	PERS Tier IV - Health Plan	1,254	0	0
412.412	PERS Tier IV - HRA	10,734	0	0
412.413	PERS Tier IV - OD&D	523	0	0
412.600	Workers Compensation	115,766	127,976	144,001
412.700	Sbs Contribution	48,687	47,132	48,226
<b>Total Benefits</b>		<b>521,049</b>	<b>665,902</b>	<b>683,505</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	500	500
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>500</b>	<b>500</b>
<b>EX21-Communications</b>				
421.200	Postage	1	176	0
<b>Total Communications</b>		<b>1</b>	<b>176</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	1,000	1,000
<b>Total Advertising</b>		<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX23-Printing</b>				
423.000	Printing	892	1,000	1,000
<b>Total Printing</b>		<b>892</b>	<b>1,000</b>	<b>1,000</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	130	200	200
424.500	Garbage Pickups	0	500	500
<b>Total Utilities-Building Oprtns</b>		<b>130</b>	<b>700</b>	<b>700</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	2,088	3,000	3,000
<b>Total Rental/Lease</b>		<b>2,088</b>	<b>3,000</b>	<b>3,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,686	5,000	5,000
426.350	Credit Card Fees	1,673	6,103	7,000
426.900	Other Professional Chgs	510	1,000	1,000
<b>Total</b>	<b>Professional Charges</b>	<b>4,869</b>	<b>12,103</b>	<b>13,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	7,324	2,500
428.200	Grounds Maint Services	0	1,000	2,000
428.300	Equipment Maint Services	1,694	3,000	3,000
<b>Total</b>	<b>Maintenance Services</b>	<b>1,694</b>	<b>11,324</b>	<b>7,500</b>
<b>EX29-Other Contractual</b>				
429.710	Testing	4,234	6,000	5,000
429.900	Other Contractual	0	400	400
<b>Total</b>	<b>Other Contractual</b>	<b>4,234</b>	<b>6,400</b>	<b>5,400</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,018	2,000	2,000
<b>Total</b>	<b>Office Supplies</b>	<b>1,018</b>	<b>2,000</b>	<b>2,000</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	15,270	25,000	25,000
431.300	Equipment Maint Supplies	2,383	6,000	6,000
431.400	Grounds Maint Supplies	790	1,000	1,000
431.900	Other Maint. Supplies	34,680	39,000	30,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>53,123</b>	<b>71,000</b>	<b>62,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	917	1,000	1,000
433.110	Clothing	747	500	500
433.120	Tools under \$500	0	500	500
433.200	Medical Supplies	111	200	200
433.500	Training Supplies	1,513	1,000	1,000
433.700	Resale Supplies	201	500	500
433.900	Other Supplies	3,039	5,000	5,000
<b>Total</b>	<b>Misc Supplies</b>	<b>6,528</b>	<b>8,700</b>	<b>8,700</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	7,001	7,000	7,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>7,001</b>	<b>7,000</b>	<b>7,000</b>
<b>Division Total:</b>	<b>Community Pools</b>	<b>1,396,861</b>	<b>1,559,683</b>	<b>1,582,020</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks &amp; Recreation</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	77,957	75,335	73,362
411.200	Temp Wages & Adjmts	78,081	118,962	101,625
411.300	Overtime Wages	557	500	500
<b>Total Salaries &amp; Wages</b>		<b>156,595</b>	<b>194,797</b>	<b>175,487</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	24,844	23,310	23,300
412.190	Life Insurance	145	143	143
412.200	Unemployment Contrib	940	1,170	1,053
412.300	Medicare	2,271	2,826	2,545
412.400	Retirement Contrib. - DB Plan	29,363	33,390	32,522
412.410	PERS Tier IV - DC Plan	16	0	0
412.411	PERS Tier IV - Health Plan	2	0	0
412.412	PERS Tier IV - HRA	11	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	12,815	19,454	19,980
412.700	Sbs Contribution	9,600	11,943	10,758
<b>Total Benefits</b>		<b>80,008</b>	<b>92,236</b>	<b>90,301</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	200	200
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>200</b>	<b>200</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	50	50
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>50</b>	<b>50</b>
<b>EX21-Communications</b>				
421.200	Postage	0	40	40
<b>Total Communications</b>		<b>0</b>	<b>40</b>	<b>40</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	800
<b>Total Advertising</b>		<b>0</b>	<b>0</b>	<b>800</b>
<b>EX23-Printing</b>				
423.000	Printing	745	850	1,750
<b>Total Printing</b>		<b>745</b>	<b>850</b>	<b>1,750</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks &amp; Recreation</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	4,194	9,500	9,500
424.200	Water & Sewer	449	2,000	2,000
424.300	Natural Gas	421	650	900
424.400	Lp-Propane	139	350	250
424.500	Garbage Pickups	3,421	2,408	4,000
424.600	Heating Fuel-Oil	2,943	7,000	7,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>11,567</b>	<b>21,908</b>	<b>23,650</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	14,619	0	25,380
425.300	Equipment Rental	1,192	3,060	3,350
<b>Total</b>	<b>Rental/Lease</b>	<b>15,811</b>	<b>3,060</b>	<b>28,730</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	430	344	1,808
426.350	Credit Card Fees	0	0	6,100
426.900	Other Professional Chgs	0	300	300
<b>Total</b>	<b>Professional Charges</b>	<b>430</b>	<b>644</b>	<b>8,208</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	600	1,419	1,500
428.200	Grounds Maint Services	800	4,000	0
428.300	Equipment Maint Services	1,131	1,581	5,000
428.400	Vehicle Maint Services	0	250	5,000
428.920	Other Maintenance Service	550	6,200	7,200
<b>Total</b>	<b>Maintenance Services</b>	<b>3,081</b>	<b>13,450</b>	<b>18,700</b>
<b>EX29-Other Contractual</b>				
429.500	Labor Services	2,100	1,200	1,200
429.710	Testing	101	1,000	1,000
429.900	Other Contractual	23,776	31,700	31,714
<b>Total</b>	<b>Other Contractual</b>	<b>25,977</b>	<b>33,900</b>	<b>33,914</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	471	600	650
430.200	Copier/Fax Supplies	0	0	50
<b>Total</b>	<b>Office Supplies</b>	<b>471</b>	<b>600</b>	<b>700</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks &amp; Recreation</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	85	750	3,750
431.200	Building Maint Supplies	2,620	5,000	6,000
431.300	Equipment Maint Supplies	4,599	15,875	15,875
431.400	Grounds Maint Supplies	4,180	4,875	14,500
431.900	Other Maint. Supplies	105	700	750
<b>Total</b>	<b>Maintenance Supplies</b>	<b>11,589</b>	<b>27,200</b>	<b>40,875</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	61	750	850
432.200	Gas	5,390	5,100	5,500
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>5,451</b>	<b>5,850</b>	<b>6,350</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	141	600	700
433.110	Clothing	0	500	500
433.120	Tools under \$500	177	1,000	1,000
433.200	Medical Supplies	0	250	150
433.300	Books/Subscriptions	0	35	100
433.900	Other Supplies	2,100	6,000	6,000
<b>Total</b>	<b>Misc Supplies</b>	<b>2,418</b>	<b>8,385</b>	<b>8,450</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	153	0	0
434.100	Other Equip under \$5,000	1,337	5,600	11,300
434.300	Furniture Under \$5,000	4,560	0	200
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>6,050</b>	<b>5,600</b>	<b>11,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	228	55,700	25,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>228</b>	<b>55,700</b>	<b>25,000</b>
<b>Division Total: Parks &amp; Recreation</b>		<b>320,421</b>	<b>464,470</b>	<b>474,705</b>



# Matanuska-Susitna Borough Financial Management Budget Listing

## Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	306,501	289,709	349,398
411.200	Temp Wages & Adjmts	26,533	35,426	68,437
411.300	Overtime Wages	1,528	2,000	2,000
<b>Total Salaries &amp; Wages</b>		<b>334,562</b>	<b>327,135</b>	<b>419,835</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	94,361	81,585	93,200
412.190	Life Insurance	556	501	572
412.200	Unemployment Contrib	2,008	1,963	2,520
412.300	Medicare	4,852	4,744	6,088
412.400	Retirement Contrib. - DB Plan	66,366	128,440	154,721
412.410	PERS Tier IV - DC Plan	28,275	0	0
412.411	PERS Tier IV - Health Plan	706	0	0
412.412	PERS Tier IV - HRA	3,226	0	0
412.413	PERS Tier IV - OD&D	295	0	0
412.600	Workers Compensation	11,974	15,642	24,055
412.700	Sbs Contribution	19,888	20,049	25,736
<b>Total Benefits</b>		<b>232,507</b>	<b>252,924</b>	<b>306,892</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	1,173	1,200	1,200
413.200	Expense Reimb-Within Boro	0	200	200
<b>Total Expenses Within Borough</b>		<b>1,173</b>	<b>1,400</b>	<b>1,400</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	436	1,000	1,000
414.200	Exp Reimb- Outside Boro	422	6,050	6,750
414.400	Travel Tickets	1,277	3,850	3,300
<b>Total Expenses Outside Of Boro</b>		<b>2,135</b>	<b>10,900</b>	<b>11,050</b>
<b>EX21-Communications</b>				
421.200	Postage	0	400	400
<b>Total Communications</b>		<b>0</b>	<b>400</b>	<b>400</b>
<b>EX23-Printing</b>				
423.000	Printing	0	100	0
<b>Total Printing</b>		<b>0</b>	<b>100</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	635	500	500
426.900	Other Professional Chgs	0	20,000	20,000
<b>Total Professional Charges</b>		<b>635</b>	<b>20,500</b>	<b>20,500</b>



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

**Expense**

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin</b>				
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	600	0
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>600</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	3,484	11,100	5,083
429.900	Other Contractual	0	30,000	30,000
<b>Total</b>	<b>Other Contractual</b>	<b>3,484</b>	<b>41,100</b>	<b>35,083</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	136	500	500
<b>Total</b>	<b>Office Supplies</b>	<b>136</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	25	100	100
433.110	Clothing	618	0	200
433.300	Books/Subscriptions	0	200	200
<b>Total</b>	<b>Misc Supplies</b>	<b>643</b>	<b>300</b>	<b>500</b>
<b>Division Total:</b>	<b>Community Develop-Admin</b>	<b>575,275</b>	<b>655,859</b>	<b>796,160</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 146-Community Enrichment</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	23,426	26,160	26,160
<b>Total</b>	<b>Other Contractual</b>	<b>23,426</b>	<b>26,160</b>	<b>26,160</b>
<b>Division Total:</b>	<b>Community Enrichment</b>	<b>23,426</b>	<b>26,160</b>	<b>26,160</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure Maint.</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	43,499	54,339	55,509
411.200	Temp Wages & Adjmts	57,522	106,606	129,279
411.300	Overtime Wages	41	500	0
<b>Total Salaries &amp; Wages</b>		<b>101,062</b>	<b>161,445</b>	<b>184,788</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	20,115	23,310	23,300
412.190	Life Insurance	119	143	143
412.200	Unemployment Contrib	596	970	1,109
412.300	Medicare	1,439	2,341	2,680
412.400	Retirement Contrib. - DB Plan	9,156	24,146	24,441
412.410	PERS Tier IV - DC Plan	2,501	0	0
412.411	PERS Tier IV - Health Plan	74	0	0
412.412	PERS Tier IV - HRA	735	0	0
412.413	PERS Tier IV - OD&D	31	0	0
412.600	Workers Compensation	8,648	15,517	21,039
412.700	Sbs Contribution	6,082	9,913	11,328
<b>Total Benefits</b>		<b>49,496</b>	<b>76,340</b>	<b>84,040</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	630	630
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>830</b>	<b>830</b>
<b>EX21-Communications</b>				
421.200	Postage	0	100	100
<b>Total Communications</b>		<b>0</b>	<b>100</b>	<b>100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	3,000
<b>Total Advertising</b>		<b>0</b>	<b>0</b>	<b>3,000</b>
<b>EX23-Printing</b>				
423.000	Printing	1,401	1,390	3,000
<b>Total Printing</b>		<b>1,401</b>	<b>1,390</b>	<b>3,000</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	0	3,000	3,000
<b>Total Utilities-Building Oprtns</b>		<b>0</b>	<b>3,000</b>	<b>3,000</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	450	4,100	1,000
<b>Total Rental/Lease</b>		<b>450</b>	<b>4,100</b>	<b>1,000</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure Maint.</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	50	185	250
<b>Total</b>	<b>Professional Charges</b>	<b>50</b>	<b>185</b>	<b>250</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	225	0	0
428.200	Grounds Maint Services	300	7,870	13,000
428.300	Equipment Maint Services	768	1,000	1,000
428.400	Vehicle Maint Services	0	6,890	10,000
428.920	Other Maintenance Service	770	3,600	4,000
<b>Total</b>	<b>Maintenance Services</b>	<b>2,063</b>	<b>19,360</b>	<b>28,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	7,605	5,740	5,740
<b>Total</b>	<b>Other Contractual</b>	<b>7,605</b>	<b>5,740</b>	<b>5,740</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	146	300	250
430.200	Copier/Fax Supplies	0	0	25
<b>Total</b>	<b>Office Supplies</b>	<b>146</b>	<b>300</b>	<b>275</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	64	3,860	750
431.200	Building Maint Supplies	1,551	750	750
431.300	Equipment Maint Supplies	2,454	5,000	5,000
431.400	Grounds Maint Supplies	1,744	5,000	5,000
431.900	Other Maint. Supplies	338	750	750
<b>Total</b>	<b>Maintenance Supplies</b>	<b>6,151</b>	<b>15,360</b>	<b>12,250</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	174	750	750
432.200	Gas	453	5,100	0
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>627</b>	<b>5,850</b>	<b>750</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	595	1,000	1,100
433.110	Clothing	206	200	300
433.120	Tools under \$500	472	750	750
433.200	Medical Supplies	39	100	100
433.300	Books/Subscriptions	0	28	0
433.900	Other Supplies	2,311	3,500	3,500
<b>Total</b>	<b>Misc Supplies</b>	<b>3,623</b>	<b>5,578</b>	<b>5,750</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure Maint.</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	153	0	0
434.100	Other Equip under \$5,000	10,172	3,007	3,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>10,325</b>	<b>3,007</b>	<b>3,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	228	0	40,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>228</b>	<b>0</b>	<b>40,000</b>
<b>Division Total:</b>	<b>Recreation Infrastructure Maint.</b>	<b>183,227</b>	<b>302,585</b>	<b>375,773</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 <u>Actual Expense</u>	2015 <u>Amended Budget</u>	2016 <u>Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 148-Trails Management</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	65,043	67,639	0
411.300	Overtime Wages	11,592	10,373	0
<b>Total Salaries &amp; Wages</b>		<b>76,635</b>	<b>78,012</b>	<b>0</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	21,749	20,979	0
412.190	Life Insurance	129	129	0
412.200	Unemployment Contrib	460	468	0
412.300	Medicare	1,112	1,131	0
412.400	Retirement Contrib. - DB Plan	33,527	34,349	0
412.600	Workers Compensation	4,884	8,096	0
412.700	Sbs Contribution	4,698	4,782	0
<b>Total Benefits</b>		<b>66,559</b>	<b>69,934</b>	<b>0</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	1,232	1,500	0
<b>Total Expenses Within Borough</b>		<b>1,232</b>	<b>1,500</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	585	700	0
<b>Total Expenses Outside Of Boro</b>		<b>585</b>	<b>700</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	0	1,200	0
423.100	Resale/Printed Maps	0	4,475	0
<b>Total Printing</b>		<b>0</b>	<b>5,675</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	445	945	0
426.500	Recording Fees	0	200	0
<b>Total Professional Charges</b>		<b>445</b>	<b>1,145</b>	<b>0</b>
<b>EX28-Maintenance Services</b>				
428.200	Grounds Maint Services	2,320	12,000	0
<b>Total Maintenance Services</b>		<b>2,320</b>	<b>12,000</b>	<b>0</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	200	0
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>200</b>	<b>0</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	300	0
<b>Total Fuel/Oil-Vehicle Use</b>		<b>0</b>	<b>300</b>	<b>0</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 148-Trails Management</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	200	0
433.120	Tools under \$500	0	100	0
433.900	Other Supplies	678	4,588	0
<b>Total</b>	<b>Misc Supplies</b>	<b>678</b>	<b>4,888</b>	<b>0</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	437	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>437</b>	<b>0</b>
<b>Division Total:</b>	<b>Trails Management</b>	<b>148,454</b>	<b>174,791</b>	<b>0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - Northern Region</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	43,532	55,202	49,215
411.200	Temp Wages & Adjmts	14,292	19,310	19,310
411.300	Overtime Wages	0	500	500
<b>Total Salaries &amp; Wages</b>		<b>57,824</b>	<b>75,012</b>	<b>69,025</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	24,101	23,310	23,300
412.190	Life Insurance	143	143	143
412.200	Unemployment Contrib	347	451	415
412.300	Medicare	839	1,089	1,001
412.400	Retirement Contrib. - DB Plan	19,044	24,766	21,890
412.600	Workers Compensation	5,442	5,598	5,490
412.700	Sbs Contribution	3,545	4,599	4,232
<b>Total Benefits</b>		<b>53,461</b>	<b>59,956</b>	<b>56,471</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	50	0
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>50</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	0	613	1,500
<b>Total Printing</b>		<b>0</b>	<b>613</b>	<b>1,500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	462	2,000	2,400
424.200	Water & Sewer	874	3,090	3,100
424.400	Lp-Propane	0	50	50
424.500	Garbage Pickups	789	750	1,536
424.600	Heating Fuel-Oil	3,029	5,000	5,000
<b>Total Utilities-Building Oprtns</b>		<b>5,154</b>	<b>10,890</b>	<b>12,086</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	1,000	2,120
<b>Total Rental/Lease</b>		<b>0</b>	<b>1,000</b>	<b>2,120</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	10	0
<b>Total Professional Charges</b>		<b>0</b>	<b>10</b>	<b>0</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	1,000	1,000
428.300	Equipment Maint Services	828	250	1,000
428.400	Vehicle Maint Services	0	1,105	2,000
428.920	Other Maintenance Service	2,815	3,700	3,400
<b>Total Maintenance Services</b>		<b>3,643</b>	<b>6,055</b>	<b>7,400</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - Northern Region</b>				
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	100	0
429.500	Labor Services	0	900	1,100
429.900	Other Contractual	1,894	3,759	6,500
<b>Total</b>	<b>Other Contractual</b>	<b>1,894</b>	<b>4,759</b>	<b>7,600</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	150	600
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>150</b>	<b>600</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	215	700	800
431.200	Building Maint Supplies	2,980	2,576	5,000
431.300	Equipment Maint Supplies	631	2,500	2,500
431.400	Grounds Maint Supplies	884	2,000	2,500
431.900	Other Maint. Supplies	379	500	800
<b>Total</b>	<b>Maintenance Supplies</b>	<b>5,089</b>	<b>8,276</b>	<b>11,600</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	40	350	350
432.200	Gas	1,058	1,500	1,500
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>1,098</b>	<b>1,850</b>	<b>1,850</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	107	500	800
433.110	Clothing	40	87	200
433.120	Tools under \$500	0	1,491	400
433.200	Medical Supplies	0	100	200
433.300	Books/Subscriptions	0	20	20
433.900	Other Supplies	392	1,000	1,500
<b>Total</b>	<b>Misc Supplies</b>	<b>539</b>	<b>3,198</b>	<b>3,120</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	917	759	3,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>917</b>	<b>759</b>	<b>3,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.200	Vehicles	0	12,717	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>12,717</b>	<b>0</b>
<b>EX56-Small Bldg Const/Imprv</b>				
456.000	Small Blding Or Const Sup	0	0	7,500
<b>Total</b>	<b>Small Bldg Const/Imprv</b>	<b>0</b>	<b>0</b>	<b>7,500</b>
<b>Division Total:</b>	<b>Community Dev - Northern Region</b>	<b>129,619</b>	<b>185,295</b>	<b>183,872</b>
<b>Department Total:</b>	<b>Community Development</b>	<b>3,855,359</b>	<b>4,519,574</b>	<b>4,655,766</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	0	187,759	195,325
411.300	Overtime Wages	0	500	500
<b>Total Salaries &amp; Wages</b>		<b>0</b>	<b>188,259</b>	<b>195,825</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	0	46,620	46,600
412.190	Life Insurance	0	286	286
412.200	Unemployment Contrib	0	1,130	1,175
412.300	Medicare	0	2,730	2,840
412.400	Retirement Contrib. - DB Plan	0	82,891	86,222
412.600	Workers Compensation	0	9,171	10,580
412.700	Sbs Contribution	0	11,541	12,005
<b>Total Benefits</b>		<b>0</b>	<b>154,369</b>	<b>159,708</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	100	200
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>200</b>	<b>300</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	50	250
414.200	Exp Reimb- Outside Boro	0	2,133	9,000
414.400	Travel Tickets	0	726	5,000
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>2,909</b>	<b>14,250</b>
<b>EX21-Communications</b>				
421.200	Postage	0	250	250
<b>Total Communications</b>		<b>0</b>	<b>250</b>	<b>250</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	250	250
<b>Total Advertising</b>		<b>0</b>	<b>250</b>	<b>250</b>
<b>EX23-Printing</b>				
423.000	Printing	0	600	100
<b>Total Printing</b>		<b>0</b>	<b>600</b>	<b>100</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	83,416	100,000
425.300	Equipment Rental	0	500	500
<b>Total Rental/Lease</b>		<b>0</b>	<b>83,916</b>	<b>100,500</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin</b>				
<b>EX26-Professional Charges</b>				
426.200	Legal	0	500	500
426.300	Dues & Fees	0	200	500
426.900	Other Professional Chgs	0	0	5,000
<b>Total Professional Charges</b>		<b>0</b>	<b>700</b>	<b>6,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	31,941	0
428.300	Equipment Maint Services	0	0	500
428.400	Vehicle Maint Services	0	0	3,000
<b>Total Maintenance Services</b>		<b>0</b>	<b>31,941</b>	<b>3,500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	12,894	18,545
429.900	Other Contractual	0	47,291	15,000
<b>Total Other Contractual</b>		<b>0</b>	<b>60,185</b>	<b>33,545</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	7,801	6,200
<b>Total Office Supplies</b>		<b>0</b>	<b>7,801</b>	<b>6,200</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	58	2,000
431.200	Building Maint Supplies	0	6,500	0
431.300	Equipment Maint Supplies	0	0	1,000
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>6,558</b>	<b>3,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	1,623	1,500
433.200	Medical Supplies	0	42	200
433.300	Books/Subscriptions	0	208	200
433.900	Other Supplies	0	4,323	1,500
<b>Total Misc Supplies</b>		<b>0</b>	<b>6,196</b>	<b>3,400</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	4,435	1,500
434.300	Furniture Under \$5,000	0	7,900	0
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>12,335</b>	<b>1,500</b>
<b>Division Total: Capital Projects Admin</b>		<b>0</b>	<b>556,469</b>	<b>528,328</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	0	614,466	557,783
411.200	Temp Wages & Adjmts	0	35,000	47,000
411.300	Overtime Wages	0	1,000	6,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>0</b>	<b>650,466</b>	<b>610,783</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	0	163,170	139,800
412.190	Life Insurance	0	1,002	858
412.200	Unemployment Contrib	0	4,083	3,665
412.300	Medicare	0	9,868	8,857
412.400	Retirement Contrib. - DB Plan	0	273,191	248,234
412.600	Workers Compensation	0	43,976	43,105
412.700	Sbs Contribution	0	41,713	37,441
<b>Total</b>	<b>Benefits</b>	<b>0</b>	<b>537,003</b>	<b>481,960</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	0	500
413.200	Expense Reimb-Within Boro	0	0	200
413.400	Meal Allowance -W/I Boro	0	100	100
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>100</b>	<b>800</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	500	1,000
414.200	Exp Reimb- Outside Boro	0	350	350
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>0</b>	<b>850</b>	<b>1,350</b>
<b>EX21-Communications</b>				
421.200	Postage	0	800	800
<b>Total</b>	<b>Communications</b>	<b>0</b>	<b>800</b>	<b>800</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	800	800
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>800</b>	<b>800</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	1,350	2,350
426.600	Computer Software	0	1,774	0
426.900	Other Professional Chgs	0	7,500	15,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>10,624</b>	<b>17,350</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	200	500
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>200</b>	<b>500</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management</b>				
<b>EX29-Other Contractual</b>				
429.210	Training/Instructor Fees	0	933	0
429.900	Other Contractual	0	521	15,000
<b>Total Other Contractual</b>		<b>0</b>	<b>1,454</b>	<b>15,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	0	400
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>0</b>	<b>400</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	932	350
433.110	Clothing	0	108	250
433.200	Medical Supplies	0	0	200
433.300	Books/Subscriptions	0	0	550
433.900	Other Supplies	0	1,015	450
<b>Total Misc Supplies</b>		<b>0</b>	<b>2,055</b>	<b>1,800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	1,026	2,500
434.300	Furniture Under \$5,000	0	3,020	0
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>4,046</b>	<b>2,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	8,736	0
451.200	Vehicles	0	23,000	0
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>31,736</b>	<b>0</b>
<b>Division Total:</b>	<b>Project Management</b>	<b>0</b>	<b>1,240,134</b>	<b>1,134,043</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design &amp; Engineering</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	0	622,477	758,210
411.200	Temp Wages & Adjmts	0	40,000	21,000
411.300	Overtime Wages	0	9,000	9,000
<b>Total Salaries &amp; Wages</b>		<b>0</b>	<b>671,477</b>	<b>788,210</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	0	196,970	220,185
412.190	Life Insurance	0	1,209	1,352
412.200	Unemployment Contrib	0	4,029	4,730
412.300	Medicare	0	9,737	11,430
412.400	Retirement Contrib. - DB Plan	0	278,040	337,803
412.600	Workers Compensation	0	40,915	52,828
412.700	Sbs Contribution	0	41,162	48,318
<b>Total Benefits</b>		<b>0</b>	<b>572,062</b>	<b>676,646</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	541	500
413.200	Expense Reimb-Within Boro	0	293	300
413.900	Other Exp - Within Boro	0	250	250
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>1,084</b>	<b>1,050</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	506	500
414.200	Exp Reimb- Outside Boro	0	521	500
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>1,027</b>	<b>1,000</b>
<b>EX21-Communications</b>				
421.200	Postage	0	1,160	1,200
<b>Total Communications</b>		<b>0</b>	<b>1,160</b>	<b>1,200</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	1,000
<b>Total Advertising</b>		<b>0</b>	<b>0</b>	<b>1,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	710	750
<b>Total Printing</b>		<b>0</b>	<b>710</b>	<b>750</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	0	500
<b>Total Rental/Lease</b>		<b>0</b>	<b>0</b>	<b>500</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design &amp; Engineering</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	2,700	3,400
426.500	Recording Fees	0	2,300	5,000
426.600	Computer Software	0	1,773	0
426.900	Other Professional Chgs	0	13,700	75,000
<b>Total Professional Charges</b>		<b>0</b>	<b>20,473</b>	<b>83,400</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	0	1,200
<b>Total Maintenance Services</b>		<b>0</b>	<b>0</b>	<b>1,200</b>
<b>EX29-Other Contractual</b>				
429.210	Training/Instructor Fees	0	2,434	1,500
429.300	Planning Studies	0	25,000	25,000
429.710	Testing	0	7	2,500
429.900	Other Contractual	0	12,960	60,000
<b>Total Other Contractual</b>		<b>0</b>	<b>40,401</b>	<b>89,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	1,131	1,200
431.900	Other Maint. Supplies	0	100	100
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>1,231</b>	<b>1,300</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	912	1,000
433.110	Clothing	0	195	200
433.120	Tools under \$500	0	166	200
433.300	Books/Subscriptions	0	985	1,000
433.900	Other Supplies	0	1,465	1,500
<b>Total Misc Supplies</b>		<b>0</b>	<b>3,723</b>	<b>3,900</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	6,602	3,000
434.300	Furniture Under \$5,000	0	5,030	1,500
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>11,632</b>	<b>4,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	45,994	6,000
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>45,994</b>	<b>6,000</b>
<b>Division Total: Pre-Design &amp; Engineering</b>		<b>0</b>	<b>1,370,974</b>	<b>1,659,656</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	0	446,278	460,655
411.300	Overtime Wages	0	1,500	1,500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>0</b>	<b>447,778</b>	<b>462,155</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	0	163,170	163,100
412.190	Life Insurance	0	1,001	1,001
412.200	Unemployment Contrib	0	2,687	2,773
412.300	Medicare	0	6,493	6,702
412.400	Retirement Contrib. - DB Plan	0	197,157	203,487
412.600	Workers Compensation	0	7,142	8,134
412.700	Sbs Contribution	0	27,449	28,331
<b>Total</b>	<b>Benefits</b>	<b>0</b>	<b>405,099</b>	<b>413,528</b>
<b>EX21-Communications</b>				
421.200	Postage	0	2,500	2,500
<b>Total</b>	<b>Communications</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	1,000	5,000
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>1,000</b>	<b>5,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	1,200	1,200
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>1,200</b>	<b>1,200</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	0	750	800
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>0</b>	<b>750</b>	<b>800</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	2,000	1,400
426.600	Computer Software	0	1,773	0
426.900	Other Professional Chgs	0	5,000	5,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>8,773</b>	<b>6,400</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	550	550
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>550</b>	<b>550</b>
<b>EX29-Other Contractual</b>				
429.210	Training/Instructor Fees	0	934	0
429.900	Other Contractual	0	5,721	10,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>6,655</b>	<b>10,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014</u> Actual <u>Expense</u>	<u>2015</u> Amended <u>Budget</u>	<u>2016</u> Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	5,188	5,200
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>5,188</b>	<b>5,200</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	1,000	1,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	1,660	1,700
433.120	Tools under \$500	0	208	250
433.200	Medical Supplies	0	166	150
433.300	Books/Subscriptions	0	415	450
433.500	Training Supplies	0	415	450
433.900	Other Supplies	0	623	650
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>3,487</b>	<b>3,650</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	675	675
434.300	Furniture Under \$5,000	0	3,493	3,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>4,168</b>	<b>4,175</b>
<b>Division Total:</b>	<b>Purchasing</b>	<b>0</b>	<b>888,148</b>	<b>916,158</b>
<b>Department Total:</b>	<b>Capital Projects</b>	<b>0</b>	<b>4,055,725</b>	<b>4,238,185</b>
<b>Fund Total:</b>	<b>AREAWIDE</b>	<b>128,768,686</b>	<b>138,706,092</b>	<b>146,928,353</b>

## **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**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	5,336,349	4,867,682	4,910,200
TOTAL EXPENDITURES	5,120,704	5,347,091	5,219,297

Audit fund balance 6/30/2014 999,664

Estimated revenue 2014-2015 fiscal year 4,867,682

Estimated expenditures 2014-2015 fiscal year (5,347,091)

Adjustment to Fund Balance (479,409)

Estimated total fund balance 6/30/2015 520,255

Fiscal Year 2016 operations:

Estimated operating revenues 4,910,200

Estimated expenditures (4,488,297)

Transfers out:

Areawide (88,000)

Debt Service (563,000)

Capital (80,000)

Estimated FY2016 adjustment to fund balance (309,097)

Estimated total fund balance 6/30/2016 211,158

Appropriated reservations, transfers and required adjustments to fund balance:

Reserve for insurance losses (10,000)

Reserve for sick/annual leave (20,000)

Reserve for Capital (50,000)

Estimated adjustment to fund balance (80,000)

Estimated fund balance at 6/30/2016 131,158

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

CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
PROPERTY TAXES	3,565,815	3,707,050	3,788,510
STATE GRANTS & SHARED REVENUES	1,367,449	785,000	783,000
FEES & OTHER MISC. INCOME	274,107	243,750	227,946
INTEREST EARNINGS	-	50	50
RECOVERIES & TRANSFERS	103,117	109,832	100,694
MISCELLANEOUS	25,861	22,000	10,000
<b>TOTAL REVENUES</b>	<b>5,336,349</b>	<b>4,867,682</b>	<b>4,910,200</b>

**REVENUE DETAIL: FUND 200**

**NON-AREAWIDE**

ACCOUNT	CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
	<b>GENERAL PROPERTY TAXES:</b>			
311 100	Real Property Taxes	3,186,312	3,360,100	3,430,200
311 101	Real Prop-Scit/Dvet/Farm	7	-	-
311 102	Real Property Taxes - Delinquent	102,072	70,000	70,000
311 200	Personal Property Tax	3,322	3,200	3,000
311 202	Personal Property Tax - Delinquent	-	-	-
311 400	Penalty and Interest	41,712	35,000	40,000
311 500	Vehicle Tax/State Collected	232,390	238,750	245,310
	TOTAL 311	3,565,815	3,707,050	3,788,510
	<b>STATE GRANTS:</b>			
334 400	Sutton Library	8,250	8,750	8,250
334 400	Talkeetna Library	8,250	8,750	8,250
334 400	Big Lake Library	8,250	8,750	8,250
334 400	Willow Library	8,250	8,750	8,250
	TOTAL 334	33,000	35,000	33,000
	<b>STATE SHARED REVENUE:</b>			
335 350	State Shared Revenue	373,711	-	-
	TOTAL 335	373,711	-	-
	<b>STATE PAYMENT-IN-LIEU-OF-TAXES:</b>			
336 100	Utility Co-Operative Tax	751,540	750,000	750,000
	TOTAL 336	751,540	750,000	750,000
	<b>OTHER STATE REVENUE:</b>			
337 800	State PERS Relief	209,198	-	-
	TOTAL 337	209,198	-	-
	<b>GENERAL GOVERNMENT:</b>			
341 900	Miscellaneous Fees	5,055	300	3,000
341 935	Library Fees & Fines	24,035	20,000	22,600
341 XXX	Animal Care Fees	174,681	160,350	117,750
341 955	Animal Microchips	18,231	20,000	15,000
341 956	Animal Care Crematory Fees	9,958	8,000	10,000
341 960	Animal Care Fines	14,580	15,000	15,000
341 995	Vehicle Removal Fees	-	100	-
	TOTAL 341	246,540	223,750	183,350



**REVENUE DETAIL: FUND 200**

**NON-AREAWIDE**

ACCOUNT	CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
	<b>ANIMAL CARE FEES:</b>			
345 000	Animal Care - Retr Cks	405	-	-
345 100	A/C Wasilla	13,817	10,000	22,298
345 200	A/C Palmer	13,345	10,000	22,298
	TOTAL 345	27,567	20,000	44,596
	<b>INTEREST EARNINGS:</b>			
361 100	Interest Earnings	-	50	50
	TOTAL 361	-	50	50
	<b>TRANSFER FROM OTHER FUNDS</b>			
		-	-	-
367 400	TOTAL 367	-	-	-
	<b>RECOVERY WAGES,FRINGE,EXP.</b>			
368 400	From Cities	39,802	43,538	41,194
368 500	From School District	63,315	66,294	59,500
	TOTAL 368	103,117	109,832	100,694
	<b>OTHER REVENUES</b>			
369 100	Miscellaneous	22	-	-
369 900	Donations	25,839	22,000	10,000
	TOTAL 369	25,861	22,000	10,000
	<b>TOTAL REVENUES</b>	<b>5,336,349</b>	<b>4,867,682</b>	<b>4,910,200</b>

311 000 GENERAL PROPERTY TAXES

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$7,603,064,360 for non-areawide purposes. A mill rate of .517 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	6,876,943,460	3,555,300	0	125,100	3,430,200
Sr Cit/Vet	657,861,900	340,100	340,100	0	0
Farm	62,204,900	0	0	0	0
Personal	6,054,100	3,100	0	100	3,000
Total	7,603,064,360	3,898,500	340,100	125,200	3,433,200

311 100	Real Property Taxes-Current	3,430,200
311 102	Real Property Taxes-Delinquent	70,000
311 200	Personal Property Taxes-Current	3,000

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 2016 is estimated at \$40,000.

311 500 VEHICLE TAX/STATE COLLECTED: It is estimated that the State of Alaska will collect \$245,310 in vehicle tax revenue for fiscal year 2016.

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334 000 STATE GRANTS

334 400 LIBRARY: Each library will receive a state library assistance grant in the amount of \$8,250 for a total receipt of \$33,000.

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 \$3,000.

341 935 LIBRARY FEES AND FINES: Estimated revenue from library fees and fines is \$22,600.

341 XXX ANIMAL CARE FEES: Revenue derived from this source is estimated at \$117,750.

341 955 ANIMAL CARE MICROCHIPS: Estimated revenue from the sale of animal care microchips is \$15,000.

341 956 ANIMAL CARE CREMATORY FEES: Estimated revenue from the utilization of the animal care crematorium is \$10,000 for fiscal year 2016.

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 \$0.

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 \$22,298.

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 \$22,298.

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 2016.

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 2016 the school district's portion is \$59,500. The cities portion is \$41,194.

369 XXX OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2016 are projected to equal \$10,000.

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

Division	Division Name	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
000	Intergovernmental Transfers	647,000	649,500	651,000
000	Capital Projects	481,724	125,000	80,000
415	Vehicle Removal Program	17,825	52,486	63,012
113	Common Contractual	-	2,000	2,000
114	Economic Development	302,040	386,074	283,729
606	Animal Care	2,012,368	2,186,093	2,202,758
614	Animal Care Board	435	4,550	4,550
501	Library Board	952	1,000	1,000
503	Sutton Library	314,559	329,375	347,093
504	Talkeetna Library	296,170	370,145	405,177
505	Trapper Creek Library	159,941	178,598	185,050
507	Willow Library	284,335	325,315	339,189
508	Big Lake Library	346,192	391,671	393,145
121	Information Technology	257,163	345,284	261,594
	<b>FUND 200 TOTAL</b>	<b>5,120,704</b>	<b>5,347,091</b>	<b>5,219,297</b>



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

**Revenue**

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	3,186,312	3,360,100	3,430,200
311.101	Real Prop-SCit/DVet/Farm	7	0	0
311.102	Real Property-Delinquent	102,072	70,000	70,000
311.200	Personal Property	3,322	3,200	3,000
311.400	Penalty & Interest	41,712	35,000	40,000
311.500	Vehicle Tax State Collec	232,390	238,750	245,310
<b>Total</b>	<b>General Property Taxes</b>	<b>3,565,815</b>	<b>3,707,050</b>	<b>3,788,510</b>
<b>RE34-State Grants</b>				
334.400	Library	33,000	35,000	33,000
<b>Total</b>	<b>State Grants</b>	<b>33,000</b>	<b>35,000</b>	<b>33,000</b>
<b>RE35-State Shared Revenue</b>				
335.350	State Shared A/W	373,711	0	0
<b>Total</b>	<b>State Shared Revenue</b>	<b>373,711</b>	<b>0</b>	<b>0</b>
<b>RE36-State Pilot</b>				
336.100	Utility	751,540	750,000	750,000
<b>Total</b>	<b>State Pilot</b>	<b>751,540</b>	<b>750,000</b>	<b>750,000</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	209,198	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>209,198</b>	<b>0</b>	<b>0</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Revenue	2015 Amend ed Budget	2016 Assembly Approved
<b>FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE41-General Government</b>				
341.900	Miscellaneous Fees	5,055	300	3,000
341.935	Library Fees & Fines	24,035	20,000	22,600
341.950	Animal Licensing Fees	17,871	20,000	15,000
341.951	Kennel Licensing Fees	1,688	2,600	2,000
341.952	Animal Impound Fees	26,483	20,000	20,000
341.953	Kennel & Boarding Fees	12,681	15,000	10,000
341.954	Animal Adoption Fees	48,623	25,000	55,000
341.955	Animal Microchips	18,231	20,000	15,000
341.956	A/C Crematory Fees	9,958	8,000	10,000
341.957	Euthanasia Fees	3,369	2,500	3,500
341.958	Spay/Neuter Fees	40,444	50,000	2,000
341.959	Animal Treatment Fees	22,329	25,000	10,000
341.960	Animal Care Fines	14,580	15,000	15,000
341.961	Animal Supply Sales	1,193	250	250
341.995	Vehicle Removal Fees	0	100	0
<b>Total General Government</b>		<b>246,540</b>	<b>223,750</b>	<b>183,350</b>
<b>RE45-Animal Care Fees</b>				
345.000	Animal Care - Retr Cks	405	0	0
345.100	A/C Wasilla	13,817	10,000	22,298
345.200	A/C Palmer	13,345	10,000	22,298
<b>Total Animal Care Fees</b>		<b>27,567</b>	<b>20,000</b>	<b>44,596</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	50	50
<b>Total Interest Earnings</b>		<b>0</b>	<b>50</b>	<b>50</b>
<b>RE68-Recovery Wage,Fringe,Exp</b>				
368.400	Cities	39,802	43,538	41,194
368.500	School District	63,315	66,294	59,500
<b>Total Recovery Wage,Fringe,Exp</b>		<b>103,117</b>	<b>109,832</b>	<b>100,694</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	22	0	0
369.900	Donations	25,839	22,000	10,000
<b>Total Other Revenue Sources</b>		<b>25,861</b>	<b>22,000</b>	<b>10,000</b>
<b>Division Total: Non-Departmental</b>		<b>5,336,349</b>	<b>\$4,867,682</b>	<b>\$4,910,200</b>
<b>Department Total: Non-Departmental</b>		<b>5,336,349</b>	<b>\$4,867,682</b>	<b>\$4,910,200</b>



# Matanuska-Susitna Borough Financial Management Budget Listing

## Revenue

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
Fund Total:	NON AREAWIDE	<u>5,336,349</u>	<u>\$4,867,682</u>	<u>\$4,910,200</u>





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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	15,000	15,500	16,000
443.260	Computer - Admin & Audit	20,000	20,500	21,000
443.280	Finance - Admin & Audit	20,000	20,500	21,000
443.290	Legal - Admin & Audit	20,000	20,000	20,000
443.300	Maintenance	10,000	10,000	10,000
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>85,000</b>	<b>86,500</b>	<b>88,000</b>
<b>EX45-Operating Fund Transfers</b>				
445.143	Trnfr To- Debt Svc (NonAW)	562,000	563,000	563,000
<b>Total</b>	<b>Operating Fund Transfers</b>	<b>562,000</b>	<b>563,000</b>	<b>563,000</b>
<b>EX46-Capital Project Transfers</b>				
446.500	Transfer To- Fund 480	11,724	0	0
446.700	Tfr415/425/430/435/440/47	470,000	125,000	80,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>481,724</b>	<b>125,000</b>	<b>80,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,128,724</b>	<b>774,500</b>	<b>731,000</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,128,724</b>	<b>774,500</b>	<b>731,000</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	145,994	4,270	110,736
411.300	Overtime Wages	504	1,500	0
<b>Total Salaries &amp; Wages</b>		<b>146,498</b>	<b>5,770</b>	<b>110,736</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	26,182	46,620	23,300
412.190	Life Insurance	202	286	143
412.200	Unemployment Contrib	879	935	665
412.300	Medicare	2,125	2,259	1,606
412.400	Retirement Contrib. - DB Plan	0	68,586	48,757
412.410	PERS Tier IV - DC Plan	21,686	0	0
412.411	PERS Tier IV - Health Plan	549	0	0
412.412	PERS Tier IV - HRA	2,689	0	0
412.413	PERS Tier IV - OD&D	229	0	0
412.600	Workers Compensation	1,658	2,485	1,949
412.700	Sbs Contribution	8,981	9,549	6,789
<b>Total Benefits</b>		<b>65,180</b>	<b>130,720</b>	<b>83,209</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	153	3,000	1,000
413.200	Expense Reimb-Within Boro	5,546	14,000	4,000
<b>Total Expenses Within Borough</b>		<b>5,699</b>	<b>17,000</b>	<b>5,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	49	500	500
414.200	Exp Reimb- Outside Boro	7,589	18,000	8,000
414.400	Travel Tickets	6,119	7,000	6,000
<b>Total Expenses Outside Of Boro</b>		<b>13,757</b>	<b>25,500</b>	<b>14,500</b>
<b>EX21-Communications</b>				
421.100	Telephone	502	1,200	600
421.200	Postage	85	400	200
<b>Total Communications</b>		<b>587</b>	<b>1,600</b>	<b>800</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	2,000	10,000
<b>Total Advertising</b>		<b>0</b>	<b>2,000</b>	<b>10,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	2,000	1,000
<b>Total Printing</b>		<b>0</b>	<b>2,000</b>	<b>1,000</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	600	1,000	500
<b>Total Rental/Lease</b>		<b>600</b>	<b>1,000</b>	<b>500</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	10,022	12,000	12,000
426.600	Computer Software	0	1,500	1,500
426.900	Other Professional Chgs	0	5,000	0
<b>Total</b>	<b>Professional Charges</b>	<b>10,022</b>	<b>18,500</b>	<b>13,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	310	350	350
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>310</b>	<b>350</b>	<b>350</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	2,000	3,000	3,000
429.210	Training/Instructor Fees	500	500	500
429.900	Other Contractual	53,221	161,434	38,434
<b>Total</b>	<b>Other Contractual</b>	<b>55,721</b>	<b>164,934</b>	<b>41,934</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	216	2,000	2,000
<b>Total</b>	<b>Office Supplies</b>	<b>216</b>	<b>2,000</b>	<b>2,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	200	200
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>200</b>	<b>200</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	429	500	0
433.300	Books/Subscriptions	942	800	0
433.900	Other Supplies	1,811	500	0
<b>Total</b>	<b>Misc Supplies</b>	<b>3,182</b>	<b>1,800</b>	<b>0</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	4,000	0
434.100	Other Equip under \$5,000	268	8,200	0
434.300	Furniture Under \$5,000	0	500	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>268</b>	<b>12,700</b>	<b>0</b>
<b>Division Total: Economic Development</b>		<b>302,040</b>	<b>386,074</b>	<b>283,729</b>



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

**Expense**

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care &amp; Regulation</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	820,043	781,504	810,312
411.200	Temp Wages & Adjmts	150,064	167,070	170,411
411.300	Overtime Wages	14,585	23,000	23,500
<b>Total Salaries &amp; Wages</b>		<b>984,692</b>	<b>971,574</b>	<b>1,004,223</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	287,038	280,886	280,765
412.190	Life Insurance	1,693	1,724	1,724
412.200	Unemployment Contrib	5,909	5,830	6,024
412.300	Medicare	14,279	14,088	14,562
412.400	Retirement Contrib. - DB Plan	208,700	354,223	367,128
412.410	PERS Tier IV - DC Plan	56,979	0	0
412.411	PERS Tier IV - Health Plan	1,485	0	0
412.412	PERS Tier IV - HRA	9,300	0	0
412.413	PERS Tier IV - OD&D	619	0	0
412.600	Workers Compensation	55,548	64,815	73,597
412.700	Sbs Contribution	60,358	59,558	61,559
<b>Total Benefits</b>		<b>701,908</b>	<b>781,124</b>	<b>805,359</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	110	200	200
413.200	Expense Reimb-Within Boro	0	150	0
413.300	Exp Allowance-Within Boro	0	150	0
413.900	Other Exp - Within Boro	0	400	400
<b>Total Expenses Within Borough</b>		<b>110</b>	<b>900</b>	<b>600</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	375	42	200
414.200	Exp Reimb- Outside Boro	5,076	1,709	500
414.400	Travel Tickets	2,521	1,037	1,750
<b>Total Expenses Outside Of Boro</b>		<b>7,972</b>	<b>2,788</b>	<b>2,450</b>
<b>EX21-Communications</b>				
421.100	Telephone	7,179	24,500	29,252
421.200	Postage	226	500	1,500
421.300	Communication Network	8,901	0	0
<b>Total Communications</b>		<b>16,306</b>	<b>25,000</b>	<b>30,752</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,374	1,665	2,000
<b>Total Advertising</b>		<b>1,374</b>	<b>1,665</b>	<b>2,000</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 <u>Actual</u> <u>Expense</u>	2015 <u>Amended</u> <u>Budget</u>	2016 <u>Assembly</u> <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care &amp; Regulation</b>				
<b>EX23-Printing</b>				
423.000	Printing	1,844	1,143	2,000
<b>Total Printing</b>		<b>1,844</b>	<b>1,143</b>	<b>2,000</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	39,370	46,352	45,675
424.300	Natural Gas	35,833	52,025	65,975
424.400	Lp-Propane	32	300	300
424.500	Garbage Pickups	2,232	2,000	2,000
424.600	Heating Fuel-Oil	0	500	500
<b>Total Utilities-Building Oprtns</b>		<b>77,467</b>	<b>101,177</b>	<b>114,450</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,087	1,100	840
<b>Total Rental/Lease</b>		<b>1,087</b>	<b>1,100</b>	<b>840</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	500	500
426.300	Dues & Fees	3,613	2,680	1,500
426.600	Computer Software	0	1,084	0
426.900	Other Professional Chgs	3,609	6,000	6,000
<b>Total Professional Charges</b>		<b>7,222</b>	<b>10,264</b>	<b>8,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	12,769	13,000	14,400
427.500	Liability Insurance	1,819	2,000	2,100
427.900	Insurance Deductible	1,387	0	0
<b>Total Insurance &amp; Bond</b>		<b>15,975</b>	<b>15,000</b>	<b>16,500</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	4,413	20,961	13,000
428.200	Grounds Maint Services	0	200	770
428.300	Equipment Maint Services	4,492	5,346	8,000
428.400	Vehicle Maint Services	1,326	5,160	3,500
428.920	Other Maintenance Service	0	250	250
<b>Total Maintenance Services</b>		<b>10,231</b>	<b>31,917</b>	<b>25,520</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	2,261	4,917	4,500
429.710	Testing	389	550	550
429.900	Other Contractual	4,952	7,150	5,000
<b>Total Other Contractual</b>		<b>7,602</b>	<b>12,617</b>	<b>10,050</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care &amp; Regulation</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	4,128	3,400	2,500
430.200	Copier/Fax Supplies	0	0	500
<b>Total Office Supplies</b>		<b>4,128</b>	<b>3,400</b>	<b>3,000</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	2,834	4,980	3,180
431.200	Building Maint Supplies	14,843	20,100	6,000
431.300	Equipment Maint Supplies	2,050	3,000	4,000
431.400	Grounds Maint Supplies	1,044	1,500	1,500
431.900	Other Maint. Supplies	255	400	400
<b>Total Maintenance Supplies</b>		<b>21,026</b>	<b>29,980</b>	<b>15,080</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	400	400
432.200	Gas	24,066	38,825	32,000
432.300	Diesel Fuel	0	300	800
<b>Total Fuel/Oil-Vehicle Use</b>		<b>24,066</b>	<b>39,525</b>	<b>33,200</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	5,144	5,200	3,200
433.110	Clothing	5,228	2,500	900
433.120	Tools under \$500	152	500	500
433.200	Medical Supplies	0	600	600
433.300	Books/Subscriptions	297	500	500
433.500	Training Supplies	0	500	500
433.700	Resale Supplies	4,295	2,500	3,000
433.900	Other Supplies	87,316	112,222	91,264
433.950	AC&R Animal Supplies	21,551	27,000	27,800
<b>Total Misc Supplies</b>		<b>123,983</b>	<b>151,522</b>	<b>128,264</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	2,697	4,614	0
434.100	Other Equip under \$5,000	2,678	783	470
<b>Total Equipment Under \$5,000</b>		<b>5,375</b>	<b>5,397</b>	<b>470</b>
<b>Division Total:</b>	<b>Animal Care &amp; Regulation</b>	<b>2,012,368</b>	<b>2,186,093</b>	<b>2,202,758</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014</u> <u>Actual</u> <u>Expense</u>	<u>2015</u> <u>Amended</u> <u>Budget</u>	<u>2016</u> <u>Assembly</u> <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 614-Animal Care &amp; Reg. Board</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	367	800	800
<b>Total</b>	<b>Expenses Within Borough</b>	<b>367</b>	<b>800</b>	<b>800</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	100	100
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>EX23-Printing</b>				
423.000	Printing	0	500	500
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	1,500	1,500
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	68	1,550	1,550
<b>Total</b>	<b>Other Contractual</b>	<b>68</b>	<b>1,550</b>	<b>1,550</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	0	100	100
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>Division Total:</b>	<b>Animal Care &amp; Reg. Board</b>	<b>435</b>	<b>4,550</b>	<b>4,550</b>
<b>Department Total:</b>	<b>Assembly</b>	<b>2,314,843</b>	<b>2,576,717</b>	<b>2,491,037</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	82,052	84,108	87,357
411.300	Overtime Wages	871	2,000	2,000
<b>Total Salaries &amp; Wages</b>		<b>82,923</b>	<b>86,108</b>	<b>89,357</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	24,241	23,310	23,300
412.190	Life Insurance	143	143	143
412.200	Unemployment Contrib	498	517	537
412.300	Medicare	1,203	1,249	1,296
412.400	Retirement Contrib. - DB Plan	36,276	37,914	39,344
412.600	Workers Compensation	1,203	1,374	1,573
412.700	Sbs Contribution	5,084	5,279	5,478
<b>Total Benefits</b>		<b>68,648</b>	<b>69,786</b>	<b>71,671</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	0	50
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>0</b>	<b>50</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	50	0
414.200	Exp Reimb- Outside Boro	0	2,441	2,518
414.400	Travel Tickets	0	1,600	980
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>4,091</b>	<b>3,498</b>
<b>EX21-Communications</b>				
421.100	Telephone	666	800	800
421.200	Postage	108	2,500	2,500
421.300	Communication Network	7,112	16,848	7,200
<b>Total Communications</b>		<b>7,886</b>	<b>20,148</b>	<b>10,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	110	250	250
426.600	Computer Software	77,171	82,351	56,968
<b>Total Professional Charges</b>		<b>77,281</b>	<b>82,601</b>	<b>57,218</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	0	0	50
427.500	Liability Insurance	162	175	200
<b>Total Insurance &amp; Bond</b>		<b>162</b>	<b>175</b>	<b>250</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	1,042	0
<b>Total Maintenance Services</b>		<b>0</b>	<b>1,042</b>	<b>0</b>





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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	1,913	2,650
429.210	Training/Instructor Fees	710	0	0
429.900	Other Contractual	1,759	54,004	0
<b>Total</b>	<b>Other Contractual</b>	<b>2,469</b>	<b>55,917</b>	<b>2,650</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	210	170	0
<b>Total</b>	<b>Office Supplies</b>	<b>210</b>	<b>170</b>	<b>0</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	2,750	2,750
431.900	Other Maint. Supplies	1,354	0	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>1,354</b>	<b>2,750</b>	<b>2,750</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	586	927	0
433.300	Books/Subscriptions	10,063	10,275	11,150
433.900	Other Supplies	238	210	0
<b>Total</b>	<b>Misc Supplies</b>	<b>10,887</b>	<b>11,412</b>	<b>11,150</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	2,214	1,000
434.100	Other Equip under \$5,000	5,343	8,870	1,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>5,343</b>	<b>11,084</b>	<b>2,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	0	10,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Division Total:</b>	<b>Office of Information Technology</b>	<b>257,163</b>	<b>345,284</b>	<b>261,594</b>
<b>Department Total:</b>	<b>Information Technology</b>	<b>257,163</b>	<b>345,284</b>	<b>261,594</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual</b>				
<b>EX27-Insurance &amp; Bond</b>				
427.800	Insurance Adjusters Fees	0	2,000	2,000
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>Division Total:</b>	<b>Common Contractual</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	4,390	8,236	17,523
411.200	Temp Wages & Adjmts	3,883	8,000	0
<b>Total Salaries &amp; Wages</b>		<b>8,273</b>	<b>16,236</b>	<b>17,523</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	516	2,331	7,223
412.190	Life Insurance	9	15	45
412.200	Unemployment Contrib	50	98	106
412.300	Medicare	120	236	255
412.400	Retirement Contrib. - DB Plan	1,498	3,626	7,746
412.410	PERS Tier IV - DC Plan	184	0	0
412.411	PERS Tier IV - Health Plan	5	0	0
412.412	PERS Tier IV - HRA	21	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	1,582	2,738	3,289
412.700	Sbs Contribution	508	996	1,075
<b>Total Benefits</b>		<b>4,495</b>	<b>10,040</b>	<b>19,739</b>
<b>EX21-Communications</b>				
421.100	Telephone	217	850	500
421.200	Postage	69	300	300
<b>Total Communications</b>		<b>286</b>	<b>1,150</b>	<b>800</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	300	300
<b>Total Advertising</b>		<b>0</b>	<b>300</b>	<b>300</b>
<b>EX23-Printing</b>				
423.000	Printing	238	800	800
<b>Total Printing</b>		<b>238</b>	<b>800</b>	<b>800</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	75	100	0
<b>Total Utilities-Building Oprtns</b>		<b>75</b>	<b>100</b>	<b>0</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	26	35	50
<b>Total Insurance &amp; Bond</b>		<b>26</b>	<b>35</b>	<b>50</b>
<b>EX28-Maintenance Services</b>				
428.200	Grounds Maint Services	0	3,500	3,500
<b>Total Maintenance Services</b>		<b>0</b>	<b>3,500</b>	<b>3,500</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	3,519	17,000	17,000
<b>Total Other Contractual</b>		<b>3,519</b>	<b>17,000</b>	<b>17,000</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	250	250
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>250</b>	<b>250</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	823	2,100	2,100
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>823</b>	<b>2,100</b>	<b>2,100</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	150	150
433.110	Clothing	0	150	150
433.900	Other Supplies	90	250	250
<b>Total</b>	<b>Misc Supplies</b>	<b>90</b>	<b>550</b>	<b>550</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	300	300
434.300	Furniture Under \$5,000	0	125	100
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>425</b>	<b>400</b>
<b>Division Total:</b>	<b>Vehicle Removal Program</b>	<b>17,825</b>	<b>52,486</b>	<b>63,012</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 501-Library Board</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	952	1,000	1,000
<b>Total</b>	<b>Expenses Within Borough</b>	<b>952</b>	<b>1,000</b>	<b>1,000</b>
<b>Division Total:</b>	<b>Library Board</b>	<b>952</b>	<b>1,000</b>	<b>1,000</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	117,820	116,914	120,108
411.200	Temp Wages & Adjmts	9,655	10,000	10,500
411.300	Overtime Wages	0	250	250
<b>Total Salaries &amp; Wages</b>		<b>127,475</b>	<b>127,164</b>	<b>130,858</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	53,063	46,620	46,600
412.190	Life Insurance	285	286	286
412.200	Unemployment Contrib	765	763	786
412.300	Medicare	728	1,844	1,898
412.400	Retirement Contrib. - DB Plan	49,995	51,587	52,994
412.600	Workers Compensation	1,798	3,015	3,442
412.700	Sbs Contribution	7,815	7,796	8,022
<b>Total Benefits</b>		<b>114,449</b>	<b>111,911</b>	<b>114,028</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	175	175
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>175</b>	<b>175</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	0	0	600
414.400	Travel Tickets	0	0	200
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>0</b>	<b>800</b>
<b>EX21-Communications</b>				
421.100	Telephone	1,552	7,200	7,200
421.200	Postage	569	1,000	1,200
421.300	Communication Network	4,030	0	0
<b>Total Communications</b>		<b>6,151</b>	<b>8,200</b>	<b>8,400</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	150	150
<b>Total Advertising</b>		<b>0</b>	<b>150</b>	<b>150</b>
<b>EX23-Printing</b>				
423.000	Printing	26	200	200
<b>Total Printing</b>		<b>26</b>	<b>200</b>	<b>200</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	6,940	9,200	9,000
424.500	Garbage Pickups	544	750	750
424.600	Heating Fuel-Oil	12,897	11,000	14,000
<b>Total Utilities-Building Oprtns</b>		<b>20,381</b>	<b>20,950</b>	<b>23,750</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library</b>				
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,808	2,650	2,000
<b>Total Rental/Lease</b>		<b>1,808</b>	<b>2,650</b>	<b>2,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	301	350	350
426.600	Computer Software	0	3,000	3,000
<b>Total Professional Charges</b>		<b>301</b>	<b>3,350</b>	<b>3,350</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	7,035	7,500	7,500
427.500	Liability Insurance	237	250	300
<b>Total Insurance &amp; Bond</b>		<b>7,272</b>	<b>7,750</b>	<b>7,800</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	3,008	1,175	17,547
428.200	Grounds Maint Services	1,325	2,000	2,000
428.300	Equipment Maint Services	0	750	300
<b>Total Maintenance Services</b>		<b>4,333</b>	<b>3,925</b>	<b>19,847</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	500	600
429.710	Testing	569	300	700
429.900	Other Contractual	14,517	17,000	5,800
<b>Total Other Contractual</b>		<b>15,086</b>	<b>17,800</b>	<b>7,100</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	488	700	900
430.200	Copier/Fax Supplies	400	400	200
<b>Total Office Supplies</b>		<b>888</b>	<b>1,100</b>	<b>1,100</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	248	620	200
431.300	Equipment Maint Supplies	0	750	750
431.400	Grounds Maint Supplies	38	125	125
431.900	Other Maint. Supplies	642	900	900
<b>Total Maintenance Supplies</b>		<b>928</b>	<b>2,395</b>	<b>1,975</b>
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	14,960	18,325	19,200
433.900	Other Supplies	501	1,600	1,600
<b>Total Misc Supplies</b>		<b>15,461</b>	<b>19,925</b>	<b>20,800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	1,500	4,600
434.100	Other Equip under \$5,000	0	230	160
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>1,730</b>	<b>4,760</b>





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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
Division Total:	Sutton Library	<u>314,559</u>	<u>329,375</u>	<u>347,093</u>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	98,315	111,637	115,978
411.200	Temp Wages & Adjmts	21,388	23,506	24,720
411.300	Overtime Wages	0	250	250
<b>Total Salaries &amp; Wages</b>		<b>119,703</b>	<b>135,393</b>	<b>140,948</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	53,184	46,620	46,600
412.190	Life Insurance	285	286	286
412.200	Unemployment Contrib	719	814	846
412.300	Medicare	1,736	1,964	2,044
412.400	Retirement Contrib. - DB Plan	27,430	49,264	51,175
412.410	PERS Tier IV - DC Plan	5,836	0	0
412.411	PERS Tier IV - Health Plan	171	0	0
412.412	PERS Tier IV - HRA	1,744	0	0
412.413	PERS Tier IV - OD&D	72	0	0
412.600	Workers Compensation	1,737	4,246	5,162
412.700	Sbs Contribution	7,338	8,301	8,641
<b>Total Benefits</b>		<b>100,252</b>	<b>111,495</b>	<b>114,754</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	2,006	2,190	1,523
<b>Total Expenses Within Borough</b>		<b>2,006</b>	<b>2,190</b>	<b>1,523</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	51	2	459
414.200	Exp Reimb- Outside Boro	647	75	1,675
414.400	Travel Tickets	0	156	750
<b>Total Expenses Outside Of Boro</b>		<b>698</b>	<b>233</b>	<b>2,884</b>
<b>EX21-Communications</b>				
421.100	Telephone	890	7,052	5,800
421.200	Postage	1,337	1,700	2,300
421.300	Communication Network	4,340	0	0
<b>Total Communications</b>		<b>6,567</b>	<b>8,752</b>	<b>8,100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	375	250
<b>Total Advertising</b>		<b>0</b>	<b>375</b>	<b>250</b>
<b>EX23-Printing</b>				
423.000	Printing	53	275	275
<b>Total Printing</b>		<b>53</b>	<b>275</b>	<b>275</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	3,046	5,625	11,500
424.200	Water & Sewer	585	850	160
424.500	Garbage Pickups	717	1,313	1,536
424.600	Heating Fuel-Oil	3,920	7,000	14,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>8,268</b>	<b>14,788</b>	<b>27,196</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,380	2,500	2,650
<b>Total</b>	<b>Rental/Lease</b>	<b>1,380</b>	<b>2,500</b>	<b>2,650</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	715	(937)	685
426.600	Computer Software	245	3,000	4,500
<b>Total</b>	<b>Professional Charges</b>	<b>960</b>	<b>2,063</b>	<b>5,185</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	12,687	16,000	15,500
427.500	Liability Insurance	222	250	300
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>12,909</b>	<b>16,250</b>	<b>15,800</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	1,190	2,715	21,640
428.200	Grounds Maint Services	2,190	3,065	5,000
428.300	Equipment Maint Services	0	450	1,050
<b>Total</b>	<b>Maintenance Services</b>	<b>3,380</b>	<b>6,230</b>	<b>27,690</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	200	575
429.710	Testing	0	750	750
429.900	Other Contractual	2,569	8,810	6,062
<b>Total</b>	<b>Other Contractual</b>	<b>2,569</b>	<b>9,760</b>	<b>7,387</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,055	2,127	2,200
430.200	Copier/Fax Supplies	0	0	40
<b>Total</b>	<b>Office Supplies</b>	<b>2,055</b>	<b>2,127</b>	<b>2,240</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	1,373	1,100	1,500
431.300	Equipment Maint Supplies	0	100	100
431.400	Grounds Maint Supplies	306	2,100	1,400
431.900	Other Maint. Supplies	2,456	3,049	2,600
<b>Total</b>	<b>Maintenance Supplies</b>	<b>4,135</b>	<b>6,349</b>	<b>5,600</b>



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

**Expense**

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library</b>				
<b>EX33-Misc Supplies</b>				
433.110	Clothing	0	390	0
433.300	Books/Subscriptions	30,307	35,215	34,500
433.900	Other Supplies	533	2,195	2,195
<b>Total Misc Supplies</b>		<b>30,840</b>	<b>37,800</b>	<b>36,695</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	10,930	6,000
434.100	Other Equip under \$5,000	395	885	0
434.300	Furniture Under \$5,000	0	1,750	0
<b>Total Equipment Under \$5,000</b>		<b>395</b>	<b>13,565</b>	<b>6,000</b>
<b>Division Total:</b>	<b>Talkeetna Library</b>	<b>296,170</b>	<b>370,145</b>	<b>405,177</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	54,344	52,026	54,261
411.200	Temp Wages & Adjmts	7,613	7,300	7,465
411.300	Overtime Wages	0	250	250
<b>Total Salaries &amp; Wages</b>		<b>61,957</b>	<b>59,576</b>	<b>61,976</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	28,672	23,310	23,300
412.190	Life Insurance	143	143	143
412.200	Unemployment Contrib	372	358	372
412.300	Medicare	899	864	899
412.400	Retirement Contrib. - DB Plan	22,617	23,018	24,002
412.600	Workers Compensation	861	1,671	1,901
412.700	Sbs Contribution	3,798	3,652	3,800
<b>Total Benefits</b>		<b>57,362</b>	<b>53,016</b>	<b>54,417</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	1,182	1,700	1,700
<b>Total Expenses Within Borough</b>		<b>1,182</b>	<b>1,700</b>	<b>1,700</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	137	290	290
414.200	Exp Reimb- Outside Boro	352	1,100	1,650
414.400	Travel Tickets	544	1,060	1,030
<b>Total Expenses Outside Of Boro</b>		<b>1,033</b>	<b>2,450</b>	<b>2,970</b>
<b>EX21-Communications</b>				
421.100	Telephone	927	6,135	6,135
421.200	Postage	402	550	550
421.300	Communication Network	4,009	0	0
<b>Total Communications</b>		<b>5,338</b>	<b>6,685</b>	<b>6,685</b>
<b>EX22-Advertising</b>				
422.000	Advertising	75	300	300
<b>Total Advertising</b>		<b>75</b>	<b>300</b>	<b>300</b>
<b>EX23-Printing</b>				
423.000	Printing	26	160	160
<b>Total Printing</b>		<b>26</b>	<b>160</b>	<b>160</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	3,104	4,649	4,649
424.500	Garbage Pickups	103	426	576
424.600	Heating Fuel-Oil	4,065	5,600	5,600
<b>Total Utilities-Building Oprtns</b>		<b>7,272</b>	<b>10,675</b>	<b>10,825</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	228	221	300
426.600	Computer Software	0	2,040	2,040
<b>Total</b>	<b>Professional Charges</b>	<b>228</b>	<b>2,261</b>	<b>2,340</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	2,004	2,190	2,190
427.500	Liability Insurance	114	150	150
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>2,118</b>	<b>2,340</b>	<b>2,340</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	325	325
428.200	Grounds Maint Services	2,458	3,600	4,500
428.300	Equipment Maint Services	1,501	2,000	2,000
<b>Total</b>	<b>Maintenance Services</b>	<b>3,959</b>	<b>5,925</b>	<b>6,825</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	230	375	450
429.710	Testing	220	375	375
429.900	Other Contractual	1,709	3,780	4,592
<b>Total</b>	<b>Other Contractual</b>	<b>2,159</b>	<b>4,530</b>	<b>5,417</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	184	1,250	1,100
430.200	Copier/Fax Supplies	0	200	200
<b>Total</b>	<b>Office Supplies</b>	<b>184</b>	<b>1,450</b>	<b>1,300</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	199	382	370
431.300	Equipment Maint Supplies	0	300	300
431.400	Grounds Maint Supplies	183	200	200
431.900	Other Maint. Supplies	298	550	550
<b>Total</b>	<b>Maintenance Supplies</b>	<b>680</b>	<b>1,432</b>	<b>1,420</b>
<b>EX33-Misc Supplies</b>				
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.300	Books/Subscriptions	15,060	18,150	19,965
433.900	Other Supplies	1,308	2,060	2,260
<b>Total</b>	<b>Misc Supplies</b>	<b>16,368</b>	<b>20,360</b>	<b>22,375</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	5,000	4,000
434.100	Other Equip under \$5,000	0	738	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>5,738</b>	<b>4,000</b>
<b>Division Total:</b>	<b>Trapper Ck Library</b>	<b>159,941</b>	<b>178,598</b>	<b>185,050</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	103,522	108,422	113,569
411.200	Temp Wages & Adjmts	14,811	16,558	16,792
411.300	Overtime Wages	0	250	250
<b>Total Salaries &amp; Wages</b>		<b>118,333</b>	<b>125,230</b>	<b>130,611</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	51,374	46,620	46,600
412.190	Life Insurance	285	286	286
412.200	Unemployment Contrib	711	752	784
412.300	Medicare	1,716	1,816	1,894
412.400	Retirement Contrib. - DB Plan	20,828	47,848	50,115
412.410	PERS Tier IV - DC Plan	10,002	0	0
412.411	PERS Tier IV - Health Plan	269	0	0
412.412	PERS Tier IV - HRA	1,899	0	0
412.413	PERS Tier IV - OD&D	112	0	0
412.600	Workers Compensation	1,717	3,632	4,121
412.700	Sbs Contribution	7,254	7,677	8,007
<b>Total Benefits</b>		<b>96,167</b>	<b>108,631</b>	<b>111,807</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	616	700	750
<b>Total Expenses Within Borough</b>		<b>616</b>	<b>700</b>	<b>750</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	1	160	160
414.200	Exp Reimb- Outside Boro	208	100	1,500
414.400	Travel Tickets	0	300	800
<b>Total Expenses Outside Of Boro</b>		<b>209</b>	<b>560</b>	<b>2,460</b>
<b>EX21-Communications</b>				
421.100	Telephone	904	6,000	6,000
421.200	Postage	1,737	2,000	2,500
421.300	Communication Network	4,373	0	0
<b>Total Communications</b>		<b>7,014</b>	<b>8,000</b>	<b>8,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	200	200
<b>Total Advertising</b>		<b>0</b>	<b>200</b>	<b>200</b>
<b>EX23-Printing</b>				
423.000	Printing	0	100	100
<b>Total Printing</b>		<b>0</b>	<b>100</b>	<b>100</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	2,982	3,450	3,800
424.500	Garbage Pickups	1,165	2,450	2,000
424.600	Heating Fuel-Oil	15,299	16,000	16,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>19,446</b>	<b>21,900</b>	<b>21,800</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,747	2,130	2,500
<b>Total</b>	<b>Rental/Lease</b>	<b>1,747</b>	<b>2,130</b>	<b>2,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	194	810	310
426.600	Computer Software	0	2,720	2,720
<b>Total</b>	<b>Professional Charges</b>	<b>194</b>	<b>3,530</b>	<b>3,030</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	0	0	75
427.500	Liability Insurance	234	310	310
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>234</b>	<b>310</b>	<b>385</b>
<b>EX28-Maintenance Services</b>				
428.200	Grounds Maint Services	2,964	3,500	3,500
428.300	Equipment Maint Services	12	600	600
<b>Total</b>	<b>Maintenance Services</b>	<b>2,976</b>	<b>4,100</b>	<b>4,100</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	200	600	600
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	1,055	1,870	2,000
429.900	Other Contractual	2,595	5,000	5,814
<b>Total</b>	<b>Other Contractual</b>	<b>15,850</b>	<b>19,470</b>	<b>20,414</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	573	900	900
430.200	Copier/Fax Supplies	0	100	100
<b>Total</b>	<b>Office Supplies</b>	<b>573</b>	<b>1,000</b>	<b>1,000</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	0	500	500
431.300	Equipment Maint Supplies	0	195	195
431.400	Grounds Maint Supplies	197	500	500
431.900	Other Maint. Supplies	1,652	1,500	2,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>1,849</b>	<b>2,695</b>	<b>3,195</b>





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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library</b>				
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	18,661	22,559	22,559
433.900	Other Supplies	0	1,150	1,150
<b>Total</b>	<b>Misc Supplies</b>	<b>18,661</b>	<b>23,709</b>	<b>23,709</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	2,800	3,628
434.100	Other Equip under \$5,000	466	0	1,000
434.300	Furniture Under \$5,000	0	249	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>466</b>	<b>3,049</b>	<b>4,628</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	1	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b>Division Total:</b>	<b>Willow Library</b>	<b>284,335</b>	<b>325,315</b>	<b>339,189</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	124,551	124,767	128,291
411.200	Temp Wages & Adjmts	29,277	34,858	35,090
411.300	Overtime Wages	319	250	250
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>154,147</b>	<b>159,875</b>	<b>163,631</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	51,141	46,620	46,600
412.190	Life Insurance	285	286	286
412.200	Unemployment Contrib	925	960	982
412.300	Medicare	2,236	2,319	2,373
412.400	Retirement Contrib. - DB Plan	53,495	55,045	56,597
412.600	Workers Compensation	2,199	5,990	6,686
412.700	Sbs Contribution	9,450	9,801	10,031
<b>Total</b>	<b>Benefits</b>	<b>119,731</b>	<b>121,021</b>	<b>123,555</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	389	750	750
<b>Total</b>	<b>Expenses Within Borough</b>	<b>389</b>	<b>750</b>	<b>750</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	146	100	100
414.200	Exp Reimb- Outside Boro	824	1,000	1,850
414.400	Travel Tickets	0	800	1,480
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>970</b>	<b>1,900</b>	<b>3,430</b>
<b>EX21-Communications</b>				
421.100	Telephone	2,654	7,300	7,300
421.200	Postage	1,039	1,500	1,500
421.300	Communication Network	4,340	0	0
<b>Total</b>	<b>Communications</b>	<b>8,033</b>	<b>8,800</b>	<b>8,800</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	300	300
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>300</b>	<b>300</b>
<b>EX23-Printing</b>				
423.000	Printing	53	300	300
<b>Total</b>	<b>Printing</b>	<b>53</b>	<b>300</b>	<b>300</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	10,797	12,000	13,000
424.300	Natural Gas	6,339	12,500	12,500
424.500	Garbage Pickups	935	1,100	935
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>18,071</b>	<b>25,600</b>	<b>26,435</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library</b>				
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	98	1,980	2,500
<b>Total</b>	<b>Rental/Lease</b>	<b>98</b>	<b>1,980</b>	<b>2,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	747	700	700
426.600	Computer Software	0	2,509	3,400
<b>Total</b>	<b>Professional Charges</b>	<b>747</b>	<b>3,209</b>	<b>4,100</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	4,026	4,390	4,500
427.500	Liability Insurance	306	400	400
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>4,332</b>	<b>4,790</b>	<b>4,900</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	840	953	840
428.200	Grounds Maint Services	0	3,500	1,000
428.300	Equipment Maint Services	674	600	0
<b>Total</b>	<b>Maintenance Services</b>	<b>1,514</b>	<b>5,053</b>	<b>1,840</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	135	1,000	1,000
429.710	Testing	439	600	600
429.900	Other Contractual	9,490	12,912	6,508
<b>Total</b>	<b>Other Contractual</b>	<b>10,064</b>	<b>14,512</b>	<b>8,108</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	663	1,000	1,000
430.200	Copier/Fax Supplies	0	350	150
<b>Total</b>	<b>Office Supplies</b>	<b>663</b>	<b>1,350</b>	<b>1,150</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	1,149	1,300	1,500
431.300	Equipment Maint Supplies	0	150	150
431.400	Grounds Maint Supplies	164	2,975	1,000
431.900	Other Maint. Supplies	2,832	1,850	1,850
<b>Total</b>	<b>Maintenance Supplies</b>	<b>4,145</b>	<b>6,275</b>	<b>4,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	164	400	400
433.110	Clothing	0	0	200
433.300	Books/Subscriptions	21,552	29,000	29,000
433.900	Other Supplies	403	1,560	1,500
<b>Total</b>	<b>Misc Supplies</b>	<b>22,119</b>	<b>30,960</b>	<b>31,100</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	466	4,646	7,746
434.100	Other Equip under \$5,000	650	0	0
434.300	Furniture Under \$5,000	0	350	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,116</b>	<b>4,996</b>	<b>7,746</b>
<b>Division Total:</b>	<b>Big Lake Library</b>	<b>346,192</b>	<b>391,671</b>	<b>393,145</b>
<b>Department Total:</b>	<b>Community Development</b>	<b>1,402,149</b>	<b>1,596,104</b>	<b>1,670,654</b>
<b>Fund Total:</b>	<b>NON AREAWIDE</b>	<b>5,120,704</b>	<b>5,347,091</b>	<b>5,219,297</b>



## ENHANCED 911

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

**RECONCILIATION OF FUND BALANCE: 202**

**ENHANCED 911**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	1,214,392	2,202,500	2,301,900
TOTAL EXPENDITURES	1,756,281	2,549,781	2,441,255

Audited fund balance 6/30/2014			1,310,764
Estimated revenues 2014-2015 fiscal year	2,202,500		
Estimated expenditures 2014-2015 fiscal year	(1,549,781)		
Capital	(1,000,000)		
Estimated FY2014 adjustment to fund balance		(347,281)	
Estimated fund balance 6/30/2015			963,483
Estimated revenues 2015-2016 fiscal year	2,301,900		
Estimated expenditures 2015-2016 fiscal year	(1,441,255)		
Capital	(1,000,000)		
Ordinance 15-XXX	(250,000)		
Estimated FY2016 adjustment to fund balance		(389,355)	
Estimated fund balance 6/30/2016			574,128



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

**Revenue**

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	25,599	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>25,599</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.700	Enhanced 911 Surcharge	1,186,803	2,200,000	2,300,000
<b>Total</b>	<b>Public Safety</b>	<b>1,186,803</b>	<b>2,200,000</b>	<b>2,300,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,990	2,500	1,900
<b>Total</b>	<b>Interest Earnings</b>	<b>1,990</b>	<b>2,500</b>	<b>1,900</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,214,392</b>	<b>\$2,202,500</b>	<b>\$2,301,900</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,214,392</b>	<b>\$2,202,500</b>	<b>\$2,301,900</b>
<b>Fund Total:</b>	<b>ENHANCED 911</b>	<b>1,214,392</b>	<b>\$2,202,500</b>	<b>\$2,301,900</b>





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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX46-Capital Project Transfers</b>				
446.500	Transfer To- Fund 480	1,000,000	1,000,000	1,000,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
	<b>Division Total: Non-Departmental</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
	<b>Department Total: Non-Departmental</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	118,231	131,998	136,606
411.300	Overtime Wages	977	5,500	5,500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>119,208</b>	<b>137,498</b>	<b>142,106</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	36,771	34,966	34,950
412.190	Life Insurance	215	215	215
412.200	Unemployment Contrib	716	825	853
412.300	Medicare	1,729	1,994	2,061
412.400	Retirement Contrib. - DB Plan	51,497	60,541	62,569
412.600	Workers Compensation	1,708	5,238	5,927
412.700	Sbs Contribution	7,213	8,429	8,712
<b>Total</b>	<b>Benefits</b>	<b>99,849</b>	<b>112,208</b>	<b>115,287</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	360	360
413.200	Expense Reimb-Within Boro	0	100	101
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>460</b>	<b>461</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	1,320	1,320
414.200	Exp Reimb- Outside Boro	1,763	4,950	4,950
414.400	Travel Tickets	1,785	4,800	4,800
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>3,548</b>	<b>11,070</b>	<b>11,070</b>
<b>EX21-Communications</b>				
421.100	Telephone	20,724	49,154	65,800
421.200	Postage	115	15,000	15,000
421.300	Communication Network	57,037	27,000	27,000
<b>Total</b>	<b>Communications</b>	<b>77,876</b>	<b>91,154</b>	<b>107,800</b>
<b>EX23-Printing</b>				
423.000	Printing	0	6,000	6,000
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	786	520	520
426.600	Computer Software	14,917	6,650	6,650
426.900	Other Professional Chgs	0	20,000	0
<b>Total</b>	<b>Professional Charges</b>	<b>15,703</b>	<b>27,170</b>	<b>7,170</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	0	0	100
427.500	Liability Insurance	257	300	310
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>257</b>	<b>300</b>	<b>410</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	11,773	20,000	20,000
428.500	Commun Equip Maint Servic	0	15,000	15,000
<b>Total</b>	<b>Maintenance Services</b>	<b>11,773</b>	<b>35,000</b>	<b>35,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	3,089	13,500	13,500
429.210	Training/Instructor Fees	3,500	7,500	7,500
429.900	Other Contractual	399,328	929,133	933,163
<b>Total</b>	<b>Other Contractual</b>	<b>405,917</b>	<b>950,133</b>	<b>954,163</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	1,000	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	0	250	250
433.900	Other Supplies	680	16,000	16,000
<b>Total</b>	<b>Misc Supplies</b>	<b>680</b>	<b>16,250</b>	<b>16,250</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	3,895	25,000	2,000
434.100	Other Equip under \$5,000	17,575	6,000	1,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>21,470</b>	<b>31,000</b>	<b>3,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	96,000	8,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>96,000</b>	<b>8,000</b>
<b>EX53-Miscellaneous</b>				
453.000	Miscellaneous	0	34,538	34,538
<b>Total</b>	<b>Miscellaneous</b>	<b>0</b>	<b>34,538</b>	<b>34,538</b>
<b>Division Total:</b>	<b>Office of Information Technology</b>	<b>756,281</b>	<b>1,549,781</b>	<b>1,441,255</b>
<b>Department Total:</b>	<b>Information Technology</b>	<b>756,281</b>	<b>1,549,781</b>	<b>1,441,255</b>
<b>Fund Total:</b>	<b>ENHANCED 911</b>	<b>1,756,281</b>	<b>2,549,781</b>	<b>2,441,255</b>



## **LAND MANAGEMENT**

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

**RECONCILIATION OF FUND BALANCE: 203**

**LAND MANAGEMENT**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	1,986,264	1,291,600	655,250
TOTAL EXPENDITURES	653,732	1,560,849	1,711,278

Audit balance as of 6/30/2014 8,227,858

Land Management Permanent Fund (6,425,694)  
Interest Earnings on Permanent Fund (48,845)

Audited fund balance at 6/30/2014 1,753,319

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 Adjustment to Fund Balance (498,624)

Estimated fund balance 6/30/2015 1,254,695

Estimated revenues 2015-2016 fiscal year 655,250  
Estimated expenditures 2015-2016 fiscal year (1,711,278)

Estimated contribution to Permanent Fund (118,812)  
Estimated interest earnings on Permanent Fund (15,000)

Estimated FY2016 adjustment to fund balance (1,189,840)

Committed for leave and benefits (10,000)

Estimated fund balance 6/30/2016 54,855

(A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2014 were \$6,425,694. The estimated contributions at June 30, 2015 and 2016 respectively is \$219,375 and \$118,812. The estimated Land Management Permanent fund balance at June 30, 2016 is \$6,763,881.)

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

CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
STATE GRANTS AND OTHER STATE REVENUES	28,270	-	-
FEES	38,180	14,500	39,250
INTEREST EARNINGS	36,477	35,600	19,000
PROPERTY SALES AND USES	1,881,437	1,240,000	596,000
RECOVERIES & TRANSFERS	-	-	-
MISCELLANEOUS	1,900	1,500	1,000
<b>TOTAL REVENUES</b>	<b>1,986,264</b>	<b>1,291,600</b>	<b>655,250</b>

**REVENUE DETAIL: FUND 203**

**LAND MANAGEMENT**

ACCOUNT	CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
	<b>OTHER STATE REVENUE:</b>			
337.800	PERS Relief	28,270	-	-
	Total 337	28,270	-	
	<b>GENERAL GOVERNMENT:</b>			
341 800	Land Management Fees	9,350	5,000	11,000
341 xxx	Miscellaneous	25,830	7,000	25,000
	Total 341	35,180	12,000	36,000
	<b>PARK FEES:</b>			
343 360	Deshka Park Fees	3,000	2,500	3,250
	Total 343	3,000	2,500	3,250
	<b>INTEREST EARNINGS:</b>			
361 100	Interest on Investments	18,186	9,000	12,000
361 200	Interest on Loans	2,281	-	-
361 400	Interest on Borough Land Sales	9,859	20,000	5,000
361 450	Interest on Ag Sales	6,151	6,600	2,000
	Total 361	36,477	35,600	19,000
	<b>PROPERTY SALES AND USES:</b>			
366 100	Facility Rental	270	-	-
366 250	Wetland Bank Proceeds	5,988	250,000	10,000
366 400	Land Sales	1,443,405	250,000	250,000
366 410	Gravel Sale Royalties	124,267	120,000	125,000
366 450	Ag Sales	10,054	160,000	10,000
366 500	Land Leases	59,362	60,000	50,000
366 600	Land Use Charges	238,091	400,000	151,000
	Total 366	1,881,437	1,240,000	596,000
	<b>TRANSFER FROM OTHER FUNDS</b>			
367 400	Capital Projects	-	-	-
	Total 3xxx	-	-	-
	<b>MISCELLANEOUS:</b>			
369 xxx	Other Revenue Sources	1,900	1,500	1,000
	Total 3xxx	1,900	1,500	1,000
	<b>TOTAL REVENUES</b>	<b>1,986,264</b>	<b>1,291,600</b>	<b>655,250</b>



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341 xxx    GENERAL GOVERNMENT

341 xxx    LAND MANAGEMENT FEES: These fees represent revenue generated from applications to lease land or timber, land sales, assignment of contracts, assignment fees and other miscellaneous fees. Estimated revenue for fiscal year 2016 is \$36,000.

343 000    PARK FEES

343 360    PARK FEES - DESHKA PARK: In fiscal year 2016 it is estimated that \$3,250 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 \$12,000 for the fiscal year 2016.

361 400    INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total \$5,000 in fiscal year 2016.

361 450    INTEREST ON AG SALES: Estimated interest earnings from Agriculture sales is \$2,000.

366 000    PROPERTY SALES AND USES

366 250    WETLAND BANK PROCEEDS: Revenue from wetland mitigation is projected at \$10,000 for fiscal year 2016.

366 400    LAND SALES: The proceeds from land sales agreements are projected to be \$250,000 during fiscal year 2016.

366 410    GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be \$125,000 during fiscal year 2016.

366 450    AG SALES: The agriculture sales program is expected to generate \$10,000 in income for fiscal year 2016.

366 500    LAND LEASES: Revenue from borough land leases is projected at \$50,000 for fiscal year 2016.

366 600    LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements are \$151,000.

369 000    OTHER REVENUE SOURCES

369 800    FINES: Various fines will be collected throughout the year totaling approximately \$1,000.

**EXPENDITURE DETAIL: FUND 203 LAND MANAGEMENT**

Division	Division Name	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
000	Non Departmental	168,500	170,500	147,500
141	Land Management	371,438	1,025,102	1,165,856
144	Asset Management	8	-	-
145	Community Development Admin	113,786	365,247	397,922
	<b>FUND 203 TOTAL</b>	653,732	1,560,849	1,711,278



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Revenue	2015 Amend ed Budget	2016 Assembly Approved
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	28,270	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>28,270</b>	<b>0</b>	<b>0</b>
<b>RE41-General Government</b>				
341.200	Recording Fees	313	0	0
341.450	Land Sales Brochures	445	0	0
341.800	Land Mgmt Fees	9,350	5,000	11,000
341.820	Bond Forfeiture	1,250	0	0
341.900	Miscellaneous Fees	21	0	0
341.945	Foreclosure Sale Fees	23,801	7,000	25,000
<b>Total</b>	<b>General Government</b>	<b>35,180</b>	<b>12,000</b>	<b>36,000</b>
<b>RE43-Parks &amp; Recreation Fees</b>				
343.360	Park Fees-Deshka Park	3,000	2,500	3,250
<b>Total</b>	<b>Parks &amp; Recreation Fees</b>	<b>3,000</b>	<b>2,500</b>	<b>3,250</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	18,186	9,000	12,000
361.200	Interest On Loans	2,281	0	0
361.400	Interest On Boro Lands	9,859	20,000	5,000
361.450	Interest On Ag Sales	6,151	6,600	2,000
<b>Total</b>	<b>Interest Earnings</b>	<b>36,477</b>	<b>35,600</b>	<b>19,000</b>
<b>RE66-Property Sales &amp; Uses</b>				
366.100	Facility Rental	270	0	0
366.250	Wetland Bank Proceeds	5,988	250,000	10,000
366.400	Land Sales	1,443,405	250,000	250,000
366.410	Gravel Sale Royalties	124,267	120,000	125,000
366.450	Ag Sales - Principal	10,054	160,000	10,000
366.500	Land Leases	59,362	60,000	50,000
366.600	Land Use Charges	238,091	400,000	151,000
<b>Total</b>	<b>Property Sales &amp; Uses</b>	<b>1,881,437</b>	<b>1,240,000</b>	<b>596,000</b>
<b>RE69-Other Revenue Sources</b>				
369.800	Fines	1,900	1,500	1,000
<b>Total</b>	<b>Other Revenue Sources</b>	<b>1,900</b>	<b>1,500</b>	<b>1,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,986,264</b>	<b>\$1,291,600</b>	<b>\$655,250</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,986,264</b>	<b>\$1,291,600</b>	<b>\$655,250</b>
<b>Fund Total:</b>	<b>LAND MANAGEMENT</b>	<b>1,986,264</b>	<b>\$1,291,600</b>	<b>\$655,250</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	12,500	13,000	13,500
443.260	Computer - Admin & Audit	12,500	13,000	13,500
443.280	Finance - Admin & Audit	13,000	13,500	14,000
443.290	Legal - Admin & Audit	5,500	6,000	6,500
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>43,500</b>	<b>45,500</b>	<b>47,500</b>
<b>EX46-Capital Project Transfers</b>				
446.500	Transfer To- Fund 480	125,000	125,000	100,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>125,000</b>	<b>125,000</b>	<b>100,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>168,500</b>	<b>170,500</b>	<b>147,500</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>168,500</b>	<b>170,500</b>	<b>147,500</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	107,774	268,058	322,033
411.200	Temp Wages & Adjmts	10,919	63,305	37,409
411.300	Overtime Wages	2,747	3,500	3,500
<b>Total Salaries &amp; Wages</b>		<b>121,440</b>	<b>334,863</b>	<b>362,942</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	37,827	82,751	92,035
412.190	Life Insurance	222	509	565
412.200	Unemployment Contrib	729	2,014	2,178
412.300	Medicare	1,761	4,851	5,263
412.400	Retirement Contrib. - DB Plan	47,726	119,567	143,333
412.410	PERS Tier IV - DC Plan	6	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	3	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	5,394	19,906	24,431
412.700	Sbs Contribution	7,445	20,520	22,249
<b>Total Benefits</b>		<b>101,115</b>	<b>250,118</b>	<b>290,054</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	217	500	2,000
<b>Total Expenses Within Borough</b>		<b>217</b>	<b>500</b>	<b>2,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	37	500	1,200
<b>Total Expenses Outside Of Boro</b>		<b>37</b>	<b>500</b>	<b>1,200</b>
<b>EX21-Communications</b>				
421.100	Telephone	312	1,100	1,350
421.200	Postage	2,871	9,200	9,200
421.300	Communication Network	504	0	0
<b>Total Communications</b>		<b>3,687</b>	<b>10,300</b>	<b>10,550</b>
<b>EX22-Advertising</b>				
422.000	Advertising	2,180	6,500	6,500
422.010	Foreclosure Advertising	1,963	9,000	9,000
<b>Total Advertising</b>		<b>4,143</b>	<b>15,500</b>	<b>15,500</b>
<b>EX23-Printing</b>				
423.000	Printing	380	1,400	1,400
423.100	Resale/Printed Maps	0	0	4,500
<b>Total Printing</b>		<b>380</b>	<b>1,400</b>	<b>5,900</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	16	1,500	1,500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>16</b>	<b>1,500</b>	<b>1,500</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	0	2,820
425.300	Equipment Rental	548	2,500	3,700
<b>Total</b>	<b>Rental/Lease</b>	<b>548</b>	<b>2,500</b>	<b>6,520</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	3,310	9,540	4,215
426.500	Recording Fees	443	3,500	200
426.600	Computer Software	0	2,000	300
426.800	Brokers/Appraiser Fees	0	83,000	83,000
426.810	Taxes and LID Fees	3,171	7,500	7,500
426.900	Other Professional Chgs	58,495	100,681	130,000
<b>Total</b>	<b>Professional Charges</b>	<b>65,419</b>	<b>206,221</b>	<b>225,215</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	1,327	2,000	2,000
427.500	Liability Insurance	763	800	1,200
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>2,090</b>	<b>2,800</b>	<b>3,200</b>
<b>EX28-Maintenance Services</b>				
428.200	Grounds Maint Services	200	1,500	13,500
428.300	Equipment Maint Services	121	1,200	2,400
428.400	Vehicle Maint Services	913	0	0
428.600	Road Maintenance Services	0	10,000	10,000
<b>Total</b>	<b>Maintenance Services</b>	<b>1,234</b>	<b>12,700</b>	<b>25,900</b>
<b>EX29-Other Contractual</b>				
429.600	Vehicle and Junk Removal	9,214	20,000	20,000
429.710	Testing	0	700	0
429.900	Other Contractual	8,611	131,364	135,000
<b>Total</b>	<b>Other Contractual</b>	<b>17,825</b>	<b>152,064</b>	<b>155,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,541	3,000	3,000
<b>Total</b>	<b>Office Supplies</b>	<b>1,541</b>	<b>3,000</b>	<b>3,000</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	2,564	1,800	2,000
431.200	Building Maint Supplies	45	0	0
431.300	Equipment Maint Supplies	190	961	500
431.400	Grounds Maint Supplies	0	75	75
431.900	Other Maint. Supplies	0	500	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>2,799</b>	<b>3,336</b>	<b>3,075</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	40	0	300
432.200	Gas	6,762	5,000	5,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>6,802</b>	<b>5,000</b>	<b>5,300</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	150	200
433.110	Clothing	87	0	100
433.120	Tools under \$500	71	0	100
433.300	Books/Subscriptions	0	550	0
433.900	Other Supplies	10,149	15,000	19,500
<b>Total</b>	<b>Misc Supplies</b>	<b>10,307</b>	<b>15,700</b>	<b>19,900</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	5,000	2,000
434.100	Other Equip under \$5,000	1,007	1,500	500
434.300	Furniture Under \$5,000	0	600	600
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,007</b>	<b>7,100</b>	<b>3,100</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	0	26,000
451.200	Vehicles	30,526	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>30,526</b>	<b>0</b>	<b>26,000</b>
<b>EX55-Land Acquisitions</b>				
455.000	Land Acquisitions	305	0	0
<b>Total</b>	<b>Land Acquisitions</b>	<b>305</b>	<b>0</b>	<b>0</b>
<b>Division Total: Land Management</b>		<b>371,438</b>	<b>1,025,102</b>	<b>1,165,856</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 144-Asset Mgmt &amp; Development</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	8	0	0
<b>Total</b>	<b>Professional Charges</b>	<b>8</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Asset Mgmt &amp; Development</b>	<b>8</b>	<b>0</b>	<b>0</b>





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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	61,490	103,947	107,295
411.200	Temp Wages & Adjmts	5,309	37,691	68,437
411.300	Overtime Wages	0	2,000	0
<b>Total Salaries &amp; Wages</b>		<b>66,799</b>	<b>143,638</b>	<b>175,732</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	14,571	23,310	23,300
412.190	Life Insurance	86	143	143
412.200	Unemployment Contrib	401	862	1,055
412.300	Medicare	969	2,083	2,549
412.400	Retirement Contrib. - DB Plan	9,143	46,649	47,242
412.410	PERS Tier IV - DC Plan	7,194	0	0
412.411	PERS Tier IV - Health Plan	180	0	0
412.412	PERS Tier IV - HRA	570	0	0
412.413	PERS Tier IV - OD&D	75	0	0
412.600	Workers Compensation	924	2,292	3,093
412.700	Sbs Contribution	3,829	8,805	10,773
<b>Total Benefits</b>		<b>37,942</b>	<b>84,144</b>	<b>88,155</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	1,000	1,000
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	258	400	400
414.200	Exp Reimb- Outside Boro	2,134	4,750	5,250
414.400	Travel Tickets	1,788	3,150	2,550
<b>Total Expenses Outside Of Boro</b>		<b>4,180</b>	<b>8,300</b>	<b>8,200</b>
<b>EX23-Printing</b>				
423.000	Printing	0	100	100
<b>Total Printing</b>		<b>0</b>	<b>100</b>	<b>100</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	2,000	0
<b>Total Rental/Lease</b>		<b>0</b>	<b>2,000</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	5,000	5,000
426.300	Dues & Fees	133	600	600
426.600	Computer Software	0	2,000	680
426.900	Other Professional Chgs	0	80,000	80,000
<b>Total Professional Charges</b>		<b>133</b>	<b>87,600</b>	<b>86,280</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin</b>				
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	0	0	70
427.500	Liability Insurance	167	170	310
<b>Total Insurance &amp; Bond</b>		<b>167</b>	<b>170</b>	<b>380</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	1,500	0
<b>Total Maintenance Services</b>		<b>0</b>	<b>1,500</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	2,095	5,595	6,450
429.900	Other Contractual	0	25,000	25,000
<b>Total Other Contractual</b>		<b>2,095</b>	<b>30,595</b>	<b>31,450</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,709	4,600	4,600
<b>Total Office Supplies</b>		<b>1,709</b>	<b>4,600</b>	<b>4,600</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	43	300	300
433.110	Clothing	692	0	200
433.300	Books/Subscriptions	0	325	325
433.900	Other Supplies	26	200	600
<b>Total Misc Supplies</b>		<b>761</b>	<b>825</b>	<b>1,425</b>
<b>EX34-Equipment Under \$5,000</b>				
434.300	Furniture Under \$5,000	0	600	600
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>600</b>	<b>600</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	175	0
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>175</b>	<b>0</b>
<b>Division Total: Community Develop-Admin</b>		<b>113,786</b>	<b>365,247</b>	<b>397,922</b>
<b>Department Total: Community Development</b>		<b>485,232</b>	<b>1,390,349</b>	<b>1,563,778</b>
<b>Fund Total: LAND MANAGEMENT</b>		<b>653,732</b>	<b>1,560,849</b>	<b>1,711,278</b>



## **FIRE SERVICE AREAS**

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

**FIRE SERVICE AREAS  
SUMMARY SHEET  
FISCAL YEAR 2016**

FUND	NAME	REVENUES				EXPENDITURES			
		PROPERTY TAXES	TRANSFER FROM AREA WIDE	OTHER	TOTAL REVENUE	OTHER EXPENDITURES	ADM/MNT ALLOCATION	CAPITAL PROJECTS	TOTAL EXPENDITURE BUDGET
248	Caswell FSA	308,210	-	500	308,710	275,118	21,458	-	296,576
249	West Lakes FSA	2,208,570	24,500	1,500	2,234,570	1,889,568	216,577	285,000	2,391,145
250	Central Mat-Su FSA	8,348,110	23,500	243,500	8,615,110	7,254,591	490,480	2,003,990	9,749,061
251	Butte FSA	851,460	-	1,000	852,460	565,252	61,387	107,000	733,639
253	Sutton FSA	242,060	5,000	200	247,260	148,032	26,946	-	174,978
254	Talkeetna FSA	348,430	13,000	700	362,130	305,698	54,809	-	360,507
258	Willow FSA	795,730	-	500	796,230	389,935	50,860	-	440,795
259	Gr Palmer Cons FSA	1,117,290	-	4,000	1,121,290	484,999	28,923	-	513,922
	<b>TOTALS</b>	14,219,860	66,000	251,900	14,537,760	11,313,193	951,440	2,395,990	14,660,623

**REVENUE DETAIL: FIRE SERVICE AREAS**

FUND	SERVICE AREA NAME	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
248	Caswell Lakes FSA	256,374	280,060	308,710
249	West Lakes FSA	2,026,193	2,084,010	2,234,570
250	Central Mat-Su FSA	8,400,686	8,212,090	8,615,110
251	Butte FSA	778,436	782,790	852,460
253	Sutton FSA	239,389	232,370	247,260
254	Talkeetna FSA	322,435	363,840	362,130
258	Willow FSA	423,423	404,840	796,230
259	Greater Palmer Consolidated	1,040,274	1,037,680	1,121,290
	<b>TOTAL FSA</b>	13,487,210	13,397,680	14,537,760

**EXPENDITURE DETAIL: FIRE SERVICE AREAS**

Fund	Service Area Name	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
248	Caswell FSA	131,218	315,916	296,576
249	West Lakes FSA	1,725,700	2,192,521	2,391,145
250	Central Mat-Su FSA	7,470,762	9,252,924	9,749,061
251	Butte FSA	1,020,311	735,259	733,639
253	Sutton FSA	343,738	198,026	174,978
254	Talkeetna FSA	265,246	316,515	360,507
258	Willow FSA	489,700	707,787	440,795
259	Greater Palmer Consolidated FSA	1,058,645	610,199	513,922
	<b>TOTAL FSA</b>	12,505,320	14,329,147	14,660,623





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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	256,374	280,060	308,710
TOTAL EXPENDITURES	131,218	315,916	296,576

Audit balance as of 06/30/2014			412,438
Estimated revenues 2014-2015 fiscal year	280,060		
Estimated expenditures 2014-2015 fiscal year	(315,916)		
Loan - Principal Payment	(30,000)		
Estimated adjustment to fund balance		(65,856)	
Estimated fund balance 06/30/2015			346,582
Estimated revenues 2015-2016 fiscal year	308,710		
Estimated expenditures 2015-2016 fiscal year	(296,576)		
Estimated FY2016 adjustment to fund balance		12,134	
Estimated fund balance 6/30/2016			358,716

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$99,446,400. A mill rate of 3.21 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	92,867,810	298,100	0	10,400	287,700
Sr Cit/Vet	6,578,590	21,100	21,100	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	99,446,400	319,200	21,100	10,400	287,700

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$287,700
311 102	Real Property Taxes - Delinquent	15,000
311 400	Penalty & Interest on Delinquent Taxes	2,500
311 500	Vehicle Tax/State Collected	3,010

361 000    INTEREST EARNINGS

361.100	Interest on Investments	<u>500</u>
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TOTAL ESTIMATED REVENUES \$308,710



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

**Revenue**

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	227,738	261,900	287,700
311.102	Real Property-Delinquent	17,541	10,000	15,000
311.400	Penalty & Interest	6,914	5,000	2,500
311.500	Vehicle Tax State Collec	2,860	2,960	3,010
<b>Total</b>	<b>General Property Taxes</b>	<b>255,053</b>	<b>279,860</b>	<b>308,210</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	374	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>374</b>	<b>0</b>	<b>0</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	947	200	500
<b>Total</b>	<b>Interest Earnings</b>	<b>947</b>	<b>200</b>	<b>500</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>256,374</b>	<b>\$280,060</b>	<b>\$308,710</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>256,374</b>	<b>\$280,060</b>	<b>\$308,710</b>
<b>Fund Total:</b>	<b>CASWELL FSA #135</b>	<b>256,374</b>	<b>\$280,060</b>	<b>\$308,710</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	2,896	59,323	49,361
411.200	Temp Wages & Adjmts	0	2,000	14,730
411.300	Overtime Wages	255	500	0
411.400	Nonemployee Compensation	33,741	22,000	30,000
<b>Total Salaries &amp; Wages</b>		<b>36,892</b>	<b>83,823</b>	<b>94,091</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	(11,089)	26,058	13,048
412.150	On-Call Health Insurance	9	994	800
412.190	Life Insurance	6	163	81
412.200	Unemployment Contrib	19	237	385
412.300	Medicare	535	1,216	1,365
412.400	Retirement Contrib. - DB Plan	752	22,243	22,204
412.410	PERS Tier IV - DC Plan	244	0	0
412.411	PERS Tier IV - Health Plan	7	0	0
412.412	PERS Tier IV - HRA	38	0	0
412.413	PERS Tier IV - OD&D	3	0	0
412.600	Workers Compensation	3,505	8,941	10,426
412.700	Sbs Contribution	2,260	5,140	5,768
<b>Total Benefits</b>		<b>(3,711)</b>	<b>64,992</b>	<b>54,077</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	0	100
413.200	Expense Reimb-Within Boro	0	0	200
413.900	Other Exp - Within Boro	0	0	200
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>0</b>	<b>500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	191	(200)	800
414.400	Travel Tickets	0	814	500
<b>Total Expenses Outside Of Boro</b>		<b>191</b>	<b>614</b>	<b>1,300</b>
<b>EX21-Communications</b>				
421.100	Telephone	3,941	7,800	10,300
421.200	Postage	406	500	600
421.300	Communication Network	585	0	0
<b>Total Communications</b>		<b>4,932</b>	<b>8,300</b>	<b>10,900</b>
<b>EX22-Advertising</b>				
422.000	Advertising	960	0	1,700
<b>Total Advertising</b>		<b>960</b>	<b>0</b>	<b>1,700</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX23-Printing</b>				
423.000	Printing	0	0	1,300
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>0</b>	<b>1,300</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	1,348	4,300	9,000
424.400	Lp-Propane	0	0	100
424.500	Garbage Pickups	822	500	500
424.600	Heating Fuel-Oil	4,048	10,500	14,500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>6,218</b>	<b>15,300</b>	<b>24,100</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,443	1	3,000
<b>Total</b>	<b>Rental/Lease</b>	<b>1,443</b>	<b>1</b>	<b>3,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	10,369	400	600
426.600	Computer Software	137	4,300	2,700
426.900	Other Professional Chgs	239	6,600	7,100
<b>Total</b>	<b>Professional Charges</b>	<b>10,745</b>	<b>11,300</b>	<b>10,400</b>
<b>EX27-Insurance &amp; Bond</b>				
427.200	Vehicle Insurance	1,152	1,300	1,300
427.500	Liability Insurance	138	150	150
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>1,290</b>	<b>1,450</b>	<b>1,450</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	952	1,000
428.200	Grounds Maint Services	1,594	1,700	3,000
428.300	Equipment Maint Services	60	1,000	1,000
428.400	Vehicle Maint Services	903	5,400	5,000
428.500	Commun Equip Maint Servic	0	300	1,000
428.920	Other Maintenance Service	50	0	300
<b>Total</b>	<b>Maintenance Services</b>	<b>2,607</b>	<b>9,352</b>	<b>11,300</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	300	800	1,100
429.210	Training/Instructor Fees	778	0	1,000
429.710	Testing	19	(1,200)	500
429.900	Other Contractual	2,520	4,000	4,000
<b>Total</b>	<b>Other Contractual</b>	<b>3,617</b>	<b>3,600</b>	<b>6,600</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	625	500
430.200	Copier/Fax Supplies	0	150	200
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>775</b>	<b>700</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	5,354	11,500	14,000
431.200	Building Maint Supplies	940	1,000	1,200
431.300	Equipment Maint Supplies	452	900	1,000
431.400	Grounds Maint Supplies	0	250	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>6,746</b>	<b>13,650</b>	<b>16,700</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	79	800	1,500
432.200	Gas	2,241	9,200	6,500
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>2,320</b>	<b>10,000</b>	<b>8,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	343	750	800
433.110	Clothing	1,726	9,010	15,000
433.120	Tools under \$500	500	900	1,000
433.200	Medical Supplies	0	150	150
433.300	Books/Subscriptions	0	0	150
433.500	Training Supplies	0	300	400
433.900	Other Supplies	3,045	1,200	2,500
<b>Total</b>	<b>Misc Supplies</b>	<b>5,614</b>	<b>12,310</b>	<b>20,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,494	2,500	0
434.100	Other Equip under \$5,000	8,129	9,238	5,000
434.300	Furniture Under \$5,000	699	8,000	4,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>10,322</b>	<b>19,738</b>	<b>9,000</b>
<b>EX41-Debt Service</b>				
441.210	Dbt Srv-Interest-Fire	120	48	0
<b>Total</b>	<b>Debt Service</b>	<b>120</b>	<b>48</b>	<b>0</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	13,352	13,675	14,393
443.110	Telecomm-Admin & Audit	1,853	3,286	2,206
443.300	Maintenance	822	1,500	1,500
443.305	Fleet Maintenance	0	6,552	3,359
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>16,027</b>	<b>25,013</b>	<b>21,458</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	2,600	30,200	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>2,600</b>	<b>30,200</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	5,450	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>5,450</b>	<b>0</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX56-Small Bldg Const/Imprv</b>				
456.000	Small Blding Or Const Sup	22,285	0	0
<b>Total</b>	<b>Small Bldg Const/Imprv</b>	<b>22,285</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>131,218</b>	<b>315,916</b>	<b>296,576</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>131,218</b>	<b>315,916</b>	<b>296,576</b>
<b>Fund Total:</b>	<b>CASWELL FSA #135</b>	<b>131,218</b>	<b>315,916</b>	<b>296,576</b>





**RECONCILIATION OF FUND BALANCE: 249**

**WEST LAKES FIRE SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	2,026,193	2,084,010	2,234,570
TOTAL EXPENDITURES	1,725,700	2,192,521	2,391,145

Audit balance as of 06/30/2014			1,298,320
Estimated revenues 2014-2015 fiscal year	2,084,010		
Estimated expenditures 2014-2015 fiscal year	(1,892,521)		
Capital Projects	(300,000)		
Estimated adjustment to fund balance		(108,511)	
Estimated fund balance 06/30/2015			1,189,809
Estimated revenues 2015-2016 fiscal year	2,234,570		
Estimated expenditures 2015-2016 fiscal year	(2,106,145)		
Capital Projects	(285,000)		
Pending Ordinance 15-094	(320,000)		
Estimated FY2016 adjustment to fund balance		(476,575)	
Estimated fund balance 6/30/2016			713,234

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$1,268,993,470. A mill rate of 1.88 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	1,152,594,620	2,166,800	0	76,200	2,090,600
Sr Cit/Vet	111,194,120	209,000	209,000	0	0
Farm	3,770,660	0	0	0	0
Personal	1,434,070	2,600	0	0	2,600
Total	1,268,993,470	2,378,400	209,000	76,200	2,093,200

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$2,090,600
311 102	Real Property Taxes - Delinquent	60,000
311 200	Personal Property Taxes	2,600
311 400	Penalty & Interest on Delinquent Taxes	23,000
311 500	Vehicle Tax/State Collected	32,370

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>1,500</u>
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TOTAL ESTIMATED REVENUES \$2,234,570



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

**Revenue**

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,787,293	1,954,900	2,090,600
311.102	Real Property-Delinquent	63,694	50,000	60,000
311.200	Personal Property	1,875	1,900	2,600
311.400	Penalty & Interest	26,359	20,000	23,000
311.500	Vehicle Tax State Collec	30,733	31,710	32,370
<b>Total</b>	<b>General Property Taxes</b>	<b>1,909,954</b>	<b>2,058,510</b>	<b>2,208,570</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	3,747	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>3,747</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	43,000	24,500	24,500
342.910	Fire - Illegal Burns	275	0	0
<b>Total</b>	<b>Public Safety</b>	<b>43,275</b>	<b>24,500</b>	<b>24,500</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	2,387	1,000	1,500
<b>Total</b>	<b>Interest Earnings</b>	<b>2,387</b>	<b>1,000</b>	<b>1,500</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	1,830	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>1,830</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	65,000	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>65,000</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>2,026,193</b>	<b>\$2,084,010</b>	<b>\$2,234,570</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>2,026,193</b>	<b>\$2,084,010</b>	<b>\$2,234,570</b>
<b>Fund Total:</b>	<b>WEST LAKES FSA #136</b>	<b>2,026,193</b>	<b>\$2,084,010</b>	<b>\$2,234,570</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	191,825	188,440	319,782
411.200	Temp Wages & Adjmts	0	5,000	0
411.300	Overtime Wages	6,306	20,000	20,000
411.400	Nonemployee Compensation	407,553	500,000	450,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>605,684</b>	<b>713,440</b>	<b>789,782</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	62,594	68,532	115,102
412.150	On-Call Health Insurance	1,490	22,581	11,993
412.190	Life Insurance	412	421	707
412.200	Unemployment Contrib	1,189	1,281	2,040
412.300	Medicare	8,711	10,345	11,452
412.400	Retirement Contrib. - DB Plan	7,537	91,776	150,349
412.410	PERS Tier IV - DC Plan	32,695	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	965	0	0
412.600	Workers Compensation	58,046	71,673	87,402
412.700	Sbs Contribution	37,133	43,734	48,415
<b>Total</b>	<b>Benefits</b>	<b>216,792</b>	<b>310,343</b>	<b>427,460</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	6,572	7,000	300
414.400	Travel Tickets	3,905	7,000	7,000
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>10,477</b>	<b>14,000</b>	<b>7,300</b>
<b>EX21-Communications</b>				
421.100	Telephone	8,334	32,200	33,000
421.200	Postage	1,979	5,000	5,000
421.300	Communication Network	9,751	0	0
<b>Total</b>	<b>Communications</b>	<b>20,064</b>	<b>37,200</b>	<b>38,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	1,500	600
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>1,500</b>	<b>600</b>
<b>EX23-Printing</b>				
423.000	Printing	0	5,000	5,000
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	36,206	50,000	50,000
424.300	Natural Gas	9,101	32,000	18,000
424.400	Lp-Propane	0	300	200
424.500	Garbage Pickups	2,884	4,500	4,500
424.600	Heating Fuel-Oil	3,199	11,600	11,500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>51,390</b>	<b>98,400</b>	<b>84,200</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	515	2,500	3,000
425.300	Equipment Rental	202	3,100	6,500
<b>Total</b>	<b>Rental/Lease</b>	<b>717</b>	<b>5,600</b>	<b>9,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	5,798	7,000	7,000
426.600	Computer Software	4,554	10,000	10,000
426.900	Other Professional Chgs	1,374	45,600	46,100
<b>Total</b>	<b>Professional Charges</b>	<b>11,726</b>	<b>62,600</b>	<b>63,100</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	7,960	8,500	9,000
427.200	Vehicle Insurance	25,585	26,000	31,000
427.500	Liability Insurance	1,404	1,500	4,300
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>34,949</b>	<b>36,000</b>	<b>44,300</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	2,003	17,000	12,100
428.200	Grounds Maint Services	2,940	5,000	5,000
428.300	Equipment Maint Services	20,211	18,600	25,000
428.400	Vehicle Maint Services	13,192	30,000	36,000
428.500	Commun Equip Maint Servic	868	4,000	4,000
428.920	Other Maintenance Service	5,607	5,500	5,000
<b>Total</b>	<b>Maintenance Services</b>	<b>44,821</b>	<b>80,100</b>	<b>87,100</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	8,081	10,000	21,500
429.210	Training/Instructor Fees	779	6,900	7,500
429.710	Testing	608	1,000	1,000
429.900	Other Contractual	4,966	18,000	10,000
<b>Total</b>	<b>Other Contractual</b>	<b>14,434</b>	<b>35,900</b>	<b>40,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,565	6,000	6,000
430.200	Copier/Fax Supplies	813	3,000	3,000
<b>Total</b>	<b>Office Supplies</b>	<b>2,378</b>	<b>9,000</b>	<b>9,000</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	37,212	70,000	70,000
431.200	Building Maint Supplies	4,062	14,600	10,000
431.300	Equipment Maint Supplies	13,017	14,000	19,000
431.400	Grounds Maint Supplies	3,712	3,000	3,000
431.900	Other Maint. Supplies	12	0	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>58,015</b>	<b>101,600</b>	<b>102,000</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	698	3,000	4,000
432.200	Gas	46,072	70,000	70,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>46,770</b>	<b>73,000</b>	<b>74,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	13,586	16,000	15,000
433.110	Clothing	24,635	27,400	25,000
433.120	Tools under \$500	2,908	10,000	6,000
433.200	Medical Supplies	0	1,000	1,000
433.300	Books/Subscriptions	1,166	3,000	3,000
433.500	Training Supplies	12,470	15,000	15,000
433.900	Other Supplies	2,262	15,000	25,000
<b>Total</b>	<b>Misc Supplies</b>	<b>57,027</b>	<b>87,400</b>	<b>90,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	3,618	15,000	3,226
434.100	Other Equip under \$5,000	15,154	12,600	10,000
434.300	Furniture Under \$5,000	2,117	6,300	5,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>20,889</b>	<b>33,900</b>	<b>18,226</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	114,390	94,825	82,954
443.110	Telecomm-Admin & Audit	80,531	63,937	35,657
443.300	Maintenance	9,937	14,000	14,000
443.305	Fleet Maintenance	0	3,276	83,966
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>204,858</b>	<b>176,038</b>	<b>216,577</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	324,709	300,000	285,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>324,709</b>	<b>300,000</b>	<b>285,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.200	Vehicles	0	11,500	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>11,500</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,725,700</b>	<b>2,192,521</b>	<b>2,391,145</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,725,700</b>	<b>2,192,521</b>	<b>2,391,145</b>



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

**Expense**

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
Fund Total:	WEST LAKES FSA #136	<u>1,725,700</u>	<u>2,192,521</u>	<u>2,391,145</u>





**RECONCILIATION OF FUND BALANCE: 250****CENTRAL MAT-SU FIRE SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	8,400,686	8,212,090	8,615,110
TOTAL EXPENDITURES	7,470,762	9,252,924	9,749,061

Audit balance as of 06/30/2014 6,836,330

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 adjustment to fund balance (1,040,834)

Estimated fund balance 6/30/2015 5,795,496

Estimated revenues 2015-2016 fiscal year 8,615,110

Estimated expenditures 2015-2016 fiscal year (7,469,071)

Capital Projects (2,003,990)

Debt Service (276,000)

Estimated FY2016 adjustment to fund balance (1,133,951)

Estimated fund balance 6/30/2016 4,661,545

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$4,558,539,750. 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	4,143,861,280	8,246,200	0	290,200	7,956,000
Sr Cit/Vet	346,878,900	690,200	690,200	0	0
Farm	24,715,270	0	0	0	0
Personal	43,084,300	85,700	0	3,000	82,700
Total	4,558,539,750	9,022,100	690,200	293,200	8,038,700

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes - Current	\$7,956,000
311 102	Real Property Taxes - Delinquent	150,000
311 200	Personal Property Taxes	82,700
311 400	Penalty & Interest on Delinquent Taxes	70,000
311 500	Vehicle Tax/State Collected	89,410

341 000    FEES

341 971	Fire Plan Review	225,000
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342 000    BUILDING RENTAL- FIRE FEES

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

361 000    INTEREST

361 100	Interest on Investments	8,000
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369 100    OTHER

369 100		<u>10,000</u>
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TOTAL ESTIMATED REVENUES \$8,615,110



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Revenue	2015 Amend ed Budget	2016 Assembly Approved
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	7,427,014	7,705,300	7,956,000
311.102	Real Property-Delinquent	188,926	150,000	150,000
311.200	Personal Property	94,809	91,700	82,700
311.400	Penalty & Interest	70,422	50,000	70,000
311.500	Vehicle Tax State Collec	84,880	87,590	89,410
<b>Total</b>	<b>General Property Taxes</b>	<b>7,866,051</b>	<b>8,084,590</b>	<b>8,348,110</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	148,118	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>148,118</b>	<b>0</b>	<b>0</b>
<b>RE41-General Government</b>				
341.971	Fire Plan Review Fees	225,870	100,000	225,000
<b>Total</b>	<b>General Government</b>	<b>225,870</b>	<b>100,000</b>	<b>225,000</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	28,535	23,500	23,500
342.900	Fire - False Alarms	475	500	0
342.910	Fire - Illegal Burns	705	500	500
<b>Total</b>	<b>Public Safety</b>	<b>29,715</b>	<b>24,500</b>	<b>24,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	11,659	3,000	8,000
<b>Total</b>	<b>Interest Earnings</b>	<b>11,659</b>	<b>3,000</b>	<b>8,000</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	4,144	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>4,144</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	115,129	0	10,000
<b>Total</b>	<b>Other Revenue Sources</b>	<b>115,129</b>	<b>0</b>	<b>10,000</b>
<b>Division Total: Non-Departmental</b>		<b>8,400,686</b>	<b>\$8,212,090</b>	<b>\$8,615,110</b>
<b>Department Total: Non-Departmental</b>		<b>8,400,686</b>	<b>\$8,212,090</b>	<b>\$8,615,110</b>
<b>Fund Total: CENTRAL MAT-SU FSA #130</b>		<b>8,400,686</b>	<b>\$8,212,090</b>	<b>\$8,615,110</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	586,811	799,810	1,097,782
411.200	Temp Wages & Adjmts	0	84,733	159,451
411.300	Overtime Wages	51,126	97,500	142,500
411.400	Nonemployee Compensation	614,370	938,336	998,616
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>1,252,307</b>	<b>1,920,379</b>	<b>2,398,349</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	68,566	288,578	402,624
412.150	On-Call Health Insurance	2,154	42,378	26,613
412.190	Life Insurance	1,092	1,771	2,472
412.200	Unemployment Contrib	3,830	5,893	8,399
412.300	Medicare	18,157	27,846	34,777
412.400	Retirement Contrib. - DB Plan	214,155	395,086	552,689
412.410	PERS Tier IV - DC Plan	21,317	0	0
412.411	PERS Tier IV - Health Plan	554	0	0
412.412	PERS Tier IV - HRA	3,325	0	0
412.413	PERS Tier IV - OD&D	231	0	0
412.600	Workers Compensation	114,191	187,145	259,021
412.700	Sbs Contribution	76,783	117,720	147,019
<b>Total</b>	<b>Benefits</b>	<b>524,355</b>	<b>1,066,417</b>	<b>1,433,614</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	10,632	27,430	27,430
414.400	Travel Tickets	4,880	22,600	21,100
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>15,512</b>	<b>50,030</b>	<b>48,530</b>
<b>EX21-Communications</b>				
421.100	Telephone	34,806	119,364	119,364
421.200	Postage	1,986	3,050	3,050
421.300	Communication Network	18,261	0	0
<b>Total</b>	<b>Communications</b>	<b>55,053</b>	<b>122,414</b>	<b>122,414</b>
<b>EX22-Advertising</b>				
422.000	Advertising	742	17,300	17,300
<b>Total</b>	<b>Advertising</b>	<b>742</b>	<b>17,300</b>	<b>17,300</b>
<b>EX23-Printing</b>				
423.000	Printing	1,256	12,250	12,250
<b>Total</b>	<b>Printing</b>	<b>1,256</b>	<b>12,250</b>	<b>12,250</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	40,911	64,272	64,272
424.300	Natural Gas	20,147	37,600	37,600
424.400	Lp-Propane	(13)	5,440	5,440
424.500	Garbage Pickups	3,178	4,912	4,912
424.550	Recycling Pickups	420	400	0
424.600	Heating Fuel-Oil	7,112	10,000	10,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>71,755</b>	<b>122,624</b>	<b>122,224</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	25,635	51,308	51,308
425.300	Equipment Rental	3,279	6,035	9,000
<b>Total</b>	<b>Rental/Lease</b>	<b>28,914</b>	<b>57,343</b>	<b>60,308</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	10,114	10,200	10,200
426.600	Computer Software	21,769	36,600	36,600
426.900	Other Professional Chgs	2,386	80,410	80,410
<b>Total</b>	<b>Professional Charges</b>	<b>34,269</b>	<b>127,210</b>	<b>127,210</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	33,098	37,000	38,000
427.200	Vehicle Insurance	78,637	85,000	97,000
427.500	Liability Insurance	3,666	4,000	4,000
427.900	Insurance Deductible	1,008	0	0
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>116,409</b>	<b>126,000</b>	<b>139,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	12,499	26,885	20,297
428.200	Grounds Maint Services	6,058	6,600	14,400
428.300	Equipment Maint Services	32,587	67,500	68,500
428.400	Vehicle Maint Services	42,497	126,500	120,500
428.500	Commun Equip Maint Servic	3,254	15,400	15,400
428.920	Other Maintenance Service	1,043	5,000	5,000
<b>Total</b>	<b>Maintenance Services</b>	<b>97,938</b>	<b>247,885</b>	<b>244,097</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	12,326	61,895	55,395
429.210	Training/Instructor Fees	21,905	9,000	9,000
429.710	Testing	1,156	8,700	6,200
429.900	Other Contractual	13,851	31,800	31,800
<b>Total</b>	<b>Other Contractual</b>	<b>49,238</b>	<b>111,395</b>	<b>102,395</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,536	9,250	9,250
430.200	Copier/Fax Supplies	743	3,000	3,000
<b>Total Office Supplies</b>		<b>3,279</b>	<b>12,250</b>	<b>12,250</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	119,228	116,500	116,500
431.200	Building Maint Supplies	10,510	28,200	28,200
431.300	Equipment Maint Supplies	45,266	64,750	64,750
431.400	Grounds Maint Supplies	2,387	9,200	9,200
431.900	Other Maint. Supplies	841	2,200	2,200
<b>Total Maintenance Supplies</b>		<b>178,232</b>	<b>220,850</b>	<b>220,850</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	1,390	4,800	4,800
432.200	Gas	107,055	123,740	123,740
<b>Total Fuel/Oil-Vehicle Use</b>		<b>108,445</b>	<b>128,540</b>	<b>128,540</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	25,001	88,500	88,500
433.110	Clothing	11,707	187,100	187,100
433.120	Tools under \$500	4,494	20,800	20,800
433.200	Medical Supplies	1,062	5,400	5,400
433.300	Books/Subscriptions	4,162	15,140	15,140
433.500	Training Supplies	29,368	32,000	32,000
433.900	Other Supplies	94,233	146,000	146,000
<b>Total Misc Supplies</b>		<b>170,027</b>	<b>494,940</b>	<b>494,940</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	18,956	21,000	7,746
434.100	Other Equip under \$5,000	105,093	170,950	170,950
434.300	Furniture Under \$5,000	0	48,500	48,500
<b>Total Equipment Under \$5,000</b>		<b>124,049</b>	<b>240,450</b>	<b>227,196</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	194,651	292,536	288,396
443.110	Telecomm-Admin & Audit	302,029	216,453	125,063
443.300	Maintenance	20,158	15,000	21,000
443.305	Fleet Maintenance	0	58,966	47,021
<b>Total Intra Govern/Recov Expens</b>		<b>516,838</b>	<b>582,955</b>	<b>481,480</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	3,094,516	1,936,000	2,003,990
<b>Total Capital Project Transfers</b>		<b>3,094,516</b>	<b>1,936,000</b>	<b>2,003,990</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	65,627	137,900	137,900
451.200	Vehicles	23,621	0	0
451.300	Furniture over \$5,000	22,680	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>111,928</b>	<b>137,900</b>	<b>137,900</b>
<b>Division Total: Non-Departmental</b>		<b>6,555,062</b>	<b>7,735,132</b>	<b>8,534,837</b>
<b>Department Total: Non-Departmental</b>		<b>6,555,062</b>	<b>7,735,132</b>	<b>8,534,837</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferment</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	193,151	195,622	202,548
411.200	Temp Wages & Adjmts	0	59,816	62,806
411.300	Overtime Wages	40,538	30,000	30,000
<b>Total Salaries &amp; Wages</b>		<b>233,689</b>	<b>285,438</b>	<b>295,354</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	65,061	62,937	62,910
412.190	Life Insurance	384	387	387
412.200	Unemployment Contrib	1,403	1,713	1,773
412.300	Medicare	3,389	4,139	4,283
412.400	Retirement Contrib. - DB Plan	83,808	99,342	104,115
412.410	PERS Tier IV - DC Plan	6,917	0	0
412.411	PERS Tier IV - Health Plan	186	0	0
412.412	PERS Tier IV - HRA	1,329	0	0
412.413	PERS Tier IV - OD&D	78	0	0
412.600	Workers Compensation	19,146	25,824	29,344
412.700	Sbs Contribution	14,326	17,498	18,106
<b>Total Benefits</b>		<b>196,027</b>	<b>211,840</b>	<b>220,918</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	1,803	8,350	8,350
414.400	Travel Tickets	951	6,200	6,200
<b>Total Expenses Outside Of Boro</b>		<b>2,754</b>	<b>14,550</b>	<b>14,550</b>
<b>EX21-Communications</b>				
421.100	Telephone	0	2,400	0
421.200	Postage	1,117	700	1,200
<b>Total Communications</b>		<b>1,117</b>	<b>3,100</b>	<b>1,200</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	200	200
<b>Total Advertising</b>		<b>0</b>	<b>200</b>	<b>200</b>
<b>EX23-Printing</b>				
423.000	Printing	40	1,500	1,500
<b>Total Printing</b>		<b>40</b>	<b>1,500</b>	<b>1,500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	3,019	5,600	5,600
<b>Total Rental/Lease</b>		<b>3,019</b>	<b>5,600</b>	<b>5,600</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	115	750	750
426.600	Computer Software	3,720	10,000	10,000
<b>Total Professional Charges</b>		<b>3,835</b>	<b>10,750</b>	<b>10,750</b>





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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferment</b>				
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	519	550	600
<b>Total Insurance &amp; Bond</b>		<b>519</b>	<b>550</b>	<b>600</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	401	1,750	1,750
<b>Total Maintenance Services</b>		<b>401</b>	<b>1,750</b>	<b>1,750</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	2,540	6,400	6,400
429.210	Training/Instructor Fees	0	1,000	1,000
429.900	Other Contractual	8,598	1,200	1,200
<b>Total Other Contractual</b>		<b>11,138</b>	<b>8,600</b>	<b>8,600</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	831	2,700	2,700
430.200	Copier/Fax Supplies	363	1,500	1,500
<b>Total Office Supplies</b>		<b>1,194</b>	<b>4,200</b>	<b>4,200</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	1,200	1,200
433.110	Clothing	0	4,930	4,930
433.120	Tools under \$500	0	500	500
433.300	Books/Subscriptions	726	2,000	2,000
433.500	Training Supplies	0	600	600
433.900	Other Supplies	180	2,350	2,350
<b>Total Misc Supplies</b>		<b>906</b>	<b>11,580</b>	<b>11,580</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	4,800	1,932
434.100	Other Equip under \$5,000	0	6,000	6,000
434.300	Furniture Under \$5,000	0	3,000	3,000
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>13,800</b>	<b>10,932</b>
<b>EX51-Equipment Over \$5000</b>				
451.300	Furniture over \$5,000	0	40,000	0
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>40,000</b>	<b>0</b>
<b>Division Total: Fire Code Deferment</b>		<b>454,639</b>	<b>613,958</b>	<b>588,234</b>



# Matanuska-Susitna Borough Financial Management Budget Listing

## Expense

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg</b>				
<b>EX21-Communications</b>				
421.100	Telephone	8,097	33,550	33,550
421.300	Communication Network	7,908	0	0
<b>Total Communications</b>		<b>16,005</b>	<b>33,550</b>	<b>33,550</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	26,278	44,318	44,318
424.200	Water & Sewer	3,468	5,646	5,646
424.300	Natural Gas	24,217	45,490	45,490
424.500	Garbage Pickups	1,703	3,501	3,501
424.550	Recycling Pickups	0	663	715
<b>Total Utilities-Building Oprtns</b>		<b>55,666</b>	<b>99,618</b>	<b>99,670</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	33	550	550
<b>Total Rental/Lease</b>		<b>33</b>	<b>550</b>	<b>550</b>
<b>EX26-Professional Charges</b>				
426.600	Computer Software	0	2,266	2,266
426.900	Other Professional Chgs	0	1,489	1,489
<b>Total Professional Charges</b>		<b>0</b>	<b>3,755</b>	<b>3,755</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	0	0	5,000
427.500	Liability Insurance	0	550	0
<b>Total Insurance &amp; Bond</b>		<b>0</b>	<b>550</b>	<b>5,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	14,179	9,105	9,105
428.200	Grounds Maint Services	667	2,420	2,420
428.300	Equipment Maint Services	1,372	3,300	3,300
<b>Total Maintenance Services</b>		<b>16,218</b>	<b>14,825</b>	<b>14,825</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	0	242
429.900	Other Contractual	2,609	4,303	11,203
<b>Total Other Contractual</b>		<b>2,609</b>	<b>4,303</b>	<b>11,445</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	43	0	0
431.200	Building Maint Supplies	2,290	6,713	6,713
431.300	Equipment Maint Supplies	203	1,595	1,595
431.400	Grounds Maint Supplies	186	825	825
<b>Total Maintenance Supplies</b>		<b>2,722</b>	<b>9,133</b>	<b>9,133</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg</b>				
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	427	1,320	1,265
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>427</b>	<b>1,320</b>	<b>1,265</b>
<b>EX33-Misc Supplies</b>				
433.120	Tools under \$500	0	605	605
433.900	Other Supplies	313	858	858
<b>Total</b>	<b>Misc Supplies</b>	<b>313</b>	<b>1,463</b>	<b>1,463</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	1,760	712
434.100	Other Equip under \$5,000	1,291	(360)	2,640
434.300	Furniture Under \$5,000	0	3,448	3,448
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,291</b>	<b>4,848</b>	<b>6,800</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.300	Maintenance	6,474	9,000	9,000
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>6,474</b>	<b>9,000</b>	<b>9,000</b>
<b>EX45-Operating Fund Transfers</b>				
445.142	Trnfr To- Debt Svc (COPs)	359,303	312,000	0
<b>Total</b>	<b>Operating Fund Transfers</b>	<b>359,303</b>	<b>312,000</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	3,300	3,300
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>3,300</b>	<b>3,300</b>
<b>Division Total:</b>	<b>Emergency Services Bldg</b>	<b>461,061</b>	<b>498,215</b>	<b>199,756</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station</b>				
<b>EX21-Communications</b>				
421.100	Telephone	0	19,478	24,778
<b>Total Communications</b>		<b>0</b>	<b>19,478</b>	<b>24,778</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	0	31,766	37,066
424.300	Natural Gas	0	32,501	38,046
424.500	Garbage Pickups	0	2,928	2,928
424.550	Recycling Pickups	0	555	555
<b>Total Utilities-Building Oprtns</b>		<b>0</b>	<b>67,750</b>	<b>78,595</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	460	460
<b>Total Rental/Lease</b>		<b>0</b>	<b>460</b>	<b>460</b>
<b>EX26-Professional Charges</b>				
426.600	Computer Software	0	1,895	1,895
426.900	Other Professional Chgs	0	1,246	1,246
<b>Total Professional Charges</b>		<b>0</b>	<b>3,141</b>	<b>3,141</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	0	0	3,600
427.500	Liability Insurance	0	850	850
<b>Total Insurance &amp; Bond</b>		<b>0</b>	<b>850</b>	<b>4,450</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	7,615	7,615
428.200	Grounds Maint Services	0	1,724	2,024
428.300	Equipment Maint Services	0	2,760	2,760
<b>Total Maintenance Services</b>		<b>0</b>	<b>12,099</b>	<b>12,399</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	0	202
429.710	Testing	0	0	92
429.900	Other Contractual	0	1,690	11,026
<b>Total Other Contractual</b>		<b>0</b>	<b>1,690</b>	<b>11,320</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	0	5,614	2,300
431.300	Equipment Maint Supplies	0	1,334	1,334
431.400	Grounds Maint Supplies	0	690	690
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>7,638</b>	<b>4,324</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	0	800	230
<b>Total Fuel/Oil-Vehicle Use</b>		<b>0</b>	<b>800</b>	<b>230</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station</b>				
<b>EX33-Misc Supplies</b>				
433.120	Tools under \$500	0	483	483
433.900	Other Supplies	0	994	718
<b>Total Misc Supplies</b>		<b>0</b>	<b>1,477</b>	<b>1,201</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	1,472	1,484
434.100	Other Equip under \$5,000	0	1,632	2,208
434.300	Furniture Under \$5,000	0	3,029	2,884
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>6,133</b>	<b>6,576</b>
<b>EX45-Operating Fund Transfers</b>				
445.142	Trnfr To- Debt Svc (COPs)	0	265,343	276,000
<b>Total Operating Fund Transfers</b>		<b>0</b>	<b>265,343</b>	<b>276,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	18,760	2,760
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>18,760</b>	<b>2,760</b>
<b>Division Total: Emergency Services Station 51</b>		<b>0</b>	<b>405,619</b>	<b>426,234</b>
<b>Department Total: Emergency Services</b>		<b>915,700</b>	<b>1,517,792</b>	<b>1,214,224</b>
<b>Fund Total: CENTRAL MAT-SU FSA #130</b>		<b>7,470,762</b>	<b>9,252,924</b>	<b>9,749,061</b>



**RECONCILIATION OF FUND BALANCE: 251**

**BUTTE FIRE SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	778,436	782,790	852,460
TOTAL EXPENDITURES	1,020,311	735,259	733,639

Audit balance as of 06/30/2014			733,796
Estimated revenues 2014-2015 fiscal year	782,790		
Estimated expenditures 2014-2015 fiscal year	(610,259)		
Capital Projects	(125,000)		
Estimated adjustment to fund balance		47,531	
Estimated fund balance 06/30/2015			781,327
Estimated revenues 2015-2016 fiscal year	852,460		
Estimated expenditures 2015-2016 fiscal year	(626,639)		
Capital Projects	(107,000)		
Estimated FY2016 adjustment to fund balance		118,821	
Estimated fund balance 6/30/2016			900,148

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$283,951,200. A mill rate of 3.43 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	244,753,500	839,500	0	29,500	810,000
Sr Cit/Vet	37,608,180	128,900	128,900	0	0
Farm	1,589,520	0	0	0	0
Personal	0	0	0	0	0
Total	283,951,200	968,400	128,900	29,500	810,000

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$810,000
311 102	Real Property Taxes - Delinquent	25,000
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Tax/State Collected	8,460

361 000    INTEREST

361 100	Interest on Investments	<u>1,000</u>
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TOTAL ESTIMATED REVENUES \$852,460





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

**Revenue**

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	688,877	747,000	810,000
311.102	Real Property-Delinquent	25,749	20,000	25,000
311.400	Penalty & Interest	8,414	7,000	8,000
311.500	Vehicle Tax State Collec	8,033	8,290	8,460
<b>Total</b>	<b>General Property Taxes</b>	<b>731,073</b>	<b>782,290</b>	<b>851,460</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	1,499	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>1,499</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.910	Fire - Illegal Burns	470	0	0
<b>Total</b>	<b>Public Safety</b>	<b>470</b>	<b>0</b>	<b>0</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,371	500	1,000
<b>Total</b>	<b>Interest Earnings</b>	<b>1,371</b>	<b>500</b>	<b>1,000</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	9,485	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>9,485</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	34,538	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>34,538</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>778,436</b>	<b>\$782,790</b>	<b>\$852,460</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>778,436</b>	<b>\$782,790</b>	<b>\$852,460</b>
<b>Fund Total:</b>	<b>BUTTE FSA #2</b>	<b>778,436</b>	<b>\$782,790</b>	<b>\$852,460</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	11,828	16,437	13,881
411.200	Temp Wages & Adjmts	0	0	20,140
411.300	Overtime Wages	1,895	2,000	0
411.400	Nonemployee Compensation	114,132	137,600	120,000
<b>Total Salaries &amp; Wages</b>		<b>127,855</b>	<b>156,037</b>	<b>154,021</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	4,334	5,459	4,194
412.150	On-Call Health Insurance	34	5,447	3,198
412.190	Life Insurance	26	34	26
412.200	Unemployment Contrib	83	213	205
412.300	Medicare	1,853	2,263	2,234
412.400	Retirement Contrib. - DB Plan	3,014	7,567	6,112
412.410	PERS Tier IV - DC Plan	1,035	0	0
412.411	PERS Tier IV - Health Plan	31	0	0
412.412	PERS Tier IV - HRA	186	0	0
412.413	PERS Tier IV - OD&D	13	0	0
412.600	Workers Compensation	12,115	15,551	16,904
412.700	Sbs Contribution	7,836	9,566	9,442
<b>Total Benefits</b>		<b>30,560</b>	<b>46,100</b>	<b>42,315</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	(550)	450
413.200	Expense Reimb-Within Boro	0	300	300
413.900	Other Exp - Within Boro	0	300	300
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>50</b>	<b>1,050</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	250	300
414.200	Exp Reimb- Outside Boro	0	3,820	7,300
414.400	Travel Tickets	0	1,273	5,350
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>5,343</b>	<b>12,950</b>
<b>EX21-Communications</b>				
421.100	Telephone	1,660	8,000	9,000
421.200	Postage	0	0	100
421.300	Communication Network	2,601	0	0
<b>Total Communications</b>		<b>4,261</b>	<b>8,000</b>	<b>9,100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	300
<b>Total Advertising</b>		<b>0</b>	<b>0</b>	<b>300</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX23-Printing</b>				
423.000	Printing	0	0	300
<b>Total Printing</b>		<b>0</b>	<b>0</b>	<b>300</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	13,170	17,505	22,000
424.300	Natural Gas	5,778	9,775	10,000
424.500	Garbage Pickups	852	400	1,800
424.600	Heating Fuel-Oil	3,413	7,400	8,300
<b>Total Utilities-Building Oprtns</b>		<b>23,213</b>	<b>35,080</b>	<b>42,100</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	500	500
<b>Total Rental/Lease</b>		<b>0</b>	<b>500</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	450	3,690	3,000
426.600	Computer Software	2,283	3,000	4,200
426.900	Other Professional Chgs	97	2,540	1,166
<b>Total Professional Charges</b>		<b>2,830</b>	<b>9,230</b>	<b>8,366</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	27,310	30,000	35,000
427.200	Vehicle Insurance	14,964	15,500	16,200
427.500	Liability Insurance	243	260	300
<b>Total Insurance &amp; Bond</b>		<b>42,517</b>	<b>45,760</b>	<b>51,500</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	1,520	4,200	6,500
428.300	Equipment Maint Services	9,327	8,000	12,000
428.400	Vehicle Maint Services	14,665	28,500	29,500
428.500	Commun Equip Maint Servic	981	1,800	1,500
428.920	Other Maintenance Service	0	195	200
<b>Total Maintenance Services</b>		<b>26,493</b>	<b>42,695</b>	<b>49,700</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	480	7,000	3,000
429.210	Training/Instructor Fees	778	400	500
429.710	Testing	438	1,200	1,300
429.900	Other Contractual	3,054	7,400	4,600
<b>Total Other Contractual</b>		<b>4,750</b>	<b>16,000</b>	<b>9,400</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	762	2,200	1,700
430.200	Copier/Fax Supplies	247	1,000	650
<b>Total Office Supplies</b>		<b>1,009</b>	<b>3,200</b>	<b>2,350</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 <u>Actual Expense</u>	2015 <u>Amended Budget</u>	2016 <u>Assembly Approved</u>
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	41,327	48,600	35,000
431.200	Building Maint Supplies	3,144	9,500	8,000
431.300	Equipment Maint Supplies	5,632	9,300	6,500
431.400	Grounds Maint Supplies	532	800	500
431.900	Other Maint. Supplies	40	0	100
<b>Total</b>	<b>Maintenance Supplies</b>	<b>50,675</b>	<b>68,200</b>	<b>50,100</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	836	1,800	2,500
432.200	Gas	19,096	26,500	26,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>19,932</b>	<b>28,300</b>	<b>28,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,969	4,000	4,000
433.110	Clothing	35,086	15,100	31,000
433.120	Tools under \$500	379	900	3,500
433.200	Medical Supplies	391	600	900
433.300	Books/Subscriptions	30	400	1,400
433.500	Training Supplies	0	680	1,200
433.900	Other Supplies	6,637	10,100	10,000
<b>Total</b>	<b>Misc Supplies</b>	<b>44,492</b>	<b>31,780</b>	<b>52,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	3,259	2,500	0
434.100	Other Equip under \$5,000	11,310	15,000	35,700
434.300	Furniture Under \$5,000	0	250	1,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>14,569</b>	<b>17,750</b>	<b>36,700</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	61,473	44,311	45,149
443.110	Telecomm-Admin & Audit	36,631	20,947	10,238
443.300	Maintenance	4,953	5,000	6,000
443.305	Fleet Maintenance	0	16,379	0
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>103,057</b>	<b>86,637</b>	<b>61,387</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	512,000	125,000	107,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>512,000</b>	<b>125,000</b>	<b>107,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	5,997	14,000
451.200	Vehicles	12,098	3,600	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>12,098</b>	<b>9,597</b>	<b>14,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,020,311</b>	<b>735,259</b>	<b>733,639</b>



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

**Expense**

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
Department Total:	Non-Departmental	<u>1,020,311</u>	<u>735,259</u>	<u>733,639</u>
Fund Total:	BUTTE FSA #2	1,020,311	735,259	733,639



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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	239,389	232,370	247,260
TOTAL EXPENDITURES	343,738	198,026	174,978

Audit balance as of 06/30/2014			141,832
Estimated revenues 2014-2015 fiscal year	232,370		
Estimated expenditures 2014-2015 fiscal year	(198,026)		
Estimated adjustment to fund balance		34,344	
Estimated fund balance 06/30/2015			176,176
Estimated revenues 2015-2016 fiscal year	247,260		
Estimated expenditures 2015-2016 fiscal year	(174,978)		
Estimated FY2016 adjustment to fund balance		72,282	
Estimated fund balance 6/30/2016			248,458

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$56,887,810. A mill rate of 4.82 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	47,443,400	228,600	0	8,000	220,600
Sr Cit/Vet	9,279,650	44,700	44,700	0	0
Farm	164,760	0	0	0	0
Personal	0	0	0	0	0
Total	56,887,810	273,300	44,700	8,000	220,600

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$220,600
311 102	Real Property Taxes - Delinquent	12,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	4,460

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 \$247,260





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

**Revenue**

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	186,815	208,800	220,600
311.102	Real Property-Delinquent	14,876	10,000	12,000
311.400	Penalty & Interest	5,282	4,000	5,000
311.500	Vehicle Tax State Collec	4,231	4,370	4,460
<b>Total</b>	<b>General Property Taxes</b>	<b>211,204</b>	<b>227,170</b>	<b>242,060</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	373	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>373</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	11,000	5,000	5,000
<b>Total</b>	<b>Public Safety</b>	<b>11,000</b>	<b>5,000</b>	<b>5,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	199	200	200
<b>Total</b>	<b>Interest Earnings</b>	<b>199</b>	<b>200</b>	<b>200</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	16,613	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>16,613</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>239,389</b>	<b>\$232,370</b>	<b>\$247,260</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>239,389</b>	<b>\$232,370</b>	<b>\$247,260</b>
<b>Fund Total:</b>	<b>SUTTON FSA #4</b>	<b>239,389</b>	<b>\$232,370</b>	<b>\$247,260</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	2,892	3,108	3,085
411.300	Overtime Wages	255	500	0
411.400	Nonemployee Compensation	27,901	32,000	30,000
<b>Total Salaries &amp; Wages</b>		<b>31,048</b>	<b>35,608</b>	<b>33,085</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	959	933	932
412.150	On-Call Health Insurance	21	1,445	800
412.190	Life Insurance	6	6	6
412.200	Unemployment Contrib	19	22	19
412.300	Medicare	450	517	480
412.400	Retirement Contrib. - DB Plan	751	1,589	1,359
412.410	PERS Tier IV - DC Plan	244	0	0
412.411	PERS Tier IV - Health Plan	7	0	0
412.412	PERS Tier IV - HRA	38	0	0
412.413	PERS Tier IV - OD&D	3	0	0
412.600	Workers Compensation	2,888	3,543	3,622
412.700	Sbs Contribution	1,902	2,183	2,029
<b>Total Benefits</b>		<b>7,288</b>	<b>10,238</b>	<b>9,247</b>
<b>EX21-Communications</b>				
421.100	Telephone	1,226	4,600	3,750
421.200	Postage	0	200	50
421.300	Communication Network	223	0	0
<b>Total Communications</b>		<b>1,449</b>	<b>4,800</b>	<b>3,800</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	400
<b>Total Advertising</b>		<b>0</b>	<b>0</b>	<b>400</b>
<b>EX23-Printing</b>				
423.000	Printing	0	100	250
<b>Total Printing</b>		<b>0</b>	<b>100</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	5,078	10,685	8,000
424.500	Garbage Pickups	492	800	500
424.600	Heating Fuel-Oil	9,967	17,000	13,000
<b>Total Utilities-Building Oprtns</b>		<b>15,537</b>	<b>28,485</b>	<b>21,500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,807	2,300	1,400
<b>Total Rental/Lease</b>		<b>1,807</b>	<b>2,300</b>	<b>1,400</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	908	870	1,000
426.600	Computer Software	2,005	2,234	2,274
426.900	Other Professional Chgs	30	725	350
<b>Total Professional Charges</b>		<b>2,943</b>	<b>3,829</b>	<b>3,624</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	2,989	3,200	3,300
427.200	Vehicle Insurance	3,292	3,600	3,600
427.500	Liability Insurance	69	0	100
<b>Total Insurance &amp; Bond</b>		<b>6,350</b>	<b>6,800</b>	<b>7,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	380	600	600
428.200	Grounds Maint Services	1,365	2,700	1,500
428.300	Equipment Maint Services	5,032	4,500	5,000
428.400	Vehicle Maint Services	3,685	7,700	8,500
428.500	Commun Equip Maint Servic	0	600	1,600
<b>Total Maintenance Services</b>		<b>10,462</b>	<b>16,100</b>	<b>17,200</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	3,300	0
429.210	Training/Instructor Fees	778	800	800
429.710	Testing	358	1,000	1,200
429.900	Other Contractual	0	7,145	8,000
<b>Total Other Contractual</b>		<b>1,136</b>	<b>12,245</b>	<b>10,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	408	1,100	600
430.200	Copier/Fax Supplies	31	60	50
<b>Total Office Supplies</b>		<b>439</b>	<b>1,160</b>	<b>650</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	4,267	12,200	9,000
431.200	Building Maint Supplies	834	2,000	1,200
431.300	Equipment Maint Supplies	800	2,650	600
431.400	Grounds Maint Supplies	0	0	300
<b>Total Maintenance Supplies</b>		<b>5,901</b>	<b>16,850</b>	<b>11,100</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	1,000	1,000
432.200	Gas	1,995	11,500	7,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>1,995</b>	<b>12,500</b>	<b>8,000</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	461	1,300	900
433.110	Clothing	0	8,005	8,800
433.120	Tools under \$500	255	700	900
433.200	Medical Supplies	66	600	400
433.300	Books/Subscriptions	0	100	50
433.500	Training Supplies	0	1,000	1,000
433.900	Other Supplies	356	2,450	1,000
<b>Total Misc Supplies</b>		<b>1,138</b>	<b>14,155</b>	<b>13,050</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,206	0	3,226
434.100	Other Equip under \$5,000	6,986	3,900	2,000
434.300	Furniture Under \$5,000	0	2,315	2,500
<b>Total Equipment Under \$5,000</b>		<b>8,192</b>	<b>6,215</b>	<b>7,726</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	16,686	12,235	16,086
443.110	Telecomm-Admin & Audit	7,269	7,530	4,501
443.300	Maintenance	2,068	3,000	3,000
443.305	Fleet Maintenance	0	3,276	3,359
<b>Total Intra Govern/Recov Expens</b>		<b>26,023</b>	<b>26,041</b>	<b>26,946</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	222,030	0	0
<b>Total Capital Project Transfers</b>		<b>222,030</b>	<b>0</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	600	0
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>600</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>343,738</b>	<b>198,026</b>	<b>174,978</b>
<b>Department Total: Non-Departmental</b>		<b>343,738</b>	<b>198,026</b>	<b>174,978</b>
<b>Fund Total: SUTTON FSA #4</b>		<b>343,738</b>	<b>198,026</b>	<b>174,978</b>

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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	322,435	363,840	362,130
TOTAL EXPENDITURES	265,246	316,515	360,507

Audit balance as of 06/30/2014			432,934
Estimated revenues 2014-2015 fiscal year	363,840		
Estimated expenditures 2014-2015 fiscal year	(316,515)		
Estimated adjustment to fund balance		47,325	
Estimated fund balance 06/30/2015			480,259
Estimated revenues 2015-2016 fiscal year	362,130		
Estimated expenditures 2015-2016 fiscal year	(360,507)		
Estimated FY2016 adjustment to fund balance		1,623	
Estimated fund balance 6/30/2016			481,882

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$185,373,400. 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	167,693,220	342,000	0	12,000	330,000
Sr Cit/Vet	17,643,020	35,900	35,900	0	0
Farm	0	0	0	0	0
Personal	37,160	0	0	0	0
Total	185,373,400	377,900	35,900	12,000	330,000

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$330,000
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Tax/State Collected	4,430

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>700</u>
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TOTAL ESTIMATED REVENUES \$362,130



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Revenue</u>	<u>2015 Amend ed Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	276,624	333,200	330,000
311.102	Real Property-Delinquent	12,974	9,000	10,000
311.200	Personal Property	98	100	0
311.400	Penalty & Interest	5,491	4,000	4,000
311.500	Vehicle Tax State Collec	4,213	4,340	4,430
<b>Total</b>	<b>General Property Taxes</b>	<b>299,400</b>	<b>350,640</b>	<b>348,430</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	749	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>749</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	13,000	13,000	13,000
<b>Total</b>	<b>Public Safety</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	836	200	700
<b>Total</b>	<b>Interest Earnings</b>	<b>836</b>	<b>200</b>	<b>700</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	8,423	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>8,423</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	27	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>27</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>322,435</b>	<b>\$363,840</b>	<b>\$362,130</b>
<b>Department Total: Non-Departmental</b>		<b>322,435</b>	<b>\$363,840</b>	<b>\$362,130</b>
<b>Fund Total: TALKEETNA FSA #24</b>		<b>322,435</b>	<b>\$363,840</b>	<b>\$362,130</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	5,786	6,968	6,941
411.200	Temp Wages & Adjmts	0	13,000	14,730
411.300	Overtime Wages	510	1,000	0
411.400	Nonemployee Compensation	29,229	42,000	35,100
<b>Total Salaries &amp; Wages</b>		<b>35,525</b>	<b>62,968</b>	<b>56,771</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	1,932	2,098	2,097
412.150	On-Call Health Insurance	27	1,897	935
412.190	Life Insurance	12	13	13
412.200	Unemployment Contrib	38	126	131
412.300	Medicare	515	914	824
412.400	Retirement Contrib. - DB Plan	1,506	3,509	3,056
412.410	PERS Tier IV - DC Plan	489	0	0
412.411	PERS Tier IV - Health Plan	13	0	0
412.412	PERS Tier IV - HRA	76	0	0
412.413	PERS Tier IV - OD&D	6	0	0
412.600	Workers Compensation	3,301	6,249	6,194
412.700	Sbs Contribution	2,176	3,860	3,481
<b>Total Benefits</b>		<b>10,091</b>	<b>18,666</b>	<b>16,731</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	400	600
413.200	Expense Reimb-Within Boro	0	300	600
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>700</b>	<b>1,200</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	150	150
414.200	Exp Reimb- Outside Boro	0	330	600
414.400	Travel Tickets	0	800	1,600
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>1,280</b>	<b>2,350</b>
<b>EX21-Communications</b>				
421.100	Telephone	4,160	10,553	12,000
421.200	Postage	130	400	400
421.300	Communication Network	3,118	0	0
<b>Total Communications</b>		<b>7,408</b>	<b>10,953</b>	<b>12,400</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	1,200	3,000
<b>Total Advertising</b>		<b>0</b>	<b>1,200</b>	<b>3,000</b>





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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX23-Printing</b>				
423.000	Printing	0	1,500	1,500
<b>Total Printing</b>		<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	8,239	17,000	17,000
424.200	Water & Sewer	1,589	4,500	5,000
424.400	Lp-Propane	0	160	173
424.500	Garbage Pickups	16	450	1,600
424.600	Heating Fuel-Oil	6,761	16,000	15,000
<b>Total Utilities-Building Oprtns</b>		<b>16,605</b>	<b>38,110</b>	<b>38,773</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	400	500
<b>Total Rental/Lease</b>		<b>0</b>	<b>400</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	645	910	1,000
426.600	Computer Software	2,005	2,800	6,083
426.900	Other Professional Chgs	0	2,300	2,000
<b>Total Professional Charges</b>		<b>2,650</b>	<b>6,010</b>	<b>9,083</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	11,193	13,000	13,900
427.200	Vehicle Insurance	5,394	5,500	5,900
427.500	Liability Insurance	114	150	140
<b>Total Insurance &amp; Bond</b>		<b>16,701</b>	<b>18,650</b>	<b>19,940</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	3,250	5,000
428.200	Grounds Maint Services	5,387	7,500	7,500
428.300	Equipment Maint Services	7,935	10,000	11,000
428.400	Vehicle Maint Services	1,107	10,300	10,000
428.500	Commun Equip Maint Servic	129	2,000	2,000
428.920	Other Maintenance Service	0	600	700
<b>Total Maintenance Services</b>		<b>14,558</b>	<b>33,650</b>	<b>36,200</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	375	1,760	3,000
429.210	Training/Instructor Fees	778	800	1,400
429.600	Vehicle and Junk Removal	0	2,250	0
429.710	Testing	352	1,200	1,300
429.900	Other Contractual	161	6,500	2,000
<b>Total Other Contractual</b>		<b>1,666</b>	<b>12,510</b>	<b>7,700</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	75	350	350
430.200	Copier/Fax Supplies	0	350	550
<b>Total Office Supplies</b>		<b>75</b>	<b>700</b>	<b>900</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	2,532	12,250	19,000
431.200	Building Maint Supplies	272	2,500	5,000
431.300	Equipment Maint Supplies	474	2,550	6,000
431.400	Grounds Maint Supplies	0	350	500
<b>Total Maintenance Supplies</b>		<b>3,278</b>	<b>17,650</b>	<b>30,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	199	2,500	3,000
432.200	Gas	5,352	14,000	14,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>5,551</b>	<b>16,500</b>	<b>17,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	74	800	4,000
433.110	Clothing	0	8,000	24,400
433.120	Tools under \$500	48	500	1,000
433.200	Medical Supplies	0	600	500
433.300	Books/Subscriptions	0	350	250
433.500	Training Supplies	65	1,000	2,000
433.900	Other Supplies	156	5,000	5,000
<b>Total Misc Supplies</b>		<b>343</b>	<b>16,250</b>	<b>37,150</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	3,259	0	0
434.100	Other Equip under \$5,000	2,205	5,100	13,000
434.300	Furniture Under \$5,000	0	500	1,000
<b>Total Equipment Under \$5,000</b>		<b>5,464</b>	<b>5,600</b>	<b>14,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	33,099	23,279	33,619
443.110	Telecomm-Admin & Audit	9,122	17,387	8,473
443.300	Maintenance	3,110	6,000	6,000
443.305	Fleet Maintenance	0	6,552	6,717
<b>Total Intra Govern/Recov Expens</b>		<b>45,331</b>	<b>53,218</b>	<b>54,809</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	100,000	0	0
<b>Total Capital Project Transfers</b>		<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>265,246</b>	<b>316,515</b>	<b>360,507</b>
<b>Department Total: Non-Departmental</b>		<b>265,246</b>	<b>316,515</b>	<b>360,507</b>



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

**Expense**

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
Fund Total:	TALKEETNA FSA #24	<u>265,246</u>	<u>316,515</u>	<u>360,507</u>



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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	423,423	404,840	796,230
TOTAL EXPENDITURES	489,700	707,787	440,795

Audit balance as of 06/30/2014			402,832
Estimated revenues 2014-2015 fiscal year	404,840		
Estimated expenditures 2014-2015 fiscal year	(669,253)		
Capital Projects	(30,200)		
Loan - Principal Payment	(8,334)		
Estimated adjustment to fund balance		(302,947)	
Estimated fund balance 06/30/2015			99,885
Estimated revenues 2015-2016 fiscal year	796,230		
Estimated expenditures 2015-2016 fiscal year	(440,795)		
Loan-Principal Payment	(100,000)		
Estimated FY2016 adjustment to fund balance		255,435	
Estimated fund balance 6/30/2016			355,320

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$319,327,250. A Mill rate of 2.75 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	288,256,850	792,700	0	27,900	764,800
Sr Cit/Vet	31,030,200	85,300	85,300	0	0
Farm	40,200	0	0	0	0
Personal	0	0	0	0	0
Total	319,327,250	878,000	85,300	27,900	764,800

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$764,800
311 102	Real Property Taxes - Delinquent	15,000
311 400	Penalty & Interest on Delinquent Taxes	6,500
311 500	Vehicle Tax/State Collected	9,430

361 000    INTEREST

361 100	Interest on Investments	<u>500</u>
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TOTAL ESTIMATED REVENUES	<u>\$796,230</u>
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**SCHEDULE OF LONG TERM DEBT:  
FISCAL YEAR 2016**

**WILLOW FSA  
REVOLVING LOAN, FUND 258**

<b>FSA REVOLVING LOAN</b>	<b>AMOUNT REV LOAN</b>	<b>BALANCE AT 7/1/2015</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2016</b>
Willow FSA	200,000	200,000	100,000*		100,000	100,000
TOTAL DEBT SERVICE REQUIREMENTS		200,000	100,000*	-	100,000	100,000

\* Amendment to add principal payment of \$100,000.



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

**Revenue**

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	344,903	377,300	764,800
311.102	Real Property-Delinquent	17,403	12,000	15,000
311.400	Penalty & Interest	7,276	6,000	6,500
311.500	Vehicle Tax State Collec	8,952	9,240	9,430
<b>Total</b>	<b>General Property Taxes</b>	<b>378,534</b>	<b>404,540</b>	<b>795,730</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	375	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>375</b>	<b>0</b>	<b>0</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,074	300	500
<b>Total</b>	<b>Interest Earnings</b>	<b>1,074</b>	<b>300</b>	<b>500</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	31,292	0	0
369.900	Donations	12,148	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>43,440</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>423,423</b>	<b>\$404,840</b>	<b>\$796,230</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>423,423</b>	<b>\$404,840</b>	<b>\$796,230</b>
<b>Fund Total:</b>	<b>WILLOW FSA #35</b>	<b>423,423</b>	<b>\$404,840</b>	<b>\$796,230</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	2,898	41,476	50,131
411.200	Temp Wages & Adjmts	0	2,000	14,730
411.300	Overtime Wages	255	500	0
411.400	Nonemployee Compensation	99,271	115,000	76,000
<b>Total Salaries &amp; Wages</b>		<b>102,424</b>	<b>158,976</b>	<b>140,861</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	(6,088)	13,287	13,281
412.150	On-Call Health Insurance	125	5,194	2,025
412.190	Life Insurance	6	82	82
412.200	Unemployment Contrib	19	264	390
412.300	Medicare	1,485	2,306	2,043
412.400	Retirement Contrib. - DB Plan	753	18,482	22,543
412.410	PERS Tier IV - DC Plan	244	0	0
412.411	PERS Tier IV - Health Plan	7	0	0
412.412	PERS Tier IV - HRA	38	0	0
412.413	PERS Tier IV - OD&D	3	0	0
412.600	Workers Compensation	9,861	16,056	15,643
412.700	Sbs Contribution	6,277	9,746	8,635
<b>Total Benefits</b>		<b>12,730</b>	<b>65,417</b>	<b>64,642</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	0	100
413.200	Expense Reimb-Within Boro	0	0	200
413.900	Other Exp - Within Boro	0	0	200
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>0</b>	<b>500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	492	1,300	800
414.400	Travel Tickets	0	1,000	500
<b>Total Expenses Outside Of Boro</b>		<b>492</b>	<b>2,300</b>	<b>1,300</b>
<b>EX21-Communications</b>				
421.100	Telephone	1,423	12,600	13,000
421.200	Postage	403	600	650
421.300	Communication Network	3,132	0	0
<b>Total Communications</b>		<b>4,958</b>	<b>13,200</b>	<b>13,650</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	500	1,800
<b>Total Advertising</b>		<b>0</b>	<b>500</b>	<b>1,800</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/13/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX23-Printing</b>				
423.000	Printing	0	1,000	1,600
<b>Total Printing</b>		<b>0</b>	<b>1,000</b>	<b>1,600</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	6,706	17,000	14,300
424.400	Lp-Propane	10,138	13,000	16,000
424.500	Garbage Pickups	1,509	2,300	2,000
424.600	Heating Fuel-Oil	7,562	10,200	12,000
<b>Total Utilities-Building Oprtns</b>		<b>25,915</b>	<b>42,500</b>	<b>44,300</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	2,483	2,900	2,900
<b>Total Rental/Lease</b>		<b>2,483</b>	<b>2,900</b>	<b>2,900</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	388	625	900
426.600	Computer Software	2,147	2,500	2,500
426.900	Other Professional Chgs	396	1,180	3,250
<b>Total Professional Charges</b>		<b>2,931</b>	<b>4,305</b>	<b>6,650</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	2,686	3,000	3,200
427.200	Vehicle Insurance	4,695	5,000	5,150
427.500	Liability Insurance	287	310	350
<b>Total Insurance &amp; Bond</b>		<b>7,668</b>	<b>8,310</b>	<b>8,700</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	834	12,800	6,000
428.200	Grounds Maint Services	338	1,400	1,000
428.300	Equipment Maint Services	6,108	8,200	8,500
428.400	Vehicle Maint Services	2,246	8,200	9,000
428.500	Commun Equip Maint Servic	0	1,600	1,600
428.920	Other Maintenance Service	251	250	250
<b>Total Maintenance Services</b>		<b>9,777</b>	<b>32,450</b>	<b>26,350</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	800	1,375	1,200
429.210	Training/Instructor Fees	778	800	1,000
429.710	Testing	358	600	600
429.900	Other Contractual	986	1,200	4,000
<b>Total Other Contractual</b>		<b>2,922</b>	<b>3,975</b>	<b>6,800</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	164	950	800
430.200	Copier/Fax Supplies	93	1,500	500
<b>Total Office Supplies</b>		<b>257</b>	<b>2,450</b>	<b>1,300</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	7,173	15,200	12,200
431.200	Building Maint Supplies	997	2,100	2,000
431.300	Equipment Maint Supplies	3,897	7,500	7,000
431.400	Grounds Maint Supplies	0	350	350
<b>Total Maintenance Supplies</b>		<b>12,067</b>	<b>25,150</b>	<b>21,550</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	196	1,200	1,400
432.200	Gas	6,819	18,500	12,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>7,015</b>	<b>19,700</b>	<b>13,400</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	3,773	3,000	2,000
433.110	Clothing	37,501	15,000	10,000
433.120	Tools under \$500	46	1,500	1,000
433.200	Medical Supplies	0	450	600
433.300	Books/Subscriptions	0	600	600
433.500	Training Supplies	879	2,000	500
433.900	Other Supplies	3,218	4,000	4,000
<b>Total Misc Supplies</b>		<b>45,417</b>	<b>26,550</b>	<b>18,700</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,560	2,500	1,932
434.100	Other Equip under \$5,000	2,504	7,500	12,000
434.300	Furniture Under \$5,000	0	0	1,000
<b>Total Equipment Under \$5,000</b>		<b>4,064</b>	<b>10,000</b>	<b>14,932</b>
<b>EX41-Debt Service</b>				
441.210	Dbt Srv-Interest-Fire	33	0	0
<b>Total Debt Service</b>		<b>33</b>	<b>0</b>	<b>0</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	0	13	0
<b>Total Loan Payments</b>		<b>0</b>	<b>13</b>	<b>0</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	38,129	26,624	27,140
443.110	Telecomm-Admin & Audit	32,925	19,715	12,003
443.300	Maintenance	2,394	5,000	5,000
443.305	Fleet Maintenance	0	6,552	6,717
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>73,448</b>	<b>57,891</b>	<b>50,860</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	150,000	30,200	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>150,000</b>	<b>30,200</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.200	Vehicles	25,099	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>25,099</b>	<b>0</b>	<b>0</b>
<b>EX55-Land Acquisitions</b>				
455.000	Land Acquisitions	0	200,000	0
<b>Total</b>	<b>Land Acquisitions</b>	<b>0</b>	<b>200,000</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>489,700</b>	<b>707,787</b>	<b>440,795</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>489,700</b>	<b>707,787</b>	<b>440,795</b>
<b>Fund Total:</b>	<b>WILLOW FSA #35</b>	<b>489,700</b>	<b>707,787</b>	<b>440,795</b>

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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	1,040,274	1,037,680	1,121,290
TOTAL EXPENDITURES	1,058,645	610,199	513,922

Audit Balance as of 06/30/2014			3,036,348
Estimated revenues 2014-2015 fiscal year	1,037,680		
Estimated expenditures 2014-2015 fiscal year	(490,199)		
Capital Projects	(120,000)		
Estimated adjustment to fund balance		427,481	
Estimated fund balance 06/30/2015			3,463,829
Estimated revenues 2015-2016 fiscal year	1,121,290		
Estimated expenditures 2015-2016 fiscal year	(513,922)		
Estimated FY2016 adjustment to fund balance		607,368	
Estimated fund balance 6/30/2016			4,071,197

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$1,327,063,480. A mill rate of .94 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	1,171,303,980	1,101,000	0	38,700	1,062,300
Sr Cit/Vet	123,178,900	115,700	115,700	0	0
Farm	30,618,700	0	0	0	0
Personal	1,961,900	1,800	0	0	1,800
Total	1,327,063,480	1,218,500	115,700	38,700	1,064,100

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,062,300
311 102	Real Property-Delinquent	15,000
311 200	Personal Property Taxes	1,800
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Tax/State Collected	30,190

361 000    INTEREST

361 100	Interest on Investments	<u>4,000</u>
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TOTAL ESTIMATED REVENUES \$1,121,290



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	966,270	983,500	1,062,300
311.102	Real Property-Delinquent	19,301	15,000	15,000
311.200	Personal Property	1,605	1,600	1,800
311.400	Penalty & Interest	8,632	6,000	8,000
311.500	Vehicle Tax State Collec	28,666	29,580	30,190
<b>Total</b>	<b>General Property Taxes</b>	<b>1,024,474</b>	<b>1,035,680</b>	<b>1,117,290</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	6,550	2,000	4,000
<b>Total</b>	<b>Interest Earnings</b>	<b>6,550</b>	<b>2,000</b>	<b>4,000</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	9,250	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>9,250</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>1,040,274</b>	<b>\$1,037,680</b>	<b>\$1,121,290</b>
<b>Department Total: Non-Departmental</b>		<b>1,040,274</b>	<b>\$1,037,680</b>	<b>\$1,121,290</b>
<b>Fund Total:</b>	<b>GR PALMER CONS. FSA #132</b>	<b>1,040,274</b>	<b>\$1,037,680</b>	<b>\$1,121,290</b>



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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 <u>Actual Expense</u>	2015 <u>Amended Budget</u>	2016 <u>Assembly Approved</u>
<b>FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX21-Communications</b>				
421.100	Telephone	0	6,000	6,000
421.200	Postage	96	0	0
421.300	Communication Network	274	0	0
<b>Total Communications</b>		<b>370</b>	<b>6,000</b>	<b>6,000</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	10,200	23,460	24,000
424.300	Natural Gas	2,394	12,954	13,000
<b>Total Utilities-Building Oprtns</b>		<b>12,594</b>	<b>36,414</b>	<b>37,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	260	300	300
426.900	Other Professional Chgs	352	500	500
<b>Total Professional Charges</b>		<b>612</b>	<b>800</b>	<b>800</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	4,324	4,500	4,800
427.200	Vehicle Insurance	16,224	18,000	17,800
427.500	Liability Insurance	0	400	400
<b>Total Insurance &amp; Bond</b>		<b>20,548</b>	<b>22,900</b>	<b>23,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	3,945	22,350	34,700
428.200	Grounds Maint Services	600	0	10,000
428.300	Equipment Maint Services	0	1,000	1,000
428.400	Vehicle Maint Services	2,977	5,000	5,000
428.500	Commun Equip Maint Servic	0	0	1,000
428.900	Other Bldg. Maint Service	19	0	0
<b>Total Maintenance Services</b>		<b>7,541</b>	<b>28,350</b>	<b>51,700</b>
<b>EX29-Other Contractual</b>				
429.710	Testing	240	900	900
429.900	Other Contractual	331,793	330,552	340,199
<b>Total Other Contractual</b>		<b>332,033</b>	<b>331,452</b>	<b>341,099</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	12,883	5,600	6,100
431.200	Building Maint Supplies	0	3,000	3,000
431.300	Equipment Maint Supplies	169	200	300
<b>Total Maintenance Supplies</b>		<b>13,052</b>	<b>8,800</b>	<b>9,400</b>





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

8/13/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	100	0
433.110	Clothing	0	11,000	7,000
433.900	Other Supplies	245	0	0
<b>Total Misc Supplies</b>		<b>245</b>	<b>11,100</b>	<b>7,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	3,710	2,400	5,000
434.300	Furniture Under \$5,000	0	0	4,000
<b>Total Equipment Under \$5,000</b>		<b>3,710</b>	<b>2,400</b>	<b>9,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	12,949	12,613	12,361
443.110	Telecomm-Admin & Audit	4,561	24,370	11,562
443.300	Maintenance	3,430	5,000	5,000
<b>Total Intra Govern/Recov Expens</b>		<b>20,940</b>	<b>41,983</b>	<b>28,923</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	647,000	120,000	0
<b>Total Capital Project Transfers</b>		<b>647,000</b>	<b>120,000</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>1,058,645</b>	<b>610,199</b>	<b>513,922</b>
<b>Department Total: Non-Departmental</b>		<b>1,058,645</b>	<b>610,199</b>	<b>513,922</b>
<b>Fund Total: GR PALMER CONS. FSA #132</b>		<b>1,058,645</b>	<b>610,199</b>	<b>513,922</b>



## **ROAD SERVICE AREAS**

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

**ROAD SERVICE AREAS  
SUMMARY SHEET  
FISCAL YEAR 2016**

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	1,577,070	400	1,577,470	546,750	775,500	255,902	1,578,152
271	Fairview	54.60	1,003,220	500	1,003,720	525,554	310,610	169,533	1,005,697
272	Caswell Lakes	76.43	628,570	300	628,870	446,192	42,200	142,337	630,729
273	South Colony	94.96	1,408,140	1,000	1,409,140	990,260	198,920	221,972	1,411,152
274	Knik	165.72	2,548,310	400	2,548,710	1,258,429	818,510	479,041	2,555,980
275	Lazy Mountain	13.99	239,210	200	239,410	207,326	5,375	27,529	240,230
276	Greater Willow	65.85	921,900	200	922,100	574,726	188,900	161,582	925,208
277	Big Lake	102.01	1,235,580	300	1,235,880	787,530	223,930	226,999	1,238,459
278	North Colony	14.36	178,380	250	178,630	173,879	-	27,224	201,103
279	Bogard	85.20	1,549,500	900	1,550,400	861,612	436,310	253,500	1,551,422
280	Greater Butte	45.48	913,480	200	913,680	442,656	319,280	154,109	916,045
281	Meadow Lakes	94.51	1,813,970	75	1,814,045	891,289	620,750	305,789	1,817,828
282	Gold Trails	105.84	1,655,490	700	1,656,190	955,329	418,090	285,881	1,659,300
283	Greater Talkeetna	65.15	589,980	300	590,280	487,388	-	117,301	604,689
284	Trapper Creek	21.19	220,760	350	221,110	161,636	18,690	41,345	221,671
285	Alpine	19.45	273,110	200	273,310	251,704	-	36,101	287,805
	<b>TOTALS</b>	1071.34	16,756,670	6,275	16,762,945	9,562,260	4,377,065	2,906,145	16,845,470

**REVENUE DETAIL: ROAD SERVICE AREAS**

FUND	SERVICE AREA NAME	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
266	Grid Roller Maintenance	-	5,020	20
270	Midway RSA	1,501,464	1,551,560	1,577,470
271	Fairview RSA	845,755	926,540	1,003,720
272	Caswell Lake RSA	559,093	632,350	628,870
273	South Colony RSA	1,350,572	1,404,260	1,409,140
274	Knik RSA	2,377,413	2,508,630	2,548,710
275	Lazy Mountain RSA	242,616	246,930	239,410
276	Greater Willow RSA	859,665	935,830	922,100
277	Big Lake RSA	1,197,055	1,249,350	1,235,880
278	North Colony RSA	171,743	180,250	178,630
279	Bogard RSA	1,495,760	1,553,360	1,550,400
280	Greater Butte RSA	875,066	907,430	913,680
281	Meadow Lakes RSA	1,729,992	1,791,610	1,814,045
282	Gold Trails RSA	1,593,602	1,664,540	1,656,190
283	Greater Talkeetna	518,211	545,600	590,280
284	Trapper Creek RSA	223,234	227,050	221,110
285	Alpine RSA	262,468	277,325	273,310
	<b>TOTAL RSA</b>	15,803,709	16,607,635	16,762,965

**EXPENDITURE DETAIL: ROAD SERVICE AREAS**

Fund	Service Area Name	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
266	Grid Roller Maintenance	5,701	15,000	11,000
270	Midway RSA	1,565,657	1,541,417	1,578,152
271	Fairview RSA	994,947	963,456	1,005,697
272	Caswell Lake RSA	683,739	635,864	630,729
273	South Colony RSA	1,397,152	1,685,181	1,411,152
274	Knik RSA	2,774,788	2,559,532	2,555,980
275	Lazy Mountain RSA	283,588	247,611	240,230
276	Greater Willow RSA	877,043	989,713	922,090
277	Big Lake RSA	1,272,320	1,304,789	1,238,459
278	North Colony RSA	179,906	180,296	201,103
279	Bogard RSA	1,972,051	1,579,586	1,551,422
280	Greater Butte RSA	1,163,831	960,739	916,045
281	Meadow Lakes RSA	1,980,325	1,906,611	1,817,828
282	Gold Trails RSA	1,925,561	1,668,829	1,659,300
283	Greater Talkeetna	603,023	561,002	604,689
284	Trapper Creek RSA	193,055	278,038	221,671
285	Alpine RSA	275,953	318,076	287,805
	<b>TOTAL RSA</b>	18,148,640	17,395,740	16,853,352

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

Fund		2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED
265	Admin-Road Service	1,973,090	2,226,360	2,906,145

SCHEDULE OF LONG TERM DEBT: FUNDS 270, 271, 273, 275, 278, 279, 280, 282, 285  
 FISCAL YEAR 2016

ROAD SERVICE AREA DEBT SERVICE

SALTED SAND STORAGE BUILDING	SHARE OF DEC LOAN	BALANCE AT 7/1/2015	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2016
Midway RSA #9	39,908	27,270	1,915	409	2,324	25,355
Fairview RSA #14	23,449	16,023	1,125	240	1,365	14,898
South Colony RSA #16	86,039	58,801	4,130	881	5,011	54,671
Lazy Mountatin RSA #19	472	322	23	5	28	299
North Colony RSA #23	10,619	7,255	510	108	618	6,745
Bogard Road RSA #25	79,757	54,498	3,828	817	4,645	50,670
Greater Butte RSA #26	4,483	3,063	215	46	261	2,848
Gold Trail RSA #28	48,079	32,853	2,308	492	2,800	30,545
Alpine RSA #31	2,152	1,470	103	22	125	1,367
TOTAL DEBT SERVICE REQUIREMENTS	294,958	201,555	14,157	3,020	17,177	187,398

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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	1,973,065	2,226,360	2,906,145
TOTAL EXPENDITURES	1,973,090	2,226,360	2,906,145

Audit balance as of 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 adjustment to fund balance -0-

Estimated fund balance 6/30/2015 -0-

Estimated revenues 2015-2016 fiscal year 2,906,145

Estimated expenditures 2015-2016 fiscal year (2,497,895)  
Capital Projects (408,250)

Estimated FY 2016 adjustment to fund balance -0-

Estimated fund balance 6/30/2016 -0-





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

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Revenue</u>	<u>2015 Amend ed Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	92,490	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>92,490</b>	<b>0</b>	<b>0</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	2,787	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>2,787</b>	<b>0</b>	<b>0</b>
<b>RE68-Recovery Wage,Fringe,Exp</b>				
368.220	Service Areas	1,876,158	2,226,360	2,906,145
<b>Total</b>	<b>Recovery Wage,Fringe,Exp</b>	<b>1,876,158</b>	<b>2,226,360</b>	<b>2,906,145</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	1,630	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>1,630</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,973,065</b>	<b>\$2,226,360</b>	<b>\$2,906,145</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,973,065</b>	<b>\$2,226,360</b>	<b>\$2,906,145</b>
<b>Fund Total:</b>	<b>ADM-ROAD SERVICE AREAS</b>	<b>1,973,065</b>	<b>\$2,226,360</b>	<b>\$2,906,145</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	610,321	777,939	907,381
411.200	Temp Wages & Adjmts	65,747	72,050	59,633
411.300	Overtime Wages	94,657	79,920	95,000
<b>Total Salaries &amp; Wages</b>		<b>770,725</b>	<b>929,909</b>	<b>1,062,014</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	178,580	252,914	299,405
412.190	Life Insurance	1,233	1,553	1,838
412.200	Unemployment Contrib	4,626	5,579	6,373
412.300	Medicare	11,215	13,485	15,400
412.400	Retirement Contrib. - DB Plan	186,058	371,982	441,347
412.410	PERS Tier IV - DC Plan	46,573	0	0
412.411	PERS Tier IV - Health Plan	1,198	0	0
412.412	PERS Tier IV - HRA	6,451	0	0
412.413	PERS Tier IV - OD&D	499	0	0
412.600	Workers Compensation	72,776	100,444	123,316
412.700	Sbs Contribution	47,258	57,004	65,102
<b>Total Benefits</b>		<b>556,467</b>	<b>802,961</b>	<b>952,781</b>
<b>EX13-Expenses Within Borough</b>				
413.200	Expense Reimb-Within Boro	75	21	250
413.300	Exp Allowance-Within Boro	289	306	250
<b>Total Expenses Within Borough</b>		<b>364</b>	<b>327</b>	<b>500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	126	1,000	1,000
414.400	Travel Tickets	0	1,228	1,500
<b>Total Expenses Outside Of Boro</b>		<b>126</b>	<b>2,228</b>	<b>2,500</b>
<b>EX21-Communications</b>				
421.100	Telephone	15,142	19,085	22,500
421.200	Postage	391	450	500
421.300	Communication Network	3,231	0	0
<b>Total Communications</b>		<b>18,764</b>	<b>19,535</b>	<b>23,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	4,486	6,097	5,000
<b>Total Advertising</b>		<b>4,486</b>	<b>6,097</b>	<b>5,000</b>
<b>EX23-Printing</b>				
423.000	Printing	1,213	284	1,000
<b>Total Printing</b>		<b>1,213</b>	<b>284</b>	<b>1,000</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	11,683	14,194	14,000
424.200	Water & Sewer	999	1,200	1,500
424.300	Natural Gas	2,046	3,420	3,000
424.400	Lp-Propane	2,472	3,000	3,000
424.500	Garbage Pickups	946	390	1,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>18,146</b>	<b>22,204</b>	<b>22,500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	2,030	7,834	10,000
<b>Total</b>	<b>Rental/Lease</b>	<b>2,030</b>	<b>7,834</b>	<b>10,000</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	12,000	0	0
426.300	Dues & Fees	645	841	500
426.500	Recording Fees	0	0	100
426.600	Computer Software	156	8,335	10,000
426.900	Other Professional Chgs	3,942	(1,399)	0
<b>Total</b>	<b>Professional Charges</b>	<b>16,743</b>	<b>7,777</b>	<b>10,600</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	2,643	2,900	3,400
427.200	Vehicle Insurance	3,351	3,700	3,800
427.500	Liability Insurance	1,608	1,800	1,950
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>7,602</b>	<b>8,400</b>	<b>9,150</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	6,473	7,376	10,000
428.400	Vehicle Maint Services	19,343	19,088	20,000
<b>Total</b>	<b>Maintenance Services</b>	<b>25,816</b>	<b>26,464</b>	<b>30,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	2,485	5,483	5,000
429.210	Training/Instructor Fees	400	4,700	3,000
429.710	Testing	0	3,000	2,000
429.900	Other Contractual	2,216	(2,816)	2,000
<b>Total</b>	<b>Other Contractual</b>	<b>5,101</b>	<b>10,367</b>	<b>12,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	3,212	3,364	4,000
<b>Total</b>	<b>Office Supplies</b>	<b>3,212</b>	<b>3,364</b>	<b>4,000</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	25,638	20,128	15,000
431.200	Building Maint Supplies	0	0	1,000
431.300	Equipment Maint Supplies	23,383	25,884	25,000
431.400	Grounds Maint Supplies	0	381	500
431.900	Other Maint. Supplies	0	381	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>49,021</b>	<b>46,774</b>	<b>41,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	0	2,000
432.200	Gas	64,533	74,802	110,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>64,533</b>	<b>74,802</b>	<b>112,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,418	2,630	4,000
433.110	Clothing	4,558	3,040	5,000
433.120	Tools under \$500	3,555	2,811	3,500
433.200	Medical Supplies	0	214	500
433.300	Books/Subscriptions	33	268	750
433.500	Training Supplies	860	0	500
433.900	Other Supplies	59,268	135,875	110,000
<b>Total</b>	<b>Misc Supplies</b>	<b>69,692</b>	<b>144,838</b>	<b>124,250</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	3,439	1,941	5,300
434.100	Other Equip under \$5,000	18,824	7,570	15,000
434.300	Furniture Under \$5,000	3,870	(454)	5,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>26,133</b>	<b>9,057</b>	<b>25,300</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	3,600	3,975	4,300
443.260	Computer - Admin & Audit	3,300	3,675	4,000
443.280	Finance - Admin & Audit	7,500	7,875	8,200
443.290	Legal - Admin & Audit	2,600	2,975	3,300
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>17,000</b>	<b>18,500</b>	<b>19,800</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	210,000	0	0
446.500	Transfer To- Fund 480	97,000	0	0
446.700	Tfr415/425/430/435/440/47	0	75,000	408,250
<b>Total</b>	<b>Capital Project Transfers</b>	<b>307,000</b>	<b>75,000</b>	<b>408,250</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	9,638	30,000
451.200	Vehicles	8,916	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>8,916</b>	<b>9,638</b>	<b>30,000</b>
<b>Division Total: Non-Departmental</b>		<b>1,973,090</b>	<b>2,226,360</b>	<b>2,906,145</b>
<b>Department Total: Non-Departmental</b>		<b>1,973,090</b>	<b>2,226,360</b>	<b>2,906,145</b>
<b>Fund Total:</b>	<b>ADM-ROAD SERVICE AREAS</b>	<b>1,973,090</b>	<b>2,226,360</b>	<b>2,906,145</b>

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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	-	5,020	20
TOTAL EXPENDITURES	5,701	15,000	11,000

Audit balance as of 6/30/2014			26,670
Estimated revenues 2014-2015 fiscal year	5,020		
Estimated expenditures 2014-2015 fiscal year	(15,000)		
Estimated adjustment to fund balance		(9,980)	
Estimated fund balance 6/30/2015			16,690
Estimated revenues 2015-2016 fiscal year	20		
Estimated expenditures 2015-2016 fiscal year	(11,000)		
Estimated FY 2016 adjustment to fund balance		(10,980)	
Estimated fund balance 6/30/2016			5,710

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<u>341 760</u>	<u>GRID ROLLER MAINTENANCE FEES</u>	
341 760	Grid Roller Maintenance Fees	<u>0</u>
<u>361 000</u>	<u>INTEREST</u>	
361 100	Interest earnings	<u>20</u>
	TOTAL ESTIMATED REVENUES	<u>\$20</u>



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

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Revenue</u>	<u>2015 Amend ed Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 266-RSA GRID ROLLER MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE41-General Government</b>				
341.760	Grid Roller Maintenance Fees	0	5,000	0
<b>Total</b>	<b>General Government</b>	<b>0</b>	<b>5,000</b>	<b>0</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	20	20
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>20</b>	<b>20</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>\$5,020</b>	<b>\$20</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>\$5,020</b>	<b>\$20</b>
<b>Fund Total:</b>	<b>RSA GRID ROLLER MAINTENANCE</b>	<b>0</b>	<b>\$5,020</b>	<b>\$20</b>





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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 266-RSA GRID ROLLER MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX28-Maintenance Services</b>				
428.400	Vehicle Maint Services	4,980	11,690	5,000
<b>Total</b>	<b>Maintenance Services</b>	<b>4,980</b>	<b>11,690</b>	<b>5,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	950	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>950</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	721	2,360	1,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>721</b>	<b>2,360</b>	<b>1,000</b>
<b>Division Total: Non-Departmental</b>		<b>5,701</b>	<b>15,000</b>	<b>11,000</b>
<b>Department Total: Non-Departmental</b>		<b>5,701</b>	<b>15,000</b>	<b>11,000</b>
<b>Fund Total:</b>	<b>RSA GRID ROLLER MAINTENANCE</b>	<b>5,701</b>	<b>15,000</b>	<b>11,000</b>

**RECONCILIATION OF FUND BALANCE: 270**

**MIDWAY ROAD SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	1,501,464	1,551,560	1,577,470
TOTAL EXPENDITURES	1,565,657	1,541,417	1,578,152

Audit balance as of 6/30/2014			253,212
Estimated revenues 2014-2015 fiscal year	1,551,560		
Estimated expenditures 2014-2015 fiscal year	(625,917)		
Capital Projects	(915,500)		
Loan – Principal payment	(1,887)		
Estimated adjustment to fund balance		8,256	
Estimated fund balance 6/30/2015			261,468
Estimated revenues 2015-2016 fiscal year	1,577,470		
Estimated expenditures 2015-2016 fiscal year	(802,652)		
Capital projects	(775,500)		
Loan - Principal payment	(1,915)		
Estimated FY 2016 adjustment to fund balance		(2,597)	
Estimated fund balance 6/30/2016			258,871

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$607,549,290. 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	558,529,130	1,552,700	0	54,600	1,498,100
Sr Cit/Vet	43,774,800	121,600	121,600	0	0
Farm	4,970,900	0	0	0	0
Personal	274,460	700	0	0	700
Total	607,549,290	1,675,000	121,600	54,600	1,498,800

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,498,100
311 102	Real Property Taxes - Delinquent	30,000
311 200	Personal Property Taxes	700
311 400	Penalty & Interest on Delinquent Taxes	12,000
311 500	Vehicle Taxes	36,270

361 000    INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES \$1,577,470



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

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,420,929	1,472,000	1,498,100
311.102	Real Property-Delinquent	32,608	20,000	30,000
311.200	Personal Property	331	300	700
311.400	Penalty & Interest	13,166	10,000	12,000
311.500	Vehicle Tax State Collec	34,430	48,860	36,270
<b>Total</b>	<b>General Property Taxes</b>	<b>1,501,464</b>	<b>1,551,160</b>	<b>1,577,070</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	400	400
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>400</b>	<b>400</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,501,464</b>	<b>\$1,551,560</b>	<b>\$1,577,470</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,501,464</b>	<b>\$1,551,560</b>	<b>\$1,577,470</b>
<b>Fund Total:</b>	<b>MIDWAY RSA #9</b>	<b>1,501,464</b>	<b>\$1,551,560</b>	<b>\$1,577,470</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 <u>Actual</u> <u>Expense</u>	2015 <u>Amended</u> <u>Budget</u>	2016 <u>Assembly</u> <u>Approved</u>
<b>FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	12,912	20,600	15,729
411.300	Overtime Wages	71	375	400
<b>Total Salaries &amp; Wages</b>		<b>12,983</b>	<b>20,975</b>	<b>16,129</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	78	126	97
412.300	Medicare	189	305	234
412.600	Workers Compensation	1,513	2,700	2,667
412.700	Sbs Contribution	796	1,286	989
<b>Total Benefits</b>		<b>2,576</b>	<b>4,417</b>	<b>3,987</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	250	250
<b>Total Advertising</b>		<b>0</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	8,025	12,625	9,000
424.500	Garbage Pickups	183	250	250
<b>Total Utilities-Building Oprtns</b>		<b>8,208</b>	<b>12,875</b>	<b>9,250</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	853	19,000	15,000
<b>Total Rental/Lease</b>		<b>853</b>	<b>19,000</b>	<b>15,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	565	2,000
<b>Total Professional Charges</b>		<b>0</b>	<b>565</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	147	160	175
427.500	Liability Insurance	40	50	50
<b>Total Insurance &amp; Bond</b>		<b>187</b>	<b>210</b>	<b>225</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	292,423	283,000	399,000
<b>Total Maintenance Services</b>		<b>292,423</b>	<b>283,000</b>	<b>399,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	15,230	6,169	5,000
<b>Total Other Contractual</b>		<b>15,230</b>	<b>6,169</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>500</b>	<b>500</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	119,208	87,641	95,000
<b>Total</b>	<b>Misc Supplies</b>	<b>119,208</b>	<b>87,641</b>	<b>95,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	466	437	409
<b>Total</b>	<b>Loan Payments</b>	<b>466</b>	<b>437</b>	<b>409</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	171,023	189,878	255,902
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>171,023</b>	<b>189,878</b>	<b>255,902</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	942,500	915,500	775,500
<b>Total</b>	<b>Capital Project Transfers</b>	<b>942,500</b>	<b>915,500</b>	<b>775,500</b>
<b>Division Total: Non-Departmental</b>		<b>1,565,657</b>	<b>1,541,417</b>	<b>1,578,152</b>
<b>Department Total: Non-Departmental</b>		<b>1,565,657</b>	<b>1,541,417</b>	<b>1,578,152</b>
<b>Fund Total:</b>	<b>MIDWAY RSA #9</b>	<b>1,565,657</b>	<b>1,541,417</b>	<b>1,578,152</b>



**RECONCILIATION OF FUND BALANCE: 271**

**FAIRVIEW ROAD SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	845,755	926,540	1,003,720
TOTAL EXPENDITURES	994,947	963,456	1,005,697

Audit balance as of 6/30/2014			158,696
Estimated revenues 2014-2015 fiscal year	926,540		
Estimated expenditures 2014-2015 fiscal year	(642,004)		
Capital Projects	(321,452)		
Loan – Principal payment	(1,109)		
Estimated adjustment to fund balance		(38,025)	
Estimated fund balance 6/30/2015			120,671
Estimated revenues 2015-2016 fiscal year	1,003,720		
Estimated expenditures 2015-2016 fiscal year	(695,087)		
Capital projects	(310,610)		
Loan - principal payment	(1,125)		
Estimated FY 2016 adjustment to fund balance		(3,102)	
Estimated fund balance 6/30/2016			117,569



The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$582,816,000. A mill rate of 1.858 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	528,999,350	982,800	0	34,500	948,300
Sr Cit/Vet	51,662,400	95,900	95,900	0	0
Farm	2,154,250	0	0	0	0
Personal	0	0	0	0	0
Total	582,816,000	1,078,700	95,900	34,500	948,300

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$948,300
311 102	Real Property Taxes - Delinquent	5,000
311 400	Penalty & Interest on Delinquent Taxes	5,500
311 500	Vehicle Taxes	44,420

361 000    INTEREST

361 100	Interest earnings	<u>500</u>
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TOTAL ESTIMATED REVENUES \$1,003,720



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

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	782,332	851,400	948,300
311.102	Real Property-Delinquent	15,389	10,000	5,000
311.400	Penalty & Interest	5,869	5,000	5,500
311.500	Vehicle Tax State Collec	42,165	59,840	44,420
<b>Total</b>	<b>General Property Taxes</b>	<b>845,755</b>	<b>926,240</b>	<b>1,003,220</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	300	500
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>300</b>	<b>500</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>845,755</b>	<b>\$926,540</b>	<b>\$1,003,720</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>845,755</b>	<b>\$926,540</b>	<b>\$1,003,720</b>
<b>Fund Total:</b>	<b>FAIRVIEW RSA #14</b>	<b>845,755</b>	<b>\$926,540</b>	<b>\$1,003,720</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	14,525	25,750	19,605
411.300	Overtime Wages	29	375	375
<b>Total Salaries &amp; Wages</b>		<b>14,554</b>	<b>26,125</b>	<b>19,980</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	88	158	121
412.300	Medicare	211	379	290
412.600	Workers Compensation	1,698	3,363	3,307
412.700	Sbs Contribution	892	1,602	1,226
<b>Total Benefits</b>		<b>2,889</b>	<b>5,502</b>	<b>4,944</b>
<b>EX22-Advertising</b>				
422.000	Advertising	148	250	250
<b>Total Advertising</b>		<b>148</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	3,119	4,417	4,000
424.500	Garbage Pickups	0	225	200
<b>Total Utilities-Building Oprtns</b>		<b>3,119</b>	<b>4,642</b>	<b>4,200</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	832	15,048	20,000
<b>Total Rental/Lease</b>		<b>832</b>	<b>15,048</b>	<b>20,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	0	2,185	2,000
<b>Total Professional Charges</b>		<b>3,192</b>	<b>5,685</b>	<b>5,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	86	100	120
427.500	Liability Insurance	281	320	320
<b>Total Insurance &amp; Bond</b>		<b>367</b>	<b>420</b>	<b>440</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	338,226	375,000	382,000
<b>Total Maintenance Services</b>		<b>338,226</b>	<b>375,000</b>	<b>382,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	6,861	12,350	7,500
<b>Total Other Contractual</b>		<b>6,861</b>	<b>12,350</b>	<b>7,500</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>500</b>	<b>500</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	81,664	78,675	80,000
<b>Total</b>	<b>Misc Supplies</b>	<b>81,664</b>	<b>78,675</b>	<b>80,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	274	257	240
<b>Total</b>	<b>Loan Payments</b>	<b>274</b>	<b>257</b>	<b>240</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	99,821	117,550	169,533
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>99,821</b>	<b>117,550</b>	<b>169,533</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	443,000	321,452	310,610
<b>Total</b>	<b>Capital Project Transfers</b>	<b>443,000</b>	<b>321,452</b>	<b>310,610</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>994,947</b>	<b>963,456</b>	<b>1,005,697</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>994,947</b>	<b>963,456</b>	<b>1,005,697</b>
<b>Fund Total:</b>	<b>FAIRVIEW RSA #14</b>	<b>994,947</b>	<b>963,456</b>	<b>1,005,697</b>



**RECONCILIATION OF FUND BALANCE: 272**

**CASWELL LAKES ROAD SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	559,093	632,350	628,870
TOTAL EXPENDITURES	683,739	635,864	630,729

Audit balance as of 6/30/2014			48,496
Estimated revenues 2014-2015 fiscal year	632,350		
Estimated expenditures 2014-2015 fiscal year	(543,764)		
Capital Projects	(92,100)		
Estimated adjustment to fund balance		(3,514)	
Estimated fund balance 6/30/2015			44,982
Estimated revenues 2015-2016 fiscal year	628,870		
Estimated expenditures 2015-2016 fiscal year	(588,529)		
Capital projects	(42,200)		
Estimated FY 2016 adjustment to fund balance		(1,859)	
Estimated fund balance 6/30/2016			43,123

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$154,538,950. 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	143,129,950	586,800	0	20,600	566,200
Sr Cit/Vet	11,409,000	46,700	46,700	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	154,538,950	633,500	46,700	20,600	566,200

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$566,200
311 102	Real Property Taxes - Delinquent	30,000
311 400	Penalty & Interest on Delinquent Taxes	13,000
311 500	Vehicle Taxes	19,370

361 000    INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$628,870



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

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	487,385	561,100	566,200
311.102	Real Property-Delinquent	37,034	30,000	30,000
311.400	Penalty & Interest	16,289	15,000	13,000
311.500	Vehicle Tax State Collec	18,385	26,100	19,370
<b>Total</b>	<b>General Property Taxes</b>	<b>559,093</b>	<b>632,200</b>	<b>628,570</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	150	300
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>150</b>	<b>300</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>559,093</b>	<b>\$632,350</b>	<b>\$628,870</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>559,093</b>	<b>\$632,350</b>	<b>\$628,870</b>
<b>Fund Total:</b>	<b>CASWELL LAKE RSA #15</b>	<b>559,093</b>	<b>\$632,350</b>	<b>\$628,870</b>





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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	15,862	19,385	11,181
411.300	Overtime Wages	15	375	375
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>15,877</b>	<b>19,760</b>	<b>11,556</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	96	119	70
412.300	Medicare	231	287	168
412.600	Workers Compensation	1,856	1,336	1,909
412.700	Sbs Contribution	973	1,214	709
<b>Total</b>	<b>Benefits</b>	<b>3,156</b>	<b>2,956</b>	<b>2,856</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	284	400	400
424.500	Garbage Pickups	0	0	100
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>284</b>	<b>400</b>	<b>500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	21	0	0
<b>Total</b>	<b>Rental/Lease</b>	<b>21</b>	<b>0</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	3,192	3,192	3,500
426.900	Other Professional Chgs	4,600	3,000	3,000
<b>Total</b>	<b>Professional Charges</b>	<b>7,792</b>	<b>6,192</b>	<b>6,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	251	280	280
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>251</b>	<b>280</b>	<b>280</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	391,101	390,562	417,000
<b>Total</b>	<b>Maintenance Services</b>	<b>391,101</b>	<b>390,562</b>	<b>417,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	1,228	3,275	2,500
<b>Total</b>	<b>Other Contractual</b>	<b>1,228</b>	<b>3,275</b>	<b>2,500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	6,947	3,216	5,000
<b>Total</b>	<b>Misc Supplies</b>	<b>6,947</b>	<b>3,216</b>	<b>5,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	97,082	117,223	142,337
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>97,082</b>	<b>117,223</b>	<b>142,337</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	160,000	92,100	42,200
<b>Total</b>	<b>Capital Project Transfers</b>	<b>160,000</b>	<b>92,100</b>	<b>42,200</b>
	<b>Division Total: Non-Departmental</b>	<b>683,739</b>	<b>635,964</b>	<b>630,729</b>
	<b>Department Total: Non-Departmental</b>	<b>683,739</b>	<b>635,964</b>	<b>630,729</b>
<b>Fund Total:</b>	<b>CASWELL LAKE RSA #15</b>	<b>683,739</b>	<b>635,964</b>	<b>630,729</b>



**RECONCILIATION OF FUND BALANCE: 273**

**SOUTH COLONY ROAD SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	1,350,572	1,404,260	1,409,140
TOTAL EXPENDITURES	1,397,152	1,685,181	1,411,152

Audit balance as of 6/30/2014 446,993

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

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

    Capital Projects (542,150)

    Loan – principal payment (4,069)

Estimated adjustment to fund balance (284,990)

Estimated fund balance 6/30/2015 162,003

    Estimated revenues 2015-2016 fiscal year 1,409,140

    Estimated expenditures 2015-2016 fiscal year (1,212,232)

    Capital projects (198,920)

    Loan - principal payment (4,130)

    Estimated FY 2016 adjustment to fund balance (6,142)

Estimated fund balance 6/30/2016 155,861

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$1,034,608,610. 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	900,030,300	1,350,000	0	47,500	1,302,500
Sr Cit/Vet	96,198,400	144,200	144,200	0	0
Farm	38,371,700	0	0	0	0
Personal	8,210	0	0	0	0
Total	1,034,608,610	1,494,200	144,200	47,500	1,302,500

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,302,500
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	85,640

361 000    INTEREST

361 100	Interest earnings	<u>1,000</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,409,140</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,230,298	1,258,400	1,302,500
311.102	Real Property-Delinquent	27,093	20,000	10,000
311.200	Personal Property	23	0	0
311.400	Penalty & Interest	11,863	10,000	10,000
311.500	Vehicle Tax State Collec	81,295	115,360	85,640
<b>Total</b>	<b>General Property Taxes</b>	<b>1,350,572</b>	<b>1,403,760</b>	<b>1,408,140</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	500	1,000
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>500</b>	<b>1,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,350,572</b>	<b>\$1,404,260</b>	<b>\$1,409,140</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,350,572</b>	<b>\$1,404,260</b>	<b>\$1,409,140</b>
<b>Fund Total:</b>	<b>SOUTH COLONY RSA #16</b>	<b>1,350,572</b>	<b>\$1,404,260</b>	<b>\$1,409,140</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	13,690	50,000	37,270
411.300	Overtime Wages	553	500	500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>14,243</b>	<b>50,500</b>	<b>37,770</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	86	303	227
412.300	Medicare	207	733	548
412.600	Workers Compensation	1,656	6,500	6,258
412.700	Sbs Contribution	873	3,096	2,315
<b>Total</b>	<b>Benefits</b>	<b>2,822</b>	<b>10,632</b>	<b>9,348</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	250	0
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>250</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	22,659	32,066	28,000
424.500	Garbage Pickups	21	250	250
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>22,680</b>	<b>32,316</b>	<b>28,250</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,924	13,146	15,000
<b>Total</b>	<b>Rental/Lease</b>	<b>1,924</b>	<b>13,146</b>	<b>15,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	6,860	4,000	1,500
<b>Total</b>	<b>Professional Charges</b>	<b>6,860</b>	<b>4,000</b>	<b>1,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	316	350	360
427.500	Liability Insurance	329	350	350
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>645</b>	<b>700</b>	<b>710</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	673,293	735,000	766,800
<b>Total</b>	<b>Maintenance Services</b>	<b>673,293</b>	<b>735,000</b>	<b>766,800</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	18,861	6,854	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>18,861</b>	<b>6,854</b>	<b>5,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	143,362	120,934	125,000
<b>Total</b>	<b>Misc Supplies</b>	<b>143,362</b>	<b>120,934</b>	<b>125,000</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	1,004	943	882
<b>Total</b>	<b>Loan Payments</b>	<b>1,004</b>	<b>943</b>	<b>882</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	133,958	167,756	221,972
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>133,958</b>	<b>167,756</b>	<b>221,972</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	377,500	542,150	198,920
<b>Total</b>	<b>Capital Project Transfers</b>	<b>377,500</b>	<b>542,150</b>	<b>198,920</b>
<b>Division Total: Non-Departmental</b>		<b>1,397,152</b>	<b>1,685,181</b>	<b>1,411,152</b>
<b>Department Total: Non-Departmental</b>		<b>1,397,152</b>	<b>1,685,181</b>	<b>1,411,152</b>
<b>Fund Total:</b>	<b>SOUTH COLONY RSA #16</b>	<b>1,397,152</b>	<b>1,685,181</b>	<b>1,411,152</b>





**RECONCILIATION OF FUND BALANCE: 274**

**KNIK ROAD SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	2,377,413	2,508,630	2,548,710
TOTAL EXPENDITURES	2,774,788	2,559,532	2,555,980

Audit balance as of 6/30/2014		211,284
Estimated revenues 2014-2015 fiscal year	2,508,630	
Estimated expenditures 2014-2015 fiscal year	(1,614,382)	
Capital Projects	(945,150)	
Estimated adjustment to fund balance		(50,902)
Estimated fund balance 6/30/2015		160,382
Estimated revenues 2015-2016 fiscal year	2,548,710	
Estimated expenditures 2015-2016 fiscal year	(1,737,470)	
Capital projects	(818,510)	
Estimated FY 2016 adjustment to fund balance		(7,270)
Estimated fund balance 6/30/2016		153,112

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$916,423,050. 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	844,307,800	2,465,300	0	86,700	2,378,600
Sr Cit/Vet	69,686,500	203,400	203,400	0	0
Farm	655,400	0	0	0	0
Personal	1,773,350	5,100	0	100	5,000
Total	916,423,050	2,673,800	203,400	86,800	2,383,600

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	2,378,600
311 102	Real Property Taxes - Delinquent	45,000
311 200	Personal Property	5,000
311 400	Penalty & Interest on Delinquent Taxes	25,000
311 500	Vehicle Taxes	94,710

361 000    INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES \$2,548,710



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

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Revenue</u>	<u>2015 Amend ed Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	2,181,535	2,286,400	2,378,600
311.102	Real Property-Delinquent	73,911	65,000	45,000
311.200	Personal Property	4,428	4,300	5,000
311.400	Penalty & Interest	27,634	25,000	25,000
311.500	Vehicle Tax State Collec	89,905	127,580	94,710
<b>Total</b>	<b>General Property Taxes</b>	<b>2,377,413</b>	<b>2,508,280</b>	<b>2,548,310</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	350	400
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>350</b>	<b>400</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>2,377,413</b>	<b>\$2,508,630</b>	<b>\$2,548,710</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>2,377,413</b>	<b>\$2,508,630</b>	<b>\$2,548,710</b>
<b>Fund Total:</b>	<b>KNIK RSA #17</b>	<b>2,377,413</b>	<b>\$2,508,630</b>	<b>\$2,548,710</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	46,941	60,000	44,724
411.300	Overtime Wages	426	500	500
<b>Total Salaries &amp; Wages</b>		<b>47,367</b>	<b>60,500</b>	<b>45,224</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	285	363	271
412.300	Medicare	687	878	657
412.600	Workers Compensation	5,534	7,787	7,494
412.700	Sbs Contribution	2,904	3,709	2,773
<b>Total Benefits</b>		<b>9,410</b>	<b>12,737</b>	<b>11,195</b>
<b>EX22-Advertising</b>				
422.000	Advertising	71	250	250
<b>Total Advertising</b>		<b>71</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	7,928	9,989	10,000
424.500	Garbage Pickups	149	250	0
<b>Total Utilities-Building Oprtns</b>		<b>8,077</b>	<b>10,239</b>	<b>10,000</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,378	665	10,000
<b>Total Rental/Lease</b>		<b>1,378</b>	<b>665</b>	<b>10,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	12,519	20,145	15,000
<b>Total Professional Charges</b>		<b>12,519</b>	<b>20,145</b>	<b>15,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	118	130	160
<b>Total Insurance &amp; Bond</b>		<b>118</b>	<b>130</b>	<b>160</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	1,003,784	988,218	1,016,100
<b>Total Maintenance Services</b>		<b>1,003,784</b>	<b>988,218</b>	<b>1,016,100</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	1,411	6,835	5,000
<b>Total Other Contractual</b>		<b>1,411</b>	<b>6,835</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	250	500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>250</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	129,410	152,398	145,000
<b>Total Misc Supplies</b>		<b>129,410</b>	<b>152,398</b>	<b>145,000</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	301,743	362,015	479,041
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>301,743</b>	<b>362,015</b>	<b>479,041</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	1,259,500	945,150	818,510
<b>Total</b>	<b>Capital Project Transfers</b>	<b>1,259,500</b>	<b>945,150</b>	<b>818,510</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>2,774,788</b>	<b>2,559,532</b>	<b>2,555,980</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>2,774,788</b>	<b>2,559,532</b>	<b>2,555,980</b>
<b>Fund Total:</b>	<b>KNIK RSA #17</b>	<b>2,774,788</b>	<b>2,559,532</b>	<b>2,555,980</b>



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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	242,616	246,930	239,410
TOTAL EXPENDITURES	283,588	247,611	240,230

Audit balance as of 6/30/2014			89,353
Estimated revenues 2014-2015 fiscal year	246,930		
Estimated expenditures 2014-2015 fiscal year	(222,225)		
Capital Projects	(25,386)		
Loan - principal payment	(22)		
Estimated adjustment to fund balance		(703)	
Estimated fund balance 6/30/2015			88,650
Estimated revenues 2015-2016 fiscal year	239,410		
Estimated expenditures 2015-2016 fiscal year	(234,855)		
Capital projects	(5,375)		
Loan - principal payment	(23)		
Estimated FY 2016 adjustment to fund balance		(843)	
Estimated fund balance 6/30/2016			87,807



The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$107,098,400. A mill rate of 2.51 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	91,431,500	229,400	0	8,000	221,400
Sr Cit/Vet	13,467,100	33,800	33,800	0	0
Farm	2,199,800	0	0	0	0
Personal	0	0	0	0	0
Total	107,098,400	263,200	33,800	8,000	221,400

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$221,400
311 102	Real Property Taxes - Delinquent	3,000
311 400	Penalty & Interest on Delinquent Taxes	2,500
311 500	Vehicle Taxes	12,310

361 000    INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES	<u>\$239,410</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	222,340	223,200	221,400
311.102	Real Property-Delinquent	5,783	5,000	3,000
311.400	Penalty & Interest	2,808	2,000	2,500
311.500	Vehicle Tax State Collec	11,685	16,580	12,310
<b>Total</b>	<b>General Property Taxes</b>	<b>242,616</b>	<b>246,780</b>	<b>239,210</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	150	200
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>150</b>	<b>200</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>242,616</b>	<b>\$246,930</b>	<b>\$239,410</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>242,616</b>	<b>\$246,930</b>	<b>\$239,410</b>
<b>Fund Total:</b>	<b>LAZY MOUNTAIN RSA #19</b>	<b>242,616</b>	<b>\$246,930</b>	<b>\$239,410</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	5,194	7,500	5,590
411.300	Overtime Wages	0	375	375
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>5,194</b>	<b>7,875</b>	<b>5,965</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	32	48	37
412.300	Medicare	76	115	87
412.600	Workers Compensation	607	1,014	981
412.700	Sbs Contribution	319	483	366
<b>Total</b>	<b>Benefits</b>	<b>1,034</b>	<b>1,660</b>	<b>1,471</b>
<b>EX22-Advertising</b>				
422.000	Advertising	334	250	250
<b>Total</b>	<b>Advertising</b>	<b>334</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	4,531	5,630	5,000
424.500	Garbage Pickups	0	250	0
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>4,531</b>	<b>5,880</b>	<b>5,000</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	11	0	5,000
<b>Total</b>	<b>Rental/Lease</b>	<b>11</b>	<b>0</b>	<b>5,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	0	2,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>0</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	2	10	10
427.500	Liability Insurance	16	25	25
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>18</b>	<b>35</b>	<b>35</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	123,268	132,000	157,100
<b>Total</b>	<b>Maintenance Services</b>	<b>123,268</b>	<b>132,000</b>	<b>157,100</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	4,237	500	500
<b>Total</b>	<b>Other Contractual</b>	<b>4,237</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	30,410	31,870	30,000
<b>Total</b>	<b>Misc Supplies</b>	<b>30,410</b>	<b>31,870</b>	<b>30,000</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	6	5	5
<b>Total</b>	<b>Loan Payments</b>	<b>6</b>	<b>5</b>	<b>5</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	25,545	25,386	27,529
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>25,545</b>	<b>25,386</b>	<b>27,529</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	89,000	42,150	5,375
<b>Total</b>	<b>Capital Project Transfers</b>	<b>89,000</b>	<b>42,150</b>	<b>5,375</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>283,588</b>	<b>247,611</b>	<b>240,230</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>283,588</b>	<b>247,611</b>	<b>240,230</b>
<b>Fund Total:</b>	<b>LAZY MOUNTAIN RSA #19</b>	<b>283,588</b>	<b>247,611</b>	<b>240,230</b>



**RECONCILIATION OF FUND BALANCE: 276**

**GR. WILLOW ROAD SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	859,665	935,830	922,100
TOTAL EXPENDITURES	877,043	989,713	925,208

Audit balance as of 6/30/2014			158,626
Estimated revenues 2014-2015 fiscal year	935,830		
Estimated expenditures 2014-2015 fiscal year	(720,263)		
Capital Projects	(269,450)		
Estimated adjustment to fund balance		(53,883)	
Estimated fund balance 6/30/2015			104,743
Estimated revenues 2015-2016 fiscal year	922,100		
Estimated expenditures 2015-2016 fiscal year	(736,308)		
Capital projects	(188,900)		
Estimated FY 2016 adjustment to fund balance		(3,108)	
Estimated fund balance 6/30/2016			101,635

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$277,673,550. 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	251,808,550	881,300	0	31,000	850,300
Sr Cit/Vet	25,824,800	90,300	90,300	0	0
Farm	40,200	0	0	0	0
Personal	0	0	0	0	0
Total	277,673,550	971,600	90,300	31,000	850,300

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$850,300
311 102	Real Property Taxes - Delinquent	25,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	31,600

361 000    INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES	<u>\$922,100</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	772,575	863,100	850,300
311.102	Real Property-Delinquent	41,053	20,000	25,000
311.400	Penalty & Interest	16,032	10,000	15,000
311.500	Vehicle Tax State Collec	30,005	42,580	31,600
<b>Total</b>	<b>General Property Taxes</b>	<b>859,665</b>	<b>935,680</b>	<b>921,900</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	150	200
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>150</b>	<b>200</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>859,665</b>	<b>\$935,830</b>	<b>\$922,100</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>859,665</b>	<b>\$935,830</b>	<b>\$922,100</b>
<b>Fund Total:</b>	<b>GREATER WILLOW RSA #20</b>	<b>859,665</b>	<b>\$935,830</b>	<b>\$922,100</b>





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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	23,148	25,750	19,605
411.300	Overtime Wages	0	500	500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>23,148</b>	<b>26,250</b>	<b>20,105</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	139	158	121
412.300	Medicare	336	381	292
412.600	Workers Compensation	2,695	3,379	3,325
412.700	Sbs Contribution	1,419	1,610	1,233
<b>Total</b>	<b>Benefits</b>	<b>4,589</b>	<b>5,528</b>	<b>4,971</b>
<b>EX22-Advertising</b>				
422.000	Advertising	285	500	0
<b>Total</b>	<b>Advertising</b>	<b>285</b>	<b>500</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	3,408	4,500	4,000
424.500	Garbage Pickups	16	250	250
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>3,424</b>	<b>4,750</b>	<b>4,250</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	90	0	0
425.300	Equipment Rental	468	0	10,000
<b>Total</b>	<b>Rental/Lease</b>	<b>558</b>	<b>0</b>	<b>10,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	3,500	892	3,500
<b>Total</b>	<b>Professional Charges</b>	<b>6,692</b>	<b>4,392</b>	<b>7,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	742	800	800
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>742</b>	<b>800</b>	<b>800</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	416,696	459,388	442,600
<b>Total</b>	<b>Maintenance Services</b>	<b>416,696</b>	<b>459,388</b>	<b>442,600</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	5,720	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>5,720</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>500</b>	<b>0</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	58,708	82,500	80,000
<b>Total</b>	<b>Misc Supplies</b>	<b>58,708</b>	<b>82,500</b>	<b>80,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	112,701	129,935	161,582
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>112,701</b>	<b>129,935</b>	<b>161,582</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	249,500	269,450	188,900
<b>Total</b>	<b>Capital Project Transfers</b>	<b>249,500</b>	<b>269,450</b>	<b>188,900</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>877,043</b>	<b>989,713</b>	<b>925,208</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>877,043</b>	<b>989,713</b>	<b>925,208</b>
<b>Fund Total:</b>	<b>GREATER WILLOW RSA #20</b>	<b>877,043</b>	<b>989,713</b>	<b>925,208</b>



**RECONCILIATION OF FUND BALANCE: 277**

**BIG LAKE ROAD SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	1,197,055	1,249,350	1,235,880
TOTAL EXPENDITURES	1,272,320	1,304,789	1,238,459

Audit balance as of 6/30/2014 147,338

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

Estimated expenditures 2014-2015 fiscal year (967,639)  
Capital Projects (337,150)

Estimated adjustment to fund balance (55,439)

Estimated fund balance 6/30/2015 91,899

Estimated revenues 2015-2016 fiscal year 1,235,880

Estimated expenditures 2015-2016 fiscal year (1,014,529)  
Capital projects (223,930)

Estimated FY 2016 adjustment to fund balance (2,579)

Estimated fund balance 6/30/2016 89,320

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$497,862,700. A mill rate of 2.57 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	457,675,860	1,176,200	0	41,400	1,134,800
Sr Cit/Vet	39,924,700	102,600	102,600	0	0
Farm	262,140	0	0	0	0
Personal	0	0	0	0	0
Total	497,862,700	1,278,800	102,600	41,400	1,134,800

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,134,800
311 102	Real Property Taxes - Delinquent	35,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	50,780

361 000    INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,235,880</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,090,851	1,135,600	1,134,800
311.102	Real Property-Delinquent	38,905	30,000	35,000
311.400	Penalty & Interest	16,699	15,000	15,000
311.500	Vehicle Tax State Collec	48,200	68,400	50,780
<b>Total</b>	<b>General Property Taxes</b>	<b>1,194,655</b>	<b>1,249,000</b>	<b>1,235,580</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	350	300
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>350</b>	<b>300</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	2,400	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>2,400</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,197,055</b>	<b>\$1,249,350</b>	<b>\$1,235,880</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,197,055</b>	<b>\$1,249,350</b>	<b>\$1,235,880</b>
<b>Fund Total:</b>	<b>BIG LAKE RSA #21</b>	<b>1,197,055</b>	<b>\$1,249,350</b>	<b>\$1,235,880</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	16,801	20,600	15,355
411.300	Overtime Wages	284	375	375
<b>Total Salaries &amp; Wages</b>		<b>17,085</b>	<b>20,975</b>	<b>15,730</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	103	126	95
412.300	Medicare	248	305	229
412.600	Workers Compensation	1,992	2,700	2,602
412.700	Sbs Contribution	1,047	1,286	964
<b>Total Benefits</b>		<b>3,390</b>	<b>4,417</b>	<b>3,890</b>
<b>EX22-Advertising</b>				
422.000	Advertising	285	5,000	500
<b>Total Advertising</b>		<b>285</b>	<b>5,000</b>	<b>500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	2,838	3,520	3,000
424.500	Garbage Pickups	0	250	250
<b>Total Utilities-Building Oprtns</b>		<b>2,838</b>	<b>3,770</b>	<b>3,250</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	598	2,275	5,000
<b>Total Rental/Lease</b>		<b>598</b>	<b>2,275</b>	<b>5,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	2,000	2,000
<b>Total Professional Charges</b>		<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	40	50	60
<b>Total Insurance &amp; Bond</b>		<b>40</b>	<b>50</b>	<b>60</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	571,230	630,000	642,100
<b>Total Maintenance Services</b>		<b>571,230</b>	<b>630,000</b>	<b>642,100</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	1,300	7,725	5,000
<b>Total Other Contractual</b>		<b>1,300</b>	<b>7,725</b>	<b>5,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	111,722	109,730	110,000
<b>Total Misc Supplies</b>		<b>111,722</b>	<b>109,730</b>	<b>110,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	157,832	181,697	226,999
<b>Total Intra Govern/Recov Expens</b>		<b>157,832</b>	<b>181,697</b>	<b>226,999</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	406,000	337,150	223,930
<b>Total</b>	<b>Capital Project Transfers</b>	<b>406,000</b>	<b>337,150</b>	<b>223,930</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,272,320</b>	<b>1,304,789</b>	<b>1,238,459</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,272,320</b>	<b>1,304,789</b>	<b>1,238,459</b>
<b>Fund Total:</b>	<b>BIG LAKE RSA #21</b>	<b>1,272,320</b>	<b>1,304,789</b>	<b>1,238,459</b>





**RECONCILIATION OF FUND BALANCE: 278**

**NORTH COLONY ROAD SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	171,743	180,250	178,630
TOTAL EXPENDITURES	179,906	180,296	201,103

Audit balance as of 6/30/2014 83,299

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 adjustment to fund balance (548)

Estimated fund balance 6/30/2015 82,751

Estimated revenues 2015-2016 fiscal year 178,630

Estimated expenditures 2015-2016 fiscal year (201,103)

Loan - principal payment (510)

Estimated FY 2016 adjustment to fund balance (22,983)

Estimated fund balance 6/30/2016 59,768

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$41,241,600. 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	36,594,200	167,900	0	5,900	162,000
Sr Cit/Vet	3,987,400	18,300	18,300	0	0
Farm	660,000	0	0	0	0
Personal	0	0	0	0	0
Total	41,241,600	186,200	18,300	5,900	162,000

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$162,000
311 102	Real Property Taxes - Delinquent	7,000
311 400	Penalty & Interest on Delinquent Taxes	3,300
311 500	Vehicle Taxes	6,080

361 000    INTEREST

361 100	Interest earnings	<u>250</u>
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TOTAL ESTIMATED REVENUES \$178,630



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

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	150,419	159,000	162,000
311.102	Real Property-Delinquent	12,116	10,000	7,000
311.400	Penalty & Interest	3,433	3,000	3,300
311.500	Vehicle Tax State Collec	5,775	8,200	6,080
<b>Total</b>	<b>General Property Taxes</b>	<b>171,743</b>	<b>180,200</b>	<b>178,380</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	50	250
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>50</b>	<b>250</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>171,743</b>	<b>\$180,250</b>	<b>\$178,630</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>171,743</b>	<b>\$180,250</b>	<b>\$178,630</b>
<b>Fund Total:</b>	<b>NORTH COLONY RSA #23</b>	<b>171,743</b>	<b>\$180,250</b>	<b>\$178,630</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	1,768	8,000	5,964
411.300	Overtime Wages	0	375	375
<b>Total Salaries &amp; Wages</b>		<b>1,768</b>	<b>8,375</b>	<b>6,339</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	11	51	39
412.300	Medicare	26	122	93
412.600	Workers Compensation	207	1,078	1,043
412.700	Sbs Contribution	109	514	389
<b>Total Benefits</b>		<b>353</b>	<b>1,765</b>	<b>1,564</b>
<b>EX22-Advertising</b>				
422.000	Advertising	148	250	250
<b>Total Advertising</b>		<b>148</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	284	500	400
424.500	Garbage Pickups	0	250	250
<b>Total Utilities-Building Oprtns</b>		<b>284</b>	<b>750</b>	<b>650</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	208	0	1,500
<b>Total Rental/Lease</b>		<b>208</b>	<b>0</b>	<b>1,500</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	1,500	1,000
<b>Total Professional Charges</b>		<b>0</b>	<b>1,500</b>	<b>1,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	39	50	50
427.500	Liability Insurance	17	30	17
<b>Total Insurance &amp; Bond</b>		<b>56</b>	<b>80</b>	<b>67</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	101,983	104,000	126,900
<b>Total Maintenance Services</b>		<b>101,983</b>	<b>104,000</b>	<b>126,900</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	635	784	500
<b>Total Other Contractual</b>		<b>635</b>	<b>784</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	20,964	35,216	35,000
<b>Total Misc Supplies</b>		<b>20,964</b>	<b>35,216</b>	<b>35,000</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	124	116	109
<b>Total</b>	<b>Loan Payments</b>	<b>124</b>	<b>116</b>	<b>109</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	17,383	20,460	27,224
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>17,383</b>	<b>20,460</b>	<b>27,224</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	36,000	7,000	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>36,000</b>	<b>7,000</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>179,906</b>	<b>180,296</b>	<b>201,103</b>
<b>Department Total: Non-Departmental</b>		<b>179,906</b>	<b>180,296</b>	<b>201,103</b>
<b>Fund Total: NORTH COLONY RSA #23</b>		<b>179,906</b>	<b>180,296</b>	<b>201,103</b>



**RECONCILIATION OF FUND BALANCE: 279**

**BOGARD ROAD SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	1,495,760	1,553,360	1,550,400
TOTAL EXPENDITURES	1,972,051	1,579,586	1,551,422

Audit balance as of 6/30/2014		196,494
Estimated revenues 2014-2015 fiscal year	1,553,360	
Estimated expenditures 2014-2015 fiscal year	(1,018,286)	
Capital Projects	(561,300)	
Loan – Principal Payment	(3,772)	
Estimated adjustment to fund balance		(29,998)
Estimated fund balance 6/30/2015		166,496
Estimated revenues 2015-2016 fiscal year	1,550,400	
Estimated expenditures 2015-2016 fiscal year	(1,115,112)	
Capital projects	(436,310)	
Loan - principal payment	(3,828)	
Estimated FY 2016 adjustment to fund balance		(4,850)
Estimated fund balance 6/30/2016		161,646



The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$959,688,280. 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	864,003,240	1,494,700	0	52,600	1,442,100
Sr Cit/Vet	88,040,200	152,300	152,300	0	0
Farm	5,117,960	0	0	0	0
Personal	2,526,880	4,300	0	100	4,200
Total	959,688,280	1,651,300	152,300	52,700	1,446,300

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,442,100
311 102	Real Property Taxes - Delinquent	15,000
311 200	Personal Property Taxes	4,200
311 400	Penalty & Interest on Delinquent Taxes	9,500
311 500	Vehicle Taxes	78,700

361 000    INTEREST

361 100	Interest earnings	<u>900</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,550,400</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,380,360	1,412,200	1,442,100
311.102	Real Property-Delinquent	24,608	20,000	15,000
311.200	Personal Property	6,093	5,800	4,200
311.400	Penalty & Interest	9,994	9,000	9,500
311.500	Vehicle Tax State Collec	74,705	106,010	78,700
<b>Total</b>	<b>General Property Taxes</b>	<b>1,495,760</b>	<b>1,553,010</b>	<b>1,549,500</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	350	900
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>350</b>	<b>900</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,495,760</b>	<b>\$1,553,360</b>	<b>\$1,550,400</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,495,760</b>	<b>\$1,553,360</b>	<b>\$1,550,400</b>
<b>Fund Total:</b>	<b>BOGARD RSA #25</b>	<b>1,495,760</b>	<b>\$1,553,360</b>	<b>\$1,550,400</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	16,681	40,000	29,817
411.300	Overtime Wages	0	375	375
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>16,681</b>	<b>40,375</b>	<b>30,192</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	100	243	182
412.300	Medicare	242	586	438
412.600	Workers Compensation	1,933	5,197	5,002
412.700	Sbs Contribution	1,023	2,475	1,851
<b>Total</b>	<b>Benefits</b>	<b>3,298</b>	<b>8,501</b>	<b>7,473</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	114	0	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>114</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	250	250
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	23,764	30,021	27,500
424.500	Garbage Pickups	0	250	250
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>23,764</b>	<b>30,271</b>	<b>27,750</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,768	15,592	20,000
<b>Total</b>	<b>Rental/Lease</b>	<b>1,768</b>	<b>15,592</b>	<b>20,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	2,000	2,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	293	320	330
427.500	Liability Insurance	79	100	100
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>372</b>	<b>420</b>	<b>430</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	580,978	594,000	642,200
<b>Total</b>	<b>Maintenance Services</b>	<b>580,978</b>	<b>594,000</b>	<b>642,200</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	13,130	9,840	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>13,130</b>	<b>9,840</b>	<b>5,000</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	129,008	122,047	125,000
<b>Total</b>	<b>Misc Supplies</b>	<b>129,008</b>	<b>122,047</b>	<b>125,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	930	874	817
<b>Total</b>	<b>Loan Payments</b>	<b>930</b>	<b>874</b>	<b>817</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	143,508	193,616	253,500
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>143,508</b>	<b>193,616</b>	<b>253,500</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	1,058,500	561,300	436,310
<b>Total</b>	<b>Capital Project Transfers</b>	<b>1,058,500</b>	<b>561,300</b>	<b>436,310</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,972,051</b>	<b>1,579,586</b>	<b>1,551,422</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,972,051</b>	<b>1,579,586</b>	<b>1,551,422</b>
<b>Fund Total:</b>	<b>BOGARD RSA #25</b>	<b>1,972,051</b>	<b>1,579,586</b>	<b>1,551,422</b>



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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	875,066	907,430	913,680
TOTAL EXPENDITURES	1,163,831	960,739	916,045

Audit balance as of 6/30/2014 102,237

Estimated revenues 2014-2015 fiscal year      907,430

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

Capital Projects    (422,250)

Loan – principal payment                                (212)

Estimated adjustment to fund balance (53,521)

Estimated fund balance 6/30/2015 48,716

Estimated revenues 2015-2016 fiscal year      913,680

Estimated expenditures 2015-2016 fiscal year    (596,765)

Capital Projects    (319,280)

Loan principal payment                                (215)

Estimated FY 2016 adjustment to fund balance (2,580)

Estimated fund balance 6/30/2016 46,136

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$295,790,380. 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	255,017,520	879,800	0	30,900	848,900
Sr Cit/Vet	39,247,600	135,400	135,400	0	0
Farm	1,525,260	0	0	0	0
Personal	0	0	0	0	0
Total	295,790,380	1,015,200	135,400	30,900	848,900

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$848,900
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	34,580

361 000    INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES \$913,680



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

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	803,541	830,500	848,900
311.102	Real Property-Delinquent	29,143	20,000	20,000
311.400	Penalty & Interest	9,552	10,000	10,000
311.500	Vehicle Tax State Collec	32,830	46,580	34,580
<b>Total</b>	<b>General Property Taxes</b>	<b>875,066</b>	<b>907,080</b>	<b>913,480</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	350	200
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>350</b>	<b>200</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>875,066</b>	<b>\$907,430</b>	<b>\$913,680</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>875,066</b>	<b>\$907,430</b>	<b>\$913,680</b>
<b>Fund Total:</b>	<b>GREATER BUTTE RSA #26</b>	<b>875,066</b>	<b>\$907,430</b>	<b>\$913,680</b>





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

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	12,221	20,600	15,355
411.300	Overtime Wages	0	375	375
<b>Total Salaries &amp; Wages</b>		<b>12,221</b>	<b>20,975</b>	<b>15,730</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	74	126	95
412.300	Medicare	178	305	229
412.600	Workers Compensation	1,421	2,700	2,602
412.700	Sbs Contribution	749	1,286	964
<b>Total Benefits</b>		<b>2,422</b>	<b>4,417</b>	<b>3,890</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	250	250
<b>Total Advertising</b>		<b>0</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	11,048	13,965	13,000
424.500	Garbage Pickups	20	250	250
<b>Total Utilities-Building Oprtns</b>		<b>11,068</b>	<b>14,215</b>	<b>13,250</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	266	0	5,000
<b>Total Rental/Lease</b>		<b>266</b>	<b>0</b>	<b>5,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	10	2,000
<b>Total Professional Charges</b>		<b>0</b>	<b>10</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	17	25	35
427.500	Liability Insurance	40	50	55
<b>Total Insurance &amp; Bond</b>		<b>57</b>	<b>75</b>	<b>90</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	243,781	309,035	326,900
<b>Total Maintenance Services</b>		<b>243,781</b>	<b>309,035</b>	<b>326,900</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	7,044	7,753	5,000
<b>Total Other Contractual</b>		<b>7,044</b>	<b>7,753</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	100	500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>100</b>	<b>500</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	78,880	63,637	70,000
<b>Total</b>	<b>Misc Supplies</b>	<b>78,880</b>	<b>63,637</b>	<b>70,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	53	49	46
<b>Total</b>	<b>Loan Payments</b>	<b>53</b>	<b>49</b>	<b>46</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	106,539	117,973	154,109
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>106,539</b>	<b>117,973</b>	<b>154,109</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	701,500	422,250	319,280
<b>Total</b>	<b>Capital Project Transfers</b>	<b>701,500</b>	<b>422,250</b>	<b>319,280</b>
<b>Division Total: Non-Departmental</b>		<b>1,163,831</b>	<b>960,739</b>	<b>916,045</b>
<b>Department Total: Non-Departmental</b>		<b>1,163,831</b>	<b>960,739</b>	<b>916,045</b>
<b>Fund Total:</b>	<b>GREATER BUTTE RSA #26</b>	<b>1,163,831</b>	<b>960,739</b>	<b>916,045</b>



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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	1,729,992	1,791,610	1,814,045
TOTAL EXPENDITURES	1,980,325	1,906,611	1,817,828

Audit balance as of 6/30/2014			165,457
Estimated revenues 2014-2015 fiscal year	1,791,610		
Estimated expenditures 2014-2015 fiscal year	(1,114,311)		
Capital Projects	(792,300)		
Estimated adjustment to fund balance		(115,001)	
Estimated fund balance 6/30/2015			50,456
Estimated revenues 2015-2016 fiscal year	1,814,045		
Estimated expenditures 2015-2016 fiscal year	(1,197,078)		
Capital projects	(620,750)		
Estimated FY 2016 adjustment to fund balance		(3,783)	
Estimated fund balance 6/30/2016			46,673

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$551,962,420. 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	500,377,930	1,741,300	0	61,200	1,680,100
Sr Cit/Vet	50,150,420	174,500	174,500	0	0
Farm	0	0	0	0	0
Personal	1,434,070	4,900	0	100	4,800
Total	551,962,420	1,920,700	174,500	61,300	1,684,900

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,680,100
311 102	Real Property Taxes - Delinquent	50,000
311 200	Personal Property Taxes	4,800
311 400	Penalty & Interest on Delinquent Taxes	22,500
311 500	Vehicle Taxes	56,570

361 000    INTEREST

361 100	Interest earnings	<u>75</u>
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TOTAL ESTIMATED REVENUES \$1,814,045



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

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Revenue</u>	<u>2015 Amend ed Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,581,214	1,641,200	1,680,100
311.102	Real Property-Delinquent	65,585	50,000	50,000
311.200	Personal Property	3,907	3,800	4,800
311.400	Penalty & Interest	25,576	20,000	22,500
311.500	Vehicle Tax State Collec	53,710	76,210	56,570
<b>Total</b>	<b>General Property Taxes</b>	<b>1,729,992</b>	<b>1,791,210</b>	<b>1,813,970</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	400	75
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>400</b>	<b>75</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,729,992</b>	<b>\$1,791,610</b>	<b>\$1,814,045</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,729,992</b>	<b>\$1,791,610</b>	<b>\$1,814,045</b>
<b>Fund Total:</b>	<b>MEADOW LAKES RSA #27</b>	<b>1,729,992</b>	<b>\$1,791,610</b>	<b>\$1,814,045</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	23,359	30,900	23,480
411.300	Overtime Wages	100	375	375
<b>Total Salaries &amp; Wages</b>		<b>23,459</b>	<b>31,275</b>	<b>23,855</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	141	188	144
412.300	Medicare	341	454	347
412.600	Workers Compensation	2,707	4,026	3,951
412.700	Sbs Contribution	1,438	1,918	1,462
<b>Total Benefits</b>		<b>4,627</b>	<b>6,586</b>	<b>5,904</b>
<b>EX22-Advertising</b>				
422.000	Advertising	145	250	250
<b>Total Advertising</b>		<b>145</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	5,603	7,150	6,500
424.500	Garbage Pickups	0	250	250
<b>Total Utilities-Building Oprtns</b>		<b>5,603</b>	<b>7,400</b>	<b>6,750</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	702	33,085	40,000
<b>Total Rental/Lease</b>		<b>702</b>	<b>33,085</b>	<b>40,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	2,330	7,955	5,000
<b>Total Professional Charges</b>		<b>5,522</b>	<b>11,455</b>	<b>8,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	290	330	330
<b>Total Insurance &amp; Bond</b>		<b>290</b>	<b>330</b>	<b>330</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	611,284	660,000	670,200
<b>Total Maintenance Services</b>		<b>611,284</b>	<b>660,000</b>	<b>670,200</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	2,524	9,000	5,000
<b>Total Other Contractual</b>		<b>2,524</b>	<b>9,000</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	123	500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>123</b>	<b>500</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	128,045	122,687	130,000
<b>Total</b>	<b>Misc Supplies</b>	<b>128,045</b>	<b>122,687</b>	<b>130,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	206,124	232,120	305,789
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>206,124</b>	<b>232,120</b>	<b>305,789</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	992,000	792,300	620,750
<b>Total</b>	<b>Capital Project Transfers</b>	<b>992,000</b>	<b>792,300</b>	<b>620,750</b>
<b>Division Total: Non-Departmental</b>		<b>1,980,325</b>	<b>1,906,611</b>	<b>1,817,828</b>
<b>Department Total: Non-Departmental</b>		<b>1,980,325</b>	<b>1,906,611</b>	<b>1,817,828</b>
<b>Fund Total:</b>	<b>MEADOW LAKES RSA #27</b>	<b>1,980,325</b>	<b>1,906,611</b>	<b>1,817,828</b>





**RECONCILIATION OF FUND BALANCE: 282**

**GOLD TRAIL ROAD SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	1,593,602	1,664,540	1,656,190
TOTAL EXPENDITURES	1,925,561	1,668,829	1,659,300

Audit balance as of 6/30/2014 171,306

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)

Ordinance 15-085 (114,000)

Estimated adjustment to fund balance (120,562)

Estimated fund balance 6/30/2015 50,744

Estimated revenues 2015-2016 fiscal year 1,656,190

Estimated expenditures 2015-2016 fiscal year (1,241,210)

Capital projects (418,090)

Loan - principal payment (2,308)

Estimated FY 2016 adjustment to fund balance (5,418)

Estimated fund balance 6/30/2016 45,326

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$869,277,840. 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	790,677,900	1,581,300	0	55,600	1,525,700
Sr Cit/Vet	74,349,200	148,600	148,600	0	0
Farm	4,250,740	0	0	0	0
Personal	0	0	0	0	0
Total	869,277,840	1,729,900	148,600	55,600	1,525,700

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,525,700
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	14,000
311 500	Vehicle Taxes	95,790

361 000    INTEREST

361 100	Interest earnings	<u>700</u>
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TOTAL ESTIMATED REVENUES \$1,656,190



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

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,448,920	1,493,200	1,525,700
311.102	Real Property-Delinquent	38,420	30,000	20,000
311.400	Penalty & Interest	15,327	12,000	14,000
311.500	Vehicle Tax State Collec	90,935	129,040	95,790
<b>Total</b>	<b>General Property Taxes</b>	<b>1,593,602</b>	<b>1,664,240</b>	<b>1,655,490</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	300	700
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>300</b>	<b>700</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,593,602</b>	<b>\$1,664,540</b>	<b>\$1,656,190</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,593,602</b>	<b>\$1,664,540</b>	<b>\$1,656,190</b>
<b>Fund Total:</b>	<b>GOLD TRAIL RSA #28</b>	<b>1,593,602</b>	<b>\$1,664,540</b>	<b>\$1,656,190</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	28,749	45,000	33,544
411.300	Overtime Wages	341	375	375
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>29,090</b>	<b>45,375</b>	<b>33,919</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	273	0
412.200	Unemployment Contrib	175	658	204
412.300	Medicare	423	0	492
412.600	Workers Compensation	3,378	5,840	5,621
412.700	Sbs Contribution	1,785	2,782	2,080
<b>Total</b>	<b>Benefits</b>	<b>5,761</b>	<b>9,553</b>	<b>8,397</b>
<b>EX22-Advertising</b>				
422.000	Advertising	145	250	250
<b>Total</b>	<b>Advertising</b>	<b>145</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	20,901	34,230	30,000
424.500	Garbage Pickups	0	250	250
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>20,901</b>	<b>34,480</b>	<b>30,250</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,300	15,181	20,000
<b>Total</b>	<b>Rental/Lease</b>	<b>1,300</b>	<b>15,181</b>	<b>20,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	5,201	8,139	5,000
<b>Total</b>	<b>Professional Charges</b>	<b>5,201</b>	<b>8,139</b>	<b>5,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	177	200	220
427.500	Liability Insurance	89	100	100
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>266</b>	<b>300</b>	<b>320</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	666,367	715,000	726,200
<b>Total</b>	<b>Maintenance Services</b>	<b>666,367</b>	<b>715,000</b>	<b>726,200</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	1,454	6,000	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>1,454</b>	<b>6,000</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	371	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>371</b>	<b>500</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	125,483	114,579	125,000
<b>Total</b>	<b>Misc Supplies</b>	<b>125,483</b>	<b>114,579</b>	<b>125,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	561	527	493
<b>Total</b>	<b>Loan Payments</b>	<b>561</b>	<b>527</b>	<b>493</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	172,532	219,324	285,881
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>172,532</b>	<b>219,324</b>	<b>285,881</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	896,500	613,750	418,090
<b>Total</b>	<b>Capital Project Transfers</b>	<b>896,500</b>	<b>613,750</b>	<b>418,090</b>
<b>Division Total: Non-Departmental</b>		<b>1,925,561</b>	<b>1,782,829</b>	<b>1,659,300</b>
<b>Department Total: Non-Departmental</b>		<b>1,925,561</b>	<b>1,782,829</b>	<b>1,659,300</b>
<b>Fund Total:</b>	<b>GOLD TRAIL RSA #28</b>	<b>1,925,561</b>	<b>1,782,829</b>	<b>1,659,300</b>



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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	518,211	545,600	590,280
TOTAL EXPENDITURES	603,023	561,002	604,689

Audit balance as of 6/30/2014			91,849
Estimated revenues 2014-2015 fiscal year	545,600		
Estimated expenditures 2014-2015 fiscal year	(561,002)		
Estimated adjustment to fund balance		(15,402)	
Estimated fund balance 6/30/2015			76,447
Estimated revenues 2015-2016 fiscal year	590,280		
Estimated expenditures 2015-2016 fiscal year	(604,689)		
Estimated FY 2016 adjustment to fund balance		(14,409)	
Estimated fund balance 6/30/2016			62,038



The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$209,205,910. A mill rate of 3.01 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	190,344,300	572,900	0	20,100	552,800
Sr Cit/Vet	18,805,150	56,600	56,600	0	0
Farm	19,300	0	0	0	0
Personal	37,160	100	0	0	100
Total	209,205,910	629,600	56,600	20,100	552,900

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$552,800
311 102	Real Property Taxes - Delinquent	10,000
311 200	Personal Property Taxes	100
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Taxes	21,080

361 000    INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$590,280



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

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	464,785	492,100	552,800
311.102	Real Property-Delinquent	23,229	18,000	10,000
311.200	Personal Property	145	0	100
311.400	Penalty & Interest	10,042	7,000	6,000
311.500	Vehicle Tax State Collec	20,010	28,400	21,080
<b>Total</b>	<b>General Property Taxes</b>	<b>518,211</b>	<b>545,500</b>	<b>589,980</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	100	300
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>100</b>	<b>300</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>518,211</b>	<b>\$545,600</b>	<b>\$590,280</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>518,211</b>	<b>\$545,600</b>	<b>\$590,280</b>
<b>Fund Total:</b>	<b>GREATER TALKEETNA RSA #29</b>	<b>518,211</b>	<b>\$545,600</b>	<b>\$590,280</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	12,673	14,000	16,399
411.300	Overtime Wages	29	475	375
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>12,702</b>	<b>14,475</b>	<b>16,774</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	77	88	101
412.300	Medicare	185	210	244
412.600	Workers Compensation	1,488	1,862	2,775
412.700	Sbs Contribution	780	888	1,029
<b>Total</b>	<b>Benefits</b>	<b>2,530</b>	<b>3,048</b>	<b>4,149</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	63	0	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>63</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	285	500	500
<b>Total</b>	<b>Advertising</b>	<b>285</b>	<b>500</b>	<b>500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	0	0	25
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	42	250	1,000
<b>Total</b>	<b>Rental/Lease</b>	<b>42</b>	<b>250</b>	<b>1,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	1,000	1,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	26	35	40
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>26</b>	<b>35</b>	<b>40</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	437,131	443,409	458,400
<b>Total</b>	<b>Maintenance Services</b>	<b>437,131</b>	<b>443,409</b>	<b>458,400</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	1,675	500
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>1,675</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	15,488	8,480	5,000
<b>Total</b>	<b>Misc Supplies</b>	<b>15,488</b>	<b>8,480</b>	<b>5,000</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	74,756	88,130	117,301
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>74,756</b>	<b>88,130</b>	<b>117,301</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	60,000	0	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>60,000</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>603,023</b>	<b>561,002</b>	<b>604,689</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>603,023</b>	<b>561,002</b>	<b>604,689</b>
<b>Fund Total:</b>	<b>GREATER TALKEETNA RSA #29</b>	<b>603,023</b>	<b>561,002</b>	<b>604,689</b>



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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	223,234	227,050	221,110
TOTAL EXPENDITURES	193,055	278,038	221,671

Audit balance as of 6/30/2014			129,416
Estimated revenues 2014-2015 fiscal year	227,050		
Estimated expenditures 2014-2015 fiscal year	(190,938)		
Capital Projects	(87,100)		
Estimated adjustment to fund balance		(50,988)	
Estimated fund balance 6/30/2015			78,428
Estimated revenues 2015-2016 fiscal year	221,110		
Estimated expenditures 2015-2016 fiscal year	(202,981)		
Capital Projects	(18,690)		
Estimated FY 2016 adjustment to fund balance		(561)	
Estimated fund balance 6/30/2016			77,867

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$51,179,400. A mill rate of 4.41 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	47,098,700	207,700	0	7,300	200,400
Sr Cit/Vet	3,949,600	17,400	17,400	0	0
Farm	131,100	0	0	0	0
Personal	0	0	0	0	0
Total	51,179,400	225,100	17,400	7,300	200,400

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$200,400
311 102	Real Property Taxes - Delinquent	7,000
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Taxes	9,360

361 000    INTEREST

361 100	Interest earnings	<u>350</u>
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TOTAL ESTIMATED REVENUES	<u>\$221,110</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	193,102	201,400	200,400
311.102	Real Property-Delinquent	15,213	9,000	7,000
311.400	Penalty & Interest	6,039	4,000	4,000
311.500	Vehicle Tax State Collec	8,880	12,600	9,360
<b>Total</b>	<b>General Property Taxes</b>	<u>223,234</u>	<u>227,000</u>	<u>220,760</u>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	50	350
<b>Total</b>	<b>Interest Earnings</b>	<u>0</u>	<u>50</u>	<u>350</u>
<b>Division Total:</b>	<b>Non-Departmental</b>	<u>223,234</u>	<u>\$227,050</u>	<u>\$221,110</u>
<b>Department Total:</b>	<b>Non-Departmental</b>	<u>223,234</u>	<u>\$227,050</u>	<u>\$221,110</u>
<b>Fund Total:</b>	<b>TRAPPER CREEK RSA #30</b>	<u>223,234</u>	<u>\$227,050</u>	<u>\$221,110</u>





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

8/12/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	3,612	9,000	3,727
411.300	Overtime Wages	199	525	375
<b>Total Salaries &amp; Wages</b>		<b>3,811</b>	<b>9,525</b>	<b>4,102</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	23	58	25
412.300	Medicare	56	138	60
412.600	Workers Compensation	445	1,225	672
412.700	Sbs Contribution	234	584	252
<b>Total Benefits</b>		<b>758</b>	<b>2,005</b>	<b>1,009</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	500	500
<b>Total Advertising</b>		<b>0</b>	<b>500</b>	<b>500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	0	100	100
<b>Total Utilities-Building Oprtns</b>		<b>0</b>	<b>100</b>	<b>100</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	4,900	1,300	1,500
<b>Total Professional Charges</b>		<b>4,900</b>	<b>1,300</b>	<b>1,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	11	20	25
<b>Total Insurance &amp; Bond</b>		<b>11</b>	<b>20</b>	<b>25</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	125,093	138,238	152,400
<b>Total Maintenance Services</b>		<b>125,093</b>	<b>138,238</b>	<b>152,400</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	1,000	1,000
<b>Total Other Contractual</b>		<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	52	3,940	1,000
<b>Total Misc Supplies</b>		<b>52</b>	<b>3,940</b>	<b>1,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	28,930	34,310	41,345
<b>Total Intra Govern/Recov Expens</b>		<b>28,930</b>	<b>34,310</b>	<b>41,345</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	29,500	87,100	18,690
<b>Total Capital Project Transfers</b>		<b>29,500</b>	<b>87,100</b>	<b>18,690</b>
<b>Division Total: Non-Departmental</b>		<b>193,055</b>	<b>278,038</b>	<b>221,671</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
Department Total:	Non-Departmental	<u>193,055</u>	<u>278,038</u>	<u>221,671</u>
Fund Total:	TRAPPER CREEK RSA #30	193,055	278,038	221,671



**RECONCILIATION OF FUND BALANCE: 285**

**ALPINE ROAD SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	262,468	277,325	273,310
TOTAL EXPENDITURES	275,953	318,076	287,805

Audit balance as of 6/30/2014			85,248
Estimated revenues 2014-2015 fiscal year	277,325		
Estimated expenditures 2014-2015 fiscal year	(260,696)		
Capital Projects	(57,380)		
Loan – principal payment	(102)		
Estimated adjustment to fund balance		(40,853)	
Estimated fund balance 6/30/2015			44,395
Estimated revenues 2015-2016 fiscal year	273,310		
Estimated expenditures 2015-2016 fiscal year	(287,805)		
Loan - principal payment	(103)		
Estimated FY 2016 adjustment to fund balance		(14,598)	
Estimated fund balance 6/30/2016			29,797

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$77,445,620. A mill rate of 3.68 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	65,097,620	239,500	0	8,400	231,100
Sr Cit/Vet	12,174,400	44,800	44,800	0	0
Farm	173,600	0	0	0	0
Personal	0	0	0	0	0
Total	77,445,620	284,300	44,800	8,400	231,100

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$231,100
311 102	Real Property Taxes - Delinquent	14,000
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Taxes	22,010

361 000    INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES	<u>273,310</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	216,954	230,600	231,100
311.102	Real Property-Delinquent	18,253	12,000	14,000
311.400	Penalty & Interest	6,371	5,000	6,000
311.500	Vehicle Tax State Collec	20,890	29,650	22,010
<b>Total</b>	<b>General Property Taxes</b>	<b>262,468</b>	<b>277,250</b>	<b>273,110</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	75	200
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>75</b>	<b>200</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>262,468</b>	<b>\$277,325</b>	<b>\$273,310</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>262,468</b>	<b>\$277,325</b>	<b>\$273,310</b>
<b>Fund Total:</b>	<b>ALPINE RSA #31</b>	<b>262,468</b>	<b>\$277,325</b>	<b>\$273,310</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	4,368	9,000	6,709
411.300	Overtime Wages	0	375	375
<b>Total Salaries &amp; Wages</b>		<b>4,368</b>	<b>9,375</b>	<b>7,084</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	27	57	43
412.300	Medicare	64	136	103
412.600	Workers Compensation	510	1,207	1,167
412.700	Sbs Contribution	269	575	435
<b>Total Benefits</b>		<b>870</b>	<b>1,975</b>	<b>1,748</b>
<b>EX22-Advertising</b>				
422.000	Advertising	472	250	250
<b>Total Advertising</b>		<b>472</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	1,959	2,500	2,500
424.500	Garbage Pickups	0	250	250
<b>Total Utilities-Building Oprtns</b>		<b>1,959</b>	<b>2,750</b>	<b>2,750</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	32	300	500
<b>Total Rental/Lease</b>		<b>32</b>	<b>300</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	8,739	1,000
<b>Total Professional Charges</b>		<b>0</b>	<b>8,739</b>	<b>1,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	8	10	20
427.500	Liability Insurance	19	325	30
<b>Total Insurance &amp; Bond</b>		<b>27</b>	<b>335</b>	<b>50</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	163,793	182,300	207,800
<b>Total Maintenance Services</b>		<b>163,793</b>	<b>182,300</b>	<b>207,800</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	681	500	500
<b>Total Other Contractual</b>		<b>681</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	6,536	25,161	30,000
<b>Total Misc Supplies</b>		<b>6,536</b>	<b>25,161</b>	<b>30,000</b>



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

8/12/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	26	24	22
<b>Total</b>	<b>Loan Payments</b>	<b>26</b>	<b>24</b>	<b>22</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	26,689	28,987	36,101
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>26,689</b>	<b>28,987</b>	<b>36,101</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	70,500	57,380	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>70,500</b>	<b>57,380</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>275,953</b>	<b>318,076</b>	<b>287,805</b>
<b>Department Total: Non-Departmental</b>		<b>275,953</b>	<b>318,076</b>	<b>287,805</b>
<b>Fund Total: ALPINE RSA #31</b>		<b>275,953</b>	<b>318,076</b>	<b>287,805</b>





## **SPECIAL SERVICE AREAS**

Special service areas include funds established for a particular function including flood control, water and/or sewer service, erosion control, trail maintenance and road maintenance that is not located within a specific road service area.

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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	16,201	16,260	18,220
TOTAL EXPENDITURES	441	22,718	22,801

Audit balance as of 6/30/2014			71,030
Estimated revenues 2014-2015 fiscal year	16,260		
Estimated expenditures 2014-2015 fiscal year	(22,718)		
Estimated adjustment to fund balance		(6,458)	
Estimated fund balance 6/30/2015			64,572
Estimated revenues 2015-2016 fiscal year	18,220		
Estimated expenditures 2015-2016 fiscal year	(22,801)		
Estimated FY2016 adjustment to fund balance		(4,581)	
Estimated fund balance 6/30/2016			59,991

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$17,824,000. A mill rate of 1.07 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	16,495,730	17,600	0	600	17,000
Sr Cit/Vet	1,328,270	1,400	1,400	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	17,824,000	19,000	1,400	600	17,000

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$17,000
311 102	Real Property Taxes - Delinquent	500
311 400	Penalty & Interest on Delinquent Taxes	100
311 500	Vehicle Taxes	570

361 000    INTEREST

361 100	Interest Earnings	<u>50</u>
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TOTAL ESTIMATED REVENUES \$18,220



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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	14,649	15,300	17,000
311.102	Real Property-Delinquent	755	250	500
311.400	Penalty & Interest	257	100	100
311.500	Vehicle Tax State Collec	540	560	570
<b>Total</b>	<b>General Property Taxes</b>	<b>16,201</b>	<b>16,210</b>	<b>18,170</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	50	50
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>50</b>	<b>50</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>16,201</b>	<b>\$16,260</b>	<b>\$18,220</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>16,201</b>	<b>\$16,260</b>	<b>\$18,220</b>
<b>Fund Total:</b>	<b>TALKEETNA FLOOD SA #7</b>	<b>16,201</b>	<b>\$16,260</b>	<b>\$18,220</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	0	6,545	5,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>0</b>	<b>6,545</b>	<b>5,000</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	0	39	30
412.300	Medicare	0	95	73
412.600	Workers Compensation	0	1,032	916
412.700	Sbs Contribution	0	402	307
<b>Total</b>	<b>Benefits</b>	<b>0</b>	<b>1,568</b>	<b>1,326</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	200	200	200
426.900	Other Professional Chgs	0	1,000	1,000
<b>Total</b>	<b>Professional Charges</b>	<b>200</b>	<b>1,200</b>	<b>1,200</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	241	275	275
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>241</b>	<b>275</b>	<b>275</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	13,130	15,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>13,130</b>	<b>15,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>441</b>	<b>22,718</b>	<b>22,801</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>441</b>	<b>22,718</b>	<b>22,801</b>
<b>Fund Total:</b>	<b>TALKEETNA FLOOD SA #7</b>	<b>441</b>	<b>22,718</b>	<b>22,801</b>

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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	34,699	-	-
TOTAL EXPENDITURES	125,381	-	-

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$9,490,500. 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	8,308,100	0	0	0	0
Sr Cit/Vet	1,182,400	0	0	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	9,490,500	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**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	32,089	0	0
311.102	Real Property-Delinquent	1,854	0	0
311.400	Penalty & Interest	286	0	0
311.500	Vehicle Tax State Collec	470	0	0
<b>Total</b>	<b>General Property Taxes</b>	<b>34,699</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>34,699</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>34,699</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Total:</b>	<b>GARDEN TERRACE SA #8</b>	<b>34,699</b>	<b>\$0</b>	<b>\$0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.200	Water & Sewer	124,005	0	0
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>124,005</b>	<b>0</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	100	0	0
<b>Total</b>	<b>Professional Charges</b>	<b>100</b>	<b>0</b>	<b>0</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	1,276	0	0
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>1,276</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>125,381</b>	<b>0</b>	<b>0</b>
<b>Department Total: Non-Departmental</b>		<b>125,381</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>GARDEN TERRACE SA #8</b>	<b>125,381</b>	<b>0</b>	<b>0</b>

**RECONCILIATION OF FUND BALANCE: 292**

**POINT MACKENZIE SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	60,963	61,900	63,000
TOTAL EXPENDITURES	13,516	73,775	79,024

Audit balance as of 6/30/2014			438,576
Estimated revenues 2014-2015 fiscal year	61,900		
Estimated expenditures 2014-2015 fiscal year	(73,775)		
Estimated adjustment to fund balance		(11,875)	
Estimated fund balance 6/30/2015			426,701
Estimated revenues 2015-2016 fiscal year	63,000		
Estimated expenditures 2015-2016 fiscal year	(79,024)		
Estimated FY2016 adjustment to fund balance		(16,024)	
Estimated fund balance 6/30/2016			410,677





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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	60,963	61,200	62,100
<b>Total</b>	<b>General Property Taxes</b>	<b>60,963</b>	<b>61,200</b>	<b>62,100</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	700	900
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>700</b>	<b>900</b>
<b>Division Total: Non-Departmental</b>		<b>60,963</b>	<b>\$61,900</b>	<b>\$63,000</b>
<b>Department Total: Non-Departmental</b>		<b>60,963</b>	<b>\$61,900</b>	<b>\$63,000</b>
<b>Fund Total:</b>	<b>PT. MACKENZIE SA #69</b>	<b>60,963</b>	<b>\$61,900</b>	<b>\$63,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	1,550	15,000	15,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>1,550</b>	<b>15,000</b>	<b>15,000</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	10	90	90
412.300	Medicare	23	218	218
412.600	Workers Compensation	182	2,497	2,746
412.700	Sbs Contribution	96	920	920
<b>Total</b>	<b>Benefits</b>	<b>311</b>	<b>3,725</b>	<b>3,974</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	30	50	50
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>30</b>	<b>50</b>	<b>50</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	11,625	34,860	40,000
<b>Total</b>	<b>Maintenance Services</b>	<b>11,625</b>	<b>34,860</b>	<b>40,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	15,000	15,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	0	5,140	5,000
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>5,140</b>	<b>5,000</b>
<b>Division Total: Non-Departmental</b>		<b>13,516</b>	<b>73,775</b>	<b>79,024</b>
<b>Department Total: Non-Departmental</b>		<b>13,516</b>	<b>73,775</b>	<b>79,024</b>
<b>Fund Total: PT. MACKENZIE SA #69</b>		<b>13,516</b>	<b>73,775</b>	<b>79,024</b>

**RECONCILIATION OF FUND BALANCE: 293**

**TALKEETNA WATER/SEWER**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	301,326	245,000	262,549
TOTAL EXPENDITURES	235,659	331,597	323,791

Audit balance as of 6/30/2014			(119,011)
Estimated revenues 2014-2015 fiscal year	245,000		
Estimated expenditures 2014-2015 fiscal year	(331,597)		
Loan – Principal Payment	(10,678)		
Estimated adjustment to fund balance		(97,275)	
Estimated fund balance 6/30/2015			(216,286)
Estimated revenues 2015-2016 fiscal year	262,549		
Estimated expenditures 2015-2016 fiscal year	(323,791)		
Loan – Principal Payment	(10,749)		
Estimated FY2016 adjustment to fund balance		(71,991)	
Estimated deficit fund balance 6/30/2016			(288,277)

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<u>335 350</u>	<u>STATE SHARED REVENUE</u>		
	335 350	State Shared Revenue	0
<u>344 500</u>	<u>SANITATION/SSEPTAGE FEES</u>		
	344 500	Water & Sewer Fees	10,609
<u>349 000</u>	<u>WATER AND SEWER FEES</u>		
	349 100	Water Charges	124,800
	349 150	Other Water Charges	5,340
	349 500	Sewer Charges	<u>121,800</u>
		TOTAL ESTIMATED REVENUES	<u>\$262,549</u>



**SCHEDULE OF LONG TERM DEBT: FUND 293  
FISCAL YEAR 2016**

**TALKEETNA SEWER & WATER**

<b>LOANS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2015</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2016</b>
Scata System	30,000	6,000	6,000	15	6,015	0
Arsenic Treatment	105,000	91,172	4,749	1,368	6,117	86,423
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>		97,172	10,749	1,383	12,132	86,423



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Revenue</u>	<u>2015 Amend ed Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 293-TALKEETNA WATER &amp; SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE21-Special Assessmnt Revenue</b>				
321.300	Penalty	(208)	0	0
<b>Total</b>	<b>Special Assessmnt Revenue</b>	<b>(208)</b>	<b>0</b>	<b>0</b>
<b>RE35-State Shared Revenue</b>				
335.350	State Shared A/W	75,000	0	0
<b>Total</b>	<b>State Shared Revenue</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	3,780	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>3,780</b>	<b>0</b>	<b>0</b>
<b>RE41-General Government</b>				
341.900	Miscellaneous Fees	9	0	0
<b>Total</b>	<b>General Government</b>	<b>9</b>	<b>0</b>	<b>0</b>
<b>RE44-Sanitation/Septage Fees</b>				
344.500	Water & Sewer Fees	5,842	0	10,609
<b>Total</b>	<b>Sanitation/Septage Fees</b>	<b>5,842</b>	<b>0</b>	<b>10,609</b>
<b>RE49-Water &amp; Sewer Fees</b>				
349.100	Water Charges	102,594	115,000	124,800
349.150	Other Water Charges	8,035	12,000	5,340
349.500	Sewer Charges	106,274	118,000	121,800
<b>Total</b>	<b>Water &amp; Sewer Fees</b>	<b>216,903</b>	<b>245,000</b>	<b>251,940</b>
<b>Division Total: Non-Departmental</b>		<b>301,326</b>	<b>\$245,000</b>	<b>\$262,549</b>
<b>Department Total: Non-Departmental</b>		<b>301,326</b>	<b>\$245,000</b>	<b>\$262,549</b>
<b>Fund Total:</b>	<b>TALKEETNA WATER &amp; SWR SA #3</b>	<b>301,326</b>	<b>\$245,000</b>	<b>\$262,549</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 293-TALKEETNA WATER &amp; SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	70,203	72,183	69,988
411.200	Temp Wages & Adjmts	4,206	3,100	3,100
411.300	Overtime Wages	1,428	10,300	10,300
<b>Total Salaries &amp; Wages</b>		<b>75,837</b>	<b>85,583</b>	<b>83,388</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	24,697	23,893	23,883
412.190	Life Insurance	146	147	147
412.200	Unemployment Contrib	456	514	501
412.300	Medicare	1,101	1,241	1,210
412.400	Retirement Contrib. - DB Plan	7,603	36,318	35,351
412.410	PERS Tier IV - DC Plan	9,524	0	0
412.411	PERS Tier IV - Health Plan	308	0	0
412.412	PERS Tier IV - HRA	1,461	0	0
412.413	PERS Tier IV - OD&D	104	0	0
412.600	Workers Compensation	5,590	8,097	8,266
412.700	Sbs Contribution	4,653	5,247	5,112
<b>Total Benefits</b>		<b>55,643</b>	<b>75,457</b>	<b>74,470</b>
<b>EX13-Expenses Within Borough</b>				
413.300	Exp Allowance-Within Boro	58	50	0
<b>Total Expenses Within Borough</b>		<b>58</b>	<b>50</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	500	0
414.200	Exp Reimb- Outside Boro	0	3,950	4,000
414.400	Travel Tickets	0	2,200	2,000
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>6,650</b>	<b>6,000</b>
<b>EX21-Communications</b>				
421.100	Telephone	2,988	10,200	10,000
421.200	Postage	1,242	700	1,000
421.300	Communication Network	7,156	7,000	0
<b>Total Communications</b>		<b>11,386</b>	<b>17,900</b>	<b>11,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	307	500	0
<b>Total Advertising</b>		<b>307</b>	<b>500</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	376	235	0
<b>Total Printing</b>		<b>376</b>	<b>235</b>	<b>0</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 293-TALKEETNA WATER &amp; SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Optrns</b>				
424.100	Electricity	27,148	42,500	30,000
424.400	Lp-Propane	0	(35)	0
424.500	Garbage Pickups	0	160	300
424.600	Heating Fuel-Oil	1,091	1,440	7,000
<b>Total</b>	<b>Utilities-Building Optrns</b>	<b>28,239</b>	<b>44,065</b>	<b>37,300</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	135	600	150
<b>Total</b>	<b>Rental/Lease</b>	<b>135</b>	<b>600</b>	<b>150</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,154	2,500	2,500
426.600	Computer Software	5,445	5,000	5,000
426.900	Other Professional Chgs	0	515	2,500
<b>Total</b>	<b>Professional Charges</b>	<b>7,599</b>	<b>8,015</b>	<b>10,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	20,696	21,000	22,000
427.500	Liability Insurance	647	700	0
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>21,343</b>	<b>21,700</b>	<b>22,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	420	1,000	1,000
428.200	Grounds Maint Services	0	150	150
428.300	Equipment Maint Services	5,655	10,527	7,000
428.400	Vehicle Maint Services	2,761	1,000	1,000
<b>Total</b>	<b>Maintenance Services</b>	<b>8,836</b>	<b>12,677</b>	<b>9,150</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	1,408	2,500
429.210	Training/Instructor Fees	0	0	500
429.710	Testing	5,789	8,478	12,000
429.900	Other Contractual	2,794	27,589	20,000
<b>Total</b>	<b>Other Contractual</b>	<b>8,583</b>	<b>37,475</b>	<b>35,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	300	300
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>300</b>	<b>300</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	2,046	(1,823)	2,000
431.200	Building Maint Supplies	0	150	150
431.300	Equipment Maint Supplies	2,373	6,025	10,000
431.900	Other Maint. Supplies	0	441	2,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>4,419</b>	<b>4,793</b>	<b>14,150</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 293-TALKEETNA WATER &amp; SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	0	200
432.200	Gas	2,123	3,000	5,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>2,123</b>	<b>3,000</b>	<b>5,200</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	563	1,000
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	0	500	500
433.900	Other Supplies	5,261	3,576	7,000
<b>Total Misc Supplies</b>		<b>5,261</b>	<b>5,939</b>	<b>9,800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,206	2,800	2,000
434.100	Other Equip under \$5,000	2,752	2,401	1,500
434.300	Furniture Under \$5,000	0	0	1,000
<b>Total Equipment Under \$5,000</b>		<b>3,958</b>	<b>5,201</b>	<b>4,500</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	1,556	1,457	1,383
<b>Total Loan Payments</b>		<b>1,556</b>	<b>1,457</b>	<b>1,383</b>
<b>Division Total: Non-Departmental</b>		<b>235,659</b>	<b>331,597</b>	<b>323,791</b>
<b>Department Total: Non-Departmental</b>		<b>235,659</b>	<b>331,597</b>	<b>323,791</b>
<b>Fund Total: TALKEETNA WATER &amp; SWR SA #3</b>		<b>235,659</b>	<b>331,597</b>	<b>323,791</b>



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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	-	70	25
TOTAL EXPENDITURES	4,141	10,000	10,000

Audit Balance as of 6/30/2014			29,566
Estimated revenues 2014-2015 fiscal year	70		
Estimated expenditures 2014-2015 fiscal year	(10,000)		
Estimated adjustment to fund balance		(9,930)	
Estimated fund balance 6/30/2015			19,636
Estimated revenues 2015-2016 fiscal year	25		
Estimated expenditures 2015-2016 fiscal year	(10,000)		
Estimated FY2016 adjustment to fund balance		(9,975)	
Estimated fund balance 6/30/2016			9,661

361 000   INTEREST361 100   Interest Earnings                                \$25TOTAL ESTIMATED REVENUES                                \$25





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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	70	25
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>70</b>	<b>25</b>
	<b>Division Total: Non-Departmental</b>	<b>0</b>	<b>\$70</b>	<b>\$25</b>
	<b>Department Total: Non-Departmental</b>	<b>0</b>	<b>\$70</b>	<b>\$25</b>
<b>Fund Total:</b>	<b>FREEDOM HILLS SUBD ROAD</b>	<b>0</b>	<b>\$70</b>	<b>\$25</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	2,925	0	0
<b>Total</b>	<b>Maintenance Services</b>	<b>2,925</b>	<b>0</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	10,000	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>10,000</b>	<b>5,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	1,216	0	5,000
<b>Total</b>	<b>Misc Supplies</b>	<b>1,216</b>	<b>0</b>	<b>5,000</b>
	<b>Division Total: Non-Departmental</b>	<b>4,141</b>	<b>10,000</b>	<b>10,000</b>
	<b>Department Total: Non-Departmental</b>	<b>4,141</b>	<b>10,000</b>	<b>10,000</b>
<b>Fund Total:</b>	<b>FREEDOM HILLS SUBD ROAD</b>	<b>4,141</b>	<b>10,000</b>	<b>10,000</b>

**RECONCILIATION OF FUND BALANCE: 295**

**CIRCLE VIEW / STAMPEDE ESTATES**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	18,971	19,075	20,800
TOTAL EXPENDITURES	289	6,202	6,300

Audit Balance as of 6/30/2014			(60,627)
Estimated revenues 2014-2015 fiscal year	19,075		
Estimated expenditures 2014-2015 fiscal year	(6,202)		
Loan – Principal payment	(6,000)		
Estimated adjustment to fund balance		6,873	
Estimated fund balance 6/30/2015			(53,754)
Estimated revenues 2015-2016 fiscal year	20,800		
Estimated expenditures 2015-2016 fiscal year	(6,300)		
Loan – Principal Payment	(6,000)		
Estimated FY2016 adjustment to fund balance		8,500	
Estimated deficit fund balance 6/30/2016			(45,254)

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$7,681,700. 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	6,530,800	21,100	0	700	20,400
Sr Cit/Vet	1,150,900	3,700	3,700	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	7,681,700	24,800	3,700	700	20,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$20,400
311 400	Penalty & Interest on Delinquent Taxes	100
311 500	Vehicle Taxes	300

361 000 INTEREST

361 100	Interest Earnings	<u>0</u>
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TOTAL ESTIMATED REVENUES \$20,800

**SCHEDULE OF LONG TERM DEBT: FUND 295  
FISCAL YEAR 2016**

**CIRCLE VIEW/STAMPEDE ESTATES**

<b>LOAN</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2015</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2016</b>
Dikes	180,000	120,000	6,000	300	6,300	114,000
TOTAL DEBT SERVICE REQUIREMENTS		120,000	6,000	300	6,300	114,000



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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	18,046	18,500	20,400
311.102	Real Property-Delinquent	434	0	0
311.400	Penalty & Interest	191	200	100
311.500	Vehicle Tax State Collec	300	300	300
<b>Total</b>	<b>General Property Taxes</b>	<b>18,971</b>	<b>19,000</b>	<b>20,800</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	75	0
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>75</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>18,971</b>	<b>\$19,075</b>	<b>\$20,800</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>18,971</b>	<b>\$19,075</b>	<b>\$20,800</b>
<b>Fund Total:</b>	<b>CIRC VIEW/STAMPEDE EST SA #1:</b>	<b>18,971</b>	<b>\$19,075</b>	<b>\$20,800</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	25	0	0
426.900	Other Professional Chgs	0	5,000	5,000
<b>Total</b>	<b>Professional Charges</b>	<b>25</b>	<b>5,000</b>	<b>5,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	1,000	1,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX41-Debt Service</b>				
441.220	Dbt Srv-Interest-Borough	264	202	300
<b>Total</b>	<b>Debt Service</b>	<b>264</b>	<b>202</b>	<b>300</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>289</b>	<b>6,202</b>	<b>6,300</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>289</b>	<b>6,202</b>	<b>6,300</b>
<b>Fund Total:</b>	<b>CIRC VIEW/STAMPEDE EST SA #1:</b>	<b>289</b>	<b>6,202</b>	<b>6,300</b>





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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	470	480	490
TOTAL EXPENDITURES	-	2,500	1,750

Audit balance as of 6/30/2014			6,251
Estimated revenues 2014-2015 fiscal year	480		
Estimated expenditures 2014-2015 fiscal year	(2,500)		
Estimated adjustment to fund balance		(2,020)	
Estimated fund balance 6/30/2015			4,231
Estimated revenues 2015-2016 fiscal year	490		
Estimated expenditures 2015-2016 fiscal year	(1,750)		
Estimated FY2016 adjustment to fund balance		(1,260)	
Estimated fund balance 6/30/2016			2,971

The estimated 2015-2016 fiscal year assessed valuation (as of January 1, 2015) is \$7,849,960. No mill rate is approved for fiscal year 2016 for trail maintenance.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	7,721,150	0	0	0	0
Sr Cit/Vet	128,810	0	0	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	7,849,960	0	0	0	0

311 000    GENERAL PROPERTY TAX

Vehicle Tax State 480

361 000    INTEREST

361 100    Interest Earnings \$10

TOTAL ESTIMATED REVENUES \$490



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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.500	Vehicle Tax State Collec	470	470	480
<b>Total</b>	<b>General Property Taxes</b>	<b>470</b>	<b>470</b>	<b>480</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	10	10
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>10</b>	<b>10</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>470</b>	<b>\$480</b>	<b>\$490</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>470</b>	<b>\$480</b>	<b>\$490</b>
<b>Fund Total:</b>	<b>CHASE TRAIL SERVICE AREA</b>	<b>470</b>	<b>\$480</b>	<b>\$490</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	2,500	1,750
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>2,500</b>	<b>1,750</b>
	<b>Division Total: Non-Departmental</b>	<b>0</b>	<b>2,500</b>	<b>1,750</b>
	<b>Department Total: Non-Departmental</b>	<b>0</b>	<b>2,500</b>	<b>1,750</b>
<b>Fund Total:</b>	<b>CHASE TRAIL SERVICE AREA</b>	<b>0</b>	<b>2,500</b>	<b>1,750</b>

**RECONCILIATION OF FUND BALANCE: 297**

**ROADS OUTSIDE SERVICE AREA**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	-	-	-
TOTAL EXPENDITURES	-	232	94

Audit Balance as of 6/30/2014			326
Estimated revenues 2014-2015 fiscal year	0		
Estimated expenditures 2014-2015 fiscal year	(232)		
Estimated adjustment to fund balance		(232)	
Estimated fund balance 6/30/2015			94
Estimated revenues 2015-2016 fiscal year	0		
Estimated expenditures 2015-2016 fiscal year	(94)		
Estimated FY 2016 adjustment to fund balance		(94)	
Estimated fund balance 5/30/2016			-0-





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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Revenue</u>	<u>2015Amend ed Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Total:</b>	<b>ROADS OUTSIDE SERV. AREAS</b>	<b>0</b>	<b>\$0</b>	<b>\$0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	232	94
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>232</b>	<b>94</b>
	<b>Division Total: Non-Departmental</b>	<b>0</b>	<b>232</b>	<b>94</b>
	<b>Department Total: Non-Departmental</b>	<b>0</b>	<b>232</b>	<b>94</b>
<b>Fund Total:</b>	<b>ROADS OUTSIDE SERV. AREAS</b>	<b>0</b>	<b>232</b>	<b>94</b>



## **EDUCATIONAL FUND**

The Educational Fund represents the approved budget for the Matanuska-Susitna Borough School District. The chief sources of revenue are from the Borough, the State of Alaska and the federal government.

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

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	242,007,380	269,162,410	259,731,783
TOTAL EXPENDITURES	236,488,544	269,162,410	259,731,783

Estimated fund balance 6/30/2014			-0-
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 6/30/2016			-0-
Estimated revenues 2015-2016 fiscal year	259,731,783		
Estimated expenditures 2015-2016 fiscal year	(259,731,783)		
Estimated FY2016 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2016			-0-



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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE31-Federal Grants</b>				
331.000	Federal Grants	13,247,240	7,498,130	6,442,384
<b>Total</b>	<b>Federal Grants</b>	<b>13,247,240</b>	<b>7,498,130</b>	<b>6,442,384</b>
<b>RE37-Other State Revenue</b>				
337.300	Education/State	169,974,192	206,321,543	193,579,834
<b>Total</b>	<b>Other State Revenue</b>	<b>169,974,192</b>	<b>206,321,543</b>	<b>193,579,834</b>
<b>RE50-Education Revenue</b>				
350.000	Education/Local	7,494,228	4,051,017	7,029,093
<b>Total</b>	<b>Education Revenue</b>	<b>7,494,228</b>	<b>4,051,017</b>	<b>7,029,093</b>
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	51,291,720	51,291,720	52,680,472
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>51,291,720</b>	<b>51,291,720</b>	<b>52,680,472</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>242,007,380</b>	<b>\$269,162,410</b>	<b>\$259,731,783</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>242,007,380</b>	<b>\$269,162,410</b>	<b>\$259,731,783</b>
<b>Fund Total:</b>	<b>EDUCATION OPERATING</b>	<b>242,007,380</b>	<b>\$269,162,410</b>	<b>\$259,731,783</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX06-Education</b>				
406.100	Education - Operating	236,423,544	269,162,410	259,731,783
<b>Total Education</b>		<b>236,423,544</b>	<b>269,162,410</b>	<b>259,731,783</b>
<b>EX46-Capital Project Transfers</b>				
446.300	Transfer To- Fund 400	65,000	0	0
<b>Total Capital Project Transfers</b>		<b>65,000</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>236,488,544</b>	<b>269,162,410</b>	<b>259,731,783</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>236,488,544</b>	<b>269,162,410</b>	<b>259,731,783</b>
<b>Fund Total:</b>	<b>EDUCATION OPERATING</b>	<b>236,488,544</b>	<b>269,162,410</b>	<b>259,731,783</b>



## **SOLID WASTE ENTERPRISE FUND**

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

**RECONCILIATION OF FUND BALANCE: 510**

**SOLID WASTE ENTERPRISE FUND**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	5,698,776	5,854,500	8,120,279
TOTAL EXPENDITURES	5,988,349	7,035,842	7,725,453

Unrestricted Net Assets at June 30, 2014			(2,768,092)
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			(3,499,434)
Estimated revenues 2015-2016 fiscal year	8,120,279		
Estimated expenditures 2015-2016 fiscal year	(7,275,453)**		
Estimated fiscal year 2016 adjustment to net assets		844,826	
Estimated Unrestricted Net Assets at June 30, 2016			(2,654,608)

\*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).

\*\*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, 2016. These amounts reduce the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

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344 000    SEPTAGE FEES

344.600	Landfill User Fees	*\$8,049,779
344.700	Finance Charge	500
344.900	Hazardous Waste Fees	<u>70,000</u>

TOTAL ESTIMATED REVENUES		<u>\$8,120,279</u>
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\*REVENUES ARE BASED ON AN INCREASE EFFECTIVE 07/01/14.



**SCHEDULE OF LONG TERM DEBT:  
FISCAL YEAR 2016**

**SOLID WASTE ENTERPRISE FUND, FUND 510**

<b>ADEC LOANS</b>	<b>ORIGINAL LOAN AMOUNT</b>	<b>BALANCE AT 7/1/2015</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2016</b>
Landfill Expansion	995,155	680,001	47,764	10,200	57,964	632,237
Cell III Expansion	2,805,926	2,684,582	121,344	223,755	345,099	2,563,238
Regional Resource Recovery Facility	936,743	771,020	42,996	11,565	54,561	728,024
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>		<b>4,135,603</b>	<b>212,104</b>	<b>245,520</b>	<b>457,624</b>	<b>3,923,499</b>



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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	99,162	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>99,162</b>	<b>0</b>	<b>0</b>
<b>RE44-Sanitation/Septage Fees</b>				
344.000	Sant Fill-Returned Ckecks	(833)	0	0
344.600	Landfill User Fees	5,515,564	5,800,000	8,049,779
344.700	Finance Charge	4,926	500	500
344.900	Hazardous Waste Fees	79,239	50,000	70,000
<b>Total</b>	<b>Sanitation/Septage Fees</b>	<b>5,598,896</b>	<b>5,850,500</b>	<b>8,120,279</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	4,000	0
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>4,000</b>	<b>0</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	257	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>257</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.510	Cash Balance/Lids	461	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>461</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>5,698,776</b>	<b>\$5,854,500</b>	<b>\$8,120,279</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>5,698,776</b>	<b>\$5,854,500</b>	<b>\$8,120,279</b>
<b>Fund Total:</b>	<b>SOLID WASTE</b>	<b>5,698,776</b>	<b>\$5,854,500</b>	<b>\$8,120,279</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	76,020	62,790	245,520
<b>Total</b>	<b>Loan Payments</b>	<b>76,020</b>	<b>62,790</b>	<b>245,520</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	13,000	13,500	14,000
443.260	Computer - Admin & Audit	4,000	4,500	5,000
443.280	Finance - Admin & Audit	9,000	9,500	10,000
443.290	Legal - Admin & Audit	21,000	21,500	22,000
443.300	Maintenance	5,271	21,000	21,500
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>52,271</b>	<b>70,000</b>	<b>72,500</b>
<b>EX46-Capital Project Transfers</b>				
446.600	Transfer To- Fund 420	625,000	75,000	330,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>625,000</b>	<b>75,000</b>	<b>330,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.998	Amortization Expense	64,832	100,000	100,000
451.999	Depreciation Expense	256,811	350,000	350,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>321,643</b>	<b>450,000</b>	<b>450,000</b>
<b>EX52-Landfill Postclosure</b>				
452.000	Postclosure Costs	385,647	417,000	450,000
<b>Total</b>	<b>Landfill Postclosure</b>	<b>385,647</b>	<b>417,000</b>	<b>450,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,460,581</b>	<b>1,074,790</b>	<b>1,548,020</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,460,581</b>	<b>1,074,790</b>	<b>1,548,020</b>



# Matanuska-Susitna Borough Financial Management Budget Listing

## Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	240,438	345,681	334,460
411.200	Temp Wages & Adjmts	58,155	78,836	100,000
411.300	Overtime Wages	8,084	15,000	16,500
<b>Total Salaries &amp; Wages</b>		<b>306,677</b>	<b>439,517</b>	<b>450,960</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	97,932	131,702	129,315
412.190	Life Insurance	641	809	794
412.200	Unemployment Contrib	1,812	2,639	2,706
412.300	Medicare	4,378	6,375	6,539
412.400	Retirement Contrib. - DB Plan	48,321	158,808	154,528
412.410	PERS Tier IV - DC Plan	23,067	0	0
412.411	PERS Tier IV - Health Plan	638	0	0
412.412	PERS Tier IV - HRA	5,179	0	0
412.413	PERS Tier IV - OD&D	266	0	0
412.600	Workers Compensation	56,607	70,666	80,648
412.700	Sbs Contribution	18,508	26,943	27,644
412.800	Wellness/Other	0	1,000	1,000
<b>Total Benefits</b>		<b>257,349</b>	<b>398,942</b>	<b>403,174</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	600	500
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>600</b>	<b>500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	54	700	1,000
414.200	Exp Reimb- Outside Boro	758	3,000	4,000
414.300	Expense Allow- O/S Boro	0	2,500	0
414.400	Travel Tickets	1,001	3,500	4,000
414.800	Moving Expenses	5,000	0	0
<b>Total Expenses Outside Of Boro</b>		<b>6,813</b>	<b>9,700</b>	<b>9,000</b>
<b>EX21-Communications</b>				
421.100	Telephone	7,240	15,500	15,500
421.200	Postage	433	550	550
421.300	Communication Network	1,927	0	0
<b>Total Communications</b>		<b>9,600</b>	<b>16,050</b>	<b>16,050</b>
<b>EX22-Advertising</b>				
422.000	Advertising	698	300	2,300
<b>Total Advertising</b>		<b>698</b>	<b>300</b>	<b>2,300</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill</b>				
<b>EX23-Printing</b>				
423.000	Printing	1,250	2,300	2,300
<b>Total Printing</b>		<b>1,250</b>	<b>2,300</b>	<b>2,300</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	18,088	23,000	20,000
424.300	Natural Gas	6,738	14,700	14,700
<b>Total Utilities-Building Oprtns</b>		<b>24,826</b>	<b>37,700</b>	<b>34,700</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	3,378	5,000	5,000
<b>Total Rental/Lease</b>		<b>3,378</b>	<b>5,000</b>	<b>5,000</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	0	10,000
426.300	Dues & Fees	7,955	32,300	32,300
426.350	Credit Card Fees	1,875	0	8,000
426.600	Computer Software	4,300	4,800	6,000
426.900	Other Professional Chgs	15,568	44,600	125,000
<b>Total Professional Charges</b>		<b>29,698</b>	<b>81,700</b>	<b>181,300</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	21,628	23,900	26,800
427.200	Vehicle Insurance	4,179	5,000	5,000
427.500	Liability Insurance	693	750	900
<b>Total Insurance &amp; Bond</b>		<b>26,500</b>	<b>29,650</b>	<b>32,700</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	9,244	21,000	15,000
428.200	Grounds Maint Services	1,485	3,150	3,150
428.300	Equipment Maint Services	10,086	19,000	15,000
428.400	Vehicle Maint Services	5,254	9,000	9,000
<b>Total Maintenance Services</b>		<b>26,069</b>	<b>52,150</b>	<b>42,150</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	975	4,000	5,000
429.210	Training/Instructor Fees	0	(200)	1,000
429.500	Labor Services	1,776,902	2,038,500	2,000,700
429.710	Testing	67,059	141,164	150,000
429.900	Other Contractual	190,291	200,000	215,000
<b>Total Other Contractual</b>		<b>2,035,227</b>	<b>2,383,464</b>	<b>2,371,700</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,725	3,300	3,500
430.200	Copier/Fax Supplies	308	700	700
<b>Total Office Supplies</b>		<b>2,033</b>	<b>4,000</b>	<b>4,200</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	11,420	10,500	10,500
431.200	Building Maint Supplies	2,033	3,700	3,700
431.300	Equipment Maint Supplies	6,607	21,000	17,000
431.400	Grounds Maint Supplies	1,323	4,000	3,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>21,383</b>	<b>39,200</b>	<b>34,200</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	2,000	2,000
432.200	Gas	2,057	7,000	5,000
432.300	Diesel Fuel	11,131	16,000	15,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>13,188</b>	<b>25,000</b>	<b>22,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,621	2,800	4,000
433.110	Clothing	2,982	4,500	5,000
433.120	Tools under \$500	540	1,200	1,200
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	413	700	500
433.500	Training Supplies	0	1,000	1,000
433.900	Other Supplies	3,547	10,000	7,500
<b>Total</b>	<b>Misc Supplies</b>	<b>9,103</b>	<b>20,400</b>	<b>19,400</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	3,000	1,300
434.100	Other Equip under \$5,000	3,821	13,800	4,700
434.300	Furniture Under \$5,000	0	1,500	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>3,821</b>	<b>18,300</b>	<b>6,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	20,000	20,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>
<b>Division Total:</b>	<b>Central Landfill</b>	<b>2,777,613</b>	<b>3,583,973</b>	<b>3,657,634</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	327,940	377,689	409,737
411.200	Temp Wages & Adjmts	60,257	69,000	76,000
411.300	Overtime Wages	3,020	7,000	8,000
<b>Total Salaries &amp; Wages</b>		<b>391,217</b>	<b>453,689</b>	<b>493,737</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	124,800	171,329	179,876
412.190	Life Insurance	855	1,052	1,105
412.200	Unemployment Contrib	2,307	2,723	2,963
412.300	Medicare	5,576	6,579	7,160
412.400	Retirement Contrib. - DB Plan	115,994	169,379	183,838
412.410	PERS Tier IV - DC Plan	9,290	0	0
412.411	PERS Tier IV - Health Plan	264	0	0
412.412	PERS Tier IV - HRA	2,401	0	0
412.413	PERS Tier IV - OD&D	111	0	0
412.600	Workers Compensation	72,725	86,774	100,438
412.700	Sbs Contribution	23,571	27,812	30,267
412.800	Wellness/Other	0	2,000	2,000
<b>Total Benefits</b>		<b>357,894</b>	<b>467,648</b>	<b>507,647</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	370	1,500	2,500
413.200	Expense Reimb-Within Boro	0	50	0
<b>Total Expenses Within Borough</b>		<b>370</b>	<b>1,550</b>	<b>2,500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	218	400	500
414.200	Exp Reimb- Outside Boro	0	1,750	2,000
414.400	Travel Tickets	0	1,200	1,500
<b>Total Expenses Outside Of Boro</b>		<b>218</b>	<b>3,350</b>	<b>4,000</b>
<b>EX21-Communications</b>				
421.100	Telephone	5,954	17,600	18,000
421.200	Postage	433	500	500
421.300	Communication Network	9,372	0	0
<b>Total Communications</b>		<b>15,759</b>	<b>18,100</b>	<b>18,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	317	900	900
<b>Total Advertising</b>		<b>317</b>	<b>900</b>	<b>900</b>
<b>EX23-Printing</b>				
423.000	Printing	511	800	1,000
<b>Total Printing</b>		<b>511</b>	<b>800</b>	<b>1,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	7,756	11,000	11,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>7,756</b>	<b>11,000</b>	<b>11,000</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	708	1,300	1,300
<b>Total</b>	<b>Rental/Lease</b>	<b>708</b>	<b>1,300</b>	<b>1,300</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	10,200	0
426.350	Credit Card Fees	3,137	0	10,200
426.900	Other Professional Chgs	0	0	40,000
<b>Total</b>	<b>Professional Charges</b>	<b>3,137</b>	<b>10,200</b>	<b>50,200</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	1,121	1,400	1,500
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>1,121</b>	<b>1,400</b>	<b>1,500</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	1,289	7,000	7,000
428.200	Grounds Maint Services	18,198	35,000	35,000
428.300	Equipment Maint Services	3,528	3,500	1,000
428.400	Vehicle Maint Services	0	500	500
428.910	Building Improve Services	0	500	500
<b>Total</b>	<b>Maintenance Services</b>	<b>23,015</b>	<b>46,500</b>	<b>44,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,045	2,500	2,500
429.210	Training/Instructor Fees	0	0	2,000
429.500	Labor Services	342,298	400,000	425,000
429.710	Testing	41,491	66,000	85,000
429.900	Other Contractual	30,304	35,000	45,000
<b>Total</b>	<b>Other Contractual</b>	<b>415,138</b>	<b>503,500</b>	<b>559,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,624	2,600	2,600
430.200	Copier/Fax Supplies	931	1,000	1,000
<b>Total</b>	<b>Office Supplies</b>	<b>2,555</b>	<b>3,600</b>	<b>3,600</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	500	500
431.200	Building Maint Supplies	1,788	2,500	2,500
431.300	Equipment Maint Supplies	850	1,500	500
431.400	Grounds Maint Supplies	480	2,000	2,000
431.900	Other Maint. Supplies	0	800	800
<b>Total</b>	<b>Maintenance Supplies</b>	<b>3,118</b>	<b>7,300</b>	<b>6,300</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites</b>				
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	500	0
432.200	Gas	1,646	5,000	5,000
432.300	Diesel Fuel	0	500	0
<b>Total Fuel/Oil-Vehicle Use</b>		<b>1,646</b>	<b>6,000</b>	<b>5,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,040	2,200	2,200
433.110	Clothing	360	800	800
433.120	Tools under \$500	326	800	600
433.200	Medical Supplies	0	50	50
433.500	Training Supplies	0	300	300
433.900	Other Supplies	2,978	7,800	7,500
<b>Total Misc Supplies</b>		<b>4,704</b>	<b>11,950</b>	<b>11,450</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	1,500	1,300
434.100	Other Equip under \$5,000	3,792	9,300	4,900
434.300	Furniture Under \$5,000	120	10,200	2,000
<b>Total Equipment Under \$5,000</b>		<b>3,912</b>	<b>21,000</b>	<b>8,200</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	70,000	0
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>70,000</b>	<b>0</b>
<b>Division Total:</b>	<b>Transfer Sites</b>	<b>1,233,096</b>	<b>1,639,787</b>	<b>1,730,334</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program</b>				
Division Total:	Vehicle Removal Program	0	0	0



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	163,597	170,792	176,446
411.200	Temp Wages & Adjmts	15,709	35,000	43,000
411.300	Overtime Wages	7,579	5,000	6,000
<b>Total Salaries &amp; Wages</b>		<b>186,885</b>	<b>210,792</b>	<b>225,446</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	55,274	60,606	60,580
412.190	Life Insurance	348	372	372
412.200	Unemployment Contrib	1,093	1,265	1,353
412.300	Medicare	2,641	3,057	3,269
412.400	Retirement Contrib. - DB Plan	35,165	77,401	80,331
412.410	PERS Tier IV - DC Plan	15,956	0	0
412.411	PERS Tier IV - Health Plan	413	0	0
412.412	PERS Tier IV - HRA	2,358	0	0
412.413	PERS Tier IV - OD&D	172	0	0
412.600	Workers Compensation	34,816	41,627	49,094
412.700	Sbs Contribution	11,163	12,922	13,820
412.800	Wellness/Other	0	3,000	3,000
<b>Total Benefits</b>		<b>159,399</b>	<b>200,250</b>	<b>211,819</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	100	100
414.200	Exp Reimb- Outside Boro	86	2,500	3,000
414.300	Expense Allow- O/S Boro	0	400	0
414.400	Travel Tickets	0	2,500	3,000
<b>Total Expenses Outside Of Boro</b>		<b>86</b>	<b>5,500</b>	<b>6,100</b>
<b>EX21-Communications</b>				
421.100	Telephone	487	1,400	1,400
<b>Total Communications</b>		<b>487</b>	<b>1,400</b>	<b>1,400</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	500	500
<b>Total Advertising</b>		<b>0</b>	<b>500</b>	<b>500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	4,005	5,500	5,500
424.300	Natural Gas	4,195	7,350	7,500
<b>Total Utilities-Building Oprtns</b>		<b>8,200</b>	<b>12,850</b>	<b>13,000</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	390	900	900
426.600	Computer Software	200	300	300
426.900	Other Professional Chgs	472	0	2,000
<b>Total</b>	<b>Professional Charges</b>	<b>1,062</b>	<b>1,200</b>	<b>3,200</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	371	500	700
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>371</b>	<b>500</b>	<b>700</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	720	850	850
428.200	Grounds Maint Services	0	2,000	2,000
428.300	Equipment Maint Services	1,766	2,500	2,500
428.400	Vehicle Maint Services	0	1,500	1,500
428.910	Building Improve Services	0	1,000	2,000
<b>Total</b>	<b>Maintenance Services</b>	<b>2,486</b>	<b>7,850</b>	<b>8,850</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	450	4,500	5,000
429.210	Training/Instructor Fees	0	500	1,000
429.900	Other Contractual	65,907	114,000	110,000
<b>Total</b>	<b>Other Contractual</b>	<b>66,357</b>	<b>119,000</b>	<b>116,000</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	65	1,500	1,500
431.200	Building Maint Supplies	0	500	500
431.300	Equipment Maint Supplies	2,654	4,200	3,000
431.900	Other Maint. Supplies	1,819	6,800	6,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>4,538</b>	<b>13,000</b>	<b>11,000</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	2,879	7,400	5,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>2,879</b>	<b>7,400</b>	<b>5,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	552	1,200	1,200
433.110	Clothing	1,126	2,800	2,500
433.120	Tools under \$500	80	500	500
433.200	Medical Supplies	0	50	50
433.300	Books/Subscriptions	139	200	200
433.900	Other Supplies	1,123	1,200	2,000
<b>Total</b>	<b>Misc Supplies</b>	<b>3,020</b>	<b>5,950</b>	<b>6,450</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	5,409	4,000	15,000
434.300	Furniture Under \$5,000	0	7,100	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>5,409</b>	<b>11,100</b>	<b>15,000</b>
<b>Division Total:</b>	<b>Hazardous Waste Removal</b>	<b>441,179</b>	<b>597,292</b>	<b>624,465</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	75,000	75,000	75,000
<b>Total</b>	<b>Other Contractual</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
	<b>Division Total: Recycling</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	0	5,700	0
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>0</b>	<b>5,700</b>	<b>0</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	0	50	0
412.300	Medicare	0	100	0
412.600	Workers Compensation	0	1,200	0
412.700	Sbs Contribution	0	350	0
<b>Total</b>	<b>Benefits</b>	<b>0</b>	<b>1,700</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.500	Labor Services	0	12,600	70,000
429.900	Other Contractual	880	20,000	20,000
<b>Total</b>	<b>Other Contractual</b>	<b>880</b>	<b>32,600</b>	<b>90,000</b>
<b>EX31-Maintenance Supplies</b>				
431.400	Grounds Maint Supplies	0	15,000	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>15,000</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	0	2,600	0
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>2,600</b>	<b>0</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	7,400	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>7,400</b>	<b>0</b>
<b>Division Total:</b>	<b>Remote Transfer Sites</b>	<b>880</b>	<b>65,000</b>	<b>90,000</b>
<b>Department Total:</b>	<b>Public Works</b>	<b>4,527,768</b>	<b>5,961,052</b>	<b>6,177,433</b>
<b>Fund Total:</b>	<b>SOLID WASTE</b>	<b>5,988,349</b>	<b>7,035,842</b>	<b>7,725,453</b>







## PORT ENTERPRISE FUND

This fund accounts for all operations of Port MacKenzie.

**RECONCILIATION OF FUND BALANCE: 520**

**PORT ENTERPRISE FUND**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	763,383	2,379,408	1,621,463
TOTAL EXPENDITURES	1,923,628	2,260,886	2,490,609

Unrestricted Net Assets at June 30, 2014			(8,143,282)
Estimated revenues 2014-2015 fiscal year	2,379,408		
Estimated expenditures 2014-2015 fiscal year	(1,010,886)*		
Estimated fiscal year 2015 adjustment to net assets		1,368,522	
Estimated Unrestricted Net Assets at June 30, 2015			(6,774,760)
Estimated revenues 2015-2016 fiscal year	761,463		
Transfer from Areawide	860,000		
Estimated expenditures 2015-2016 fiscal year	(1,190,609)**		
Estimated fiscal year 2016 adjustment to net assets		430,854	
Unrestricted Net Assets at June 30, 2016			(6,343,906)

\*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).

\*\*This amount does not include estimated expenditures of \$1,300,000 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2016. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

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<u>337 100</u>	<u>OTHER STATE REVENUE</u>	
	337.100 Debt Service Reimbursement	\$709,463
<u>341 000</u>	<u>GENERAL GOVERNMENT</u>	
	341.840 Port Dockage Fees	7,000
	341.841 Port Wharfage Fees	30,000
	341.844 Port Lease/Permit Fees	<u>15,000</u>
	Subtotal	\$52,000
<u>367 110</u>	Transfer from Areawide Fund	860,000
	TOTAL ESTIMATED REVENUES	<u>\$1,621,463</u>

**SCHEDULE OF LONG TERM DEBT:  
FISCAL YEAR 2016**

**PORT**

<b>PORT BONDS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2015</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2016</b>
2012 Series C*	5,770,000	5,250,000	500,000	209,913	709,913	4,750,000
TOTAL DEBT SERVICE REQUIREMENTS		5,250,000	500,000	209,913	709,913	4,750,000

\* For partial refunding of the 2004 Series C Bonds.



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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.100	Debt Service Reimb	707,350	707,862	709,463
337.800	State PERS Relief	33,181	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>740,531</b>	<b>707,862</b>	<b>709,463</b>
<b>RE41-General Government</b>				
341.840	Port Dockage Fees	581	7,000	7,000
341.841	Port Wharfage Fees	9,360	10,000	30,000
341.844	Port Lease/Permit Fees	12,911	25,000	15,000
<b>Total</b>	<b>General Government</b>	<b>22,852</b>	<b>42,000</b>	<b>52,000</b>
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	0	831,224	860,000
367.400	Capital Projects	0	798,322	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>0</b>	<b>1,629,546</b>	<b>860,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>763,383</b>	<b>\$2,379,408</b>	<b>\$1,621,463</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>763,383</b>	<b>\$2,379,408</b>	<b>\$1,621,463</b>
<b>Fund Total:</b>	<b>PORT</b>	<b>763,383</b>	<b>\$2,379,408</b>	<b>\$1,621,463</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.240	Dbt Svc, Interest	233,453	224,463	209,913
<b>Total Debt Service</b>		<b>233,453</b>	<b>224,463</b>	<b>209,913</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	6,900	0	0
443.260	Computer - Admin & Audit	4,200	0	0
443.280	Finance - Admin & Audit	6,900	0	0
443.290	Legal - Admin & Audit	4,400	0	0
<b>Total Intra Govern/Recov Expens</b>		<b>22,400</b>	<b>0</b>	<b>0</b>
<b>EX46-Capital Project Transfers</b>				
446.900	Transfer To- Fund 450	100,000	0	0
<b>Total Capital Project Transfers</b>		<b>100,000</b>	<b>0</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.999	Depreciation Expense	928,522	1,250,000	1,300,000
<b>Total Equipment Over \$5000</b>		<b>928,522</b>	<b>1,250,000</b>	<b>1,300,000</b>
<b>Division Total: Non-Departmental</b>		<b>1,284,375</b>	<b>1,474,463</b>	<b>1,509,913</b>
<b>Department Total: Non-Departmental</b>		<b>1,284,375</b>	<b>1,474,463</b>	<b>1,509,913</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	188,793	193,268	187,771
411.200	Temp Wages & Adjmts	14,376	15,000	15,000
411.300	Overtime Wages	997	2,000	2,000
<b>Total Salaries &amp; Wages</b>		<b>204,166</b>	<b>210,268</b>	<b>204,771</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	48,959	51,282	46,600
412.190	Life Insurance	301	315	286
412.200	Unemployment Contrib	1,300	1,262	1,229
412.300	Medicare	3,142	3,049	2,970
412.400	Retirement Contrib. - DB Plan	66,747	85,977	83,556
412.410	PERS Tier IV - DC Plan	6,230	0	0
412.411	PERS Tier IV - Health Plan	170	0	0
412.412	PERS Tier IV - HRA	1,323	0	0
412.413	PERS Tier IV - OD&D	71	0	0
412.600	Workers Compensation	10,661	22,853	25,725
412.700	Sbs Contribution	11,892	12,890	12,553
<b>Total Benefits</b>		<b>150,796</b>	<b>177,628</b>	<b>172,919</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	611	100	100
413.200	Expense Reimb-Within Boro	465	363	200
<b>Total Expenses Within Borough</b>		<b>1,076</b>	<b>463</b>	<b>300</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	60	0	200
414.200	Exp Reimb- Outside Boro	440	142	1,000
414.400	Travel Tickets	0	0	800
<b>Total Expenses Outside Of Boro</b>		<b>500</b>	<b>142</b>	<b>2,000</b>
<b>EX21-Communications</b>				
421.100	Telephone	7,043	6,700	6,700
421.200	Postage	233	500	500
<b>Total Communications</b>		<b>7,276</b>	<b>7,200</b>	<b>7,200</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,786	397	100
<b>Total Advertising</b>		<b>1,786</b>	<b>397</b>	<b>100</b>
<b>EX23-Printing</b>				
423.000	Printing	0	0	100
<b>Total Printing</b>		<b>0</b>	<b>0</b>	<b>100</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	10,042	20,000	165,500
424.200	Water & Sewer	0	3,000	3,000
424.600	Heating Fuel-Oil	24,508	28,000	33,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>34,550</b>	<b>51,000</b>	<b>201,500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	0	6,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>0</b>	<b>6,000</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	0	5,000
426.300	Dues & Fees	2,110	1,150	2,500
426.600	Computer Software	9,230	1,000	1,000
426.900	Other Professional Chgs	45,327	7,205	10,000
<b>Total</b>	<b>Professional Charges</b>	<b>56,667</b>	<b>9,355</b>	<b>18,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	45,432	47,000	50,000
427.500	Liability Insurance	13,394	13,500	16,000
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>58,826</b>	<b>60,500</b>	<b>66,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	6,948	6,500	7,000
428.300	Equipment Maint Services	2,628	7,311	5,000
428.400	Vehicle Maint Services	3,527	3,206	3,206
428.600	Road Maintenance Services	0	0	10,000
428.900	Other Bldg. Maint Service	(435)	0	0
428.920	Other Maintenance Service	0	9	1,000
<b>Total</b>	<b>Maintenance Services</b>	<b>12,668</b>	<b>17,026</b>	<b>26,206</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	454	227	1,000
429.210	Training/Instructor Fees	0	0	1,000
429.710	Testing	0	0	1,300
429.900	Other Contractual	83,796	203,656	241,000
<b>Total</b>	<b>Other Contractual</b>	<b>84,250</b>	<b>203,883</b>	<b>244,300</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,544	2,134	2,500
<b>Total</b>	<b>Office Supplies</b>	<b>2,544</b>	<b>2,134</b>	<b>2,500</b>





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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	4,882	4,682	5,000
431.200	Building Maint Supplies	2,029	3,500	2,500
431.300	Equipment Maint Supplies	792	2,000	2,000
431.400	Grounds Maint Supplies	384	1,000	1,000
431.900	Other Maint. Supplies	3	753	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>8,090</b>	<b>11,935</b>	<b>11,000</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	500	500
432.200	Gas	2,636	2,000	2,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>2,636</b>	<b>2,500</b>	<b>2,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	258	400	600
433.120	Tools under \$500	0	0	500
433.300	Books/Subscriptions	117	117	200
433.700	Resale Supplies	0	0	500
433.900	Other Supplies	5,951	3,832	5,000
<b>Total</b>	<b>Misc Supplies</b>	<b>6,326</b>	<b>4,349</b>	<b>6,800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	2,053	2,405	2,500
434.100	Other Equip under \$5,000	1,125	4,538	1,500
434.300	Furniture Under \$5,000	3,918	0	4,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>7,096</b>	<b>6,943</b>	<b>8,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.300	Furniture over \$5,000	0	20,700	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>20,700</b>	<b>0</b>
<b>Division Total:</b>	<b>Port Development</b>	<b>639,253</b>	<b>786,423</b>	<b>980,696</b>
<b>Department Total:</b>	<b>Assembly</b>	<b>639,253</b>	<b>786,423</b>	<b>980,696</b>
<b>Fund Total:</b>	<b>PORT</b>	<b>1,923,628</b>	<b>2,260,886</b>	<b>2,490,609</b>

## **M/V SUSITNA ENTERPRISE FUND**

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

**RECONCILIATION OF FUND BALANCE: 530**

**MV SUSITNA FUND**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	0	2,425,000	460,240
TOTAL EXPENDITURES	509,583	709,000	527,000

Actual Expenses as of June 30, 2014			(1,649,240)
Budgeted revenues 2014-2015 fiscal year	2,425,000		
Budgeted expenditures 2014-2015 fiscal year	(709,000)		
Estimated fiscal year 2015 net expenditures		1,716,000	
Estimated Balance at June 30, 2015			66,760
Re-appropriation 2015-2016 fiscal year	460,240		
Budgeted expenditures 2015-2016 fiscal year	(527,000)		
Estimated fiscal year 2016 adjustment		(66,760)	
Balance at June 30, 2016			-0-



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

**Revenue**

8/24/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	0	0	460,240
367.400	Capital Projects	0	2,425,000	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>0</b>	<b>2,425,000</b>	<b>460,240</b>
<b>Division Total: Non-Departmental</b>		<b>0</b>	<b>\$2,425,000</b>	<b>\$460,240</b>
<b>Department Total: Non-Departmental</b>		<b>0</b>	<b>\$2,425,000</b>	<b>\$460,240</b>
<b>Fund Total:</b>	<b>MV SUSITNA</b>	<b>0</b>	<b>\$2,425,000</b>	<b>\$460,240</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Expense</u>	<u>2015 Amended Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	0	5,005	5,000
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>0</b>	<b>5,005</b>	<b>5,000</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	35,397	78,000	31,000
424.200	Water & Sewer	0	5,000	5,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>35,397</b>	<b>83,000</b>	<b>36,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	162,000	200,000	200,000
427.500	Liability Insurance	3,350	4,000	4,000
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>165,350</b>	<b>204,000</b>	<b>204,000</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	25,000	45,000
428.920	Other Maintenance Service	0	25,000	45,000
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>50,000</b>	<b>90,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	299,173	308,700	140,000
<b>Total</b>	<b>Other Contractual</b>	<b>299,173</b>	<b>308,700</b>	<b>140,000</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	11,300	15,000
432.400	Fuel - MV Susitna	9,663	25,000	20,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>9,663</b>	<b>36,300</b>	<b>35,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	0	11,995	12,000
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>11,995</b>	<b>12,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	10,000	5,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>10,000</b>	<b>5,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>509,583</b>	<b>709,000</b>	<b>527,000</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>509,583</b>	<b>709,000</b>	<b>527,000</b>
<b>Fund Total:</b>	<b>MV SUSITNA</b>	<b>509,583</b>	<b>709,000</b>	<b>527,000</b>



## DEBT SERVICE FUNDS

Debt Service Funds account for the retirement of general obligation debt and certificates of participation used for capital improvement projects such as schools, public safety buildings, parks and recreation facilities, the Animal Care Facility and Transportation Systems.

## 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 2015, our outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Transportation, is \$335,920,000. Our certified assessed value as of May 31st, 2015 is \$9,266,261,014. Areawide general obligation debt as of July 1st, 2015 is 3.63% of assessed valuation. Our legal capacity is \$648,638,271. We are well below our legal limit.

Our debt levels as of July 1st, 2015 for general obligation bonds are as follows.

School Construction	\$305,070,000
Parks and Recreation	1,725,000
Transportation Systems	<u>29,125,000</u>
	<u>\$335,920,000</u>

With regards to Lease, Certificates of Participation (COP's) the amount outstanding as of July 1st, 2015 is as follows.

Public Safety Building Station 6-1	\$ 490,000
Public Safety Building Station 5-1	<u>8,150,000</u>
	<u>8,640,000</u>
Animal Care Facility	<u>\$3,555,000</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 46% by Wasilla Lakes Fire Service Area and 54% 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**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	28,524,693	29,800,000	33,450,000
TOTAL EXPENDITURES	28,967,776	29,812,414	33,598,355

Audit balance as of 6/30/2014			314,959
Estimated revenues 2014-2015 fiscal year	29,800,000		
Estimated expenditures 2014-2015 fiscal year	(29,812,414)		
Estimated adjustment to fund balance		(12,414)	
Estimated fund balance 6/30/2015			302,545
Estimated revenues 2015-2016 fiscal year	33,450,000		
Estimated expenditures 2015-2016 fiscal year	(33,598,355)		
Estimated FY2016 adjustment to fund balance		(148,355)	
Estimated fund balance 6/30/2016			154,190

**REVENUE DETAIL: FUND 300****SCHOOL DEBT SERVICE**

CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
Transfer from Areawide Fund	28,500,000	29,800,000	33,450,000
Capital Projects	23,425	-	-
Miscellaneous	1,268	-	-
<b>TOTAL REVENUES</b>	<b>28,524,693</b>	<b>29,800,000</b>	<b>33,450,000</b>

**SCHEDULE OF LONG TERM DEBT: FUND 300  
FISCAL YEAR 2016**

**SCHOOL DEBT SERVICE**

SCHOOL CONSTRUCTION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2015	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2016
2006 Series A	20,500,000	2,070,000	1,015,000	84,119	1,099,119	1,055,000
2006 Series B	19,200,000	1,935,000	945,000	87,075	1,032,075	990,000
2007 Series A*	33,505,000	33,505,000	3,635,000	1,631,750	5,266,750	29,870,000
2009 Series A	19,030,000	15,720,000	740,000	759,225	1,499,225	14,980,000
2011 Series A	33,785,000	28,775,000	1,335,000	1,276,200	2,611,200	27,440,000
2012 Series A	91,770,000	81,925,000	3,425,000	3,529,344	6,954,344	78,500,000
2012 SeriesB**	8,710,000	7,665,000	2,385,000	351,600	2,736,600	5,280,000
2013 Series A	13,290,000	12,350,000	470,000	574,450	1,044,450	11,880,000
2014 Series B	29,400,000	28,580,000	940,000	1,302,350	2,242,350	27,640,000
2015 Series A***	37,350,000	37,350,000	3,400,000	1,385,085	4,785,085	33,950,000
2015 Series B	55,195,000	55,195,000	1,495,000	2,832,157	4,327,157	53,700,000
TOTAL DEBT SERVICE REQUIREMENTS	361,735,000	305,070,000	19,785,000	13,813,355	33,598,355	285,285,000

\* Includes the refunding of the 1998 Series A Bonds, 2001 Series A Bonds, 2004 Series A Bonds, 2004 Series B Bonds and 2005 Series B Bonds.

\*\* Includes the partial refunding of the 2004 Series A Bonds, 2004 Series B Bonds and the 2005 Series A Bonds.

\*\*\* Includes the partial refunding of the 2004 Series D Bonds, 2006 Series A Bonds and the 2006 Series B Bonds.



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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	28,500,000	29,800,000	33,450,000
367.400	Capital Projects	23,425	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>28,523,425</b>	<b>29,800,000</b>	<b>33,450,000</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	1,268	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>1,268</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>28,524,693</b>	<b>\$29,800,000</b>	<b>\$33,450,000</b>
<b>Department Total: Non-Departmental</b>		<b>28,524,693</b>	<b>\$29,800,000</b>	<b>\$33,450,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (SCHOOLS)</b>	<b>28,524,693</b>	<b>\$29,800,000</b>	<b>\$33,450,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.100	Dbt Srv-Principal-Schools	17,515,000	17,655,000	19,785,000
441.200	Dbt Srv-Interest-Schools	11,452,776	12,157,414	13,813,355
<b>Total Debt Service</b>		<b>28,967,776</b>	<b>29,812,414</b>	<b>33,598,355</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>28,967,776</b>	<b>29,812,414</b>	<b>33,598,355</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>28,967,776</b>	<b>29,812,414</b>	<b>33,598,355</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (SCHOOLS)</b>	<b>28,967,776</b>	<b>29,812,414</b>	<b>33,598,355</b>



**RECONCILIATION OF FUND BALANCE: FUND 315**

**STATION 6-1  
CERTIFICATES OF PARTICIPATION**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	520,045	520,000	-
TOTAL EXPENDITURES	520,213	519,913	518,175

Audit balance as of 6/30/2014			560,695
Estimated revenues 2014-2015 fiscal year	520,000		
Estimated expenditures 2014-2015 fiscal year	(519,913)		
Estimated adjustment to fund balance		87	
Estimated fund balance 6/30/2015			560,782
Reserve for Final Debt Service Payment		*	
Estimated revenues 2015-2016 fiscal year	-0-		
Estimated expenditures 2015-2016 fiscal year	(518,175)		
Estimated FY2016 adjustment to fund balance		(518,175)	
Estimated fund balance 6/30/2016			42,607

\* Final Debt Service payment will be paid from Debt Reserve. Total in Debt Reserve at June 30, 2014 is \$518,691



**REVENUE DETAIL: FUND 315****STATION 6-1  
CERTIFICATES OF PARTICIPATION**

CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
Interest	45	-	-
Transfer from Areawide Fund	208,000	208,000	-
Transfer from Wasilla Lakes FSA	312,000	312,000	-
<b>TOTAL REVENUES</b>	<b>520,045</b>	<b>520,000</b>	<b>-</b>

**SCHEDULE OF LONG TERM DEBT: FUND 315  
FISCAL YEAR 2016**

**STATION 6-1**

<b>CERTIFICATES OF PARTICIPATION</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2015</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2016</b>
COP's - 2000	5,235,000	490,000	490,000	28,175	518,175	0
TOTAL DEBT SERVICE REQUIREMENTS		490,000	490,000	28,175	518,175	0



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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 315-DEBT SERVICE (COPs 61) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	45	0	0
<b>Total</b>	<b>Interest Earnings</b>	<b>45</b>	<b>0</b>	<b>0</b>
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	208,000	208,000	0
367.700	Service Areas	312,000	312,000	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>520,000</b>	<b>520,000</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>520,045</b>	<b>\$520,000</b>	<b>\$0</b>
<b>Department Total: Non-Departmental</b>		<b>520,045</b>	<b>\$520,000</b>	<b>\$0</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (COPs 61)</b>	<b>520,045</b>	<b>\$520,000</b>	<b>\$0</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Expense</u>	2015 Amended <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 315-DEBT SERVICE (COPs 61) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.110	Dbt Srv-Principal-Fire	264,000	279,000	294,000
441.120	Dbt Srv-Principal-Borough	176,000	186,000	196,000
441.210	Dbt Srv-Interest-Fire	48,128	32,948	16,905
441.220	Dbt Srv-Interest-Borough	32,085	21,965	11,270
<b>Total Debt Service</b>		<b>520,213</b>	<b>519,913</b>	<b>518,175</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>520,213</b>	<b>519,913</b>	<b>518,175</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>520,213</b>	<b>519,913</b>	<b>518,175</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (COPs 61)</b>	<b>520,213</b>	<b>519,913</b>	<b>518,175</b>



**RECONCILIATION OF FUND BALANCE: FUND 316**

**STATION 5-1  
CERTIFICATES OF PARTICIPATION**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	915,450	625,000	600,000
TOTAL EXPENDITURES	150,163	760,275	764,175

Audit balance as of 6/30/2014			1,309,288
Reserve for Final Debt Service Payment		(764,450)	
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			409,563
Estimated revenues 2015-2016 fiscal year	600,000		
Estimated expenditures 2015-2016 fiscal year	(764,175)		
Estimated FY2016 adjustment to fund balance		(164,175)	
Estimated fund balance 6/30/2016			245,388

**REVENUE DETAIL: FUND 316****STATION 5-1  
CERTIFICATES OF PARTICIPATION**

CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
Transfer from Areawide Fund	103,697	359,657	324,000
Transfer from Wasilla Lakes FSA	47,303	265,343	276,000
COP Proceeds	764,450	-	-
<b>TOTAL REVENUES</b>	<b>915,450</b>	<b>625,000</b>	<b>600,000</b>

**SCHEDULE OF LONG TERM DEBT: FUND 316  
FISCAL YEAR 2016**

**STATION 5-1**

<b>CERTIFICATES OF PARTICIPATION</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2015</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2016</b>
COP'S - 2013	8,585,000	8,150,000	450,000	314,175	764,175	7,700,000
TOTAL DEBT SERVICE REQUIREMENTS		8,150,000	450,000	314,175	764,175	7,700,000





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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual <u>Revenue</u>	2015 Amend ed <u>Budget</u>	2016 Assembly <u>Approved</u>
<b>FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	103,697	359,657	324,000
367.700	Service Areas	47,303	265,343	276,000
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>151,000</b>	<b>625,000</b>	<b>600,000</b>
<b>RE69-Other Revenue Sources</b>				
369.250	COP Proceeds	764,450	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>764,450</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>915,450</b>	<b>\$625,000</b>	<b>\$600,000</b>
<b>Department Total: Non-Departmental</b>		<b>915,450</b>	<b>\$625,000</b>	<b>\$600,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (COPs 51)</b>	<b>915,450</b>	<b>\$625,000</b>	<b>\$600,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.110	Dbt Srv-Principal-Fire	0	200,100	207,000
441.120	Dbt Srv-Principal-Borough	0	234,900	243,000
441.210	Dbt Srv-Interest-Fire	69,075	149,626	144,521
441.220	Dbt Srv-Interest-Borough	81,088	175,649	169,654
<b>Total Debt Service</b>		<b>150,163</b>	<b>760,275</b>	<b>764,175</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>150,163</b>	<b>760,275</b>	<b>764,175</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>150,163</b>	<b>760,275</b>	<b>764,175</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (COPs 51)</b>	<b>150,163</b>	<b>760,275</b>	<b>764,175</b>



**RECONCILIATION OF FUND BALANCE: FUND 320**

**PARKS & RECREATION BONDS  
DEBT SERVICE**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	340,000	338,000	340,000
TOTAL EXPENDITURES	343,400	338,800	344,000

Audit balance as of 6/30/2014			33,051
Estimated revenues 2014-2015 fiscal year	338,000		
Estimated expenditures 2014-2015 fiscal year	(338,800)		
Estimated adjustment to fund balance		(800)	
Estimated fund balance 6/30/2015			32,251
Estimated revenues 2015-2016 fiscal year	340,000		
Estimated expenditures 2015-2016 fiscal year	(344,000)		
Estimated FY2016 adjustment to fund balance		(4,000)	
Estimated fund balance 6/30/2016			28,251

**REVENUE DETAIL: FUND 320****PARKS & RECREATION BONDS  
DEBT SERVICE**

CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
Transfer from Areawide Fund	340,000	338,000	340,000
<b>TOTAL REVENUES</b>	<b>340,000</b>	<b>338,000</b>	<b>340,000</b>

**SCHEDULE OF LONG TERM DEBT: FUND 320  
FISCAL YEAR 2016**

**PARKS AND RECS**

<b>PARKS AND RECREATION BONDS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2015</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2016</b>
2007 Series B*	2,210,000	1,725,000	260,000	84,000	344,000	1,465,000
TOTAL DEBT SERVICE REQUIREMENTS		1,725,000	260,000	84,000	344,000	1,465,000

\* This includes the partial refunding of the 2001 Series B Bonds.



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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Revenue</u>	<u>2015Amend ed Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	340,000	338,000	340,000
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>340,000</b>	<b>338,000</b>	<b>340,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>340,000</b>	<b>\$338,000</b>	<b>\$340,000</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>340,000</b>	<b>\$338,000</b>	<b>\$340,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (PARKS/REC)</b>	<b>340,000</b>	<b>\$338,000</b>	<b>\$340,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.120	Dbt Srv-Principal-Borough	240,000	245,000	260,000
441.220	Dbt Srv-Interest-Borough	103,400	93,800	84,000
<b>Total Debt Service</b>		<b>343,400</b>	<b>338,800</b>	<b>344,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>343,400</b>	<b>338,800</b>	<b>344,000</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>343,400</b>	<b>338,800</b>	<b>344,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (PARKS/REC)</b>	<b>343,400</b>	<b>338,800</b>	<b>344,000</b>





**RECONCILIATION OF FUND BALANCE: FUND 325 NONAREAWIDE A/C DEBT SERVICE**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	562,049	563,000	563,000
TOTAL EXPENDITURES	561,855	563,255	563,345

Audit Balance as of 6/30/2014			585,744
Reserve for Final Debt Service Payment		(565,695)	
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			19,794
Estimated revenues 2015-2016 fiscal year	563,000		
Estimated expenditures 2015-2016 fiscal year	(563,345)		
Estimated Adjustment to Fund Balance		(345)	
Estimated Fund Balance at 6/30/2016			19,449

**REVENUE DETAIL: FUND 325****NONAREAWIDE A/C  
DEBT SERVICE**

CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
INTEREST	49	-	-
Transfer from Nonareawide Fund	562,000	563,000	563,000
TOTAL REVENUES	562,049	563,000	563,000

**SCHEDULE OF LONG TERM DEBT: FUND 325  
FISCAL YEAR 2016**

**NON AREA WIDE A/C**

<b>ANIMAL CONTROL 2008 COPS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2015</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2016</b>
COP's - 2008	5,750,000	3,555,000	370,000	193,345	563,345	3,185,000
TOTAL DEBT SERVICE REQUIREMENTS		3,555,000	370,000	193,345	563,345	3,185,000



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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Revenue	2015 Amend ed Budget	2016 Assembly Approved
<b>FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE01-Budgetary Fund Balance</b>				
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	49	0	0
<b>Total</b>	<b>Interest Earnings</b>	<b>49</b>	<b>0</b>	<b>0</b>
<b>RE67-Transfer From Other Funds</b>				
367.120	Non Areawide	562,000	563,000	563,000
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>562,000</b>	<b>563,000</b>	<b>563,000</b>
<b>RE69-Other Revenue Sources</b>				
	<b>Division Total: Non-Departmental</b>	<b>562,049</b>	<b>\$563,000</b>	<b>\$563,000</b>
	<b>Department Total: Non-Departmental</b>	<b>562,049</b>	<b>\$563,000</b>	<b>\$563,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (A/C COPs)</b>	<b>562,049</b>	<b>\$563,000</b>	<b>\$563,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.120	Dbt Srv-Principal-Borough	340,000	355,000	370,000
441.220	Dbt Srv-Interest-Borough	221,855	208,255	193,345
<b>Total Debt Service</b>		<b>561,855</b>	<b>563,255</b>	<b>563,345</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>561,855</b>	<b>563,255</b>	<b>563,345</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>561,855</b>	<b>563,255</b>	<b>563,345</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (A/C COPs)</b>	<b>561,855</b>	<b>563,255</b>	<b>563,345</b>



**RECONCILIATION OF FUND BALANCE: FUND 330      TRANSPORTATION SYSTEM DEBT SERVICE**

	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
TOTAL REVENUES	1,400,000	2,270,000	2,380,000
TOTAL EXPENDITURES	886,175	2,270,818	2,381,964

Audit Balance as of 6/30/2014			758,582
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			757,764
Estimated revenues 2015-2016 fiscal year	2,380,000		
Estimated expenditures 2015-2016 fiscal year	(2,381,964)		
Estimated Adjustment to Fund Balance		(1,964)	
Estimated Fund Balance at 6/30/2016			755,800



**REVENUE DETAIL: FUND 330****TRANSPORTATION SYSTEM BONDS**

CLASSIFICATION	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 APPROVED
Transfer from Areawide Fund	1,400,000	2,270,000	2,380,000
<b>TOTAL REVENUES</b>	<b>1,400,000</b>	<b>2,270,000</b>	<b>2,380,000</b>

**SCHEDULE OF LONG TERM DEBT: FUND 330  
FISCAL YEAR 2016**

**TRANSPORTATION SYSTEM BONDS**

<b>TRANSPORTATION SYSTEM BONDS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2015</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2016</b>
2012 Series D	11,175,000	10,285,000	460,000	429,500	889,500	9,825,000
2014 Series A	17,840,000	17,280,000	610,000	775,531	1,385,531	16,670,000
2015 Series C	1,560,000	1,560,000	50,000	56,933	106,933	1,510,000
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>		29,125,000	1,120,000	1,261,964	2,381,964	28,005,000



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

**Revenue**

8/14/2015

<u>Account</u>	<u>Description</u>	<u>2014 Actual Revenue</u>	<u>2015Amend ed Budget</u>	<u>2016 Assembly Approved</u>
<b>FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	1,400,000	2,270,000	2,380,000
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>1,400,000</b>	<b>2,270,000</b>	<b>2,380,000</b>
	<b>Division Total: Non-Departmental</b>	<b>1,400,000</b>	<b>\$2,270,000</b>	<b>\$2,380,000</b>
	<b>Department Total: Non-Departmental</b>	<b>1,400,000</b>	<b>\$2,270,000</b>	<b>\$2,380,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (TRANS SYSTEM)</b>	<b>1,400,000</b>	<b>\$2,270,000</b>	<b>\$2,380,000</b>



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

8/14/2015

<u>Account</u>	<u>Description</u>	2014 Actual Expense	2015 Amended Budget	2016 Assembly Approved
<b>FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.130	Dbt Srv-Principal-Trans Sys	440,000	1,010,000	1,120,000
441.230	Dbt Srv-Interest-Trans Sys	446,175	1,260,818	1,261,964
<b>Total Debt Service</b>		<b>886,175</b>	<b>2,270,818</b>	<b>2,381,964</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>886,175</b>	<b>2,270,818</b>	<b>2,381,964</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>886,175</b>	<b>2,270,818</b>	<b>2,381,964</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (TRANS SYSTEM)</b>	<b>886,175</b>	<b>2,270,818</b>	<b>2,381,964</b>



## CAPITAL PROJECT/GRANTS

The Capital Project/Grant Funds account for the financial resources expended for acquisition or maintenance of capital items including the acquisition of vehicles, ambulances, recreational equipment and the renewal and renovation of borough buildings, as well as capital improvements. Additionally, this fund accounts for various grants.

**CAPITAL PROJECTS/GRANTS/PASS**

**FISCAL YEAR 2016**

Approved Funding Source:

<b>DESCRIPTION OF APPROPRIATIONS</b>	<b>Assembly Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Enhanced 911</b>	<b>Land Management</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
<b><u>RECURRING CAPITAL PROJECT / GRANTS / PASS THROUGH</u></b>							
<b><u>Grants/Pass Through</u></b>							
MSCVB	715,000	715,000					
Tourism Infrastructure:							
Winter Trail Grooming	150,000	150,000					
Recreation Priorities	235,000	235,000					
Human Services Community Grant Match	160,000	160,000					
Grant Match	190,000	190,000					
City of Palmer Block Grant	40,000	40,000					
City of Wasilla Block Grant	45,000	45,000					
City of Wasilla Planning Grant	150,000	150,000					
City of Houston Block Grant	21,000	21,000					
City of Houston Grant to Paint Fire Station	9,500	9,500					
Youth Court	150,000	150,000					
Grant to Big Lake Lions	25,000	25,000					
<b><u>Land and Resource Management</u></b>							
Municipal Entitlement Land Survey	100,000				100,000		
<b><u>Public Works</u></b>							
Midway RSA	775,500					775,500	
Fairview RSA	310,610					310,610	
Caswell Lakes RSA	42,200					42,200	
South Colony RSA	198,920					198,920	
Knik RSA	818,510					818,510	
Lazy Mountain RSA	5,375					5,375	
Greater Willow RSA	188,900					188,900	
Big Lake RSA	223,930					223,930	
Bogard RSA	436,310					436,310	
Greater Butte RSA	319,280					319,280	
Meadow Lakes RSA	620,750					620,750	
Gold Trails RSA	418,090					418,090	
Trapper Creek RSA	18,690					18,690	
Dust Control Program	500,000	500,000					

**CAPITAL PROJECTS/GRANTS/PASS**

**FISCAL YEAR 2016**

Approved Funding Source:

<b><u>DESCRIPTION OF APPROPRIATIONS</u></b>	<b>Assembly Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Enhanced 911</b>	<b>Land Management</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
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**NONRECURRING CAPITAL PROJECT / GRANTS / PASS THROUGH**

**Administration**

**Animal Care**

Ford Extended Cab F250C w/ Fiberglass Animal Boxes	55,000		55,000				
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**Capital Projects Department**

DSJ Phase 2 (roof top unit connection, fire proofing, back-up generator)	665,000	665,000					
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Fireweed Building Purchase	50,000	50,000					
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**Community Development Department**

**Parks & Outdoor Recreation**

Alcantra Field Repair	40,000	40,000					
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Vehicle Replacement	30,000	30,000					
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Birch Harbor Estates Park Upgrades	20,000	20,000					
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**Trapper Creek Library**

Remote Capabilities for Controls (DDC) (50%)	25,000		25,000				
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**Public Works**

**Operations & Maintenance**

Self Contained Bullet Cabinet Heater w/ Light Tower	45,000	45,000					
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Fleet Vehicle Safety Equipment	8,000	8,000					
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Diagnostic Tool for Fleet Maintenance (50%)	3,250	3,250					
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Forklift	35,000	35,000					
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Tire Changer	8,000	8,000					
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Rotary Lift	9,000	9,000					
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Freight Elevator	50,000	50,000					
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Main Elevator Replacement	150,000	150,000					
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1/2 Ton Pick-up 4x4	26,000	26,000					
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1/2 Ton Pick-up 4x4	26,000	26,000					
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1/2 Ton Pick-up Extended Cab 4x4	30,000	30,000					
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Pick-up Extended Cab w/ Box	75,000	75,000					
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**CAPITAL PROJECTS/GRANTS/PASS****FISCAL YEAR 2016**

Approved Funding Source:

<b><u>DESCRIPTION OF APPROPRIATIONS</u></b>	<b>Assembly Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Enhanced 911</b>	<b>Land Management</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
<b><u>Road Service Areas</u></b>							
Asphalt Processor / Reclaimer	100,000					100,000	
Dual Drum Roller Compactor w/ Trailer	30,000					30,000	
2 Ton Trailer	20,000					20,000	
Traffic Control Safety Equipment	70,000					70,000	
Hydraulic Excavator	185,000					185,000	
Diagnostic Tool for Fleet Maintenance (50%)	3,250					3,250	
<b><u>Solid Waste Enterprise Fund</u></b>							
Skwentna Solid Waste Services	250,000						250,000
F250 4 Door w/ Tommy Lift	50,000						50,000
Hazardous Waste Building System Automation	30,000						30,000
<b><u>Emergency Services</u></b>							
<b><u>Administration</u></b>							
Knox Med Vault Replacement (Ambulances)	27,000	27,000					
Exterior Paint & Repair Station 6-5 (50%)	8,750	8,750					
Carpet Replacement Station 6-1 (40%)	11,160	11,160					
Zoll E-Series Monitor & Related Equipment	62,000	62,000					
Tools & Equipment Field Command 1	5,000	5,000					
Dual Band Portable Radio Field Command 1	8,000	8,000					
Service & Support Tools Field Command 1	5,000	5,000					
<b><u>Ambulance Divisions</u></b>							
Replacement of Cardiac Monitors/Defibrillators	210,000	210,000					
Personal Protective Equipment	500,000	500,000					
Ambulance Remounts (4)	540,000	540,000					
<b><u>Water Rescue</u></b>							
Overnight Off-Road Rescue Equipment	6,000	6,000					
Response Vehicle	70,000	70,000					
AlumaSki Personal Water Craft w/ trailer (2)	50,000	50,000					
<b><u>Back Country &amp; Technical Rescue</u></b>							
Willow Rescue e-Draulic Tool	<del>35,000</del>	35,000					

**CAPITAL PROJECTS/GRANTS/PASS**

**FISCAL YEAR 2016**

Approved Funding Source:

<b><u>DESCRIPTION OF APPROPRIATIONS</u></b>	<b>Assembly Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Enhanced 911</b>	<b>Land Management</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
<u>Enhanced 911</u>							
Enhanced 911 Equipment	1,000,000			1,000,000			
<u>West Lakes Fire Service Area</u>							
Foam Concentrate	10,000					10,000	
Vehicle & Fire Apparatus Repair	50,000					50,000	
Pagers & Radios	50,000					50,000	
Thermal Imaging Cameras	25,000					25,000	
Load Banks for Generators	75,000					75,000	
Personal Protective Equipment	50,000					50,000	
SCBA Bottles Replace / Purchase	25,000					25,000	
<u>Central Mat-Su Fire Service Area</u>							
Personal Protective Equipment & Clothing	150,000					150,000	
Fire Engine (Pumper) & Related Equipment	800,000					800,000	
Command & Support Vehicles Replacement	180,000					180,000	
Seal Coating & Striping - Multiple Stations	80,000					80,000	
Load Banks for Generators	50,000					50,000	
Communications Equipment for Apparatus Vehicles	160,000					160,000	
SCBA, Spare Bottles & Test Unit	255,000					255,000	
Equipment for Training Complex	170,000					170,000	
Hose Washer Replacement	13,500					13,500	
Rehab, Refurbish CV's & SV's	120,000					120,000	
Exterior Paint & Repair Station 6-5 (50%)	8,750					8,750	
Carpet Replacement Station 6-1 (60%)	16,740					16,740	
<u>Butte Fire Service Area</u>							
Outdoor Cold Storage Facility	27,000					27,000	
Turnout Gear Replacement	50,000					50,000	
Turnout Gear Storage Rack	30,000					30,000	
<b>TOTALS:</b>	<b>13,889,965</b>	<b>5,198,660</b>	<b>80,000</b>	<b>1,000,000</b>	<b>100,000</b>	<b>7,181,305</b>	<b>330,000</b>

## FISCAL YEAR 2016 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 2016.

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 and far more trails are groomed than could be otherwise accomplished through either a contract or in-house.

RECREATION PRIORITIES **\$235,000**

To provide funds for Tourism Infrastructure as approved by the Borough Assembly.

### HUMAN SERVICES COMMUNITY MATCHING GRANT

MATCH FUNDING **\$160,000**

The Human Services Community Matching Grant program requires a 30% cash match from the Matanuska-Susitna Borough. The match funding along with grant funding is allocated through the grant program to non-profit agencies serving the residents of the Matanuska-Susitna Borough including, the provision of food, shelter, counseling, and legal services to name a few.

GRANT MATCH FUND **\$190,000**

Every year Borough departments solicit and receives 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.

CITY OF PALMER BLOCK GRANT **\$40,000**

Block grant provided to the City of Palmer to be used as the City determines.

CITY OF WASILLA BLOCK GRANT **\$45,000**

Block grant provided to the City of Wasilla to be used as the City determines.

CITY OF WASILLA PLANNING GRANT **\$150,000**  
A grant to the City of Wasilla to be used for planning purposes.

CITY OF HOUSTON BLOCK GRANT **\$21,000**  
Block grant provided to the City of Houston to be used as the City determines.

CITY OF HOUSTON GRANT to paint fire station **\$9,500**  
A grant provided to the City of Houston to be used for painting the fire station.

YOUTH COURT **\$150,000**  
A grant to Youth Court to be used for operations.

GRANT TO BIG LAKE LIONS **\$25,000**  
A grant to Big Lake Lions to be used for operations.

**LAND & RESOURCE MANAGEMENT**

MUNICIPAL ENTITLEMENT LAND SURVEY **\$100,000**  
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.

**PUBLIC WORKS**

ROAD SERVICE AREA PROJECTS **\$4,377,065**  
For various road projects as prioritized in AM 14-152 and AM 15-013.

DUST CONTROL PROGRAM **\$500,000**  
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.

## **NONRECURRING CAPITAL PROJECTS/GRANTS/PASS THROUGH**

### **ADMINISTRATION**

#### **ANIMAL CARE**

**FORD EXTENDED CAB F250C TRUCK WITH FIBERGLASS ANIMAL BOXES** **\$55,000**

For purchase of a Ford F250 Extended Cab truck to ensure employee safety. This vehicle will replace a 2004 truck. Animal Care officers put over 22,000 miles on their vehicles patrolling and attending to animal emergencies and traffic related animal emergencies all over the Borough. Breaking down in remote locations can be life-threatening. New fiberglass animal boxes will replace the heavy-duty grates currently separating the animals. The new boxes are smooth and self-contained therefore easy to completely disinfect and keep disease from transferring to the other boxes.

### **CAPITAL PROJECTS DEPARTMENT**

**DSJ PHASE 2 ROOF TOP UNIT (RTU) CONNECTIONS, FIRE PROOFING, AND BACK-UP GENERATOR** **\$665,000**

Three roof top units (RTUs), for heating, ventilation, and air conditioning, were installed under the Dorothy Swanda Jones building (DSJ) addition project, also known as Phase 1, to support the existing structure. Future funding was needed to conduct the renovation to complete the connections to the new RTUs. During construction of the Phase 1 addition, fire proofing deficiencies were discovered that require mediation. Approximately one million dollars was secured in the Fiscal Year 2014, which was intended to provide for the full design and construction for the RTU connections, fire proofing, and back-up generator replacement. Now that design for Phase 2 is nearly complete, it is clear that the Fiscal Year 2014 appropriation is not adequate to provide for the full extent of the work required to complete Phase 2. Work that is within the existing budget will be completed during the summer of 2015 however, funding is not sufficient to complete the entire project leaving a significant portion of the project unfinished. Additionally, the existing back-up generator is not large enough to support the entire building and additional work is required to complete the connections to the RTUs.

**FIREWEED BUILDING PURCHASE** **\$50,000**

The Borough is leasing the Fireweed building from the University of Alaska for needed office space. The Capital Projects Department consists of 29 people, 22 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. Leasing the building on a year-to-year basis is costly over the long term, whereas purchasing the building, located on prime commercial property, would add a valuable asset to the Borough's portfolio and provide permanent office space for staff.

## **COMMUNITY DEVELOPMENT**

### **PARKS & OUTDOOR RECREATION**

<b>ALCANTRA FIELD UPGRADE</b>	<b>\$40,000</b>
Upgrade one soccer field each year over a 4-year period. Includes top soil, fertilizer, seed and equipment rental.	
<b>VEHICLE REPLACEMENT</b>	<b>\$30,000</b>
Replace Vehicle 28, a 1989 Chevy 15 Passenger Van that is beyond its useful life with 82,952 miles.	
<b>BIRCH HARBOR ESTATES PARK UPGRADES</b>	<b>\$20,000</b>
All labor, equipment and materials needed to replace an antiquated playground system owned by the borough on borough owned property within the Birch Harbor Estates.	

### **TRAPPER CREEK LIBRARY**

<b>REMOTE CAPABILITIES FOR CONTROLS (DDC)</b> (50% split with Trapper Creek Ambulance)	<b>\$25,000</b>
This project will install controls at the Trapper Creek Library to allow remote monitoring/control of the facility's HVAC system. This system will save considerable staff time by reducing travel time to this remote location to service the system.	

## **PUBLIC WORKS DEPARTMENT**

### **OPERATIONS & MAINTENANCE**

<b>BULLET CABINET HEATER-SELF CONTAINED WITH LIGHT TOWER</b>	<b>\$45,000</b>
This is a self contained portable oil fired 500K BTU indirect fired, elephant trunk heater that can be used as emergency back-up heat for buildings. It also has an on board generator so it can also be used for backup power and has a 20 foot tall light tower that can be used for outdoor lighting for exterior night repairs. This equipment can also be used to support a disaster incident if needed.	
<b>VEHICLE SAFETY EQUIPMENT</b>	<b>\$8,000</b>
Replacement of emergency equipment is needed for all of the vehicles in the fleet due to the age, use, loss and/or expiration. This emergency equipment consists of first aid kits, fire extinguishers and flares for 70 vehicles.	
<b>DIAGNOSTIC TOOL FOR FLEET MAINTENANCE (50% cost to RSA)</b>	<b>\$3,250</b>
This piece of equipment is needed to check the computers in Borough vehicles. Acquiring this equipment will allow Borough maintenance personnel to determine if a fault is repairable in the Borough shop without taking it to a dealer or commercial repair facility.	

<b>PNEUMATIC TIRE FORKLIFT</b>	<b>\$35,000</b>
Replacement of the forklift is necessary due to unreliability and safety of operation as the current unit is 15 years old and has exceeded its useful life.	
<b>TIRE CHANGER</b>	<b>\$8,000</b>
Replacement of the tire changer is necessary due to unreliability and safety of operation as the current unit is 15 years old and has exceeded its useful life.	
<b>ROTARY LIFT</b>	<b>\$9,000</b>
The current lift is only rated at 12,000 pounds and is 13 years old. This lift will allow us to diagnose and fix problems on the larger vehicles and equipment within the fleet. We currently have to send any vehicle over 12,000 pounds out for diagnostic and repair work.	
<b>FREIGHT ELEVATOR</b>	<b>\$50,000</b>
The current elevator is over 15 years old and has exceeded its useful life. It continually stops working and is not reliable. There is also a capacity issue. For example, when a pallet of paper is placed in it the door jams.	
<b>MAIN ELEVATOR AT DSJ</b>	<b>\$150,000</b>
The current elevator needs to be replaced. There have been repeated instances of members of the public and employees missing requested floors, becoming stuck in the elevator and the doors not opening. Prior to the remodel there were four floor sensors, after the remodel there are only three floors on one side, resulting in the elevator not correctly sensing its location. The cost for parts and labor to repair the sensor issue would be just as much as to replace it.	
<b>FLEET PURCHASE – ½ TON PICK UP W/ 4 x4</b>	<b>\$26,000</b>
This will be a replacement of vehicle #88, a 1999 Ford Explorer with 170,000 miles. This vehicle was totaled and has been surplused.	
<b>FLEET PURCHASE – ½ TON PICK UP W/4 x 4</b>	<b>\$26,000</b>
Replace fleet vehicle which has reached the standard serviceability life and needs to be replaced. This will be a replacement of vehicle #90, a 1998 F-150 Single Cab 4X4 with 169,274 miles.	
<b>FLEET PURCHASE - ½ TON PICK UP W/ EXTENDED CAB 4 x 4</b>	<b>\$30,000</b>
Replace fleet vehicle which has reached the standard serviceability life and is in overall poor condition. This will replace truck #98, a 1998 F-150 Extended Cab 4 x 4 with 167,500 miles.	
<b>FLEET PURCHASE - PICK UP W/ EXTENDED ½ ton CAB 4 x 2</b>	<b>\$75,000</b>
Replace O & M Utility fleet vehicle which has reached the standard serviceability life and is in overall poor condition. This will replace truck #29, a 2004 F-450 Utility Extended Cab 4 x 4 with 124,000 miles.	

## **RSA EQUIPMENT**

- ASPHALT PROCESSOR/RECLAIMER** **\$100,000**  
The asphalt processor/reclaimer that is currently being used has reached the end of its useful life and the cost to repair it is not warranted when compared to the cost to purchase a new one. This piece of equipment is needed to do emergency road repairs throughout the Borough to maintain safe driving conditions.
- DUAL DRUM ROLLER COMPACTOR** **\$30,000**  
To purchase new equipment rather than continuing to rent equipment. This piece of equipment will give the smooth transitions and proper asphalt repair required for acceptable maintenance of the Borough's paved roads.
- 2 TON TRAILER** **\$20,000**  
This two ton trailer is an asphalt hopper that will enable the hauling of larger quantities of asphalt material for road patching and repair. The current unit is significantly smaller and requires stopping in the middle of jobs and traveling to the hot mix plant to obtain more material. This unit will address efficiency and safety issues.
- TRAFFIC CONTROL SAFETY EQUIPMENT** **\$70,000**  
This equipment consists of two automatic flaggers and a message board. This equipment would be utilized for emergency lane restrictions, road closures and routine maintenance. This would greatly enhance the safety of the traveling public and Borough employees.
- HYDRAULIC EXCAVATOR** **\$185,000**  
This piece of equipment is needed to allow for safe and efficient road work to include repairs, ditch work and culvert replacements. These repairs are not part of road maintenance contracts but are necessary to ensure safe public transport on borough roads.
- DIAGNOSTIC TOOL FOR FLEET MAINTENANCE (50% cost to Areawide Fund)** **\$3,250**  
This piece of equipment is needed to check the computers in Borough vehicles. Acquiring this equipment will allow Borough maintenance personnel to determine if a fault is repairable in the Borough shop without taking it to a dealer or commercial repair facility.
- SOLID WASTE ENTERPRISE FUND**
- SKWENTNA SOLID WASTE SERVICES** **\$250,000**  
A Skwentna Landfill closure plan and alternative method for waste hauling must be presented to the Alaska Department of Environmental Conservation (DEC) by June 1, 2015. Full closure and implementation of alternative hauling methodology of the Skwentna unpermitted Class III Landfill Operation must be accomplished by September 1, 2015. These funds will complete the closure.



**F250 PICK UP WITH TOMMY LIFT** **\$50,000**  
These funds will allow for a purchase of a new vehicle. Transportation and particularly truck capability required to move personnel and equipment to and from work sites (transfer stations) for maintenance as well as the requirements to continue to fully support a Community Clean Up Coordinator drive this request.

**BUILDING AUTOMATION UPGRADES** **\$30,000**  
Hazardous Waste Building System Automation upgrades would provide 24 hour signal and notification should there be a system failure allowing for immediate response. This upgrade is requested to bring the building in line with current borough system automation standards.

## **EMERGENCY SERVICES**

### **EMERGENCY SERVICES ADMINISTRATION**

**KNOX MED-VAULT LOCKERS** **\$27,000**  
The Knox Med-Vault lockers are currently one of two systems the borough uses to maintain security for controlled substances (narcotics) in ambulances and EMS command vehicles. This will provide one system for all narcotics storage areas, more secure physical design as well as being WiFi. Currently, the ambulances have Trilogy lockers which are not a WiFi system, can cause problems with the audit trail and cannot be easily updated. There are several critical issues that warrant switching to the Med-Vaults.

**STATION 6-5 EXTERIOR PAINTING & REPAIR (50% of Cost)** **\$8,750**  
Exterior painting and building repair. This project will allow for any necessary exterior wall covering repair and painting of the exterior surfaces of Station 6-5, including doors and trim. The facility is in need of painting due to normal weathering processes. The cost will be split with Central Mat-Su FSA.

**CARPET REPLACEMENT STATION 6-1 (40% of Cost)** **\$11,160**  
Replace the carpet throughout the facility. The carpet in the Central Mat-Su Public Safety Building (Station 6-1) is the original carpet installed in the building. The building houses the main administrative offices for the Central Mat-Su Fire Department. The building is also used as the main meeting/training room for the Fire and Ambulance Divisions. The building has incurred increased usage by the public and other Borough Departments for training sessions and general meetings. The carpet has been frequently repaired and several areas are currently in need of immediate replacement due to excessive wear and adhesive failure. The cost will be split with Central Mat-Su FSA.

**ZOLL E-SERIES MONITOR & RELATED EQUIPMENT** **\$62,000**  
The cardiac monitor/defibrillator is an indispensable piece of equipment in providing Advanced Cardiac Life Support, and it is imperative that we train our responders utilizing the same type of bio-medical equipment as they use in the field. The current (M-Series) Zoll monitor has been phased out and replaced by the (E-Series). All Zoll monitors have been replaced with the E-Series model except our training department. There are significant differences in the operation of the old M-Series and the new E-Series so we must purchase the E-Series to conduct proper training.

**TOOLS & MAINTENANCE EQUIPMENT FOR FIELD COMMAND I** **\$5,000**

With the addition of technical support staff, Field Command I is now able to provide real time field support to responders with programming, testing and repair capabilities. The ability to adapt to technical challenges will be enhanced. In field adaptations will be improved.

**DUAL BAND PORTABLE RADIO FOR FIELD COMMAND I** **\$8,000**

As we continue to expand our capabilities in Field Command I and the EOC, the Motorola APX7000 will give the COM-L the ability to access systems utilized by the Borough and State radio systems. This radio will also expand to new technologies that are being made available on a continuous basis. The radio is also capable of controlling radio sites remotely via the keypad. (DTMF)

**SERVICE AND SUPPORT TOOLS FOR FIELD COMMAND I** **\$5,000**

With the expectation that FC1 will be available to support field operations, it should be supplied with the basic tools to test, modify and repair and reprogram equipment. The tools help to achieve this goal and will also be used to support day to day operability needs for the Borough.

**AREAWIDE AMBULANCE DIVISION**

**REPLACEMENT OF CARDIAC MONITORS/DEFIBRILLATORS** **\$210,000**

Purchase upgraded critical care transport (CCT) cardiac monitor/defibrillators which will replace six aged devices currently in the Emergency Medical Services inventory.

**PERSONAL PROTECTIVE EQUIPMENT** **\$500,000**

Personal Protective Equipment (PPE) is required to keep our responders safe during public safety activities. These funds will replace existing USAR gear that is approaching 10 years of age. Purchase of powered air purifier respirator (PAPR) systems will provide respiratory protection to all airborne pathogens, no matter facial structure or facial hair. This will also allow purchase of winter outerwear.

**AMBULANCE REMONTS** **\$540,000**

Because of the current and anticipated future costs of replacing vehicles, it is important to maintain existing vehicles in the best condition possible. This project would fund the refurbishment of four ambulances to extend and maximize their useful service life.

**WATER RESCUE**

**OVERNIGHT OFF-ROAD RESCUE EQUIPMENT** **\$6,000**

Many of the water rescue team's rescues are remote, thus requiring basic survival equipment. This would include backpacks, sleeping bags, and food for three days, light duty tents, ground tarps, medical equipment, GPS's, and other necessary equipment. Several times the team has had to spend the night on the side of a river or creek in bad weather without shelter or protective clothing.

**RESPONSE VEHICLE** **\$70,000**  
A new SUV type 4 wheel drive response vehicle with a winch would replace one of the 20-year-old two wheel drive vehicles originally designed as an ambulance. This vehicle would allow safe transport of team members, provide an improved boat towing capability, and the ability to operate in the difficult environment of unimproved roads and makeshift boat launches often encountered by the team.

**ALUMASKI PERSONAL WATER CRAFT WITH TRAILER** **\$50,000**  
Designed and built in Alaska with local rivers in mind, this water craft combines the versatility and fuel efficiency of a personal water craft, with the durability, payload capacity, stability, and shallow water capability of an aluminum river boat. These characteristics allow quick access to numerous rivers and streams that cannot be accessed with the team's current water craft, and significantly decreases response times in many additional areas.

### **RESCUE**

**WILLOW RESCUE HURST e-DRAULIC TOOL** **\$35,000**  
These tools would enhance Rescue 12-1's capabilities. The eDraulic tools are lighter, faster operating, more cutting force and take up less room. Hurst eDraulic extrication tools for Rescue 12-1 would include the cutter and spreader with extra batteries and chargers.

### **ENHANCED 911**

**ENHANCED 911 EQUIPMENT** **\$1,000,000**  
Various equipment will be purchased and / or upgrades will be made to the existing equipment including Reverse 911.

### **FIRE SERVICE AREAS**

#### **WEST LAKES FSA Stations 71, 72, 73, 81, 82**

**FOAM CONCENTRATE** **\$10,000**  
Replenish fire fighting foam supply that has been depleted over the past year during training and fire fighting operations.

**VEHICLES AND FIRE APPARATUS** **\$50,000**  
These funds will focus on extending the life expectancy of our aging vehicle and fire apparatus fleet by repairing damage caused from corrosion and normal wear sustained over years of operations conducted under sometimes extreme conditions. The work would include, but not be limited to, rust repair, body repair and paint, replace worn parts, replace broken windows, and upgrade mechanical systems when feasible to improve operational efficiency while extending the life of the vehicle.

<b>PAGERS AND RADIOS</b>	<b>\$50,000</b>
These funds will be used to purchase radios and pagers that are compatible with our current communications systems and can be repaired by our communications equipment vendor.	
<b>THERMAL IMAGING CAMERAS</b>	<b>\$25,000</b>
Purchase ten Thermal Imaging Cameras to replace older technology that is cumbersome and less effective than new Thermal Imaging Cameras.	
<b>LOAD BANKS FOR EMERGENCY GENERATORS</b>	<b>\$75,000</b>
Design, purchase, and installation of electrical load banks for the emergency generators. The Load Banks will be used during weekly emergency generator cycling to place appropriate electrical loads on generators to ensure they are tested at the appropriate limit of capacity and to prevent wet stacking damage to the generators.	
<b>PERSONAL PROTECTIVE EQUIPMENT (PPE)</b>	<b>\$50,000</b>
Replace older firefighter PPE that is about to reach the 10 year useful life limit, as per NFPA Standards. This will ensure every firefighter has two sets of PPE.	
<b>REPLACE/PURCHASE NEW SELF CONTAINED BREATHING APPARATUS (SCBA) BOTTLES</b>	<b>\$25,000</b>
This project will replace SCBA Bottles that have reached the end of their service life and allow for the purchase of spare bottles that are needed for reserve purposes.	
<b><u>CENTRAL MAT-SU FIRE DEPT FSA Stations 5-1, 5-2, 6-1, 6-2, 6-3, 6-4, 6-5, 6-6</u></b>	
<b>PERSONAL PROTECTIVE EQUIPMENT AND CLOTHING</b>	<b>\$150,000</b>
Purchase PPE and uniforms/station wear. We also have many sets of PPE that are approaching the ten year standard for replacement. Each firefighter or rescue technician is required to wear full personal protective equipment during emergency operations per NFPA and OSHA standards/regulations.	
<b>FIRE ENGINE AND RELATED EQUIPMENT</b>	<b>\$800,000</b>
This project will provide for the purchase of a fire engine (pumper) to replace an existing fire apparatus. The current fire apparatus will be placed at the Training Complex and dedicated as a Reserve/Training unit. Having the unit at the Training Complex will decrease the amount of time a front line engine has to be pulled from immediate response service for a training assignment.	
<b>SUPPORT VEHICLE PURCHASE/REPLACEMENT</b>	<b>\$180,000</b>
Replace front-line command/support vehicles. This project will replace older high mileage command support vehicles which are at or beyond 150,000 miles or are 12 years old or older.	

- SEAL COATING & STRIPING** **\$80,000**  
This project will include the seal coating and striping of parking lots at all eight of the fire stations within the Wasilla-Lakes Fire Service Area. The seal coating will increase the longevity of the asphalt layer. Once the coating is applied, the parking areas will need to be restriped.
- EMERGENCY GENERATOR LOAD BANKS** **\$50,000**  
Design, purchase, and installation of electrical load banks for the emergency generators. At the time of the original purchase and installation of the emergency generators for all of the fire stations, the generator output capacity was listed above actual load demand to accommodate for disaster needs. Some generators are producing electrical loads that are causing them to “wet stack”. The load produced far exceeds the demand causing unburned fuel to be exhausted and potentially damaging the unit. Two units have incurred repairs due to this issue. This project will provide for the design, purchase, and installation of load banks which will prevent the “wet stacking” problem.
- COMMUNICATIONS EQUIPMENT FOR APPARATUS VEHICLES** **\$160,000**  
This project will allow for the purchase and installation of needed communication items. The project will include, but not be limited to, the purchase and installation of the radios, antennas, cables, hardware and other associated items.
- SCBA, SPARE BOTTLES AND TEST UNIT** **\$255,000**  
Purchase of SCBA, masks and spare parts for repairs. The purchase of additional masks and SCBA is necessary to provide each new responder a personalized mask and to replace out-of service units. The project will also allow for the purchase of spare parts to repair the SCBA units and for the purchase and installation of a Posi-Chek USB Unit (SCBA Testing Unit).
- EQUIPMENT FOR THE TRAINING COMPLEX** **\$170,000**  
Purchase of a front end loader with attachments for the Training Complex. We currently rent equipment when we need to set up training props/scenarios or to set up the firefighter testing props. We have constructed 4,100 feet of roadway that will need to be plowed during the winter. A 16 foot high warehouse is projected for construction in fiscal year 2016. We need a multi-purposed loader with interchangeable attachments, bucket, blade and forks to accommodate all the needs.
- FIRE HOSE WASHER** **\$13,500**  
Purchase of a fire hose washer and associated equipment, including hose roller. The Central Mat-Su Fire Department responds to approximately 150 fire related calls per year. An average structure fire requires the use of approximately 600 to 800 feet of attack hose and anywhere from 100 to 1,200 feet of large diameter supply hose. All of the hose that is used must be washed prior to being put back in service.
- VEHICLE REHAB/REFURBISH** **\$120,000**  
Because of the current and anticipated future costs of replacing vehicles, it is important to maintain existing vehicles in the best condition possible. This project would fund the refurbish of fire vehicles to extend and maximize their useful service life. The refurbish work would include, but not be limited to, rust removal, body damage repair, replace/upgrade broken or obsolete parts, repair paint and striping, replace tires, etc.

**STATION 6-5 EXTERIOR PAINTING & REPAIR (50% of Cost) \$8,750**

Exterior painting and building repair. This project will allow for any necessary exterior wall covering repair and painting of the exterior surfaces of Station 6-5, including doors and trim. The facility is in need of painting due to normal weathering processes. The cost will be split with DES Administration.

**CARPET REPLACEMENT STATION 6-1 (60% of Cost) \$16,740**

Replace the carpet throughout the facility. The carpet in the Central Mat-Su Public Safety Building (Station 6-1) is the original carpet installed in the building. The building houses the main administrative offices for the Central Mat-Su Fire Service Area. The building is also used as the main meeting/training room for the Fire and Ambulance Divisions. The building has incurred increased usage by the public and other Borough Departments for training sessions and general meetings. The carpet has been frequently repaired and several areas are currently in need of immediate replacement due to excessive wear and adhesive failure. The cost will be split with DES Administration.

**BUTTE FIRE SERVICE AREA**

**OUTDOOR COLD STORAGE FACILITY \$27,000**

These funds will be for ground preparation, development, and building of a secure outdoor cold storage facility and the purchase of two connex containers. The department needs at least 640 square feet of locked secured storage with a covered area overhead to keep snow load off of items stored outside. With the number of vehicles in our fleet that require 2 sets of tires for safe winter and summer operation, off road vehicles that have both tires and track systems that are used seasonally, as well as an appropriate on hand inventory of nozzles, appliances, and hose. The current storage arrangement within the station is using up very valuable space and hindering some operations such as reloading hose and working on trucks and performing maintenance on apparatus.

**TURNOUT GEAR REPLACEMENT \$50,000**

These funds will be used for the purchase of one complete set of turnout gear for each member of the Fire Service Area. We have a large amount of turnout gear that is approaching the NFPA 10 year rule for service life. This purchase will also standardize our turnouts so that everyone is wearing the same gear. This gear is also the same as the last style that we ordered and holds up the best under regular use and wear and tear, and will further add to the standardization of gear.

**TURNOUT GEAR RACK STORAGE \$30,000**

These funds will be used for the purchase of one complete set of turnout gear storage racks for each member of the department. Currently there isn't enough room for everyone's gear. The turnout racks will give everyone their own "space" to store their gear as well as a small locker portion that can be locked with a personal lock for wallets, phones etc. while on calls. This bid also includes storage options for our SCBA bottles and a work bench for the MSA room. This is the last part of our plan for organizing our Fire Service Area and making sure we have the proper areas for storing and protecting our gear.

## **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 6/30/2014		190,550
Recoveries 7/1/2014 - 6/30/2015:		
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,000	
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
Anticipated Recoveries 7/1/2015-6/30/2016:		
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,000	
Estimated New Loans 7/1/2015-6/30/2016	<u>-0-</u>	
Adjustment to Cash Balance		12,000
Estimated Cash Balance as of 6/30/2016		214,550
Loans Outstanding as of 6/30/2016:		
Circle View S.A.	114,000	
Due to Fund		114,000
Fund Balance as of 6/30/2016		<u>328,550</u>





**RECONCILIATION OF FUND BALANCE: 605  
REVOLVING LOAN FUND - FIRE SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2014		361,666
Recoveries 7/1/2014-6/30/2015:		
Caswell FSA	30,000	
Willow FSA	<u>8,334</u>	
	38,334	
New Loans 7/1/2014-6/30/2015:	<u>(200,000)</u>	
Net Adjustment to Cash Balance		(161,666)
Estimated Cash Balance as of 6/30/2015		200,000
Anticipated Recoveries 7/1/2015-6/30/2016:	100,000	
Estimated New Loans 7/1/2015-6/30/2016	<u>-0-</u>	
Adjustment to Cash Balance		100,000
Estimated Cash Balance as of 6/30/2016		300,000
Loans Outstanding as of 6/30/2016		
Willow FSA	100,000	
Due to Fund		100,000
Fund Balance as of 6/30/2016		<u>400,000</u>



**RECONCILIATION OF FUND BALANCE: 610  
REVOLVING LOAN FUND - ROAD SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2014		523,450
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-
Cash Balance as of 6/30/2015		523,450
Anticipated Recoveries 7/1/2015-6/30/2016:	-0-	
Estimated New Loans 7/1/2015-6/30/2016	<u>-0-</u>	
Adjustment to Cash Balance		-0-
Estimated Cash Balance as of 6/30/2016		523,450
Loans Outstanding as of 6/30/2016:	<u>-0-</u>	
Due to Fund		-0-
Fund Balance as of 6/30/2016		<u>523,450</u>



OTHER INFORMATION

## PERSONNEL

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2016**

Department	Division	Title	Full-Time Equivalent	
<b>ASSEMBLY</b>	<b>Borough Clerk</b>	<b>Total</b>	<b>3.650</b>	
		Borough Clerk	0.750	
		Deputy Borough Clerk	0.400	
		Assistant Clerk	0.900	
		Micrographic Scanning Technician	0.100	
		Division Admin Specialist	0.600	
		Administrative Assistant	0.900	
		<b>Elections</b>	<b>Total</b>	<b>1.850</b>
			Borough Clerk	0.250
			Deputy Borough Clerk	0.600
			Assistant Clerk	0.100
			Division Admin Specialist	0.400
			Administrative Assistant	0.100
			Administrative Assistant	0.400
		<b>Records Management</b>	<b>Total</b>	<b>2.500</b>
			Records Management Officer	1.000
			Micrographic Scanning Technician	0.900
			Administrative Assistant	0.600
		<b>Administration</b>	<b>Total</b>	<b>7.100</b>
			Borough Manager	1.000
			Assistant Borough Manager	0.950
			Department Admin Specialist	1.000
			Administrative Assistant	1.000
			Public Affairs Manager	1.000
			Media Design Specialist	1.000
			Health and Safety Manager	0.150
			Internal Auditor	1.000
		<b>Law</b>	<b>Total</b>	<b>6.000</b>
		Borough Attorney	1.000	
		Deputy Borough Attorney	1.000	
		Assistant Borough Attorney	2.000	
		Legal Secretary II	1.000	
		Legal Secretary I	1.000	



**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2016**

Department	Division	Title	Full-Time Equivalent
	<b>Human Resources</b>	<b>Total</b>	<b>4.000</b>
		Human Resource Manager	1.000
		Human Resource Specialist	2.000
		Human Resource Generalist	1.000
<b>INFORMATION TECHNOLOGY</b>	<b>Information Technology Admin</b>	<b>Total</b>	<b>2.500</b>
		Chief Information Officer	1.000
		Department Admin Specialist	0.750
		Division Admin Specialist	0.750
	<b>Information Technology</b>	<b>Total</b>	<b>12.000</b>
		Programmer/Analyst	3.000
		GIS Programmer/Analyst	1.000
		ENT System Administrator	2.000
		Help Desk Specialist	3.000
		Service Desk Manager	1.000
		Web Architect	1.000
		Business Integration Manager	1.000
	<b>GIS</b>	<b>Total</b>	<b>6.000</b>
		GIS Specialist	3.000
		GIS Analyst/CAD Manager	1.000
		GIS CAD Specialist	1.000
		GIS CAD/Addressing Manager	1.000
<b>FINANCE</b>	<b>Administration</b>	<b>Total</b>	<b>3.000</b>
		Borough Administrative Director	1.000
		Executive Financial Secretary	1.000
		Financial & Compliance Analyst	1.000
	<b>Revenue/Budget</b>	<b>Total</b>	<b>12.000</b>
		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 Specialist	1.000
		Accounting Assistant I	3.000

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2016**

Department	Division	Title	Full-Time Equivalent
	<b>Accounting</b>	<b>Total</b>	<b>15.000</b>
		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
		Administrative Assistant	1.000
	<b>Assessment</b>	<b>Total</b>	<b>22.000</b>
		Borough Assessor	1.000
		Chief Appraiser	1.000
		Senior Appraiser	5.000
		Property Conveyance Specialist	1.000
		Appraisal Analyst	1.000
		Assessment Records Supervisor	1.000
		Appraiser	6.000
		Appraisal Technician	1.000
		Division Admin Specialist	1.000
		Assessment Assistant	4.000
<b>PLANNING &amp; LAND USE</b>	<b>Planning</b>	<b>Total</b>	<b>6.200</b>
		Planning Services Chief	1.000
		Planner II	3.000
		Resource Management Specialist	0.200
		Planning Grants & Project Coordinator	1.000
		Division Admin Specialist	1.000
	<b>Platting</b>	<b>Total</b>	<b>6.000</b>
		Platting Officer	1.000
		Platting Technician	3.000
		Platting Assistant	1.000
		Division Admin Specialist	1.000
	<b>Cultural Resources</b>	<b>Total</b>	<b>1.000</b>
		Cultural Resources Specialist II	1.000
	<b>Planning Admin</b>	<b>Total</b>	<b>2.000</b>
		Planning & Land Use Director	1.000
		Department Admin Specialist	1.000

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2016**

Department	Division	Title	Full-Time Equivalent
	<b>Environmental</b>	<b>Total</b>	<b>1.000</b>
		Planner II ( Environmental)	1.000
	<b>Development Services</b>	<b>Total</b>	<b>10.000</b>
		Development Service Manager	1.000
		Planner II	2.000
		Permitting Technician	2.000
		Right of Way Coordinator	1.000
		Code Compliance Officer	3.000
		Division Admin Specialist	1.000
<b>PUBLIC WORKS</b>	<b>Public Works Admin</b>	<b>Total</b>	<b>0.700</b>
		Director of Public Works	0.700
	<b>Facility Maintenance</b>	<b>Total</b>	<b>9.575</b>
		Division Manager Operations and Maintenance	0.325
		Facilities/Utilities Maintenance Specialist	0.250
		Equipment Mechanic	0.750
		Facility Maintenance Specialist	3.950
		O & M Specialist	0.550
		Equipment Mechanic I	0.750
		Building Maintenance Specialist	1.000
		Custodian II	1.000
		Custodian I	1.000
	<b>Operations</b>	<b>Total</b>	<b>0.700</b>
		Division Manager Operations and Maintenance	0.300
		O & M Specialist	0.300
		Road Maintenance Technician II	0.050
		Civil Construction Project Manager	0.050
	<b>Community Clean-up</b>	<b>Total</b>	<b>0.520</b>
		Solid Waste Division Manager	0.050
		Division Admin Specialist	0.050
		Comm Clean-up/Abandon Vehicle Coord	0.420

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2016**

Department	Division	Title	Full-Time Equivalent
<b>EMERGENCY SERVICES</b>	<b>Administration</b>	<b>Total</b>	<b>12.100</b>
		Emergency Services Director	1.000
		EMS Deputy Director - Amb	1.000
		EMS Deputy Director - Fire	1.000
		EMS District One Chief	0.100
		EMS District Two Chief	0.100
		EMS Quality Assurance Manager	1.000
		Emergency Manager	1.000
		Health & Safety Officer	0.060
		Training Coordinator	1.000
		Department Admin Specialist	1.000
		EMS Instructor	1.000
		Emergency Support Specialist	1.000
		Building Support Worker	0.400
		Administrative Assistant	2.000
		Division Admin Specialist	0.200
		Equipment Mechanic	0.240
			<b>Rescue</b>
		EMS District 1 Chief	0.100
		EMS District 2 Chief	0.100
		Health & Safety Officer	0.010
		Equipment Mechanic	0.160
	<b>Telecommunications</b>	<b>Total</b>	<b>0.500</b>
		Telecommunications Manager	0.500
	<b>Fleet Maintenance</b>	<b>Total</b>	<b>1.060</b>
		Equipment Mechanic	1.060
	<b>Ambulance Operations</b>	<b>Total</b>	<b>28.960</b>
		EMS Chief of Operations	1.000
		EMS Deputy Chief of Operations	1.000
		Health & Safety Officer	0.360
		Paramedic	16.000
		EMT III	2.000
		EMT III	2.000
		EMT I	1.000
		Emergency Services Assistant	1.000
		Medic One/EMS Shift Supervisor	4.000
		Equipment Mechanic	0.600

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2016**

Department	Division	Title	Full-Time Equivalent	
<b>COMMUNITY DEVELOPMENT</b>	<b>Brett Memorial Ice Arena</b>	<b>Total</b>	<b>4.000</b>	
		Ice Arena Manager	1.000	
		Skating Program Facilitator	1.000	
			Ice Arena Operations Assistant	2.000
		<b>Indoor/Outdoor Recreation</b>	<b>Total</b>	<b>1.850</b>
			Community Development Manager	1.000
			Division Admin Specialist	0.850
		<b>Pools</b>	<b>Total</b>	<b>9.500</b>
			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
		<b>Outdoor Recreation</b>	<b>Total</b>	<b>1.000</b>
			Outdoor Recreation Specialist	1.000
		<b>Northern Region Outdoor Recreat</b>	<b>Total</b>	<b>1.000</b>
			Outdoor Recreation Technician	1.000
		<b>Trails Maintenance</b>	<b>Total</b>	<b>1.000</b>
			Outdoor Recreation Technician	1.000
		<b>Community Development Administration</b>	<b>Total</b>	<b>4.000</b>
			Community Development Director	0.500
	Real Property Analyst		0.400	
	Land Management Agent		0.400	
	Land Management Specialist		1.400	
	Resource Manager		0.400	
	Department Admin Specialist		0.500	
	Land Disposal & Foreclosure Specialist	0.400		
<b>CAPITAL PROJECTS</b>	<b>Administration</b>	<b>Total</b>	<b>2.000</b>	
		Director of Capital Projects	1.000	
		Department Admin Specialist	1.000	

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2016**

Department	Division	Title	Full-Time Equivalent
	<b>Pre-Design &amp; Engineering</b>	<b>Total</b>	<b>9.450</b>
		Traffic Data Technician	0.900
		Pre-Design & Eng Division Manager	1.000
		Environmental Engineer	0.900
		ROW Acquisition Officer	1.250
		Constr Project Support Technician	2.000
		Civil Engineer	1.900
		Civil Construction Project Manager	1.500
	<b>Project Management</b>	<b>Total</b>	<b>6.000</b>
		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
		Constr Project Support Technician	1.000
	<b>Purchasing</b>	<b>Total</b>	<b>7.000</b>
		Purchasing Officer	1.000
		Assistant Purchasing Officer	1.000
		Purchasing Coordinator	1.000
		Inventory/Purchasing Technician	1.000
		Office Assistant	1.000
		Construction Procurement Specialist	1.000
		Buyer	1.000
<b>TOTAL AREAWIDE FUND, FUND 100</b>			<b>225.085</b>

**SUMMARY OF APPROVED POSITIONS  
NON-AREAWIDE FUND FISCAL YEAR 2016**

Department	Division	Title	Full-Time Equivalent
<b>ASSEMBLY</b>	<b>Economic Development</b>	<b>Total</b>	<b>1.00</b>
		Economic Development Director	1.00
	<b>Animal Care</b>	<b>Total</b>	<b>11.85</b>
		Assistant Borough Manager	0.05
		Veterinarian/Shelter Supervisor	1.00
		Animal Care Manager	1.00
		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
	<b>INFORMATION TECHNOLOGY</b>	<b>Information Technology</b>	<b>Total</b>
Programmer/Analyst			1.00
<b>COMMUNITY DEVELOPMENT</b>	<b>Sutton Library</b>	<b>Total</b>	<b>1.75</b>
		Librarian	1.00
		Librarian Assistant	0.75
	<b>Talkeetna Library</b>	<b>Total</b>	<b>1.875</b>
		Librarian	1.00
		Librarian Assistant	0.88
	<b>Trapper Creek Library</b>	<b>Total</b>	<b>0.75</b>
		Librarian	0.75
	<b>Willow Library</b>	<b>Total</b>	<b>1.88</b>
		Librarian	1.00
		Librarian Assistant	0.88
	<b>Big Lake Library</b>	<b>Total</b>	<b>1.88</b>
		Librarian	1.00
		Librarian Assistant	0.88
<b>PUBLIC WORKS</b>	<b>Vehicle Removal Program</b>	<b>Total</b>	<b>0.31</b>
		Solid Waste Division Manager	0.05
		Division Admin Specialist	0.05
		Comm Clean-up/Abandon Vehicle Coord	0.21
<b>TOTAL NON-AREAWIDE FUND, FUND 200</b>			<b>22.30</b>

**SUMMARY OF APPROVED POSITIONS  
OTHER FUNDS FISCAL YEAR 2016**

Department	Division	Title	Full-Time Equivalent
<b>FUND 202</b>			
<b>EMERGENCY SERVICES</b>	<b>Enhanced 911</b>	<b>Total</b>	<b>1.50</b>
		GIS Addressing Specialist	1.00
		Telecommunication Manager	0.50
<b>TOTAL ENHANCED 911 FUND, FUND 202</b>			<b>1.50</b>
<b>FUND 203</b>			
<b>COMMUNITY DEVELOPMENT</b>	<b>Land Management</b>	<b>Total</b>	<b>3.95</b>
		Division Admin Specialist	0.15
		Real Property Analyst	0.60
		Land Management Agent	0.60
		Resource Manager	0.40
		Land Management Specialist	1.60
		Land Disposal & Foreclosure Speciali	0.60
	<b>Community Development Administration</b>	<b>Total</b>	<b>1.00</b>
		Community Development Director	0.50
		Department Admin Specialist	0.50
<b>TOTAL LAND MANAGEMENT FUND, FUND 203</b>			<b>4.95</b>



**SUMMARY OF APPROVED POSITIONS  
OTHER FUNDS FISCAL YEAR 2016**

Department	Division	Title	Full-Time Equivalent
<b>FUND 248</b>			
	<b>Caswell</b>	<b>Total</b>	<b>0.56</b>
		Fire Service Area Chief	0.50
		Health & Safety Officer	0.01
		Equipment Mechanic	0.05
<b>TOTAL CASWELL FSA FUND, FUND 248</b>			<b>0.56</b>
<b>FUND 249</b>			
	<b>West Lakes</b>	<b>Total</b>	<b>4.94</b>
		District 2 Chief	0.80
		Health & Safety Officer	0.10
		Equipment Mechanic	1.04
		Fire Service Area Assistant	3.00
<b>TOTAL WEST LAKES FSA FUND, FUND 249</b>			<b>4.94</b>
<b>FUND 250</b>			
	<b>Central FSA</b>	<b>Total</b>	<b>17.28</b>
		District 1 Chief	0.80
		Deputy Fire Chief	1.00
		Health & Safety Officer	0.23
		Captain	3.00
		Firefighter/Fire Engineer	6.00
		Fire Service Area Assistant	3.00
		Division Admin Specialist	0.80
		Equipment Mechanic	0.55
		Building Support Worker	1.60
		Administrative Secretary I	0.30
	<b>Central FSA</b>	<b>Total</b>	<b>2.70</b>
		Fire Code Official	2.00
		Administrative Secretary I	0.70
<b>TOTAL CENTRAL FSA FUND, FUND 250</b>			<b>19.98</b>
<b>FUND 251</b>			
	<b>Butte FSA</b>	<b>Total</b>	<b>0.18</b>
		Health & Safety Officer	0.04
		Equipment Mechanic	0.14
<b>TOTAL BUTTE FSA FUND, FUND 251</b>			<b>0.18</b>
<b>FUND 253</b>			
	<b>Sutton FSA</b>	<b>Total</b>	<b>0.04</b>
		Health & Safety Officer	0.01
		Equipment Mechanic	0.03
<b>TOTAL SUTTON FSA FUND, FUND 253</b>			<b>0.04</b>

**SUMMARY OF APPROVED POSITIONS  
OTHER FUNDS FISCAL YEAR 2016**

Department	Division	Title	Full-Time Equivalent
<b>FUND 254</b>			
	<b>Talkeetna FSA</b>	<b>Total</b>	<b>0.09</b>
		Health & Safety Officer	0.02
		Equipment Mechanic	0.07
<b>TOTAL TALKEETNA FSA FUND, FUND 254</b>			<b>0.09</b>
<b>FUND 258</b>			
	<b>Willow FSA</b>	<b>Total</b>	<b>0.57</b>
		Fire Service Area Chief	0.50
		Health & Safety Officer	0.01
		Equipment Mechanic	0.06
<b>TOTAL WILLOW FSA FUND, FUND 258</b>			<b>0.57</b>
<b>PUBLIC WORKS</b>	<b>FUND 265</b>		
	<b>RSA Administration</b>	<b>Total</b>	<b>12.85</b>
		Director of Public Works	0.20
		Division Manager Operations and Maintenance	0.35
		Civil Engineer	0.10
		Road Maintenance Superintendent I	3.00
		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	3.00
		ROW Acquisition Officer	0.75
		Traffic Technician	0.10
		O & M Specialist	0.95
<b>TOTAL RSA ADMINISTRATION FUND, FUND 265</b>			<b>12.85</b>
<b>PUBLIC WORKS</b>	<b>FUND 293</b>		
	<b>Talkeetna Sewer &amp; Water</b>	<b>Total</b>	<b>1.025</b>
		Division Manager Operations and Maintenance	0.025
		Facilities/Utilities Maintenance Specialist	0.750
		Facilities Maintenance Specialist	0.100
		O & M Specialist	0.150
<b>TOTAL TALKEETNA SEWER &amp; WATER FUND, FUND 293</b>			<b>1.025</b>

**SUMMARY OF APPROVED POSITIONS  
ENTERPRISE FUNDS FISCAL YEAR 2016**

Department	Division	Title	Full-Time Equivalent	
<b>PUBLIC WORKS</b>	<b>Central Landfill</b>	<b>Total</b>	<b>5.55</b>	
		Dir of Public Works	0.10	
		Solid Waste Division Manager	0.40	
		Division Admin Specialist	0.35	
		Environmental Engineer	0.10	
		Civil Constructions Project Manager	0.50	
		Scale House Operator	2.00	
		Solid Waste Transfer Site Supervisor	0.50	
		Solid Waste Utility I	1.60	
		<b>Transfer Sites</b>	<b>Total</b>	<b>7.72</b>
			Solid Waste Division Manager	0.30
			Transfer Site Operator	6.00
			Solid Waste Transfer Site Supervisor	0.50
			Solid Waste Utility I	0.20
			Division Admin Specialist	0.35
			Comm Clean-up/Abandon Vehicle Coord	0.37
		<b>Hazardous Waste</b>	<b>Total</b>	<b>2.60</b>
			Solid Waste Division Manager	0.20
			Division Admin Specialist	0.20
			Solid Waste Utility I	0.20
			Environmental Technician	2.00
<b>TOTAL SOLID WASTE FUND, FUND 510</b>			<b>15.87</b>	
<b>ASSEMBLY</b>	<b>Port</b>	<b>Total</b>	<b>2.00</b>	
		Port Director/Engineer	1.00	
		Port Administrative Secretary II	1.00	
<b>TOTAL PORT FUND, FUND 520</b>			<b>2.00</b>	

# 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

2014 Population: 98,063

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-6,053), Wasilla (population-8,275) and Houston (population-1,965). 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 2014, the population for the Borough was 98,063.

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.

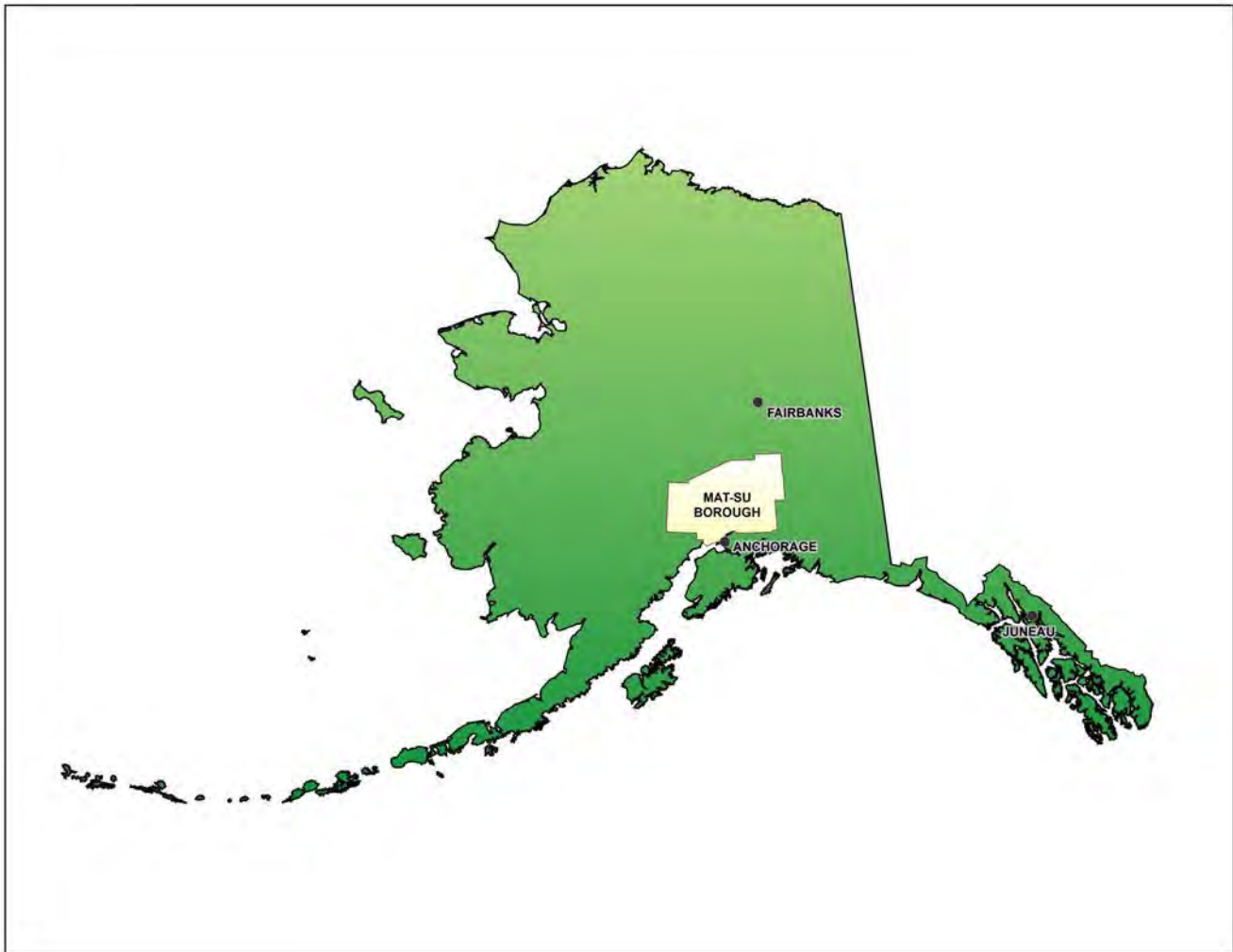
Wasilla started as a settlement in Knik. Knik served as a supply hub for that region starting in the 1880's. Knik's population was 500 in 1915. It served the early trappers and miners that worked in Cache and Willow Creek. Wasilla was founded in 1917 when the Alaska Railroad was constructed. The railroad 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.

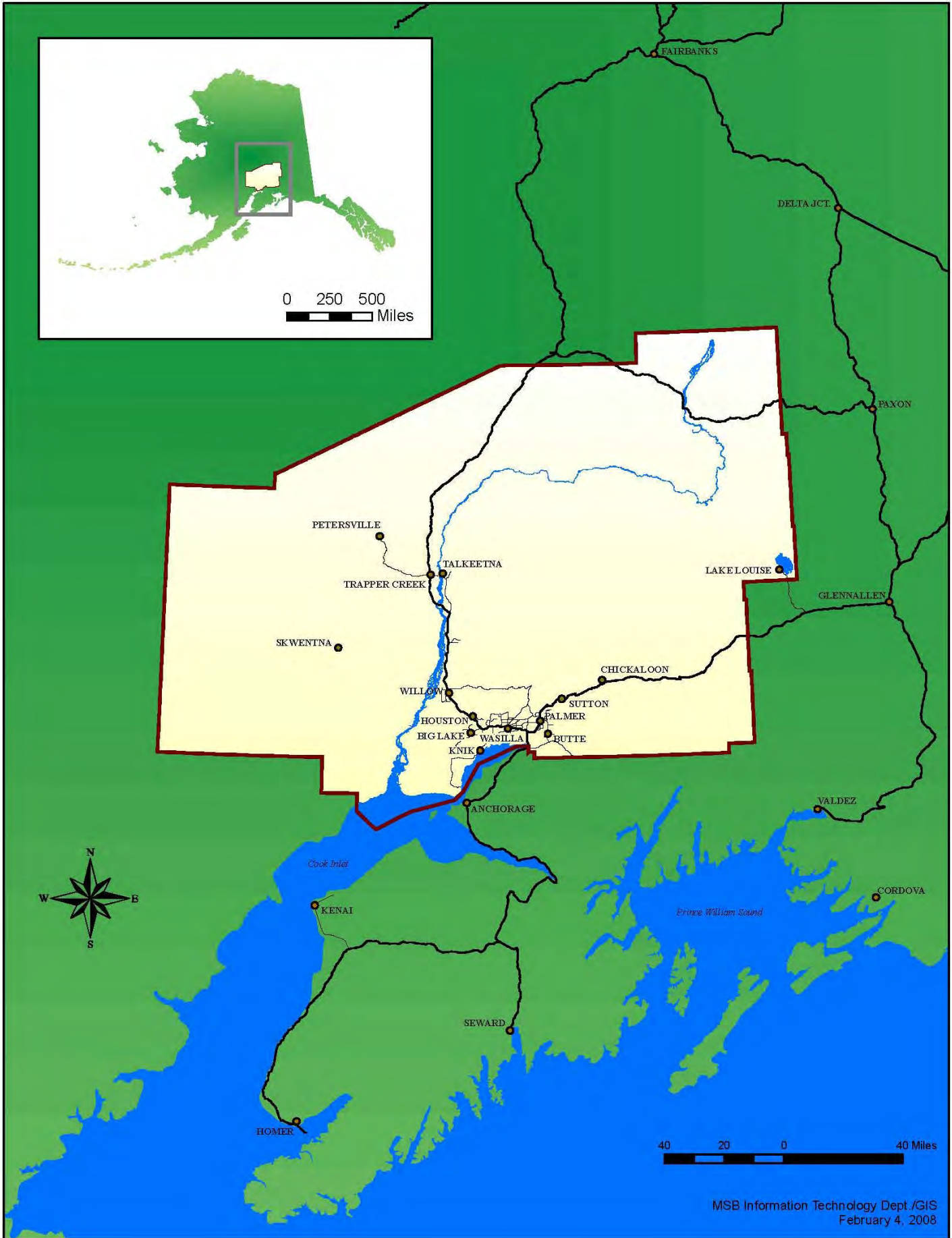
Today the Mat-Su Borough is the fastest growing region in the state. A lot of focus and work within the Borough is getting roads, schools and emergency services built up to support the rapidly growing population.



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.





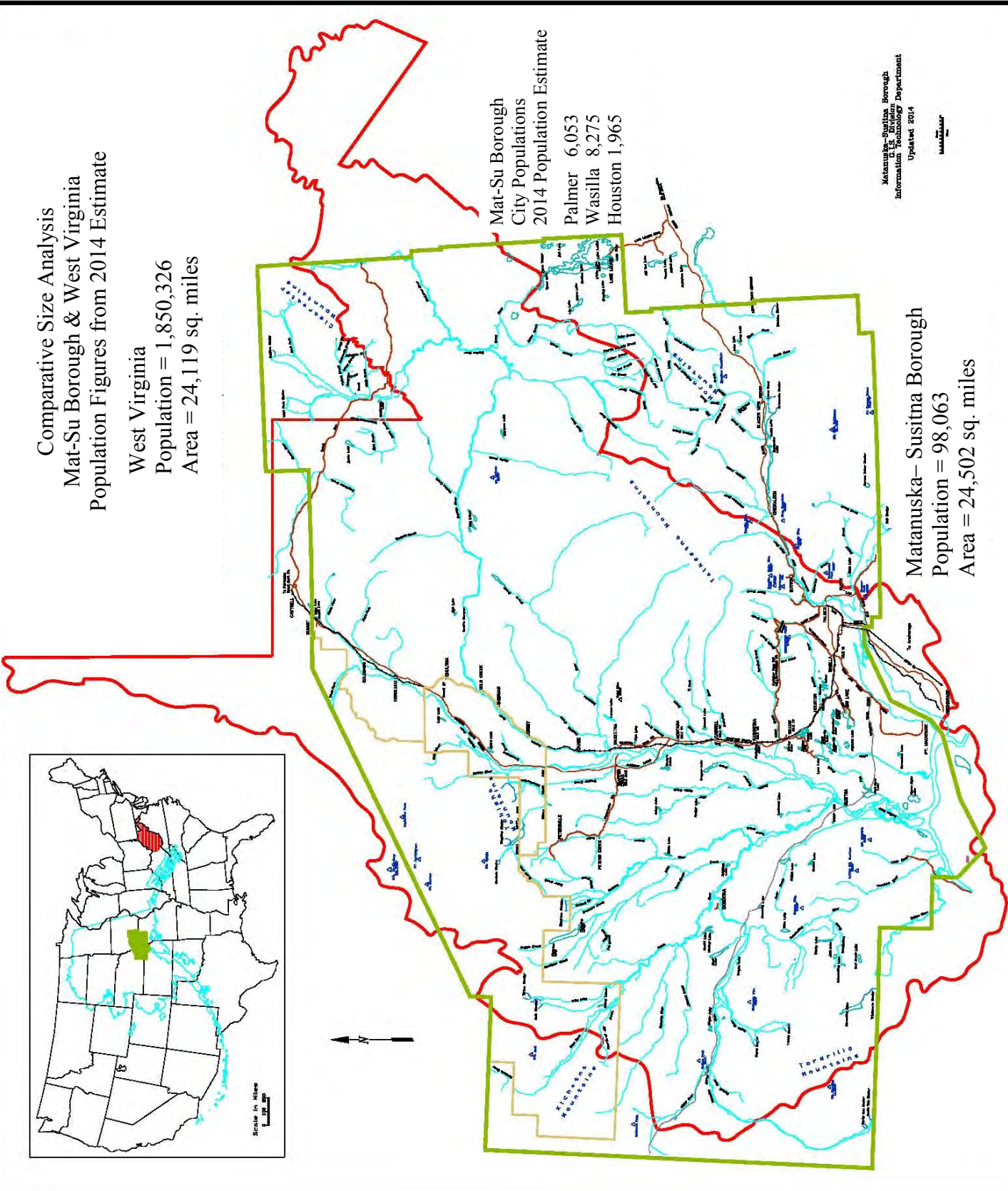
Comparative Size Analysis  
 Mat-Su Borough & West Virginia  
 Population Figures from 2014 Estimate

West Virginia  
 Population = 1,850,326  
 Area = 24,119 sq. miles

Mat-Su Borough  
 City Populations  
 2014 Population Estimate  
 Palmer 6,053  
 Wasilla 8,275  
 Houston 1,965

Matanuska-Susitna Borough  
 Population = 98,063  
 Area = 24,502 sq. miles

Matanuska-Susitna Borough  
 Information Technology Department  
 Updated 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.

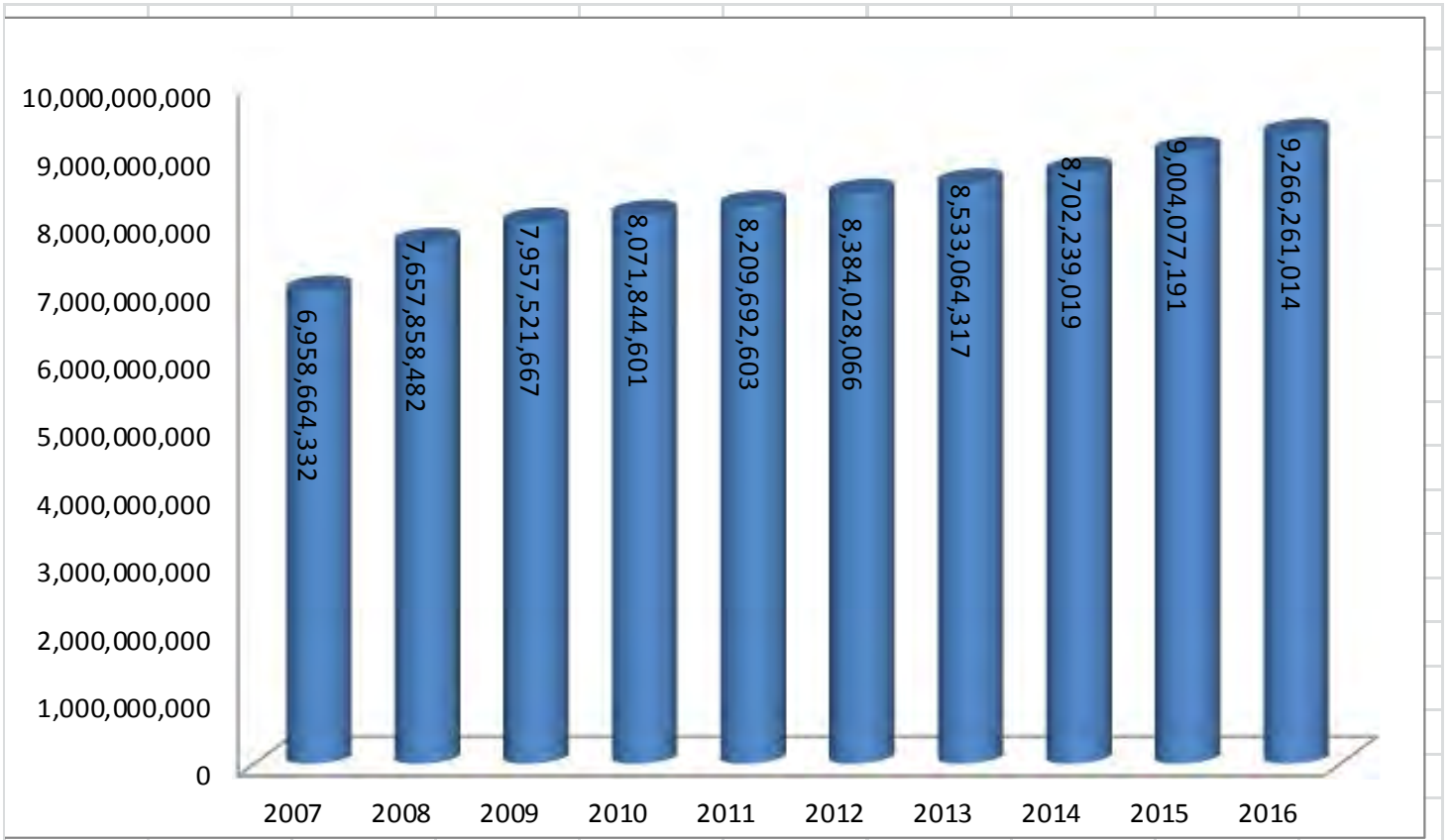
The Borough has been working on a Hatcher Pass ski and recreation area development facility for several years totaling approximately \$6 million. This facility is located in the Hatcher Pass area of the Talkeetna Mountains, approximately 55 miles north of Anchorage. Recent investments in the project 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 visitor's 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.

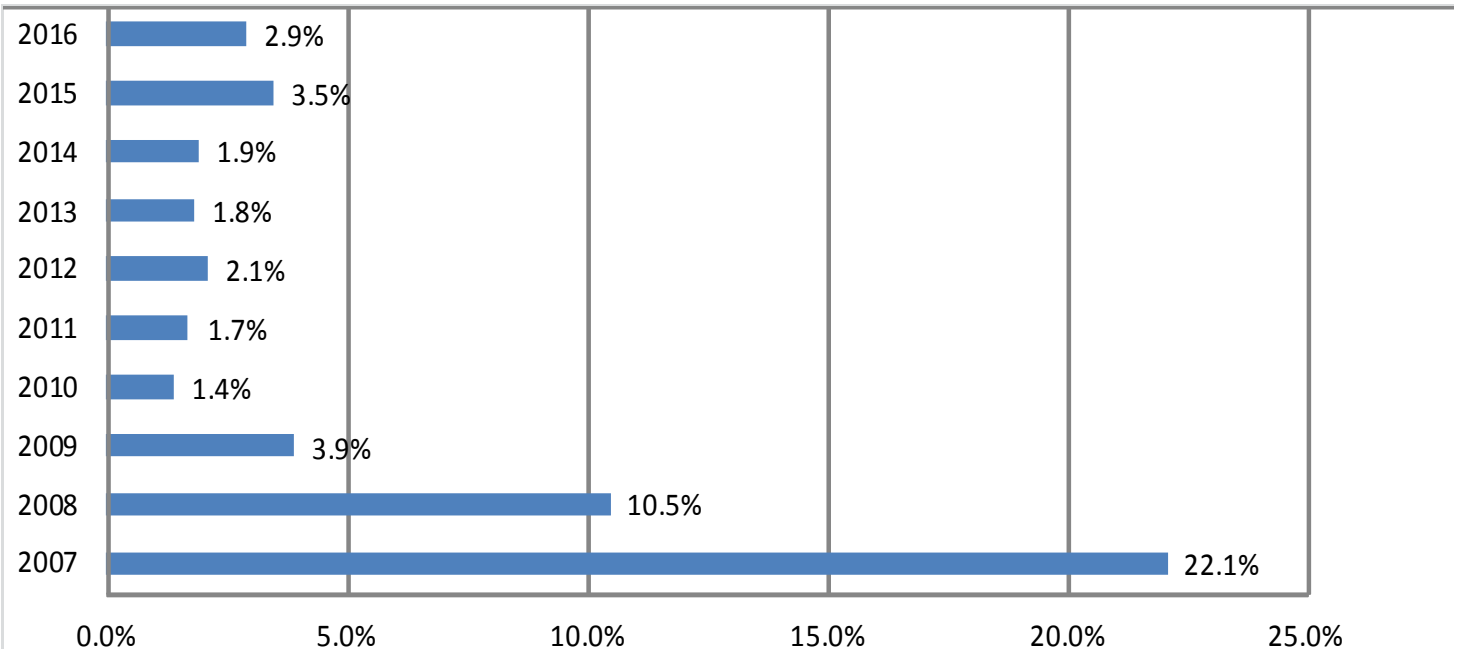
The two owners of three separate coal fields in the Sutton area are planning on developing those fields and reopening the old mines. The production from these two fields could provide up to 1.5 million tons of coal per year. At this time, the owners have reported that they are considering transporting 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 Fiscal 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
2015	2016	223,244
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

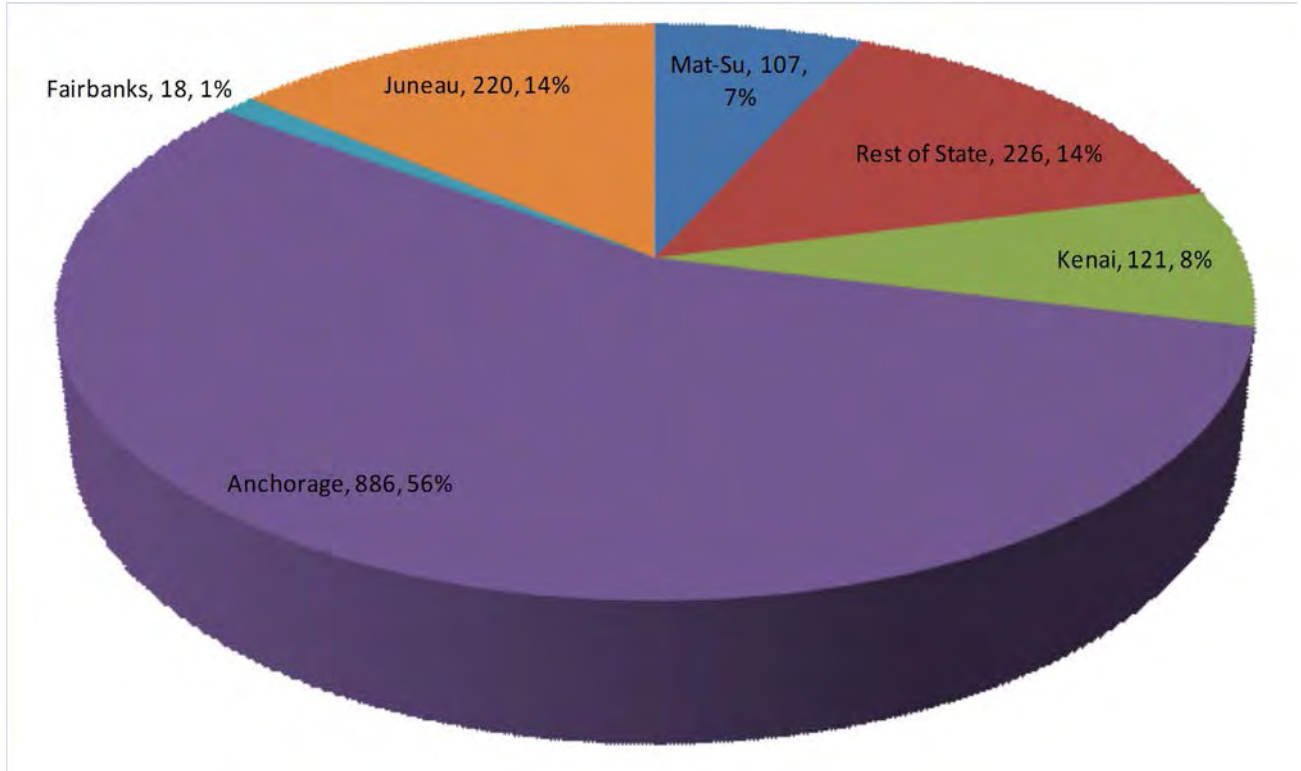
Source: Matanuska-Susitna Borough Assessments Department

## Value of New Construction

Calendar Year	Nonresidential Construction		Residential Construction	
	Number of Units	Value	Number of Units	Value
2014	53	\$ 75,379,500	720	\$ 141,228,800
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

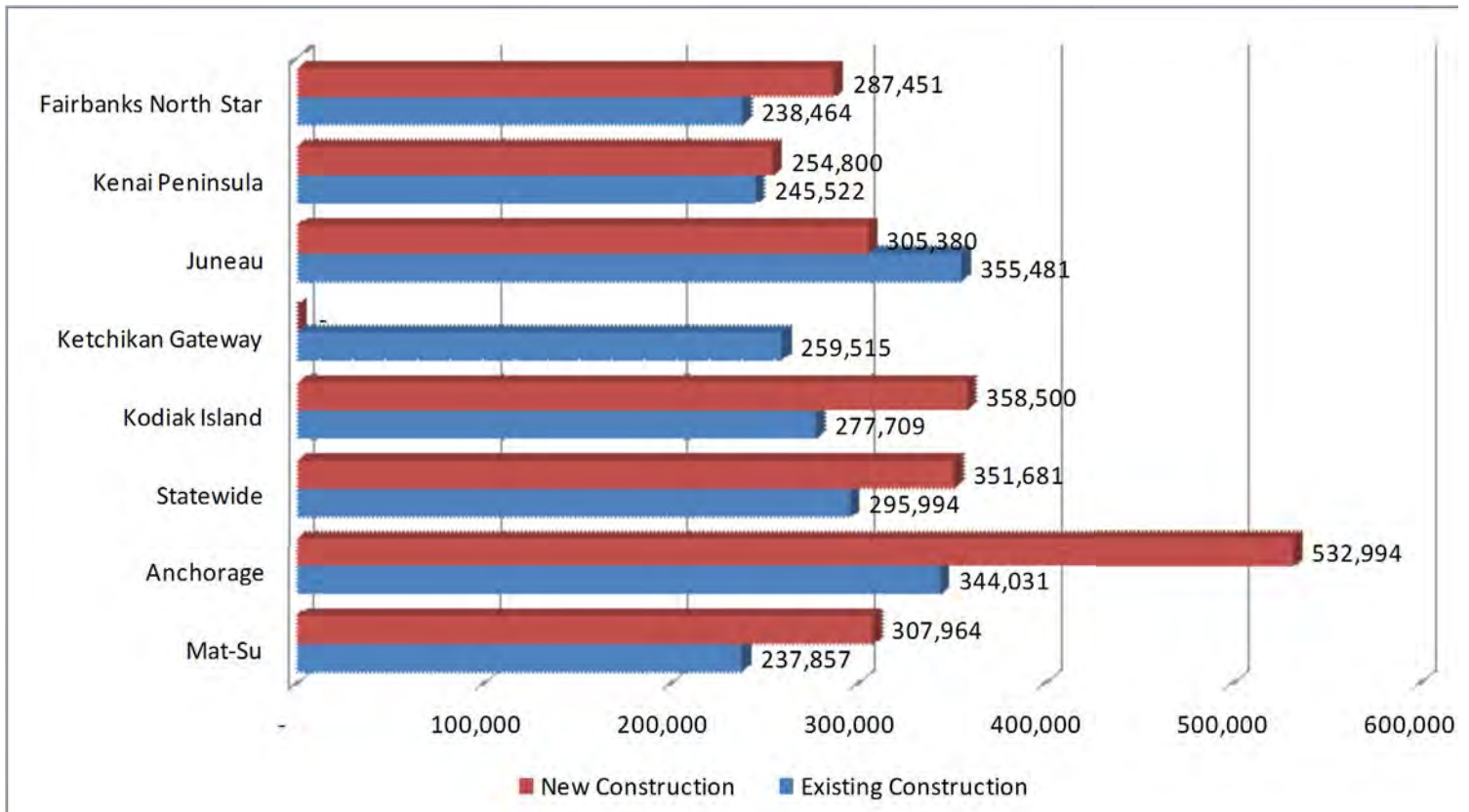
Source: Matanuska-Susitna Borough Assessments Department

## New Housing Units by Area, 2014



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

## Average Sales Price for Homes Across Alaska, 2014



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

# Top Ten Taxpayers

Fiscal Year 2016

Mat-Su Valley Medical Center \$103,713,900

Enstar Natural Gas \$44,611,600

Fred Meyers Stores, Inc \$42,200,411

Alaska Hotel Properties \$41,325,600

Wal-Mart Stores, Inc. \$30,851,912

Cook Inlet Region, Inc/CIRI Land Development Co. \$27,707,800

GCI/GCI Cable/Alaska Wireless \$25,613,500

Global Finance/Gary Lundgren \$24,880,400

DBC, LLC/Target \$21,801,555

Lowes Home Improvement \$16,314,864

**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**
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	-
2016	9.984	0.517	3.00	-	3.00	3.43	4.82	1.07	-

Fiscal Year	Overlapping Rates								
	9	14	15	16	17	19	20	21	23
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
2016	2.78	1.86	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.



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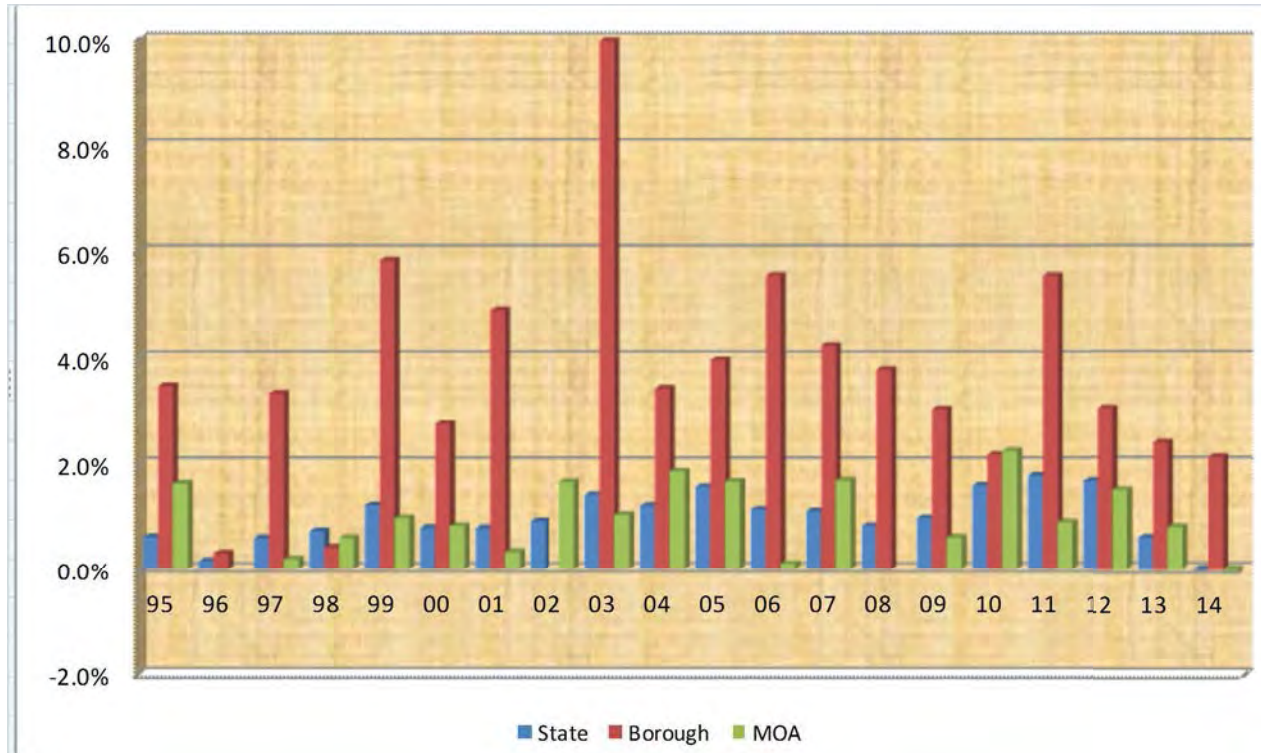
**MATANUSKA-SUSITNA BOROUGH**  
**Direct and Overlapping Property Tax Rates,**  
**Last Ten Fiscal Years**  
*(mill levy rate per \$1,000 of assessed value)*

<b>Overlapping Rates</b>								
<b>Fiscal Year</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>
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
2016	2.04	1.73	3.45	3.48	2.00	3.01	4.41	3.68

<b>Overlapping Rates</b>									
<b>Fiscal Year</b>	<b>33*</b>	<b>34*</b>	<b>35</b>	<b>69</b>	<b>130</b>	<b>131</b>	<b>132</b>	<b>135</b>	<b>136*</b>
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
2016	-	-	2.75	9.12	1.99	3.24	0.94	3.21	1.88

# Population Growth

State, Borough & Municipality of Anchorage  
1995-2014

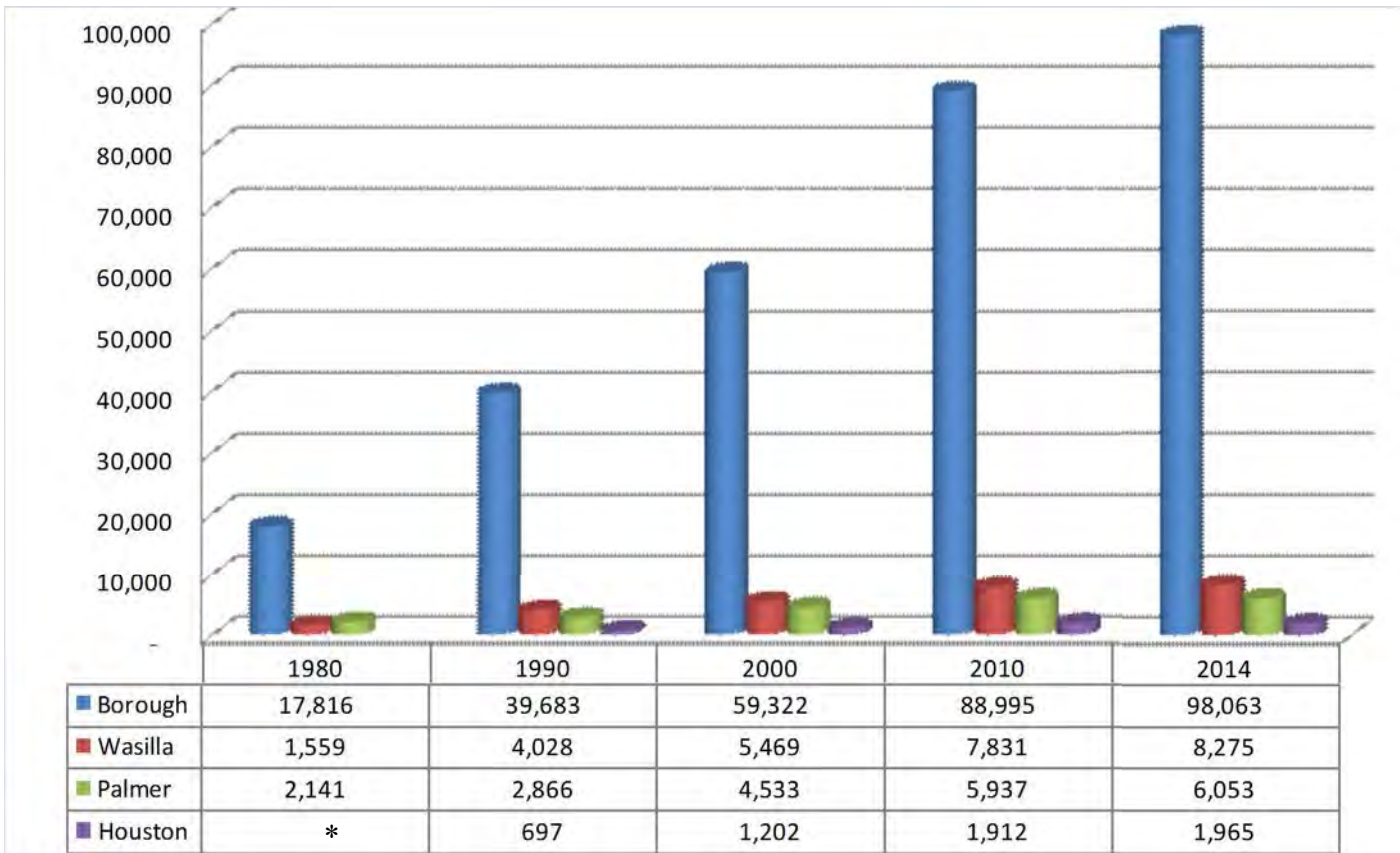


Source: Alaska Department of Commerce, Community and Economic Development

Total Population Growth 1995-2014	
State of Alaska	22%
Matanuska Susitna Borough	101%
Municipality of Anchorage	19%

The Matanuska Susitna Borough is still the fastest growing area of the Alaska. The growth between the years of 1995 and 2014 outpaced the growth of both the State of Alaska as a whole and the Municipality of Anchorage by nearly 80%. The Borough population for 2014 was 98,063.

# Borough Population



\*Data unavailable

Source: Alaska Department of Commerce, Community and Economic Development

# Population Distribution

Age Groups	2014 Population	% Total	2004 Population	% Total
Under 25	35,740	36.5%	27,862	39.2%
25-34	13,174	13.5%	7,487	10.5%
35-44	12,687	12.9%	11,752	16.5%
45-54	13,673	13.9%	12,692	17.9%
55-65	13,168	13.4%	6,525	9.2%
Over 65	9,621	9.8%	4,721	6.6%
<b>Total</b>	<b>98,063</b>	<b>100.0%</b>	<b>71,039</b>	<b>100.0%</b>

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%

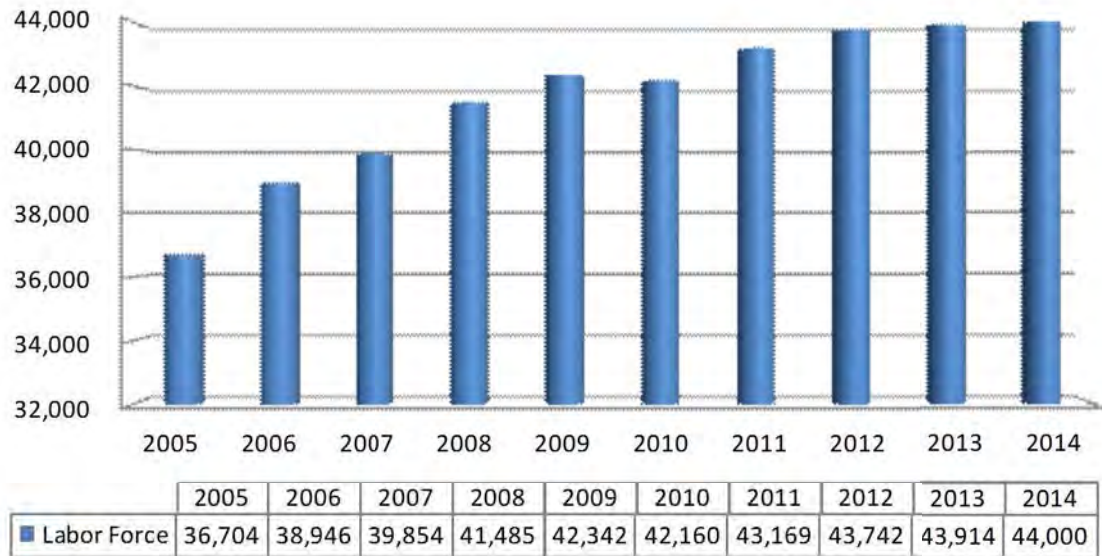
Source: Alaska Department of Labor and Workforce Development



Employment By Industry								
	2014	2013	2012	2011	2010	2009	2008	2007
Goods-Producing	2,441	2,165	1,964	1,896	1,898	1,954	2,045	2,144
Natural Resources	186	159	174	182	160	128	116	96
Construction	1,842	1,799	1,594	1,505	1,531	1,577	1,648	1,802
Manufacturing	413	207	196	209	207	249	281	246
Service-producing	15,080	14,437	14,202	13,960	13,678	13,326	12,820	12,437
Trade, Transportation and Utilities	4,814	4,611	4,504	4,417	4,511	4,583	4,513	4,350
Wholesale Trade	87	79	75	99	84	100	123	133
Retail Trade	3,706	3,614	3,561	3,528	3,391	3,491	3,429	3,296
Transportation, Warehousing	754	671	632	606	846	809	814	781
Utilities						183	146	141
Information	897	510	596	642	621	659	646	663
Financial Activities	776	744	751	738	740	751	728	744
Professional & Business Services	1,301	1,243	1,213	1,159	1,094	989	929	856
Educational & Health	4,043	4,014	3,955	3,707	3,574	3,353	3,020	2,900
Leisure and Hospitality	2,826	2,520	2,402	2,516	2,341	2,274	2,333	2,301
Other Services	772	749	733	743	730	691	626	601
Unclassified	69	45	47	38	67	27	26	22
Government-Total	5,024	4,800	4,643	4,446	4,267	4,040	3,819	3,657
Federal	371	197	210	216	273	235	207	199
State	1,268	1,423	1,259	1,185	1,166	1,111	1,058	1,002
Local	3,385	3,180	3,174	3,045	2,828	2,694	2,554	2,456
Total	21,540	21,400	20,808	20,302	19,843	19,320	18,684	18,238

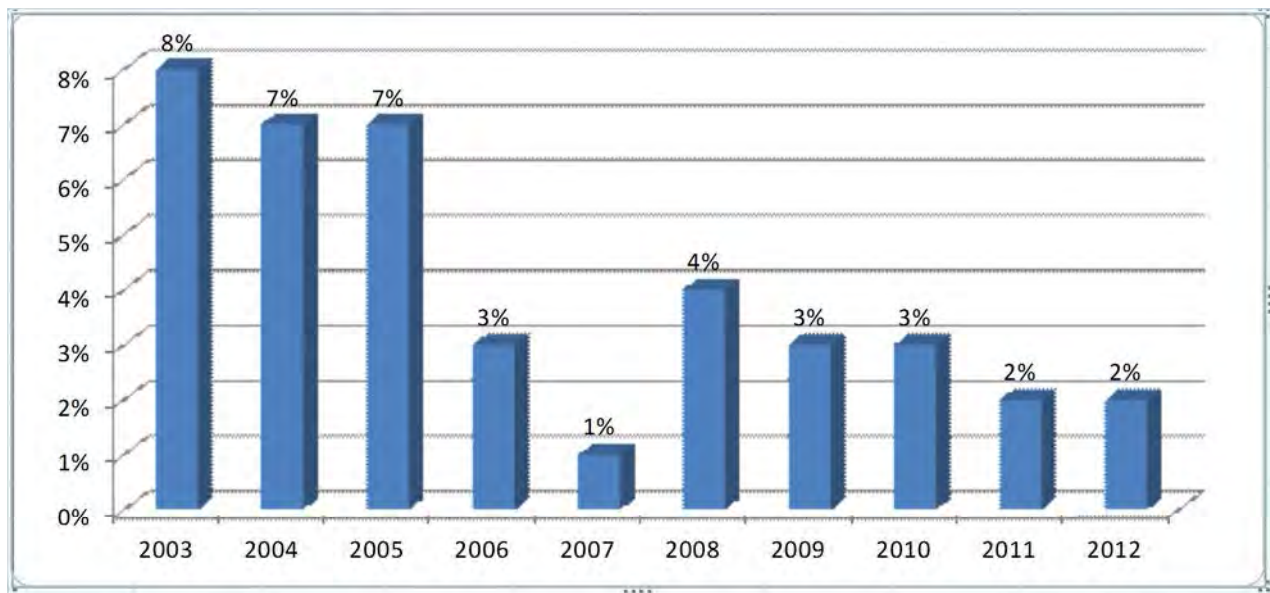
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

## Labor Force 2005-2014



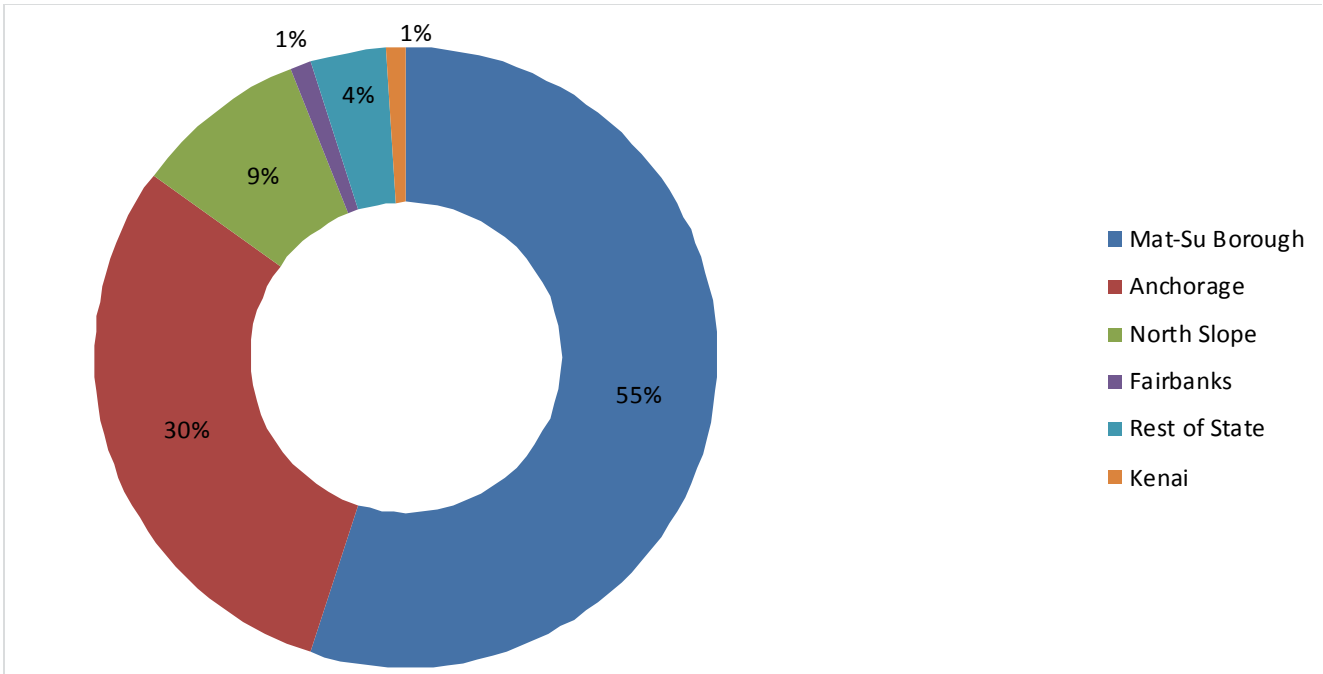
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

## Job Growth 2003 to 2012



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

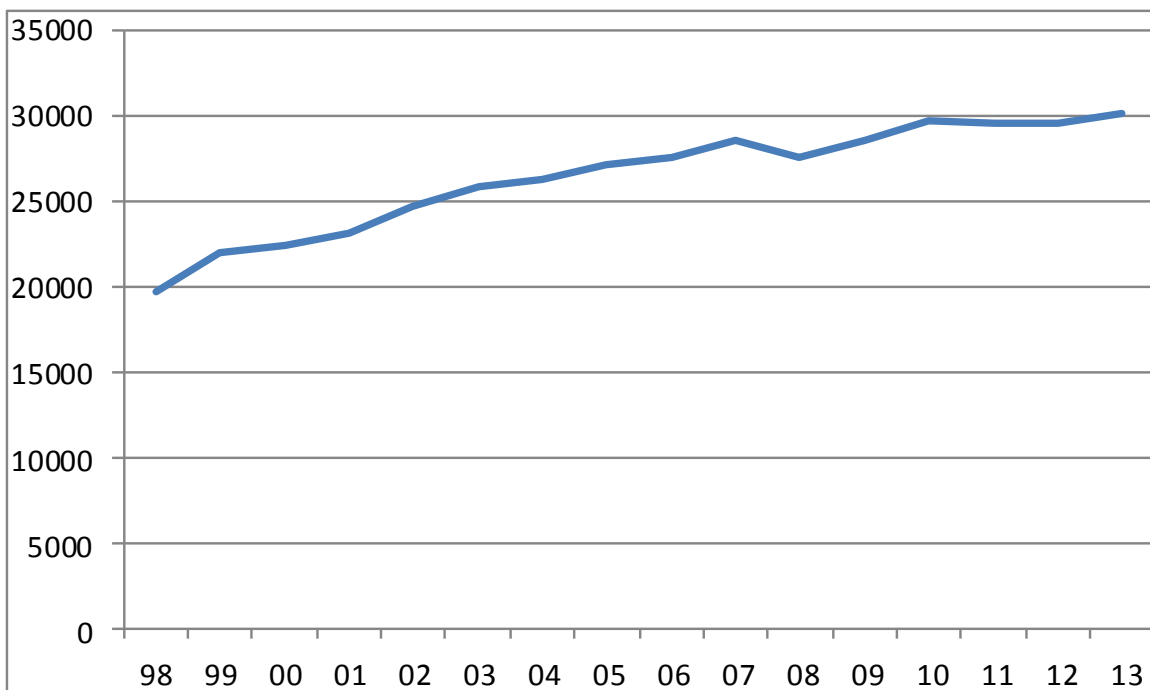
## Work Location for Mat-Su Residents 2014



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

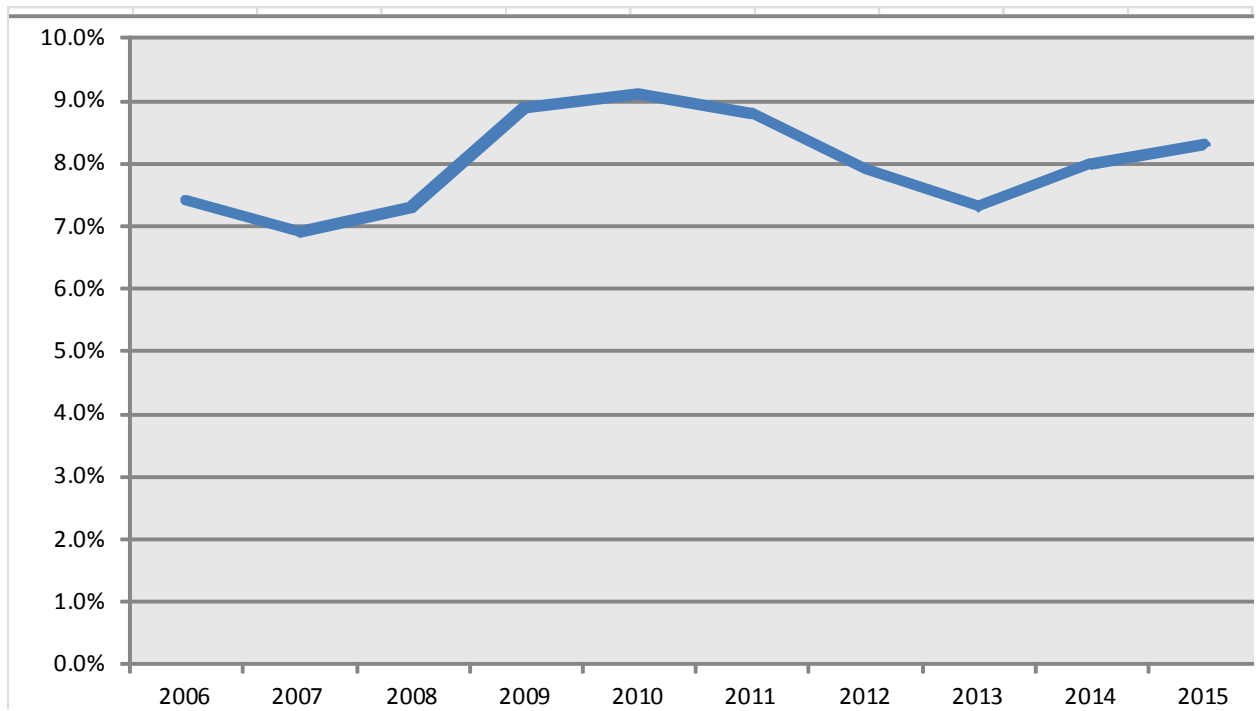
The State of Alaska estimates that 31% of the working population within the Borough commutes on a regular basis to Anchorage and that 14% commutes to areas outside of South Central Alaska.

## 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



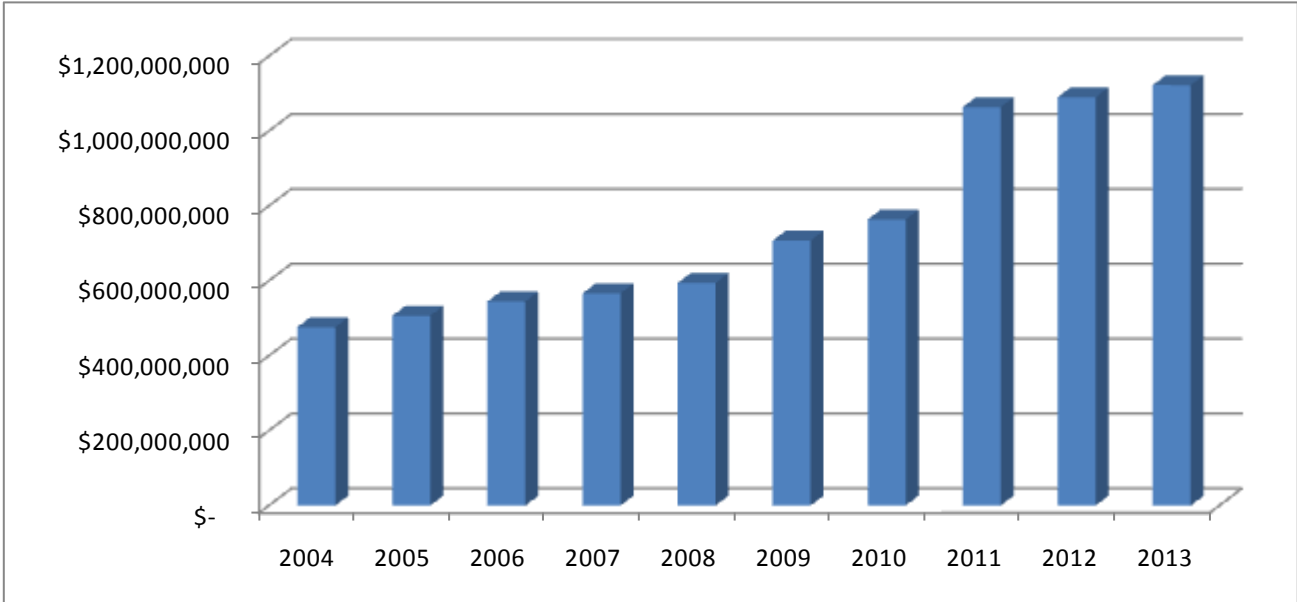


## School District Enrollment

<b>Fiscal Year Ending June 30</b>	<b>Average Daily Enrollment</b>	<b>Professional Teaching Staff</b>	<b>Number of Schools</b>
2015	17,764	1,159	45
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

Source: Matanuska-Susitna Borough School District Records

# Value of Bank Deposits 2004-2013



## GLOSSARY

<b>Accrual Basis</b>	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
<b>Adopted Budget</b>	Refers to the budget amounts as originally approved by the Borough assembly for operating appropriations and new capital project appropriations.
<b>Amended Budget</b>	A budget that represents the original approved budget with supplemental appropriations and budget transfers (departmental requests for budget modifications).
<b>Amortization</b>	Gradual reduction, redemption, liquidation of the balance of an account according to a specified schedule of times and amounts.
<b>Annual Budget</b>	A budget developed and enacted to apply to a single fiscal year.
<b>Appropriation Ordinance</b>	The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.
<b>Areawide</b>	Encompassing the entire area within the boundaries of the Borough.
<b>Assessed Valuation</b>	The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-Exempt property is excluded from the assessable base.
<b>Available Fund Balance</b>	The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.
<b>Basis of Accounting</b>	A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
<b>Block Grant</b>	A grant given to a City within the Borough with no specified purpose.
<b>Bond</b>	A type of long-term promissory note, frequently issued to the public as a security-regulated under federal securities laws and state law. Under Alaska law the borough may issue general obligation bonds, revenue bonds and assessment bonds. To date it has only issued general obligations bonds. General obligation bonds may be issued without limitation upon approval by a majority of Borough voters. There are no constitutional or statutory debt limitations under Alaska law, but the voters must approve all general obligation debt. The issuance of long-term debt will be only for

construction and acquisition of land, capital improvements, or equipment when the useful life of the asset will exceed the term of the debt.

<b>Budget</b>	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption or the plan finally approved by that body.
<b>Budgetary Control</b>	The control or management of a government or enterprise in accordance with and approved budget to keep expenditures within the limitations of available appropriations and available revenue.
<b>Budget Document</b>	The official written statement prepared by the borough's administrative staff to present a comprehensive financial program to the borough assembly. It provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. Additional sections consists of schedules supporting the summary. These schedules show in detail the past year' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel, supplemental information, and a glossary.
<b>Capital Projects</b>	Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land, the construction of a building or facility, or the purchase of equipment.
<b>Capital Projects Funds</b>	Funds Established to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
<b>Charges for Service</b>	(Also called User Charges or Fees) The charges for good or services provided by local government to those private individuals and entities who receive the service. Such charges reduce the reliance on property tax funding.
<b>Component Unit</b>	Entity separate from the Matanuska-Susitna Borough with legal, financial, and/or administrative autonomy, but for which the Borough's elected officials are accountable, either directly or indirectly. The Borough has only one component unit, the Matanuska Susitna Borough School District.
<b>Comprehensive Annual Financial Report (CAFR)</b>	The official annual report of a government. It includes Government-Wide Financial Statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provision, extensive introductory material and a detailed Statistical Section.
<b>Contractual Service</b>	A service rendered to the Borough by private firms, individuals, or other Borough department on a contract basis.

<b>Debt Service</b>	Payment of interest and principal related to long-term debt.
<b>Debt Service Fund</b>	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
<b>Department</b>	The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.
<b>Depreciation</b>	Expense allowance made for wear and tear on an asset over its estimated useful life.
<b>Division</b>	A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.
<b>EDA</b>	Economic Development Agency
<b>Encumbrances</b>	Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
<b>Enhanced 911 Fund</b>	A fund established for the collection of E-911 service fees on each wireless or wireline within the Borough and to provide funds for maintenance of the system.
<b>Enterprise Funds</b>	Funds which account for certain activities for which a fee is charged to external users for goods or services. Operations are generally operated and accounted for in a manner similar to private businesses.
<b>EPA</b>	Environmental Protection Agency
<b>Expenditures</b>	General government expenditures include salaries, wages, supplies, contracts, debt service, purchases of machinery and equipment.
<b>Fiscal Year</b>	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operation. The borough's fiscal year extends from July 1 to the following June 30.
<b>FAA</b>	Federal Aviation Association
<b>FHWA</b>	Federal Highway Administration
<b>FTA</b>	Federal Transit Administration

<b>FTE</b>	Full-Time Equivalent
<b>Fund</b>	An accounting entity designed to isolate the expenditures/expenses and revenues of various programs or services. Funds are classified according to type: general, enterprise debt service, etc. The expenditures/expenses and revenues are accounted for according to generally accepted accounting principles.
<b>Fund Balance</b>	Difference between assets and liabilities reported in a governmental fund.
<b>Fund Categories</b>	Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.
<b>Fund Type</b>	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.
<b>General Fund</b>	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.
<b>General Obligation Bonds</b>	Bonds for the payment of which the full faith and credit of the Borough are pledged.
<b>Generally Accepted Accounting Principles (GAAP)</b>	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.
<b>Governmental Fund Types</b>	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.
<b>Grants</b>	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.
<b>Interfund Charges</b>	Reimbursement for services that are paid for out of one fund but benefit the programs in another fund.

<b>Interfund Transfers</b>	Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.
<b>Internal Service Fund</b>	A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.
<b>Investment Income</b>	Revenue associated with management activities of investing idle cash in approved securities.
<b>Landfill Closure/ Postclosure</b>	Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.
<b>Mill Levy or Mill Rate</b>	A rate of tax to be assessed on all taxable property. Mill rates are expressed in terms of \$1 of tax per \$1,000 of assessed value.
<b>Mill Levy Limitation</b>	The limitation in the Budget Year of the mill rate that may be levied in a taxing jurisdiction.
<b>Modified Accrual Basis of Accounting</b>	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when 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.
<b>Operating Budget</b>	Revenues and Expenditures required to run the overall operations of the Borough for the next fiscal cycle (12 months).
<b>Ordinance</b>	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.
<b>Personnel Services</b>	Items of expenditures in the operating budget for salaries and wages paid for services performed by borough employees, including employee benefit costs such as the borough's contribution for retirement, and health and life insurance.



<b>Property Tax</b>	A tax levied on the assessed value of property.
<b>Proprietary Funds</b>	A type of fund that accounts for governmental operation that are financed and operated in a manner similar to private business enterprises.
<b>Property Tax Exemption</b>	State mandated exemptions for senior citizens, disabled veterans, and widow/widowers and state allowed local exemptions for portion of owner-occupied residential properties.
<b>Proposed Budget</b>	A budget that is prepared by the Manager for presentation to the assembly for their consideration, review and deliberation.
<b>Service Area</b>	A geographic area that provides specific/additional services not provided for on a general basis. A service area also has taxing authority to provide the special service.
<b>Special Revenue Fund</b>	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
<b>Tax Levy</b>	The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
<b>Tobacco Excise Tax</b>	A tax on all tobacco products sold in the Borough.
<b>Transient Accommodation Tax</b>	5% tax on hotel/motel occupancy levied areawide.
<b>USFWS</b>	United States Fish & Wildlife Services
<b>USDA</b>	United States Department of Agriculture