

APPROVED
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING
JUNE 30, 2009



MATANUSKA-SUSITNA BOROUGH

JOHN DUFFY, BOROUGH MANAGER

TAMMY E. CLAYTON, DIRECTOR OF FINANCE



MATANUSKA-SUSITNA BOROUGH

Borough Manager's Office

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To the Honorable Mayor and Borough Assembly:

Submitted herewith is the fiscal year 2009 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. The fiscal year 2009 budget was formally adopted by the Assembly on May 15, 2008. A discussion of each section of the budget follows.

The approved comprehensive annual budget is presented in nine major sections: Financial Summary, General Fund, Special Revenue Funds, Solid Waste Enterprise Fund, Port Enterprise Fund, Debt Service Funds, Capital Project/Grant Funds, Internal Service Funds, and Other Information. The Financial Summary Section includes the mill levies adopted for fiscal year 2009, fund balance reconciliations, revenue and expenditure summary and personnel comparisons. The General Fund section contains the information relating to the areawide fund (i.e., general government operations), such as administration, planning, ambulance service and finance. The Special Revenue Funds section includes the nonareawide fund, Enhanced 911, land management fund, fire service areas, road service areas, other service areas, and the educational fund.

There are two sections for enterprise funds. One is for the operation of Solid Waste and the other for the operation of Port MacKenzie. An enterprise fund can be used to report an activity for which a fee is charged to external users for goods or services. For each of these operations, the use of an enterprise fund will more clearly identify the financial condition of the respective operation. Additionally, should either 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 four separate funds. This includes the debt service for the school facilities, the Central Mat-Su Public Safety Building and the parks and recreation bonds. A new debt service fund has been established to service the debt for the new animal care facility. The bonds for this facility were sold in March. Construction of this facility began in April.

The Capital Projects/Grants/Pass-Through section includes approved capital projects for Borough facilities, infrastructure, indoor/outdoor recreation, libraries, emergency services and road projects. It also includes funds required for matching grants, block grants and the grant to the Mat-Su Convention and Visitors Bureau as well as other entities. Additionally, it includes funds for financial software for the responder payroll, right-of-way acquisitions, Municipal Entitlement Land Surveys, and the underground storage tank fund.

The Internal Service Funds section contains the information related to the low cost loans available to the road, fire and special service areas. The Other Information section includes personnel information and the Borough's chart of accounts.

The Borough exercises several areawide powers. This includes property assessment and collection of taxes, planning and zoning, parks and recreation, emergency medical services and historic preservation. In addition to general Borough activities, the assembly approves the total annual school budget, levies the necessary taxes and approves the borrowing of money and the issuance of bonds for the school construction projects. Therefore, the budget of the school district is included in the Borough's comprehensive budget as a component unit.

The Borough also exercises various nonareawide powers. This includes solid waste, libraries, septage disposal, animal control and economic development. The Borough is responsible for 29 active service areas (flood, water, fire, roads and erosion control). Service Area Boards of Supervisors are appointed by the Assembly to oversee the affairs of each service area and make recommendations to the Borough Manager and Assembly on certain matters that affect each service area. This document includes the budget detail for these service areas.

FISCAL YEAR 2009 COMPREHENSIVE BUDGET: THE TIME TABLE AND THE MAJOR ASSEMBLY AMENDMENTS TO THE MANAGER'S PROPOSED BUDGET.

On April 15, 2008 the Borough manager introduced the proposed budget. Prior to introduction, the administration held several work sessions with the Assembly to review the proposed budget. Public hearings were held by the Assembly on the proposed fiscal year 2009 budget on April 24th and 29th. The Assembly began deliberation on the budget on May 1st, 2008. Deliberations continued on May 13th. The proposed budget as amended was adopted at the May 13th meeting. The fiscal year 2009 assembly adopted comprehensive budget includes the Borough's general operations, the school district's operations, road service areas, fire service areas, special service areas, enterprise operations, debt service and certain capital projects and grants. The amendments approved by the Assembly included the technical corrections in addition to amendments to the budgets for several funds including the Areawide, Nonareawide, Greater Palmer Fire Service Area and the Solid Waste Enterprise Fund.

Reflected in this budget was the continued funding of a reservation of the areawide fund balance. This reservation was originally established in fiscal year 2003. It is a reservation for the minimum fund balance. This equated to 25 percent of the budgeted expenditures of the operating funds in the fiscal year 2009 budget, excluding the operating budgeted expenditures of the school district. The amount reserved was \$18,078,733.

Several other reserves were also approved by the Assembly. A reserve for Emergency Response was approved in the amount of \$750,000 to cover unanticipated expenditures resulting from natural or human caused disasters including disaster response expenses. A capital reserve in the amount of \$750,000 was also approved to cover one-time capital expenditures or site acquisition costs. Additionally, a reserve for major repair and renovation was approved. A sum of \$1,000,000 was approved for qualified major repair and renovation projects which meet the criteria set forth in Assembly Memorandum 04-042.

A major amendment to the proposed fiscal year 2009 budget provided tax relief to the taxpayers of the Matanuska-Susitna Borough. In total, over \$4.7 million was approved to provide tax relief to all taxpayers of a portion of their real and personal property taxes billed July 1, 2008.

Upon approval of the technical and other amendments, the mill levies were set. The areawide mill rate was approved at a rate of 10.326 mills and the nonareawide fund was approved at a rate of .383 mills. In addition to the amendments discussed above, the following summarizes the other major amendments to the Manager's Proposed Budget.

Technical Amendments:

- Addition of the Community Revenue Sharing payment from the State of Alaska, \$3,784,000. (Areawide Fund).
- Addition of PERS relief from State of Alaska, for the Borough \$1,372,930 and \$26,482,364 for the School District. (Various Funds).
- Increase of \$53,844 and \$64,831 respectively for Block Grants for the Cities of Palmer and Wasilla.

Assembly Amendments:

- Increase of \$125,000 for legal services in the Law Department. (Areawide Fund).
- An addition of a \$400,000 Reserve for Dispatch Services and a \$200,000 Reserve for a new EMS Lease/Purchase Facility with a corresponding decrease in the operating budgets for both items. (Areawide Fund).
- Elimination of \$120,000 for EMS vehicles. (Areawide Fund).
- Reduction of \$90,000 for advertising. (Areawide Fund).
- Elimination of \$1,500,000 for a new Public Safety Building. (Greater Palmer Fire Service Area).
- Elimination of \$315,000 for all capital requests for the Solid Waste Enterprise Fund.
- Reduction of \$394,706 in wages and benefits for the six transfer site workers to eliminate funding for October 1 - June 30, 2009.
- Net reduction of \$165,891 to eliminate the six new positions in the Solid Waste Enterprise Fund and addition of temporary wages and benefits to complete work.

FISCAL YEAR 2009 ASSEMBLY ADOPTED COMPREHENSIVE BUDGET: A BUDGET THAT PROVIDES FOR NECESSARY SERVICES, FUNDING FOR EDUCATION, DEBT SERVICE FOR SCHOOLS, EMERGENCY SERVICES AND PARKS AND RECREATION PROJECTS, CAPITAL FOR PAVING ROADS AND OTHER PROJECTS, MATCHING FUNDS FOR VARIOUS GRANTS, MAINTAINANCE OF AN ADEQUATE FUND BALANCE, RESERVES FOR EMERGENCY RESPONSE, CAPITAL AND MAJOR REPAIR AND RENOVATION AND PROVIDES FOR TAX RELIEF.

The fiscal year 2009 assembly adopted comprehensive budget is approximately \$12 million less than the 2008 revised budget. The major decrease is in education operations which amounted to approximately \$10 million. The district projects it will receive less grants in fiscal year 2009 than it did in fiscal year 2008. The Borough had an overall net decrease in their budget of approximately \$2 million. This was a result of a decrease of \$6.1 million for capital and an increase in operating budgets by approximately \$4 million. Reductions in Capital occurred in the Areawide Fund, Nonareawide Fund, Land Management Fund, Solid Waste Enterprise Fund and Fire and Road Service Areas. The major increase in general government operations related to the additional funding for staffing, equipment, studies and/or software needs in Information Technology and

Finance. (The new positions are discussed in detail in the personnel section of this letter.) Additionally this budget contains contractual increases for professional and other services. Lastly, the increase in the Port Enterprise Fund is for contractual items and is discussed in more detail under that section.

FISCAL YEAR 2009 BUDGET TOTALS \$305,980,827.

Overview. The adopted comprehensive budget for fiscal year 2009 totals \$306.0 million. Included in this total is \$214.0 million for school operations, \$18.3 million for debt service, \$39.4 million for Borough operations, \$5.1 million for fire service area operations, \$8.4 million for road service area operations, \$6.2 million for enterprise operations, \$10.7 million for capital projects, \$1.3 million for the dust control program, \$1.5 million for miscellaneous grants, and \$1.1 million for other service areas and E-911 operations.

School Support Provided by the Borough

The major component of the comprehensive budget is the school district operating budget and related expenditures. The Borough's local contribution to the school district is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district which consists of state aid, a required local contribution and eligible federal impact aid. The required minimum local contribution is based upon the full and true value of property in the Borough as determined by the Department of Commerce, Community and Economic Development as of January 2007 and as of the base year of 1999. For fiscal year 2009 that amount was \$23,121,400.

Early in the budget process, joint committees of the Assembly and School Board met along with the Borough Manager and District Superintendent. The District conveyed that they would again be implementing Program Based Budget process. Programs are prioritized. Funding of each program is dependent of the total funding approved and the prioritization. Approved in this budget is \$44,711,888 as the local contribution for education. This is based on the per student funding received in fiscal year 2008 increased by the average increase in the Consumer Price Index over the last 10 years.

In addition to the direct contribution to the school district from local sources, \$16,931,369 must be provided for school construction debt service and related expenses. Of the \$16,931,369 in debt service payments and related costs, it is estimated that the Borough will receive \$11,258,746 from the state for reimbursement on the school related construction bonds. The portion of school debt borne by the taxpayers for fiscal year 2009 is budgeted at \$5,672,623. The total local appropriation for education related costs, including operations and gross debt service, is \$230,930,953. The total appropriation amounts to 75 percent of all fiscal year 2009 expenditures.

TABLE 1

SCHOOL SUPPORT					
	Federal	State	Local	Borough	Total
Operate Schools	3,814,699	160,742,769	4,730,228	44,711,888	213,999,584
Debt Service		11,258,746		5,672,623	16,931,369
Total	3,814,699	172,001,515	4,730,228	50,384,511	230,930,953

The adopted budget for the school district for operations for the fiscal year 2009 budget is \$213,999,584 as compared to the amended budget for the district for fiscal year 2008 of \$218,630,714.

COMMUNITY SCHOOLS

Included in this approved budget is \$40,000 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 gross current year tax levy on real and personal property, the collection of delinquent real and personal property taxes, the aircraft registration tax, vehicle taxes collected for the Borough by the state's Division of Motor Vehicles and penalties and interest on delinquent taxes. Also included in this category is the excise tax on cigarette and tobacco products. The assembly adopted 2009 budget shows an increase of approximately \$9 million in total taxes. This amount was reduced by \$4.7 million that was approved for tax relief resulting in a net increase of \$4.3 million for fiscal year 2009.

The increase referenced above was attributable to the increased revenues from vehicle taxes and excise taxes as well as an overall increase in assessed value. Overall, the Borough experienced an increase in assessed value of approximately 4 percent. This increase in assessed value is not only attributable to the increase in property values but also due to the larger number of new residences and commercial buildings that were constructed over the past year. Of the 4 percent overall increase in assessed value, 1.7 percent was attributable to new construction. The following table, Table 2, illustrates the dramatic increase in both commercial and residential construction over the last several years including the most recent year.

TABLE 2

FISCAL YEAR	Residential		Non-residential	
	No. of Units	Value	No. of Units	Value
1997	880	54,632,400	48	6,205,700
1998	893	55,663,200	116	24,526,800
1999	963	80,551,300	132	27,742,200
2000	891	71,569,200	90	34,486,400
2001	873	74,392,400	91	40,665,900
2002	983	104,218,600	62	8,801,100
2003	1,236	143,840,600	236	12,959,400
2004	1,464	156,984,200	145	35,976,900
2005	1,664	260,999,800	133	117,499,500
2006	1,533	258,054,200	186	115,217,400
2007	1224	233,957,348	97	31,038,973

Senior Citizen and Disabled Veteran Exemption. Alaska Statutes mandate that properties meeting certain criteria are exempt from local taxation. The state is then to reimburse the municipality for these lost revenues. Unfortunately this has become an unfunded mandate. The state is no longer funding an appropriation for reimbursement to the municipalities for this mandate. The financial implications of this mandate are compounded as more and more properties are qualifying to be exempt from taxation. In fiscal year 2009 alone, assessed valuations for these properties increased by over \$41 million. Whereas, the increase in these properties in fiscal year 2008 was \$37 million. Table 3 reflects the most current history of this issue.

TABLE 3

FISCAL YEAR	ENTITLEMENT	STATE REIMBURSEMENT	UNFUNDED STATE MANDATE
1990	\$ 746,941	\$ 220,216	\$ 526,725
1995	2,246,435	154,750	2,091,685
2000	3,157,014	-0-	3,157,014
2005	5,196,599	-0-	5,196,599
2006	5,476,962	-0-	5,476,962
2007	5,383,778	-0-	5,383,778
2008	5,949,931	-0-	5,949,931
2009	6,740,940	*	6,740,940
* No reimbursement is expected.			

If the state had funded this program, the mill levy could have been reduced in the areawide fund alone by .73 mills.

OPERATING BUDGET CHANGES

The Matanuska-Susitna Borough is still one of the fastest growing areas 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 increase funding for education, the assembly approved the funding for new Comprehensive Plans, AmeriCorps and Student Conservation Corps Crews and projects that improve efficiency and /or effectiveness such as technology improvements. All of these are discussed in detail below.

Fund 100: Areawide Operations. Overall the general fund expenditures and transfers increased in total by \$2.9 million from the revised 2008 budget. Of that amount, \$1.1 million is for the Borough's contribution to education operating. The other increases relate to technology improvements, planning and land use studies, contractual requirements, new protective clothing for the responders, new equipment for rescue, funds to upgrade our recreational facilities and other borough facilities, funds for the dust control program, matching funds for various grants and personnel costs which will be discussed later. The approved capital projects for fiscal year 2009 is also discussed below. Additionally, this budget funds reserves for emergency response, capital and major repair and renovation.

In preparing this budget, the new programs or projects that were added were those that would assist in enhancing the quality of life for our residents which the Assembly has approved through the adoption of this budget. This included funding for the Community Comprehensive Plan and Mat River Comprehensive Plan as well as funds for the flex zoning and sound monitoring. It also included matching grant funds for Agriculture Preservation, Waste Water and other Federal and

State Agencies, Imagery/Topographic Data Collection, Business Retention and Expansion Effort, Rail Line Economic Development Analysis, Environmental and Feasibility Studies, Wetlands delineation as well as funds for the transportation modeling.

There are numerous changes in the Office of Information Technology (OIT). Funds have been budgeted to mothball the AS/400. All systems will be completely migrated from that system to Logos and Govern. GIS will be providing extensive support for the new Govern software. Also, GIS will continue additional Addressing Atlas and Watershed Atlas production. GIS will also be implementing the Phase II wireless for addressing and the reverse web proxy. Information Technology has several major projects for fiscal year 2009 including web proxy appliance, Tapeless Backup, Virtual Machine Architecture and technical upgrades to the conference rooms.

Within Emergency Services, \$348,000 was approved for Urban Search and Rescue Clothing (USAR) for each Ambulance District. This clothing is rated for EMS calls and includes a liner to prohibit transfer of fluids to a responder. Additionally, it also has a fire retardant in case of if a flash fire occurred as a responder was on a call such as a vehicle accident. This clothing will offer better protection to our responders. There were also other requests which are included under the tab for Capital.

In the Finance Department over the past couple years, we have worked towards the implementation of the new Financial and Assessment software systems. The Financial System went live in fiscal year 2006. The new Assessment system went live on May 29, 2007. The billing/tax collection side of the new Assessment system is scheduled to go live on May 5, 2008. The last major area of the Finance Department that needs upgrade is the On-Call Responder Payroll. This program was originally written in house because of the unusual nature of the payroll. One unusual aspect of which is that it functions in military time. We are in the process of migrating all programs off the AS400 and, therefore, are in need of a new program. Funds have been approved in this budget for a new software system for the On-Call Responder Payroll. Additionally, funds were approved for enhancements to the existing system.

Approved in the capital projects/grant budget is \$1,435,000 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 for the Federal Transit Administration, Federal Highway Administration, Department of Agriculture and State Grants. Besides funds for matching grants, another \$130,000 was approved for Trailhead Improvements, \$95,000 for upgrades to the Ice Arena, \$398,000 for upgrades to the pools and \$510,000 for the Administration Building. For Rescue \$374,000 has been approved for various pieces of rescue equipment. Lastly, \$100,000 was approved for facility improvements for the Palmer Ambulance Building. The comprehensive list of approved capital projects is included under the tab for Capital.

The dust control road matching funds program was approved in the amount of \$1,255,670. This amount represents the amount projected as vehicle tax revenue for this program for fiscal year 2009. If amounts are received in excess of \$1,255,670, a subsequent appropriation will be completed in accordance with code. The dust control matching program continues to be an extremely popular program with the residents of the borough.

Lastly, approximately \$1.5 million has been approved for grants to the Mat-Su Convention and Visitors Bureau, the cities, other entities and for tourism related infrastructure. Also, \$150,000 was approved for right-of-way acquisitions and \$45,000 for Municipal Entitlement Land Surveys.

Fund 200: Nonareawide. Overall expenditures in the nonareawide fund decreased by approximately \$617,000 as compared to fiscal year 2008. This decrease is due namely to a reduction in capital requests of \$520,000. The only capital request for fiscal year 2009 is for \$15,000 for new shelving at the Trapper Creek Library. There was also a reduction of \$40,000 in intergovernmental transfers. This was a result of a review of all intergovernmental services.

Also approved in the fiscal year 2009 Nonareawide budget was the debt service payment of \$520,000 on the new Animal Care building. Lease, Certificates of Participation were issued in March 2008. Construction has already begun on a new building. The proceeds will also be used to upgrade the existing facility which will be incorporated into the new structure. Construction is expected to be complete by June 2009.

Fund 203: Land Management Operations. The budget for the Land Management Fund shows an overall decrease of \$63,000 for operations. Again, this relates to a reduction in Capital Projects and intergovernmental transfers. Regarding projects, \$95,000 was approved for this fiscal year. This includes \$50,000 for right-of-way acquisitions and \$45,000 for Municipal Entitlement Land Surveys.

Regarding revenues, a new revenue source is in the fiscal year 2009 budget. It is for the royalties from sale of gravel. \$100,000 is expected to be received in royalties this year.

Fire Service Areas

In addition to expenditures approved for the operations and ongoing repair, upgrade and maintenance of the public safety equipment and buildings, several fire service areas had requested major capital appropriations. Approved for Wasilla Lakes was \$550,000 in funding for a new station at Mile 12 Knik-Goose Bay Road (on Horizon), \$400,000 for improvements to the Training Complex and \$800,000 for three new brush trucks. Also approved was \$100,000 for Butte to replace two command vehicles. Additionally, \$100,000 was approved for a new pumper/tanker for Talkeetna.

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 2009, we have incorporated the transfer for road capital projects totaling \$3.5 million within the budget. The specific projects were identified in Assembly Memorandum 08-006 and approved by the Assembly on February 5, 2008.

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. The major change

in the Solid Waste Enterprise Fund relates to the recycling effort. Approved in the budget are funds for debt service for a \$2.5 million dollar loan to build a new recycling center. The new debt would be a low cost (1.5%) DEC loan. Additionally the Borough is seeking a \$3 million EDA grant for this project. Total Principal and Interest on the new loan is projected to be \$162,500.

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

The major change approved in the Port budget was an increase in other professional and other contractual. A \$15,000 donation was approved for Cook Inlet Regional Citizen Advisory Council. Also, \$50,000 was approved for preliminary engineering and design services for permits and permit mitigation fees. Also approved was \$30,000 for a Ferry Planning and Operations consultant, \$60,000 for construction design modifications, feasibility and economic studies, inspection services and surveying and \$35,000 for security monitoring and hardware.

A large portion of the Port Enterprise budget is for interest expense (\$443,224). This related to the loan from the Land Management Permanent Fund and the General Obligation Bonds both of which were utilized for the construction of the deep draft dock. After the principal payments in fiscal year 2009, the balance of the loan to the Land Management Permanent Fund and the General Obligation Bonds will be \$733,779 and \$8,025,000 respectively.

PERSONNEL

The adopted budget addresses some of the staffing needs generated by the growth in the Borough population and the increased demands as a result of that growth. While not addressing all needs, the 10.66 full time equivalent (FTE) positions approved by the Assembly will certainly assist in serving our taxpayers more efficiently. New positions were added in the Clerks Office (1.0), Administration (2.0), Information Technology (1.0), Assessments (1.0), Facility Maintenance (1.0), EMS Administration (1.5), Enhanced – 911 (0.5), Wasilla Fire Service Area (2.0) and Animal Care (0.5). Additionally, a position in Economic Development was increased from part time (0.84 FTE) to full time (1.0).

The Borough Clerk had requested a new Administrative Secretary I which was approved. Sixty percent of the cost has been added to the Records Management Division and 40% of the cost is in the Elections Division's budget.

In the Manager's Office, a new Administrative Secretary I has been approved. With the addition of this position, temporary wages were reduced to zero. In the past, two temporary six month positions had been hired in place of this permanent position.

One full time Human Resources Assistant was approved for Human Resources. This is a clerical position that will fill the needs currently met by hiring temporary and on-call staff and overtime hours by the Human Resources Specialist. This position will allow the Human Resources

Division to have continuity and efficiency of service and decrease the temporary and overtime wages. Previously the Division had relied on temporary employees that required hiring, orienting, and job specific training every six months. The turnover of temporary employees every six months had hindered the Division's performance.

A new Programmer for Crystal Reports was approved by the Assembly. Crystal Reports is a reporting software tool for databases that enables customized reports using dynamic data, creating up-to-date data reports. Requests for reports in Crystal Reports were at an all time high with Departments requesting more and more ad-hoc reports. Previously one programmer was skilled in the software. The new programmer will speed up the process and open up ad-hoc reporting to the directorates for the applications they use. Most of our large enterprise-wide applications allow for reporting through Crystal Reports, including Logos, Govern, Red Alert, Abra, Alea, and any other programs with an SQL back-end.

A new Appraiser was approved for the Assessment Division. The Division's current workload exceeded its limited resources. Increased growth in both residential and commercial sectors had necessitated changes in day to day operations and work practices. Development in the MSB is maturing with significant large commercial and more sophisticated residential construction. Increased resources and specialized training are required to address this new level of development. Although the Division adequately complies with MSB Code and State Statute in terms of full and true value, current manning and workload affected the ability to adequately address existing properties. The new position will relieve some of the duties of the other appraisers allowing them to better address existing properties including both residential and commercial.

A new Facilities Maintenance Specialist has been approved to manage the entire Preventative Maintenance Program. In 2006, O & M completed the Facility Condition Surveys for all MSB maintained facilities. The information from these survey/audits will serve as the base line data to try and begin the implementation of the Preventative Maintenance Program.

A new Telecommunications Technician was approved with 50% of the funding for the position from the Areawide Fund, EMS Administration Division and the other 50% from the Enhanced 911 Fund. With the implementation of the new next-generation E-911 system, the new computer-aided dispatch (CAD) system, the entrance into the Alaska Land Mobile Radio system, and the possibility of cell-tower ownership by the Borough (and the reliability requirements associated with these activities), a full-time, fully funded position is prudent. Not only will the above systems require this position's attention, but the vast network of remote computers in the service areas, the E-911 system, the back-up system at Station 6-1, and the variety of OIT issues specific to the Department of Emergency Services will be addressed also.

A full time EMS Chief was approved. The current chief is an on-call responder and due to the needs of the service, both administratively and as a responder, worked almost 1,600 hours last year. By making this a salaried (exempt) full-time position we will have the consistent management that the services needs. The full time position will be able to better control the budget and oversee the growing service.

Two new positions were approved for the Wasilla-Lakes Fire Service Area. The first is a Fire Service Area Assistant. This position will have primary responsibility for the fundamental and

mandated safety program elements such as annual medical examinations, self-contained breathing apparatus and the respiratory protection program (fit testing, inspections, maintenance, recordkeeping, etc.), accountability system, risk management plan, incident reporting and investigations, hearing conservation program (sound level surveys, hearing protection equipment, and apparatus intercom systems), physical fitness program, protective clothing and uniforms, apparatus weight analysis, SOP revisions, safety committee, apparatus and equipment safety upgrades, and other elements of the safety program. Having a full-time person dedicated to the respiratory protection program will ensure its success and ultimately provide a safer environment for the on-call responders and other firefighters. This position will also implement a health and fitness program to meet the requirements of NFPA 1583.

The second position that was approved was an Administrative Secretary I. This position will work with the fire code program which requires administrative support for fee intake, plan review tracking, customer service, record keeping, and reception. This position will replace the on-call Administrative Secretary I.

In Community Development, the Assembly approved an increase for the current Outdoor Recreation Technician from part time (.84 FTE) to full-time. Given the current recreation infrastructure and maintenance demands, this position will work 70% in parks and recreation and 30% in recreation infrastructure maintenance.

Lastly, an amendment to the proposed budget was approved to add a part time (20 hours per week) Volunteer Technician for Animal Care.

SUMMARY

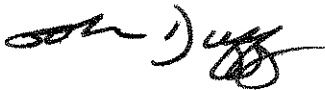
There are several important items that should be noted relative to this budget for the next fiscal year. First, the intent was to, at a minimum, provide the same programs while enhancing or improving the level of services and quality of life while continuing to address the changing needs of our residents. Examples of this are the expanded funding for Comprehensive Plans and technology improvements, funding for planning and land use studies, protective clothing for responders, new fire fighting and rescue equipment and funds to leverage more grants for the benefit of our residents. Second, it was also the intent with this budget to not simply maintain the Borough's stable financial condition but to improve it. That was accomplished through the continuation of the reservation for the maintenance of the minimum fund balance and the funding of the reserves for Emergency Response, Capital and Major Repair and Renovation. Third, as a means of providing tax relief for the property owners this year, the Assembly approved over \$4.7 million as tax relief. A portion offsets each tax bill mailed July 1, 2008.

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 \$231 million (75 percent of the comprehensive budget) spent on education or education related expenditures, these other services are key elements in the Borough's contribution toward the quality of life afforded to the residents of the Matanuska-Susitna Borough. It is our goal to supply these services, along with the general government functions to administer these programs, in the most effective means possible so that the residents of the Borough feel that their tax dollars are well

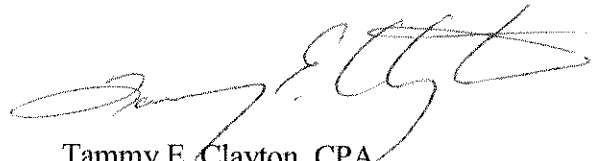
invested. The addition of the new positions will assist in attaining that goal and meeting the community's expectation of receiving prompt, professional service on all issues no matter how insignificant they may seem. They are all important in our effort to provide an enhanced sense of protection and 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 have worked hard to develop departmental budgets which complied with the Borough Manager's direction and still provide the Borough residents with the level of services that they have requested. Many thanks also go to Budget and Revenue Division Manager Cheyenne Heindel, Finance Secretary Elaine Flagg, Programmer/Analysts Rhonda Zak and Harry Banks, Accounting Assistants Jennifer Ballinger and Katie Robinson and Mary Jo Lentz 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 analyzing this budget.

Respectfully,



John Duffy
Borough Manager



Tammy E. Clayton, CPA
Director of Finance

MATANUSKA-SUSITNA BOROUGH

PRINCIPAL OFFICIALS

MAYOR AND ASSEMBLY

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

Curtis D. Menard, Mayor
Lynne Woods, Deputy Mayor

Pete Houston
Michelle Church
Mary Kvalheim

Cindy Bettine
Robert Wells
Tom Kluberton

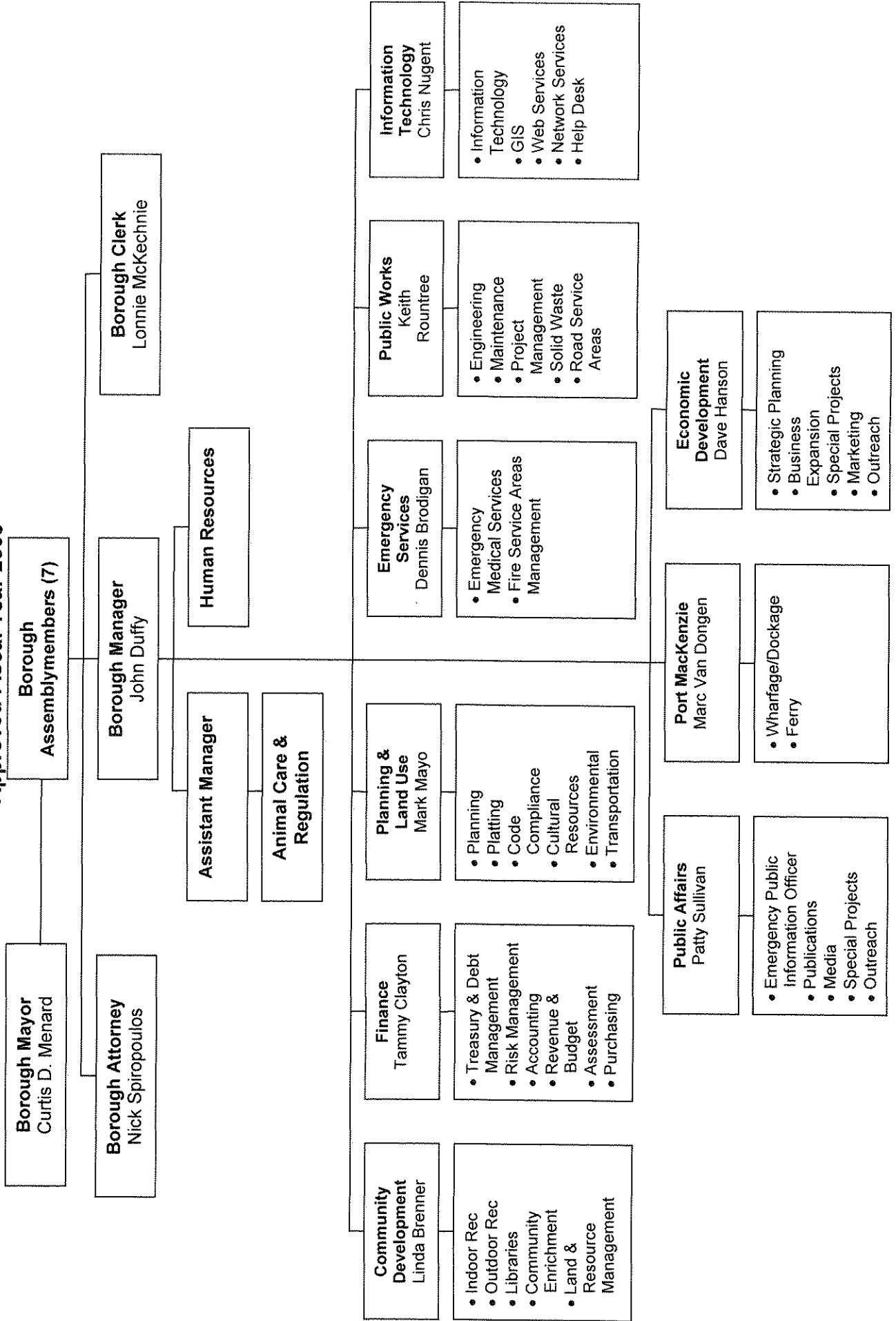


BOROUGH STAFF

John Duffy
Nicholas Spiropoulos
Lonnie R. McKechnie
Linda Brenner
Tammy E. Clayton
Chris Nugent
Mark Mayo
Keith Rountree
Dennis Brodigan
Dave Dunivan
Elizabeth Hartley
Cheyenne Heindel

Borough Manager
Borough Attorney
Borough Clerk
Director of Community Development
Director of Finance
Director of Information Technology
Director of Planning & Land Use
Director of Public Works
Director of Emergency Services
Borough Assessor
Borough Comptroller
Revenue & Budget Manager

**Matanuska-Susitna Borough
Organization Chart
Approved Fiscal Year 2009**



Non-code Ordinance

By: Borough Manager
Introduced: 04/15/08
Public Hearing: 04/24/08
Public Hearing: 04/29/08
Amended: 05/01/08
Amended: 05/08/08
Amended: 05/13/08
Adopted: 05/13/08
Motion to reconsider failed: 05/13/08

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 08-008**

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY APPROPRIATING MONIES FROM THE CENTRAL TREASURY FOR THE BOROUGH OPERATING FUNDS, ENTERPRISE FUNDS AND CAPITAL FUNDS AND ESTABLISHING THE RATE OF LEVY FOR ALL BOROUGH FUNCTIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009.

BE IT ENACTED:

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

Section 2. Severability. If any portion of this ordinance, or any application thereof to any person or circumstance, is held invalid, the remainder of the ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Appropriation expenditure. There is hereby appropriated the following amounts to the funds indicated:

<u>NO.</u>	<u>FUND TITLE</u>	<u>APPROPRIATION</u>
100	Areawide General	33,915,971
200	Non-Areawide.....	3,570,525
202	Enhanced 911.....	755,965
203	Land Management.....	1,868,685
250	Wasilla-Lakes Fire Service Area.....	2,924,838
251	Butte Fire Service Area.....	388,057
253	Sutton Fire Service Area.....	124,726
254	Talkeetna Fire Service Area.....	197,418
256	Big Lake Fire Service Area.....	420,581
257	Meadow Lakes Fire Service Area.....	470,208
258	Willow Fire Service Area.....	270,253
259	Gr. Palmer Consol. Fire Service Area.....	359,691
265	Road Service Area: Administration.....	1,255,711
270	Midway Road Service Area.....	457,491
271	Fairview Road Service Area.....	315,871
272	Caswell Lakes Road Service Area.....	297,595
273	South Colony Road Service Area.....	803,391
274	Knik Road Service Area.....	924,400

275 Lazy Mountain Road Service Area.....149,598
 276 Greater Willow Road Service Area.....384,938
 277 Big Lake Road Service Area.....771,549
 278 North Colony Road Service Area.....111,906
 279 Bogard Road Service Area.....673,694
 280 Greater Butte Road Service Area.....391,890
 281 Meadow Lakes Road Service Area.....666,810
 282 Gold Trail Road Service Area.....698,681
 283 Gr. Talkeetna Road Service Area.....279,727
 284 Trapper Creek Road Service Area.....101,369
 285 Alpine Road Service Area.....148,667
 290 Talkeetna Flood Control.....10,239
 291 Garden Terrace Service Area.....51,823
 292 Point MacKenzie Service Area.....35,000
 293 Talkeetna Water/Sewer Service Area.....166,923
 294 Freedom Hills Road.....10,000
 295 Circle View/Stampede Estates E.C.S.A.....8,300
 296 Chase Trail Service Area.....3,000
 297 Roads Outside Service Areas.....500
 300 Debt Service-Schools.....16,931,369
 315 Debt Service-COP's.....526,813
 320 Debt Service-Parks & Recreation.....344,265
 325 Debt Service-Nonareawide A/C.....526,499

Subtotal - Borough Operating Funds.....\$72,314,937

510 Solid Waste Enterprise Fund.....4,090,181
 520 Port Enterprise Fund.....2,174,655

Subtotal - Borough Enterprise Funds.....\$6,264,836

204 Education Operating.....213,999,584

Subtotal - Education Operating.....\$213,999,584

*** Areawide Capital Projects.....2,762,220
 *** Areawide-Dust Control Program.....1,255,670
 *** Areawide-Palmer Block Grant.....177,679
 *** Areawide-Wasilla Block Grant.....216,266
 *** Areawide-Youth Court.....30,000
 *** Areawide-MSCVB.....700,000
 *** Areawide-Tourism Infrastructure.....360,000
 *** Areawide-Grant Match.....1,500,000
 *** Non-Areawide Capital Projects.....15,000
 *** Enhanced 911 - Capital Projects.....150,000
 *** Land Management Capital Projects.....95,000
 *** Wasilla-Lakes FSA Capital Projects.....1,862,500
 *** Butte FSA Capital Projects.....133,000
 *** Sutton FSA Capital Projects.....45,000
 *** Talkeetna FSA Capital Projects.....140,000
 *** ~~Big Lake FSA Capital Projects.....58,000~~
 *** Meadow Lakes FSA Capital Projects.....50,000
 *** Willow FSA Capital Projects.....85,000
 *** Greater Palmer FSA Capital Projects.....25,000
 *** RSA Administration, Capital Projects.....212,000
 *** Midway RSA Capital Projects.....529,844

*** Fairview RSA Capital Projects.....	210,709
*** Caswell Lakes RSA Capital Projects.....	59,026
*** South Colony RSA Capital Projects.....	333,090
*** Knik RSA Capital Projects.....	722,783
*** Lazy Mountain RSA Capital Projects.....	13,698
*** Greater Willow RSA Capital Projects.....	88,280
*** Big Lake RSA Capital Projects.....	91,820
*** Bogard RSA Capital Projects.....	236,350
*** Greater Butte RSA Capital Projects.....	154,463
*** Meadow Lakes RSA Capital Projects.....	502,910
*** Gold Trails RSA Capital Projects.....	492,781
*** Greater Talkeetna RSA Capital Projects.....	27,537
*** Trapper Creek RSA Capital Projects.....	20,765
*** Alpine RSA Capital Projects.....	25,279
*** Talkeetna Water & Sewer Capital Projects.....	19,800

Subtotal - Borough Capital Projects.....\$13,401,470

TOTAL APPROPRIATION **\$305,980,827**

Section 4. Appropriation for accrued wages payable. There is hereby appropriated an additional sum of \$250,000 into an account within the areawide fund, \$30,000 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, 2008 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 \$20,000 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 2009.

Section 6. Appropriation for emergency response reserve. There is hereby appropriated an additional sum of \$750,000 into a

reserve account within the areawide fund to cover unanticipated expenditures resulting from natural or human caused disasters including disaster response expenses. Said funds are to be expended only after the issuance of the formal declaration of emergency.

Section 7. Appropriation for capital reserve. There is hereby appropriated an additional sum of \$750,000 into a reserve account within the areawide fund to cover one-time capital expenditures or site acquisition costs. Said funds are to be expended only upon assembly approval of specific projects.

Section 8. Appropriation for a reserve for major repair and renovation. There is hereby appropriated an additional sum of \$1,000,000 into a reserve within the areawide fund for qualified major repair and renovation projects. Said funds are to be expended only upon assembly approval of qualified projects meeting the criteria as approved in Assembly Memorandum 04-042.

Section 9. Appropriation to a reserve for dispatch services. There is hereby appropriated an additional sum of \$400,000 into a reserve within the areawide fund for dispatch services. Said funds are to be expended only upon assembly approval.

Section 10. Appropriation to a reserve for the lease/purchase of an EMS facility. There is hereby appropriated an additional sum of \$200,000 into a reserve within the areawide fund for the lease/purchase of an EMS facility. Said funds are to be expended only upon assembly approval.

Section 11. Appropriation for reservation of fund balance. There is hereby appropriated an additional sum of \$18,078,733 into a reserve account within the areawide fund which is equal to a

minimum of 25 percent of all budgeted expenditures of the fiscal year 2009 budget, excluding the budgeted expenditures of the school district.

Section 12. Appropriation to provide tax relief in 2009. There is hereby appropriated an additional sum of \$4,771,700 to provide tax relief in fiscal year 2009.

Section 13. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2009. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

Section 14. Tax levies. The rates of tax levy on each dollar of assessed valuation of taxable property is hereby fixed at the following amounts in mills per each dollar of taxable property:

TAX FUND

Areawide	10.326
Non-Areawide	0.383
Butte Fire Service Area #2	2.51
Sutton Fire Service Area #4	3.18
Talkeetna Flood Control #7	1.08
Garden Terrace Service Area #8	8.51
Midway Road Service Area #9	1.97
Fairview Road Service Area #14	1.51
Caswell Lakes Road Service Area #15	4.13
South Colony Road Service Area #16	1.60
Knik Road Service Area #17	2.75
Lazy Mountain Road Service Area #19	2.23
Greater Willow Road Service Area #20	2.83
Big Lake Road Service Area #21	2.57
North Colony Road Service Area #23	3.48
Talkeetna Fire Service Area #24	1.60
Bogard Road Service Area #25	1.33
Greater Butte Road Service Area #26	2.59
Meadow Lakes Road Service Area #27	2.93
Gold Trails Road Service Area #28	2.01
Gr. Talkeetna Road Service Area #29	2.53
Trapper Creek Road Service Area #30	3.53
Alpine Road Service Area #31	3.12

Big Lake Fire Service Area #33	1.94
Meadow Lakes Fire Service Area #34	1.49
Willow Fire Service Area #35	1.02
Point MacKenzie Service Area #69	5.79
Wasilla-Lakes FSA #130	1.56
Circle View/Stampede Estates	
Erosion Control Service Area #131	3.07
Gr. Palmer Consolidated FSA #132	0.73
Palmer, City of	3.00
Wasilla, City of	0.00
Houston, City of	3.00

Section 15. 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 16. Interest income, service areas. Interest income collected for any service area shall be allocated to that service area.

Section 17. 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 18. 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 19. Due dates of taxes, general government and service areas. ~~The above taxes are due and payable August 15, 2008, for the first installment, and February 17, 2009, for the~~

second installment, provided that all tax bills of \$50 or less shall be paid in one installment.

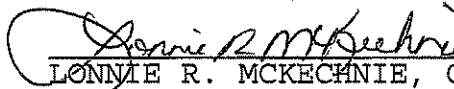
Section 20. Effective date. Ordinance Serial No. 08-008 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly.

ADOPTED by the Matanuska-Susitna Borough Assembly this 13 day of May, 2008.



CURTIS D. MENARD, Borough Mayor

ATTEST:



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

PASSED UNANIMOUSLY: Woods, Houston, Church, Kvalheim, Bettine,
Wells, and Kluberton

**CITY OF WASILLA
ORDINANCE SERIAL NO. 08-19(AM)**

**AN ORDINANCE OF THE CITY OF WASILLA, ALASKA PROVIDING FOR THE
ADOPTION OF THE ANNUAL BUDGET FOR THE FISCAL YEAR 2009 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 2009 as presented by the Mayor and introduced on April 28, 2008.

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, 2009 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, 2009 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, 2009 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, 2008, the sum of \$30,574,411 which includes \$2,505,477 of transfers between funds, to be raised by taxation and otherwise, which sum is deemed by Council to be necessary to defray all expenditures of the City during said budget year to be divided and appropriated in accordance with the attached budget proposal as follows:

General Fund	
Legislative	
Council	\$ 216,961
Clerk	440,311
Mayor	
Administration	249,542
General Administration	467,541
Finance	
Finance	827,745
MIS	328,577
Community & Economic Dev.	516,997
Public Safety	
Administration	612,108
Investigation	518,572
Community Policing	2,379,717
Code Compliance	131,419
Dispatch	1,911,923
Animal Control	60,000
Public Works	
Administration	555,662
Roads	1,138,586
Property Maintenance	685,250
Museum & Recreation Services	
Museum	188,409
Recreation	155,263
Recreation Fac. Maint.	560,739
Non-Departmental	
Non-Departmental	45,000
Transfers	2,061,444
Total General Fund	\$ 14,051,766
Capital Fund	\$ 120,000
Right-Of-Way Fund	\$ 20,000
Roads Fund	\$ 2,075,000
Vehicle Fund	\$ 210,000

Special Revenue Funds	
Library	\$ 851,543
Youth Court	144,789
Asset Forfeiture	-
Technology Replacement	142,000
Capital Reserve	-
Permanent Funds	
Cemetery	\$ 6,892
Enterprise Funds*	
Water	
Operations & Transfers	\$ 735,037
Debt Service	296,810
Capital	2,211,800
Total Water Funds	\$ 3,243,647
Sewer	
Operations & Transfers	828,720
Debt Service	30,341
Capital	60,000
Total Sewer Funds	\$ 919,061
Airport	
Operations & Transfers	\$ 193,759
Capital	\$ 2,200,000
Total Airport	\$ 2,393,759
Multi-Use Sports Complex (MUSC)	
Operations & Transfers	\$ 1,095,183
Debt Service	4,385,544
Capital	405,000
Total MUSC Fund	\$ 5,885,727

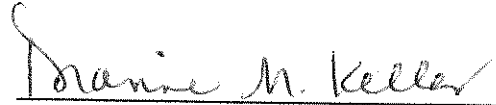
*Does not include depreciation.

Debt Service Funds	
1983 Sewer Assessment District	\$ 9,620
1982 Original Water Bond	20,000
1986 Southside Water District	6,254
Gas Assessment	1,641
General Obligation	424,944
Paving Assessments	47,768

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

Section 6. Effective Date. This ordinance takes effect July 1, 2008.

ADOPTED by the Wasilla City Council on June 9, 2008.



DIANNE M. KELLER, Mayor

ATTEST:



KRISTIE SMITHERS, MMC
City Clerk

[SEAL]



Introduced by: City Manager Allen
 Date: November 27, 2007
 Public Hearing (1 of 2): November 27, 2007
 Public Hearing (2 of 2): December 11, 2007
 Action: Adopted
 Vote: 5-1

Yes:	No:
Erbey	Pippel
Vanover	
Chmielewski	
Best	
Combs	

CITY OF PALMER, ALASKA

RESOLUTION NO. 07-020

A RESOLUTION OF THE PALMER CITY COUNCIL ADOPTING A BUDGET FOR THE CITY OF PALMER, ALASKA FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING DECEMBER 31, 2008 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 2008 Budget was held on Tuesday, November 27, 2007 and continued on Tuesday, December 11, 2007; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2008 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 2008 has been reviewed by the City Council.

Section 2. That money shall be appropriated from the all City funds (net of transfers) as follows:

	Expenditures
General Fund (01)	\$ 8,900,318
Water/Sewer Fund (02)	\$ 1,392,675
Airport Fund (03)	\$ 149,358
Land Management Fund (04)	\$.00
Solid Waste Collection Fund (05)	\$ 381,359
Ice Rink (07)	\$.00
Golf Course (15)	\$ 719,000
Drug Enforcement (50)	\$.00
Police Grants (52)	\$.00
Narcotics Grant (53)	\$ 91,565
Neighborhood Parks Fund (55)	\$ 5,000
Subtotal Expenditures	\$ 11,639,275

Capital Improvements	
Water and Sewer (02)	\$.00
Airport Fund (03)	\$.00
Capital Projects (08)	\$ 2,478,018
Capital Projects Equipment (09)	\$ 229,000
Golf Course (15)	\$.00
Solid Waste Collection (05)	\$.00
Ice Arena (07)	\$.00
Neighborhood Parks (55)	\$.00
Subtotal Expenditures	\$ 2,707,018
Debt Service	
General Fund	
Ice Rink (07) - G.O. Bond payment	\$ 55,000
Water and Sewer (02) - ADEC loan payment	\$ 158,924
Golf Course (15) - G.O. Bond payment	\$ 110,000
Subtotal Expenditures	\$ 323,924
Total Expenditures	\$14,670,217

Section 3. That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2008 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.

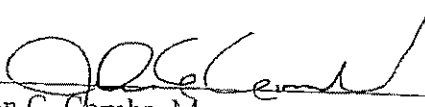
Section 4. That the 2008 budget is hereby approved for all funds in the amounts and for the purposes as stated above. The supporting line item budget detail as presented by the administration and reviewed by council is incorporated as part of this budget resolution.

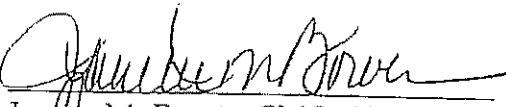
Section 5. That the City of Palmer Fiscal Year 2008 budget is adopted for a period of one (1) year, that being from January 1, 2008, through December 31, 2008.

Section 6. That the attached fee schedule is hereby adopted for a period of one (1) year, that being from January 1, 2008, through December 31, 2008.

Section 7. That the 2008 Pay Plan included in the Fiscal Year 2008 budget is hereby adopted.

Passed and approved by the City Council of the City of Palmer, Alaska, this 11th day of December, 2007.


John C. Combs, Mayor


Janette M. Bower, CMC, City Clerk

**CITY OF HOUSTON, ALASKA
RESOLUTION 2008-18**

**A RESOLUTION OF THE COUNCIL FOR THE CITY OF HOUSTON, ALASKA
SETTING THE RATE OF LEVY AT 3 MILLS FOR A TAX ON PERSONAL AND
REAL PROPERTY, THE PROCEEDS OF WHICH TO BE INCLUDED IN THE
GENERAL BUDGET**

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

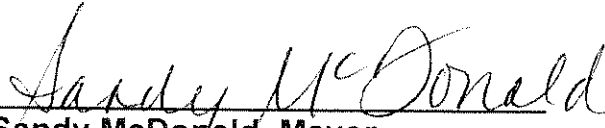
WHEREAS, Resolution 08-18 sets the Mill Rate at 3 Mills;

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HOUSTON, ALASKA, that:

The City of Houston shall levy a tax of three (3.0) Mills of 2008 assessed value of all property taxed by the Matanuska-Susitna Borough within the City of Houston, Alaska. As stated in HMC 4.16.010(B), the City Council is authorized and shall, by June 15th of each year, present to the Matanuska-Susitna Borough Assembly a statement of the City's rate of levy unless a different date is agreed upon by the Borough and the City. The date of equalization and the date when said tax shall become delinquent shall be the same dates as promulgated for equalization and delinquency, as set by the Matanuska-Susitna Borough.

PASSED AND APPROVED by a duly constituted quorum of the City Council for the City of Houston, Alaska on this 22 day of May, 2008.

THE CITY OF HOUSTON, ALASKA

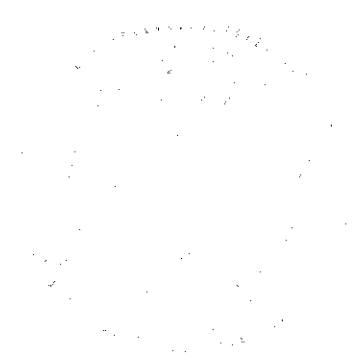


Sandy McDonald, Mayor

ATTEST:



Kaye A. Black, Acting Clerk



Capital Improvements	
Water and Sewer (02)	\$.00
Airport Fund (03)	\$.00
Capital Projects (08)	\$ 2,478,018
Capital Projects Equipment (09)	\$ 229,000
Golf Course (15)	\$.00
Solid Waste Collection (05)	\$.00
Ice Arena (07)	\$.00
Neighborhood Parks (55)	\$.00
Subtotal Expenditures	\$ 2,707,018
Debt Service	
General Fund	
Ice Rink (07) - G.O. Bond payment	\$ 55,000
Water and Sewer (02) - ADEC loan payment	\$ 158,924
Golf Course (15) - G.O. Bond payment	\$ 110,000
Subtotal Expenditures	\$ 323,924
Total Expenditures	\$14,670,217

Section 3. That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2008 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.

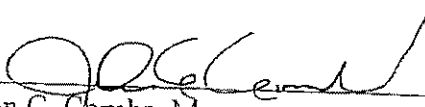
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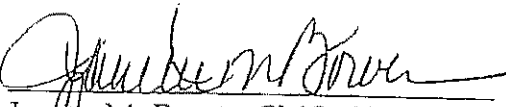
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Section 6. That the attached fee schedule is hereby adopted for a period of one (1) year, that being from January 1, 2008, through December 31, 2008.

Section 7. That the 2008 Pay Plan included in the Fiscal Year 2008 budget is hereby adopted.

Passed and approved by the City Council of the City of Palmer, Alaska, this 11th day of December, 2007.


John C. Combs, Mayor


Janette M. Bower, CMC, City Clerk

APPROVED
MILL LEVIES FOR BOROUGH SERVICES
FISCAL YEAR 2009

			FY2009
CODE	FUND	DESCRIPTION	APPROVED
			MILL LEVY
	100	Areawide	10.326
	200	Non-Areawide	0.383
FSA 2	251	Butte Fire Service Area	2.51
FSA 4	253	Sutton Fire Service Area	3.18
CTY 5	800	City of Palmer	3.00
SSA 7	290	Talkeetna Flood Control	1.08
SSA 8	291	Garden Terrace Area	8.51
RSA 9	270	Midway Road Service Area	1.97
CTY 12	800	City of Houston	3.00
CTY 13	800	City of Wasilla	0.00
RSA 14	271	Fairview Road Service Area	1.51
RSA 15	272	Caswell Road Service Area	4.13
RSA 16	273	South Colony Road Service Area	1.60
RSA 17	274	Knik Road Service Area	2.75
RSA 19	275	Lazy Mountain Road Service Area	2.23
RSA 20	276	Greater Willow Road Service Area	2.83
RSA 21	277	Big Lake Road Service Area	2.57
RSA 23	278	North Colony Road Service Area	3.48
FSA 24	254	Talkeetna Fire Service Area	1.60
RSA 25	279	Bogard Road Service Area	1.33
RSA 26	280	Greater Butte Road Service Area	2.59
RSA 27	281	Meadow Lakes Road Service Area	2.93
RSA 28	282	Gold Trails Road Service Area	2.01
RSA 29	283	Greater Talkeetna Road Service Area	2.53
RSA 30	284	Trapper Creek Road Service Area	3.53
RSA 31	285	Alpine Road Service Area	3.12
FSA 33	256	Big Lake Fire Service Area	1.94
FSA 34	257	Meadow Lakes Fire Service Area	1.49
FSA 35	258	Willow Fire Service Area	1.02
SSA 69	292	Pt. MacKenzie Service Area	5.79
FSA 130	250	Wasilla Lakes Fire Service Area	1.56
SSA 131	295	Circle View / Stampede Estates	3.07
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.73

Consolidated Reconciliation of Unreserved Borough Funds

NO.	Fund Title	Estimated Fund Balance As of June 30, 2008	Estimated Revenue 2008-2009	Transfers In	Transfers Out	Estimated Expenditures 2008-2009	Reserves & Principal Payments	Estimated Fund Balance As of June 30, 2009
100	Areawide General	15,511,888	109,136,571	1,369,720	69,172,873	33,915,971	21,578,733	1,350,602
200	Non-Areawide	751,199	3,595,549		703,500	3,570,525	50,000	22,723
202	Enhanced 911	494,516	874,734		150,000	755,965	300,000	163,285
203	Land Management	867,048	1,602,364		194,500	1,868,685	355,375	50,852
204	Education-Operating	0	169,287,696	44,711,888		213,999,584		0
250	Wasilla-Lakes Fire Service Area	1,403,354	5,815,993		2,472,013	2,924,838		1,822,496
251	Butte FSA	129,733	572,399		190,467	388,057	74,833	48,775
253	Sutton FSA	102,145	146,680	4,000	78,715	124,726		49,384
254	Talkeetna FSA	192,565	227,865	10,550	177,567	197,418	20,000	35,995
256	Big Lake FSA	276,257	562,044	4,000	120,301	420,581	82,500	218,919
257	Meadow Lakes FSA	215,889	1,055,840	3,600	105,532	470,208		699,589
258	Willow FSA	201,553	242,059		115,648	270,253		57,711
259	Gr Palmer FSA	1,239,020	754,560		43,677	359,691		1,590,212
265	RSA Admin	69,859	51,529	1,412,852	227,000	1,255,711		51,529
270	Midway RSA	165,108	1,050,160		590,673	457,491	1,996	165,108
271	Fairview RSA	136,867	594,640		277,596	315,871	1,173	136,867
272	Caswell Lakes RSA	111,575	459,910		162,315	297,595		111,575
273	South Colony RSA	274,884	1,261,800		454,107	803,391	4,302	274,884
274	Knik RSA	87,254	1,860,460		936,060	924,400		87,254
275	Lazy Mtn RSA	38,028	182,580		32,958	149,598	24	38,028
276	Greater Willow RSA	111,627	560,980		176,042	384,938		111,627
277	Big Lake RSA	180,388	1,023,270		235,021	771,549	16,700	180,388
278	North Colony RSA	23,460	118,010		19,998	111,906	531	9,035
279	Bogard RSA	83,581	1,027,710		350,028	673,694	3,988	83,581
280	Gr Butte RSA	86,591	611,780		219,665	391,890	225	86,591
281	Meadow Lakes RSA	161,870	1,294,150		627,340	666,810		161,870
282	Gold Trails RSA	97,834	1,333,990		632,905	698,681	2,404	97,834
283	Greater Talkeetna RSA	126,861	393,870		114,143	279,727		126,861
284	Trapper Creek RSA	40,923	143,900		42,531	101,369		40,923
285	Alpine RSA	74,269	199,580		50,805	148,667	108	74,269
290	Talkeetna Flood	16,473	13,030			10,239		19,264
291	Garden Terrace Water	5,272	69,322			51,823	8,271	14,500
	Subtotal	23,277,891	306,125,025	47,516,610	78,673,980	267,761,852	22,501,163	7,982,531

Consolidated Reconciliation of Unreserved Borough Funds, continued

NO.	Fund Title	Estimated Fund Balance As of June 30, 2008	Estimated Revenue 2008-2009	Transfers In	Transfers Out	Estimated Expenditures 2008-2009	Reserves & Principal Payments	Estimated Fund Balance As of June 30, 2008
	SUBTOTAL FORWARD	23,277,891	306,125,025	47,516,610	78,673,980	267,761,852	22,501,163	7,982,531
292	Point Mackenzie Service Area	118,783	48,500			35,000		132,283
293	Talkeetna Water & Sewer Service Area	(17,877)	219,332		19,800	166,923	12,625	2,107
294	Freedom Hills	32,233	900			10,000		23,133
295	Circle View/Stampede	(153,931)	10,640	83		8,300	6,000	(157,508)
296	Chase Trail	20,475	630			3,000		18,105
297	Road Outside S.A.	628	100			500		228
300	Debt Service-School	237,656		16,890,000		16,931,369		196,287
310	Circle View DS	83			83			0
315	Debt Service-COP's	80,789	12,000	505,000		526,813		70,976
320	Debt Service Parks & Rec	11,622		345,000		344,265		12,357
325	NAW Debt	2,596	11,300	520,000		526,499		7,397
510	Solid Waste	(1,067,721)	3,886,451		88,000	4,090,181		(1,359,451)
520	Port	(4,557,243)	1,411,545		20,800	2,174,655		(5,341,153)
600	Revolving Loan Funds				23,500			(23,500)
	Capital Appropriations:							
***	Areawide Capital Projects	352,000		4,262,220	352,000	4,262,220		0
***	Areawide: MSCVB & Infrastructure			1,060,000		1,060,000		0
***	A/W-Road Program			1,255,670		1,255,670		0
***	A/W - Grants			423,945		423,945		0
***	Non-Areawide Capital Projects			15,000		15,000		0
***	Enhanced 911 Capital			150,000		150,000		0
***	Land Mngmnt Capital Projects			95,000		95,000		0
***	Fire Service Area Capital Projects			2,398,500		2,398,500		0
***	Road Service Area Capital Projects			3,721,335		3,721,335		0
***	Other Capital Projects			19,800		19,800		0
***	Solid Waste Capital			0		0		0
***	Port Projects							0
	TOTAL	18,337,984	311,726,423	79,178,163	79,178,163	305,980,827	22,519,788	1,563,792

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2009 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	78,176,230	2,500,000	10,422,000	16,033,141	1,961,200	44,000	109,136,571
200	Non-Areawide	2,424,800	50,000	180,200	840,403		100,146	3,595,549
202	Enhanced 911		15,000	852,000	7,734			874,734
203	Land Management		336,000	98,250	50,614		1,117,500	1,602,364
204	Education-Operating				160,742,769	3,814,699	4,730,228	169,287,696
250	Wasilla-Lakes FSA	5,632,800	30,000	100,000	52,693		500	5,815,993
251	Butte FSA	568,350	3,000		1,049			572,399
253	Sutton FSA	143,470	3,000		210			146,680
254	Talkeetna FSA	220,860	6,000		505		500	227,865
256	Big Lake FSA	556,670	1,500		3,674		200	562,044
257	Meadow Lakes FSA	1,046,100	8,000		1,740			1,055,840
258	Willow FSA	234,640	7,000		419			242,059
259	Gr Palmer Consolidated FSA	744,560	10,000					754,560
265	RSA Administration				51,529			51,529
270	Midway RSA	1,045,160	5,000					1,050,160
271	Fairview RSA	590,640	4,000					594,640
272	Caswell Lakes RSA	457,110	2,800					459,910
273	South Colony RSA	1,255,800	6,000					1,261,800
274	Knik RSA	1,855,460	5,000					1,860,460
275	Lazy Mountain RSA	181,080	1,500					182,580
276	Greater Willow RSA	558,980	2,000					560,980
277	Big Lake RSA	1,017,270	6,000					1,023,270
278	North Colony RSA	117,010	1,000					118,010
279	Bogard RSA	1,022,710	5,000					1,027,710
280	Greater Butte RSA	608,780	3,000					611,780
281	Meadow Lakes RSA	1,286,150	8,000					1,294,150
282	Gold Trails RSA	1,327,990	6,000					1,333,990
283	Greater Talkeetna RSA	391,870	2,000					393,870
284	Trapper Creek RSA	143,100	800					143,900

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2009 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
285	Alpine RSA	198,080	1,500					199,580
290	Talkeetna Flood Control	12,630	400					13,030
291	Garden Terrace Water	67,460	1,000		862			69,322
292	Point MacKenzie SA	46,500	2,000					48,500
293	Talkeetna Water & Sewer			215,600	3,732			219,332
294	Freedom Hills		900					900
295	Circle View/Stampede Estates	10,640						10,640
296	Chase Trail Service Area	130	500					630
297	Roads Outside Service Area		100					100
315	Debt Service -- COP's		12,000					12,000
325	Debt Service -- AC/COP's		11,300					11,300
510	Solid Waste Enterprise Fund		63,400	3,737,600	85,451			3,886,451
520	Port Enterprise Fund			645,000	766,545			1,411,545
	TOTALS	101,943,030	3,120,700	16,250,650	178,643,070	5,775,899	5,993,074	311,726,423

FISCAL YEAR 2009 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2006-2007 Actual Expenditures	2007-2008 Revised Budget	2008-2009 Approved
100	Areawide General	24,152,964	31,030,745	33,915,971
200	Non-Areawide	2,748,396	3,558,458	3,570,525
202	Enhanced 911	370,739	651,875	755,965
203	Land Management	1,341,439	1,789,282	1,868,685
250	Wasilla-Lakes FSA	2,360,422	2,795,936	2,924,838
251	Butte FSA	258,456	302,677	388,057
253	Sutton FSA	46,963	110,683	124,726
254	Talkeetna FSA	73,319	161,775	197,418
256	Big Lake FSA	322,534	463,507	420,581
257	Meadow Lakes FSA	310,245	456,923	470,208
258	Willow FSA	165,640	262,810	270,253
259	Gr Palmer Consolidated FSA	149,685	442,700	359,691
265	Road Service Areas Admin	990,873	1,224,906	1,255,711
270	Midway RSA	183,533	423,285	457,491
271	Fairview RSA	155,515	266,114	315,871
272	Caswell Lakes RSA	254,561	287,115	297,595
273	South Colony RSA	371,956	535,117	803,391
274	Knik RSA	702,509	816,681	924,400
275	Lazy Mountain RSA	100,670	138,028	149,598
276	Greater Willow RSA	217,489	284,449	384,938
277	Big Lake RSA	659,694	762,182	771,549
278	North Colony RSA	92,287	101,382	111,906
279	Bogard RSA	294,984	650,216	673,694
280	Greater Butte RSA	334,703	380,097	391,890
281	Meadow Lakes RSA	362,602	639,370	666,810
282	Gold Trails RSA	473,824	662,588	698,681
283	Greater Talkeetna RSA	222,879	269,070	279,727
284	Trapper Creek RSA	84,613	96,302	101,369
285	Alpine RSA	125,574	144,358	148,667
290	Talkeetna Flood Control	20,171	8,483	10,239
291	Garden Terrace Water	40,935	65,866	51,823
292	Point MacKenzie Service Area	427	40,000	35,000
293	Talkeetna Water & Sewer	161,115	195,966	166,923
294	Freedom Hills Road	3,518	35,000	10,000

FISCAL YEAR 2009 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2006-2007 Actual Expenditures	2007-2008 Revised Budget	2008-2009 Approved
295	Circle View/Stampede Estates	6,925	10,080	8,300
296	Chase Trail Service Area	0	2,900	3,000
297	Roads Outside Service Area	1,500	2,500	500
300	Debt Service-Schools	50,386,213	16,895,523	16,931,369
310	Debt Service-Circle View	0	0	0
315	Debt Service COP'S	521,256	524,174	526,813
320	Debt Service Parks & Rec	2,726,347	338,493	344,265
325	Debt Service - Animal Care COPs	0	587,404	526,499
	Borough Operating Sub-Total	91,797,475	68,415,020	72,314,937
510	Solid Waste Enterprise	3,527,668	4,260,699	4,090,181
520	Port Enterprise	1,803,022	1,927,652	2,174,655
	Enterprise Fund Subtotal	5,330,690	6,188,351	6,264,836
204	Education-Operating	168,122,883	223,960,344	213,999,584
	Education-Operating Sub-Total	168,122,883	223,960,344	213,999,584
	Areawide Capital Projects	6,259,513	6,221,903	4,262,220
	Areawide Road Program	1,226,160	1,300,190	1,255,670
	Areawide-Palmer Block Grant	294,841	236,905	177,679
	Areawide-Wasilla Block Grant	360,594	288,355	216,266
	Areawide-Human Service Grant	60,000	60,000	0
	Areawide Meth Grant Match	50,000	0	0
	Areawide Fe. Trans. Grant Match	2,000,000	0	0
	Areawide MSCVB & Infrastructure	974,500	945,000	1,060,000
	Areawide Youth Programs	20,000	30,000	30,000
	Non-Areawide Capital Proj.	364,360	535,000	15,000
	E-911 Pass Through Palmer	0	10,340	0
	E-911 Pass Through Wasilla	0	10,340	0
	Enhanced 911 Capital	0	732,445	150,000
	Land Mangmt Capital Proj.	213,556	170,000	95,000
	Wasilla-Lakes FSA Cap.	2,019,345	2,190,196	1,862,500

FISCAL YEAR 2009 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2006-2007 Actual Expenditures	2007-2008 Revised Budget	2008-2009 Approved
	Butte FSA Cap.	14,450	7,500	133,000
	Sutton FSA Cap.	28,497	63,500	45,000
	Talkeetna FSA Cap.	5,780	99,500	140,000
	Big Lake FSA Cap.	123,670	52,294	58,000
	Meadow Lakes FSA Cap.	685,230	491,253	50,000
	Willow FSA Cap.	68,780	68,400	85,000
	Gr Palmer FSA Cap.	370,000	35,000	25,000
	Admin RSA Cap.	79,500	237,000	212,000
	Midway RSA Cap.	610,869	520,359	529,844
	Fairview RSA Cap.	228,798	225,043	210,709
	Caswell Lakes RSA Cap.	46,286	13,967	59,026
	South Colony RSA Cap.	448,196	491,080	333,090
	Knik RSA Cap.	610,637	779,673	722,783
	Lazy Mountain RSA Cap.	42,085	38,078	13,698
	Greater Willow RSA Cap.	146,973	155,482	88,280
	Big Lake RSA Cap.	324,164	71,063	91,820
	North Colony RSA Cap.	15,852	0	0
	Bogard RSA Cap.	441,824	312,164	236,350
	Greater Butte RSA Cap.	253,173	141,797	154,463
	Meadow Lakes RSA Cap.	501,411	645,226	502,910
	Gold Trails RSA Cap.	531,265	581,077	492,781
	Greater Talkeetna RSA Cap.	17,334	24,764	27,537
	Trapper Creek RSA Cap.	16,421	19,852	20,765
	Alpine RSA Cap.	47,994	8,862	25,279
	Point MacKenzie SA Cap.	0	0	0
	Garden Terrace S.A.	0	0	0
	Talkeetna Water & Sewer S.A. Cap.	0	0	19,800
	Circle View/Stampede Estates	0	0	0
	Circle View D.S.	0	0	0
	Solid Waste Capital	1,791,678	1,751,037	0
	Port Capital	0	15,000	0
	Borough/Other Capital Sub-Total	21,293,736	19,579,645	13,401,470
	GRAND TOTALS	286,544,784	318,143,360	305,980,827

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

		FUND	2006	2007	APPROVED		
					2008	2009	INC/(DEC)
Mayor & Assembly:	Areawide Fund	100	31.83	33.37	36.12	40.32	4.20
	Non-Areawide Fund	200	1.75	3.28	15.02	14.95	(0.07)
			33.58	36.65	51.14	55.27	4.13
Finance:	Areawide Fund	100	48.90	52.70	55.70	56.80	1.10
	Non-Areawide Fund	200	0.30	0.30	0.30	0.20	(0.10)
			49.20	53.00	56.00	57.00	1.00
Planning & Land Use:	Areawide Fund	100	21.67	25.00	27.00	27.00	0.00
			21.67	25.00	27.00	27.00	0.00
Comm. Development:	Areawide Fund	100	18.38	21.59	21.59	21.75	0.16
	Non-Areawide Fund	200	7.64	7.64	7.64	7.64	0.00
	Land Management	203	9.10	9.30	9.30	9.30	0.00
			35.12	38.53	38.53	38.69	0.16
Emergency Services:	Areawide Fund	100	16.26	18.87	20.87	22.39	1.52
	Non-Areawide Fund	200	10.37	0.00	0.00	0.00	0.00
	Enhanced 911	202	2.00	1.00	1.00	1.50	0.50
	Fire Service Areas	25X	7.89	9.74	9.74	12.09	2.35
			36.52	29.61	31.61	35.98	4.37
Public Works:	Areawide Fund	100	22.55	23.55	24.10	25.80	1.70
	Non-Areawide Fund	200	0.10	0.00	0.00	0.00	0.00
	Road & Other S.A.	2XX	9.45	10.35	10.80	10.10	(0.70)
			32.10	33.90	34.90	35.90	1.00
Solid Waste:		510	13.90	15.10	15.10	15.10	0.00
			13.90	15.10	15.10	15.10	0.00
Port:		520	1.00	2.00	2.00	2.00	0.00
			1.00	2.00	2.00	2.00	0.00
TOTAL OPERATING FTE			223.09	233.79	256.28	266.94	10.66
PROJECT FTE			4.00	8.00	8.00	8.00	0.00
GRAND TOTAL			227.09	241.79	264.28	274.94	10.66

MATANUSKA-SUSITNA BOROUGH

PERSONNEL COMPARISON BY DEPARTMENT

DEPARTMENT	DIVISION		2006	2007	2008	APPROVED 2009	INC/(DEC)
FUND 100							
MAYOR:	Mayor	110-104	0.20	0.20	0.20	0.20	0.00
ASSEMBLY:	Borough Clerk	100-103	3.65	3.65	3.65	3.65	0.00
	Elections	100-105	1.45	1.45	1.45	1.85	0.40
	Records Management	100-106	2.90	1.90	1.90	2.50	0.60
	Administration	100-110	4.15	4.15	4.15	5.35	1.20
	Law	100-111	5.00	5.00	6.00	6.00	0.00
	Human Resources	100-115	2.98	2.02	2.02	3.02	1.00
	GIS	100-116	4.00	5.00	6.00	6.00	0.00
	Information Technology	115-121	9.50	10.00	10.75	11.75	1.00
TOTAL - ASSEMBLY & MAYOR			33.83	33.37	36.12	40.32	4.20
FINANCE:	Finance-Administration	120-120	1.70	1.70	1.70	1.80	0.10
	Revenue/Budget	120-119	10.00	10.00	10.00	10.00	0.00
	Accounting	120-125	14.00	15.00	17.00	17.00	0.00
	Purchasing	120-128	7.00	7.00	7.00	7.00	0.00
	Assessments	120-140	19.00	19.00	20.00	21.00	1.00
TOTAL - FINANCE			51.70	52.70	55.70	56.80	1.10
PLANNING AND LAND USE:	Planning	130-130	7.50	8.50	10.50	8.50	(2.00)
	Platting	130-131	8.00	8.00	8.00	8.00	0.00
	Cultural Resources	130-132	1.00	1.00	1.00	1.00	0.00
	Planning-Administration	130-133	1.50	1.50	1.50	1.50	0.00
	Code Compliance	130-134	5.00	5.00	5.00	5.00	0.00
	Environmental	130-137	1.00	1.00	1.00	1.00	0.00
	Transportation	130-138	0.00	0.00	0.00	2.00	2.00
TOTAL - PLANNING			24.00	25.00	27.00	27.00	0.00
PUBLIC WORKS:	Public Works-Administration	150-150	1.80	1.80	1.80	1.80	0.00
	Facility Maintenance	150-151	8.80	8.80	8.80	10.25	1.45
	Project Management	150-154	6.70	0.00	0.00	0.00	0.00
	Operations	150-155	0.70	1.45	0.95	0.95	0.00
	Engineering	150-156	5.55	0.00	0.00	0.00	0.00
	Project Management / Engineering	150-159	0.00	11.50	12.55	10.00	(2.55)
	Permits & Inspections	150-250	0.00	0.00	0.00	2.80	2.80
TOTAL - PUBLIC WORKS			23.55	23.55	24.10	25.80	1.70
EMERGENCY SERVICES:	Public Safety-Administration	160-300	10.08	10.99	12.99	14.86	1.87
	Rescue	160-330	0.00	0.00	0.00	0.10	0.10
	District #1 (C)	160-341	6.21	7.21	7.21	6.76	(0.45)
	District #2 (BL/ML)	160-342	0.14	0.14	0.14	0.14	0.00
	District #3 (P)	160-343	0.29	0.29	0.29	0.29	0.00
	District #4 (T/S/TC)	160-344	0.07	0.07	0.07	0.07	0.00
	District #5 (W/H)	160-345	0.09	0.09	0.09	0.09	0.00
	District #7 (B)	160-346	0.04	0.04	0.04	0.04	0.00
	District #6 (S)	160-347	0.04	0.04	0.04	0.04	0.00
	District #8 (LL)	160-349	0.00	0.00	0.00	0.00	0.00
TOTAL - EMERGENCY SERVICES			16.96	18.87	20.87	22.39	1.52
COMMUNITY DEVELOPMENT:	Brett Memorial Ice Arena	170-124	4.00	4.00	4.00	4.00	0.00
	Recreational Services	170-129	2.20	2.00	2.00	2.00	0.00
	Community Pools	170-136	11.10	11.05	11.05	11.05	0.00
	Outdoor Recreation	170-142	2.00	2.84	2.84	3.00	0.16
	Administration	170-145	1.60	1.70	1.70	1.70	0.00
TOTAL - COMMUNITY DEVELOPMENT			20.90	21.59	21.59	21.75	0.16
TOTAL PERSONNEL - FUND 100			170.94	175.08	185.38	194.06	8.68

DEPARTMENT	DIVISION		2006	2007	2008	APPROVED 2009	INC/(DEC)
FUND 200							
Assembly:	Economic Development	100-114	1.65	2.28	2.65	2.20	(0.45)
	Information Technology	100-121	1.00	1.00	1.00	1.00	0.00
	Animal Care	100-606	10.37	10.37	11.37	11.75	0.38
TOTAL - ASSEMBLY & MAYOR			2.65	3.28	15.02	14.95	(0.07)
	Finance - Administration	100-114	0.30	0.30	0.30	0.20	(0.10)
TOTAL - FINANCE			10.37	10.37	0.30	0.20	(0.10)
Public Works:	Sanitary Landfills-Central	150-401	0.00	0.00	0.00	0.00	0.00
	Sanitary Landfills-Transfer Sites	150-402	0.00	0.00	0.00	0.00	0.00
	Vehicle Removal	150-415	0.10	0.00	0.00	0.00	0.00
	Hazardous Waste	150-416	0.00	0.00	0.00	0.00	0.00
TOTAL - PUBLIC WORKS			0.10	0.00	0.00	0.00	0.00
Community Development:	Sutton Library	170-503	1.50	1.50	1.50	1.50	0.00
	Talkeetna Library	170-504	1.63	1.63	1.63	1.63	0.00
	Trapper Creek Library	170-505	0.75	0.75	0.75	0.75	0.00
	Willow Library	170-507	1.88	1.88	1.88	1.88	0.00
	Big Lake Library	170-508	1.88	1.88	1.88	1.88	0.00
TOTAL - COMMUNITY DEVELOPMENT			7.64	7.64	7.64	7.64	0.00
TOTAL PERSONNEL - FUND 200			13.12	21.29	22.96	22.79	(0.17)
FUND 202							
Emergency Services:	Enhanced 911	115.121	1.00	1.00	1.00	1.50	0.50
TOTAL PERSONNEL - FUND 202			1.00	1.00	1.00	1.50	0.50
FUND 203							
Community Development:	Land Management Division	170-141	8.00	8.00	8.00	8.00	0.00
	Administration	170-145	1.20	1.30	1.30	1.30	0.00
TOTAL - COMMUNITY DEVELOPMENT			9.20	9.30	9.30	9.30	0.00
TOTAL PERSONNEL - FUND 203			9.20	9.30	9.30	9.30	0.00
FIRE SERVICE AREAS							
Emergency Services:	Wasilla-Lakes Fire Service Area	250-000	6.17	7.92	7.92	10.27	2.35
	Butte Fire Service Area	251-000	0.25	0.20	0.20	0.20	0.00
	Sutton Fire Service Area	253-000	0.05	0.04	0.04	0.04	0.00
	Talkeetna Fire Service Area	254-000	0.10	0.08	0.08	0.08	0.00
	Big Lake Fire Service Area	256-000	0.67	0.64	0.64	0.64	0.00
	Meadow Lakes Fire Service Area	257-000	0.85	0.78	0.78	0.78	0.00
	Willow Fire Service Area	258-000	0.10	0.08	0.08	0.08	0.00
	Greater Palmer Fire Service Area	259-000	0.00	0.00	0.00	0.00	0.00
TOTAL - EMERGENCY SERVICES			8.19	9.74	9.74	12.09	2.35
TOTAL PERSONNEL - FIRE SERVICE AREAS			8.19	9.74	9.74	12.09	2.35
OTHER FUNDS							
Public Works:	Garden Terrace Estates Svc. Areas	291-000	0.28	0.28	0.28	0.150	(0.13)
	Talkeetna Sewer/Water Svc. Area	293-000	0.93	0.93	0.98	0.650	(0.33)
	Road Service Areas-Admin	265-000	8.15	9.15	9.55	9.30	(0.25)
TOTAL - PUBLIC WORKS			9.35	10.35	10.80	10.10	(0.70)
TOTAL PERSONNEL - OTHER FUNDS			9.45	10.35	10.80	10.10	(0.70)
FUND 510							
	Sanitary Landfills -- Central	150-401	5.20	5.50	5.50	5.50	0.00
	Sanitary Landfills -- Transfer Sites	150-402	7.70	8.00	8.00	8.00	0.00
	Hazardous Waste	150-416	1.20	1.60	1.60	1.60	0.00
TOTAL - SOLID WASTE ENTERPRISE FUND			14.10	15.10	15.10	15.10	0.00
FUND 520							
	Port	100-112	2.00	2.00	2.00	2.00	0.00
TOTAL - PORT ENTERPRISE FUND			2.00	2.00	2.00	2.00	0.00
TOTAL PERSONNEL - ENTERPRISE FUNDS			16.10	17.10	20.10	17.10	0.00

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY FUND
PROJECT FUNDED EMPLOYEES

FUND	Project	2006	2007	2008	APPROVED 2009	INC/(DEC)
FUND 400						
	School Projects	0.00	2.00	2.00	4.00	0.00
TOTAL PERSONNEL - FUND 450		0.00	2.00	2.00	4.00	2.00
FUND 450						
	FTA/Port Mackenzie	1.00	1.00	1.00	1.00	0.00
TOTAL PERSONNEL - FUND 450		1.00	1.00	1.00	1.00	0.00
FUND 480						
	Work Force Development	0.00	0.00	0.00	0.00	0.00
	Spruce Bark Beetle Kill	1.00	3.00	3.00	2.00	(1.00)
	CERT	1.00	1.00	1.00	1.00	0.00
	Agricultural Processing Facility	1.00	1.00	1.00	0.00	(1.00)
TOTAL PERSONNEL - FUND 480		3.00	5.00	5.00	3.00	(2.00)
TOTAL PERSONNEL - PROJECT FUNDED		4.00	8.00	8.00	8.00	0.00

RECONCILIATION OF FUND BALANCE: 100

GENERAL FUND

	2006-2007 ACTUAL	2007-2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	99,336,587	103,594,131	110,506,291
TOTAL EXPENDITURES	87,696,323	104,899,977	107,860,544

Fund balance 6/30/2007 22,969,835
 2008 fiscal year revenues and transfers 103,594,131
 2008 fiscal year expenditures and transfers (104,899,977)
 Adjusted Reserves, GASB 31 & MV Allocation (1,380,401)

Estimated Adjustment to Fund Balance (2,686,247)

Estimated total fund balance 6/30/2008 20,283,588

Fiscal Year 2009 operations:

Estimated operating revenues 109,136,571
 Recoveries/Other 1,346,220
 Transfers In 23,500
 Estimated operating expenditures (33,915,971)
 Grants/Pass Through (423,945)
 Transfers out:
 Education operating (44,711,888)
 Education debt service (16,890,000)
 Parks & Recreation debt service (345,000)
 Certificates of Participation (202,000)
 Capital projects (5,322,220)
 Dust Control program (1,255,670)
 FSA's (Ambulance Bld Rental) (22,150)
 Areawide Tax Relief (4,771,700)

Estimated FY2009 adjustment to fund balance 2,645,747

Estimated total fund balance 6/30/2009 22,929,335

Appropriated reservations and required adjustments to fund balance:

Reserve (appropriation to accrued wages payable,
 estimated borough sick and annual leave) (250,000)
 Reserve for insurance losses (150,000)
 Reserve for major repair and renovation (1,000,000)
 Reserve for capital (750,000)
 Reserve for Emergency Response (750,000)
 Reserve for Dispatch Services (400,000)
 Reserve for EMS Lease/Purchase Facility (200,000)
 Reserve for Minimum Fund Balance (18,078,733)

Estimated adjustment to fund balance (21,578,733)

Estimated undesignated fund balance 6/30/2009 1,350,602

FY 2009 REVENUE SUMMARY: FUND 100

AREAWIDE

CLASSIFICATION	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
PROPERTY TAXES	64,879,982	70,667,570	78,176,230
EXCISE TAXES	4,845,771	4,647,000	5,012,000
FEDERAL PAYMENTS	1,949,986	1,926,200	1,961,200
STATE GRANTS & SHARED REVENUES	15,348,377	15,751,590	16,037,141
FEES	4,066,058	4,073,050	4,343,100
TRANSIENT ACCOMMODATIONS TAX	994,444	1,034,000	1,066,900
INTEREST EARNINGS	5,280,087	3,000,000	2,500,000
RECOVERIES & TRANSFERS	1,795,637	2,459,721	1,369,720
OTHER	176,245	35,000	40,000
TOTAL REVENUES	99,336,587	103,594,131	110,506,291

REVENUE DETAIL: FUND 100**AREAWIDE**

ACCOUNT	CLASSIFICATION	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	58,490,948	64,496,400	71,709,400
311 102	Real Prop Taxes - Delinquent	2,134,974	1,900,000	2,000,000
311 200	Personal Property Taxes	564,094	565,300	643,900
311 202	Personal Prop Taxes - Delinquent	2,135	1,000	1,000
311 300	Aircraft Registration	63,999	60,000	63,000
311 302	Aircraft Registration - Delinquent	1,275	1,200	1,500
311 400	Penalty & Interest on Delinquent Ta	941,333	800,000	900,000
311 500	Vehicle Tax/State Collected	2,681,224	2,843,670	2,857,430
	Total 311	64,879,982	70,667,570	78,176,230
	EXCISE TAXES:			
315 100	Tobacco Tax	4,835,771	4,635,000	5,000,000
315 200	Excise License	10,000	12,000	12,000
	Total 315	4,845,771	4,647,000	5,012,000
	FEDERAL PAYMENTS:			
331 000	Federal Grants	39,620	15,000	25,000
333 000	Federal PILOT	1,909,130	1,910,000	1,935,000
333 100	National Forestry Rec.	1,236	1,200	1,200
	Total 33X	1,949,986	1,926,200	1,961,200
	STATE SHARED REVENUE:			
335 350	State Shared Revenue Areawide	5,697,691	3,223,175	3,784,000
335 900	Miscellaneous State Revenue	74	400	250
	Total 335	5,697,765	3,223,575	3,784,250
	OTHER STATE REVENUE:			
337 100	School Debt Service Reimbursemen	9,220,605	11,307,021	11,258,746
337 800	State PERS RelEIF	425,585	1,216,494	990,145
	Total 337	9,646,190	12,523,515	12,248,891
	PILOT			
338 100	Miscellaneous PILOT	4,422	4,500	4,000
	Total 338	4,422	4,500	4,000
	GENERAL GOVERNMENT:			
341 000	Various Fees	588,504	525,550	404,500
341 920	LID Fees	40,969	30,000	30,000
341 940	Foreclosure Fees	62,656	60,000	85,000
341 980	Liquor License Fees	2,500	2,200	1,100
341 990	Business License Fees	271,850	5,000	250,000
	Total 341	966,479	622,750	770,600

REVENUE DETAIL: FUND 100**AREAWIDE**

ACCOUNT	CLASSIFICATION	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
	OTHER GENERAL GOVERNMENT:			
342 000	Ambulance EMS Fees	2,223,936	2,564,100	2,685,100
343 000	Park & Rec Fees	62,389	55,200	62,400
346 000	Brett Memorial Ice Arena Fees	330,613	316,000	340,000
347 000	Community Pool Fees	482,641	515,000	485,000
	Total 34X	3,099,579	3,450,300	3,572,500
	TRANSIENT ACCOMMODATION TAX:			
348 100	Transient Accommodation Tax	984,099	1,025,000	1,060,000
348 200	Penalty & Interest	10,345	9,000	6,900
	Total 348	994,444	1,034,000	1,066,900
	INTEREST EARNINGS:			
361 100	Interest on Investments	5,280,087	3,000,000	2,500,000
	Total 361	5,280,087	3,000,000	2,500,000
	TRANSFERS FROM OTHER FUNDS:			
367 110	Areawide	0	10,000	0
367 400	Capital Projects	29,582	1,245,000	0
367 510	Revolving Loan	31,149	20,000	23,500
367 700	Service Areas	5,000	0	0
	Total 367	65,731	1,275,000	23,500
	RECOVERY OF WAGES & FRINGES			
368 XXX	Service Areas and Other Projects	405,540	86,750	210,800
368 130	School - Projects	240,710	135,000	200,000
368 150	Borough - Projects	89,267	20,000	50,000
368 210	Land Management Fund	165,500	167,500	99,500
368 220	Service Area Funds	524,214	565,471	617,420
368 230	Nonareawide Fund	306,000	208,000	168,500
368 300	Grant Projects	(1,325)	2,000	0
	Total 368	1,729,906	1,184,721	1,346,220
	MISCELLANEOUS			
3xx xxx	Other Revenue Sources	176,245	35,000	40,000
		176,245	35,000	40,000
	TOTAL REVENUES	99,336,587	103,594,131	110,506,291

311 000 GENERAL PROPERTY TAXES

The estimated 2008-2009 fiscal year assessed valuation (as of January 1, 2008) is \$7,976,665,800 for areawide purposes. A mill rate of 10.326 has been requested to generate adequate tax revenue to fund the budget and the required reserves.

NET TAX LEVY REQUIREMENT

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	7,361,026,800	75,963,300	0	4,253,900	71,709,400
Sr Cit/Vets	492,881,100	5,089,300	5,089,300	0	0
Farm	56,707,000	0	0	0	0
Personal	66,050,900	682,000	0	38,100	643,900
Total	7,976,665,800	81,734,600	5,089,300	4,292,000	72,353,300

311 100	Real Property Taxes-Current	71,709,400
311 101	Real Property Taxes-Sr.Citizens/Dis. Vets	-0-
311 102	Real Property Taxes-Delinquent	2,000,000
311 200	Personal Property Taxes-Current	643,900
311 202	Personal Property Taxes-Delinquent	1,000
311 300	Aircraft Registration Tax-Current	63,000
311 302	Aircraft Registration Tax-Delinquent	1,500

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 2009 is estimated at \$900,000.

311 500 VEHICLE TAX/STATE COLLECTED: The State Department of Motor Vehicles collects registration tax at time of registration. Receipts of \$2,857,430 are estimated for fiscal year 2009. Of that amount, \$1,255,670

will be transferred to the road dust control program.

REVENUE COMMENTARY: FUND 100 AREAWIDE

315 XXX EXCISE TAX

315 100 A tax is collected on any cigarette or tobacco product acquired within or brought into the borough. Receipts of \$5,000,000 are estimated for fiscal year 2009.

315 200 A license is required to purchase cigarettes or any other tobacco products within the borough. Receipts of \$12,000 are estimated for fiscal year 2009.

33X 000 FEDERAL PAYMENTS

331 000 Federal grants in fiscal year 2009 are expected to be at least \$25,000.

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 \$1,935,000 for fiscal year 2009.

333 100 It is estimated that \$1,200 will be received from the National Forest Receipts Program.

335 XXX STATE REVENUE

335.900 Miscellaneous State revenues in the amount of \$250 is projected for fiscal year 2009.

337 000 OTHER STATE REVENUE

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

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

under the previously described calculation is as follows:
 REVENUE COMMENTARY: FUND 100 AREAWIDE

Debt Service Reimbursement

1998 Series A	\$2,766,750 @ 69.74%	\$1,929,503
1999 Series A	\$3,179,269x 97.4116% @70%	\$2,167,884
2000 Series A	\$510,060 x 99.831% @70%	\$356,439
2001 Series A	\$680,775 @ 70%	\$476,543
2004 Series A	\$929,725 @ 60%	\$557,835
2004 Series B	\$439,763 @ 70%	\$307,834
2004 Series D	\$2,133,570 @ 69.39245%	\$1,480,536
2005 Series A	\$1,434,763 @ 60%	\$860,858
2006 Series A	\$1,640,694 @ 70%	\$1,148,486
2006 Series B	\$1,544,250 @ 60%	\$926,550
2007 Series A	\$1,631,750 @ 64.12%	<u>\$1,046,278</u>
Total Reimbursement		<u>\$11,258,746</u>

337 800 STATE PERS RELIEF: The ARM Board approved a PERS rate of 30.62% for Fiscal Year 2009 which is what we budgeted. In the final days of the legislative session, it was approved that the State of Alaska will fund the difference between 22% and 30.62%.

338 000 PILOT

338-100 Payment in lieu of taxes from miscellaneous sources are estimated to be \$4,000 in fiscal year 2009.

341 000 GENERAL GOVERNMENT

341-xxx These accounts include fees collected for rental of the borough gym, plan specifications, utility permit fees, other permit fees, NSF and attorney fees, zoning and subdivision fees, foreclosure fees, computer report fees, Clerk's office fees, LID fees, business license fees, real estate transfer fees and other miscellaneous fees. The total fees are estimated to be \$770,600 for fiscal year 2009.

342 000 EMERGENCY SERVICES

342-xxx \$2,685,100 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2009.

343 000 PARKS & RECREATION FEES

343-xxx During fiscal year 2009 it is estimated that \$7,000 will be collected in fees related to Lake Lucille Park. Additionally, approximately \$26,000 is projected to be collected in fees from Matanuska River Park, \$3,000 from Dshka Park and \$5,500 from Christensen Lake Park. Also, an additional \$20,900 is budgeted for other park related fees.

346 000 ICE ARENA FEES

Including rentals, concessions, skating, lessons, etc., \$340,000 is estimated to be generated from the ice arena operation.

347 000 COMMUNITY POOLS

Estimated revenues of \$485,000 from concessions, swimming, lessons, etc., is expected to be generated from the pool operations.

348 000 TRANSIENT ACCOMMODATIONS TAX

It is estimated that \$1,060,000 will be received in fiscal year 2009 from bed taxes collected. Additionally, \$6,900 in late payment penalties are expected to be received.

361 000 INTEREST EARNINGS

Interest earned from investments is estimated at \$2,500,000.

367 000 TRANSFERS FROM OTHER FUNDS

Transfers to the areawide fund will total \$23,500 for fiscal year 2009. 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 \$ 1,346,220 from these sources.

3xx xxx OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2009 are projected to equal \$40,000.

EXPENDITURE DETAIL: FUND 100 AREAWIDE

Division	Division Name	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
000	Non Departmental	63,520,559	73,846,432	73,922,423
101	Assembly	312,275	405,461	433,693
102	Assembly Reserve	0	40,000	40,000
103	Borough Clerk	307,915	429,007	427,079
105	Elections	225,509	289,036	323,820
106	Records Management	241,246	279,666	418,243
110	Administration	775,435	1,002,949	1,136,655
111	Law	574,660	840,203	1,110,336
115	Human Resources	291,032	382,501	483,861
116	GIS	514,193	741,699	701,336
117	Information Technology Admin	0	227,162	266,616
121	Information Technology	1,549,476	1,659,382	2,388,408
604	Labor Relations Board	3,138	5,550	5,550
609	Board of Adjustments & Appeals	2,305	5,800	5,800
611	Board of Ethics	38,344	750	750
612	Bid Review Committee	1,360	12,400	12,400
613	Senior Citizen Advisory Board	481	3,600	3,600
104	Mayor	71,869	86,474	97,834
113	Common Contractual	864,342	1,221,800	1,300,400
119	Revenue and Budget	895,793	1,084,749	1,136,082
120	Finance Admin	389,120	609,534	707,937
125	Accounting	1,215,401	1,502,454	1,659,081
128	Purchasing	493,840	619,143	640,225
140	Assessment	1,614,284	2,100,167	2,321,131
130	Planning	1,005,528	1,591,753	1,499,020
131	Platting	638,302	739,175	751,490
132	Cultural Resources	159,256	164,546	199,338
133	Planning Admin	260,404	331,456	358,286
134	Code Compliance	462,888	599,210	566,465

EXPENDITURE DETAIL: FUND 100 AREA WIDE

Division	Division Name	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
137	Environmental	105,611	238,355	298,696
138	Transportation	0	0	354,283
150	Public Works Admin	231,569	283,767	356,542
151	Facility Maintenance	1,172,583	1,338,767	1,535,466
155	Operations	154,592	130,469	136,929
158	Community Clean Up	33,590	74,779	36,364
159	Project Management / Engineering	1,240,684	1,602,280	1,458,409
250	Permits & Inspections	0	0	335,360
126	Telecommunication	786,808	884,327	537,951
300	Emergency Services	1,309,186	1,836,977	2,180,909
301	Emergency Medical Service Board	146	867	912
330	Rescue Units	255,710	382,712	473,500
341	Ambulance District #1 (C)	1,814,552	2,011,441	1,994,162
342	Ambulance District #2 (BL/ML)	413,086	547,880	587,787
343	Ambulance District #3 (P)	627,437	618,448	558,939
344	Ambulance District #4 (T/S/TC)	284,681	487,241	468,251
345	Ambulance District #5 (W/H)	184,117	289,130	289,337
346	Ambulance District #6 (S)	121,221	175,877	128,840
347	Ambulance District #7 (B)	117,613	170,079	187,999
349	Lake Louise	13,345	36,475	38,725
350	Emergency Services	64,555	110,017	123,188
360	Local Emerg. Planning Board	2,998	3,330	5,430
123	Outdoor Ice Rinks	5,150	10,400	8,200
124	Brett Memorial Ice Arena	508,070	600,910	611,555
129	Recreational Services	201,456	238,786	226,229
136	Community Pools	1,019,321	1,180,531	1,224,598
142	Parks & Recreation	432,155	519,771	463,833
145	Community Development Admin	153,095	264,302	258,076
146	Community Enrichment	14,037	0	43,000

EXPENDITURE DETAIL: FUND 100 AREAWIDE

Division	Division Name	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
147	Recreation Infrastructure	0	40,000	19,215
	FUND 100 TOTAL	87,696,323	104,899,977	107,860,544



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	58,490,948	64,496,400	71,709,400
311.102	Real Property-Delinquent	2,134,974	1,900,000	2,000,000
311.200	Personal Property	564,094	565,300	643,900
311.202	Personal Property-Delinq	2,135	1,000	1,000
311.300	Aircraft Registration Tax	63,999	60,000	63,000
311.302	Aircraft Reg-Delinquent	1,275	1,200	1,500
311.400	Penalty & Interest	941,333	800,000	900,000
311.500	Vehicle Tax State Collec	2,681,224	2,843,670	2,857,430
Total General Property Taxes		64,879,982	70,667,570	78,176,230
RE15-Excise Taxes				
315.100	Tobacco Excise Tax	4,835,771	4,635,000	5,000,000
315.200	Excise License	10,000	12,000	12,000
Total Excise Taxes		4,845,771	4,647,000	5,012,000
RE31-Federal Grants				
331.000	Federal Grants	39,620	15,000	25,000
Total Federal Grants		39,620	15,000	25,000
RE33-Federal Pilot				
333.000	Federal Pilot	1,909,130	1,910,000	1,935,000
333.100	National Forest Income	1,236	1,200	1,200
Total Federal Pilot		1,910,366	1,911,200	1,936,200
RE35-State Shared Revenue				
335.350	State Shared A/W	5,697,691	3,223,175	3,784,000
335.900	Misc. State Revenue	74	400	250
Total State Shared Revenue		5,697,765	3,223,575	3,784,250
RE37-Other State Revenue				
337.100	Debt Service Reimb	9,220,605	11,307,021	11,258,746
337.800	State PERS Relief	425,585	1,216,494	990,145
Total Other State Revenue		9,646,190	12,523,515	12,248,891
RE38-Other Pilot Revenue				
338.100	Miscellaneous Pilot	4,422	4,500	4,000
Total Other Pilot Revenue		4,422	4,500	4,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.100	Nsf & Atty Fees	863	1,000	1,000
341.200	Recording Fees	16,002	12,000	16,000
341.210	Borough Gym Fees	19,968	24,000	36,800
341.230	Computer Pub Access Fees	5,320	0	200
341.300	Planning Recording Fees	500	750	500
341.350	Land Use & Zoning Permits	21,100	20,000	17,000
341.351	Mandatory LUP	0	0	3,000
341.352	Liquor License Referral	7,100	4,000	4,000
341.355	Sutton CUP	600	0	0
341.356	Core Area LUP	200	500	200
341.357	Core Area CUP	2,000	1,100	500
341.358	Large Lot SFR CUP	500	0	0
341.370	Community Enrichmnt Fees	2,615	2,000	2,200
341.400	Subdivision Fees	310,030	260,000	145,000
341.500	Clerk'S Office Fees	160	500	100
341.550	Candidate Filing Fees	475	400	400
341.600	Historical Fees	1,466	500	800
341.610	Historical Pamphlets	175	200	100
341.700	Eng. Inspection Fees	37,686	27,000	35,000
341.720	Utility Permit App Fee	33,217	41,000	25,000
341.730	Utility Permit(Lin Ft)Fee	42,306	52,000	45,000
341.740	Rght Of Way Prmit App Fee	15,125	13,300	15,000
341.750	Public Works,Plans/Specs	2,133	1,400	1,500
341.900	Miscellaneous Fees	55,497	50,000	45,000
341.905	Sale of Maps	11,241	12,000	8,000
341.906	Sale-Query,Subd Index&Oth	453	400	400
341.907	Sale of Labels	222	100	150
341.910	Sale-Asesmnt/Recvble Roll	1,192	1,300	1,500
341.920	Lid Fee'S	40,969	30,000	30,000
341.940	Foreclosure Fees	62,656	60,000	85,000
341.980	Liquor License Fees	2,500	2,200	1,100
341.990	Business License Fee	271,850	5,000	250,000
341.996	Assessments Filing Fees	358	100	150
Total General Government		966,479	622,750	770,600



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE42-Public Safety				
342.010	Amb Dist #1 (C)	1,243,088	1,450,000	1,450,000
342.020	Amb Dist #2 (BL/MS)	196,158	244,000	275,000
342.030	Amb Dist #3 (P)	415,347	460,000	460,000
342.040	Amb Dist #4 (T/S/TC)	103,531	117,000	165,000
342.050	Amb Dist #5 (W/H)	113,337	115,000	170,000
342.060	Amb Dist #6 (S)	57,740	62,000	60,000
342.070	Amb Dist #7 (B)	93,440	116,000	100,000
342.100	EMS Rescue	0	0	5,000
342.600	Ems - Donations	1,295	100	100
Total Public Safety		2,223,936	2,564,100	2,685,100
RE43-Parks & Recreation Fees				
343.310	Park Fees-Wasilla	6,742	5,700	7,000
343.320	Park Fees-Palmer	25,745	25,000	26,000
343.330	Park Fees-Houston	50	0	0
343.360	Park Fees-Deshka Park	2,926	3,000	3,000
343.365	Park fees-Talkeetna	5,246	5,000	5,500
343.370	Park Fees-Volunteer Park	50	0	0
343.400	Trailhead Parking Fees	19,145	15,000	19,000
343.700	Boat Launch Fees	2,265	1,200	1,500
343.800	Alcantra Usage Fees	200	200	300
343.900	Miscellaneous	20	100	100
Total Parks & Recreation Fees		62,389	55,200	62,400
RE46-Ice Arena Fees				
346.000	Ice Arena Fees	(40)	0	0
346.100	Ice Arena Fees	330,653	316,000	340,000
Total Ice Arena Fees		330,613	316,000	340,000
RE47-Community Pool Revenues				
347.000	Community Pool Revenues	(457)	0	0
347.100	Palmer Pool Revenues	229,690	265,000	230,000
347.200	Wasilla Pool Revenues	253,408	250,000	255,000
Total Community Pool Revenues		482,641	515,000	485,000
RE48-Transient Accommodation Tax				
348.100	Bed Tax Revenues	984,099	1,025,000	1,060,000
348.200	Penalty & Interest	10,345	9,000	6,900
Total Transient Accommodation Tax		994,444	1,034,000	1,066,900



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	5,280,087	3,000,000	2,500,000
Total Interest Earnings		5,280,087	3,000,000	2,500,000
RE67-Transfer From Other Funds				
367.110	Areawide	0	10,000	0
367.400	Capital Projects	29,582	1,245,000	0
367.510	Revolving Loan	31,149	20,000	23,500
367.700	Service Areas	5,000	0	0
Total Transfer From Other Funds		65,731	1,275,000	23,500
RE68-Recovery Wage,Fringe,Exp				
368.120	Service Areas-Fnd 405/410	241,101	10,000	100,000
368.130	Schools- Fund 400	240,710	135,000	200,000
368.150	Boro/415/425/430/435/440	89,267	20,000	50,000
368.180	Pass Through - Fund 475	10,032	2,000	2,000
368.210	Land Management	165,500	167,500	99,500
368.220	Service Areas	524,214	565,471	617,420
368.230	Non-Areawide	306,000	208,000	168,500
368.240	Solid Waste Fund	59,845	54,000	88,000
368.250	Port Fund Transfer	94,562	20,750	20,800
368.300	Grant Projects- Fund 480	(1,325)	2,000	0
Total Recovery Wage,Fringe,Exp		1,729,906	1,184,721	1,346,220
RE69-Other Revenue Sources				
369.100	Miscellaneous	172,474	25,000	30,000
369.400	Legal Settlement Proceeds	271	0	0
369.500	Cash Balance/Collections	(769)	0	0
369.700	Credit Card Discounts	(6,289)	0	0
369.900	Donations	5,000	5,000	5,000
Total Other Revenue Sources		170,687	30,000	35,000
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	5,558	5,000	5,000
Total Proceeds Of Gfs Disposal		5,558	5,000	5,000
Division Total: Non-Departmental		99,336,587	\$103,594,131	\$110,506,291
Department Total: Non-Departmental		99,336,587	\$103,594,131	\$110,506,291
Fund Total: AREAWIDE		99,336,587	\$103,594,131	\$110,506,291



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX45-Operating Fund Transfers				
445.140	Trnfr To- Debt Svc (Schl)	13,700,000	16,885,000	16,890,000
445.141	Trnfr To- Debt Svc (P&R)	350,000	340,000	345,000
445.142	Trnfr To- Debt Svc (COPs)	208,000	202,000	202,000
445.220	Trnfr To- Education Oprtg	38,016,951	43,632,999	44,711,888
Total Operating Fund Transfers		52,274,951	61,059,999	62,148,888
EX46-Capital Project Transfers				
446.200	Transfer To- Fund 445	433,250	0	0
446.300	Transfer To- Fund 400	1,751,752	0	0
446.400	Transfer To- Fund 405/410	1,544,194	1,428,593	1,385,670
446.500	Transfer To- Fund 480	2,026,415	2,829,500	2,114,200
446.700	Tfr415/425/430/435/440/47	4,018,244	2,769,000	3,078,020
446.810	Transfer To- Fund 490	300,000	0	0
446.900	Transfer To- Fund 450	496,318	1,500,000	0
Total Capital Project Transfers		10,570,173	8,527,093	6,577,890
EX49-Transfers/Pass Throughs				
449.100	Transfers-City Of Palmer	294,841	236,905	177,679
449.200	Transfers-City Of Wasilla	360,594	288,355	216,266
449.210	Transfers-Youth Programs	20,000	30,000	30,000
Total Transfers/Pass Throughs		675,435	555,260	423,945
EX57-Property Tax Relief				
457.100	Areawide Tax Relief	0	3,704,080	4,771,700
Total Property Tax Relief		0	3,704,080	4,771,700
Division Total: Non-Departmental		63,520,559	73,846,432	73,922,423
Department Total: Non-Departmental		63,520,559	73,846,432	73,922,423



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX11-Salaries & Wages				
411.100	Permanent Wages	43,759	43,800	43,800
Total Salaries & Wages		43,759	43,800	43,800
EX12-Benefits				
412.100	Insurance Contrib	99,467	109,200	118,440
412.300	Medicare	1,004	636	636
412.400	Retirement Contrib. - DB Plan	7,936	14,844	13,412
412.600	Workers Compensation	989	721	595
412.700	Sbs Contribution	4,243	2,685	2,685
Total Benefits		113,639	128,086	135,768
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	10,094	11,600	8,600
413.200	Expense Reimb-Within Boro	240	850	850
413.300	Exp Allowance-Within Boro	25,454	51,050	51,100
Total Expenses Within Borough		35,788	63,500	60,550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,577	3,000	3,000
414.200	Exp Reimb- Outside Boro	11,452	14,903	15,000
414.400	Travel Tickets	6,499	13,000	13,000
Total Expenses Outside Of Boro		19,528	30,903	31,000
EX21-Communications				
421.100	Telephone	0	550	600
421.200	Postage	588	550	550
Total Communications		588	1,100	1,150
EX23-Printing				
423.000	Printing	180	625	625
Total Printing		180	625	625
EX25-Rental/Lease				
425.200	Building Rental	335	600	600
425.300	Equipment Rental	333	100	100
Total Rental/Lease		668	700	700
EX26-Professional Charges				
426.100	Auditing & Accounting	29,950	50,000	61,750
426.200	Legal	5,270	5,000	5,000
426.300	Due & Fees	36,512	37,566	37,000
426.900	Other Professional Chgs	0	2,900	2,900
Total Professional Charges		71,732	95,466	106,650



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX28-Maintenance Services				
428.300	Equipment Maint Services	803	1,300	1,300
Total Maintenance Services		803	1,300	1,300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,655	5,097	5,000
429.210	Training/Instructor Fees	1,954	2,800	2,800
429.900	Other Contractual	12,401	13,615	28,500
Total Other Contractual		16,010	21,512	36,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,700	3,650	2,550
430.200	Copier/Fax Supplies	0	700	700
Total Office Supplies		3,700	4,350	3,250
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	100	100
431.900	Other Maint. Supplies	0	500	1,600
Total Maintenance Supplies		0	600	1,700
EX33-Misc Supplies				
433.300	Books/Subscriptions	214	1,000	1,000
433.900	Other Supplies	3,948	6,000	6,000
Total Misc Supplies		4,162	7,000	7,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,700	900
434.100	Other Equip under \$5,000	1,383	819	0
434.300	Furniture Under \$5,000	335	3,000	3,000
Total Equipment Under \$5,000		1,718	6,519	3,900
Division Total: Assembly		312,275	405,461	433,693



Matanuska-Susitna Borough
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Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve				
EX29-Other Contractual				
429.900	Other Contractual	0	40,000	40,000
Total Other Contractual		<u>0</u>	<u>40,000</u>	<u>40,000</u>
Division Total: Assembly Reserve		<u>0</u>	<u>40,000</u>	<u>40,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX11-Salaries & Wages				
411.100	Permanent Wages	158,041	182,044	193,848
411.200	Temp Wages & Adjmts	9,101	8,000	8,000
411.300	Overtime Wages	9,202	11,000	11,000
Total Salaries & Wages		176,344	201,044	212,848
EX12-Benefits				
412.100	Insurance Contrib	51,465	56,940	61,758
412.200	Unemployment Contrib	1,059	1,207	1,278
412.300	Medicare	2,557	2,916	3,087
412.400	Retirement Contrib. - DB Plan	30,461	65,423	62,725
412.410	PERS Tier IV - DC Plan	692	0	0
412.411	PERS Tier IV - Health Plan	226	0	0
412.412	PERS Tier IV - HRA	517	0	0
412.413	PERS Tier IV - OD&D	41	0	0
412.600	Workers Compensation	2,384	3,307	2,889
412.700	Sbs Contribution	10,810	12,324	13,048
Total Benefits		100,212	142,117	144,785
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	448	250	250
413.200	Expense Reimb-Within Boro	23	150	150
Total Expenses Within Borough		471	400	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	560	600	600
414.200	Exp Reimb- Outside Boro	3,659	5,880	5,880
414.400	Travel Tickets	3,426	3,100	3,100
Total Expenses Outside Of Boro		7,645	9,580	9,580
EX21-Communications				
421.100	Telephone	86	818	840
421.200	Postage	2,524	2,000	2,000
Total Communications		2,610	2,818	2,840
EX23-Printing				
423.000	Printing	881	2,000	2,000
Total Printing		881	2,000	2,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	5,000	5,000
Total Rental/Lease		0	5,000	5,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX26-Professional Charges				
426.200	Legal	2,647	5,000	8,000
426.300	Due & Fees	1,080	1,476	1,476
426.600	Computer Software	798	1,700	1,700
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		4,525	8,676	11,676
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,222	1,500	1,500
428.500	Commun Equip Maint Servic	0	500	500
Total Maintenance Services		1,222	2,000	2,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,298	4,650	5,450
429.900	Other Contractual	408	7,377	11,400
Total Other Contractual		2,706	12,027	16,850
EX30-Office Supplies				
430.100	Office Supplies < \$500	8,852	6,000	5,000
430.200	Copier/Fax Supplies	79	400	2,100
Total Office Supplies		8,931	6,400	7,100
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	150	150
431.900	Other Maint. Supplies	0	100	100
Total Maintenance Supplies		0	250	250
EX33-Misc Supplies				
433.100	Personnel Supplies	467	400	300
433.200	Medical Supplies	58	100	100
433.300	Books/Subscriptions	355	450	450
433.900	Other Supplies	293	800	500
Total Misc Supplies		1,173	1,750	1,350
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	8,100	5,900
434.100	Other Equip under \$5,000	0	2,400	2,500
434.300	Furniture Under \$5,000	1,195	6,875	1,000
Total Equipment Under \$5,000		1,195	17,375	9,400
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	16,700	0
451.300	Furniture over \$5,000	0	700	1,000
Total Equipment Over \$5000		0	17,400	1,000
Division Total: Borough Clerk		307,915	428,837	427,079



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX11-Salaries & Wages				
411.100	Permanent Wages	59,270	75,606	95,935
411.200	Temp Wages & Adjmts	4,487	8,000	8,000
411.300	Overtime Wages	1,319	5,000	5,000
411.400	Nonemployee Compensation	41,141	40,000	40,000
Total Salaries & Wages		106,217	128,606	148,935
EX12-Benefits				
412.100	Insurance Contrib	20,445	22,620	31,302
412.200	Unemployment Contrib	396	532	654
412.250	Fica	1,101	2,480	2,480
412.300	Medicare	1,209	1,865	2,160
412.400	Retirement Contrib. - DB Plan	9,501	27,318	30,907
412.410	PERS Tier IV - DC Plan	461	0	0
412.411	PERS Tier IV - Health Plan	151	0	0
412.412	PERS Tier IV - HRA	345	0	0
412.413	PERS Tier IV - OD&D	27	0	0
412.600	Workers Compensation	1,480	1,458	1,479
412.700	Sbs Contribution	4,041	5,432	6,678
Total Benefits		39,157	61,705	75,660
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,807	3,000	3,500
413.200	Expense Reimb-Within Boro	0	700	500
Total Expenses Within Borough		2,807	3,700	4,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	239	400	400
414.200	Exp Reimb- Outside Boro	1,392	800	800
414.400	Travel Tickets	999	1,000	1,000
Total Expenses Outside Of Boro		2,630	2,200	2,200
EX21-Communications				
421.100	Telephone	234	600	600
421.200	Postage	2,940	3,000	3,000
Total Communications		3,174	3,600	3,600
EX22-Advertising				
422.000	Advertising	5,457	12,140	19,000
Total Advertising		5,457	12,140	19,000
EX23-Printing				
423.000	Printing	50,084	47,125	42,000
Total Printing		50,084	47,125	42,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX25-Rental/Lease				
425.200	Building Rental	90	400	400
425.300	Equipment Rental	0	200	200
Total Rental/Lease		90	600	600
EX26-Professional Charges				
426.300	Due & Fees	0	250	250
426.600	Computer Software	0	400	500
426.900	Other Professional Chgs	0	0	1,000
Total Professional Charges		0	650	1,750
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	1,725
Total Maintenance Services		0	0	1,725
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	890	900	900
429.900	Other Contractual	8,205	9,600	13,000
Total Other Contractual		9,095	10,500	13,900
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,861	2,700	1,600
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		1,861	2,900	1,800
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	301	100	100
Total Maintenance Supplies		301	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	200
433.300	Books/Subscriptions	197	250	250
433.900	Other Supplies	2,357	5,600	5,800
Total Misc Supplies		2,554	6,050	6,250
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	1,500	1,500
434.300	Furniture Under \$5,000	2,057	800	800
Total Equipment Under \$5,000		2,057	2,300	2,300
EX53-Miscellaneous				
453.000	Miscellaneous	25	0	0
Total Miscellaneous		25	0	0
Division Total: Elections		225,509	282,176	323,820



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	83,622	92,786	120,726
411.200	Temp Wages & Adjmts	0	1,000	5,000
411.300	Overtime Wages	4,701	5,000	5,000
Total Salaries & Wages		88,323	98,786	130,726
EX12-Benefits				
412.100	Insurance Contrib	26,790	29,640	42,300
412.200	Unemployment Contrib	530	617	785
412.300	Medicare	1,281	1,491	1,896
412.400	Retirement Contrib. - DB Plan	18,554	33,140	38,498
412.600	Workers Compensation	1,265	1,691	1,774
412.700	Sbs Contribution	5,415	6,301	8,014
Total Benefits		53,835	72,880	93,267
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	29	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		29	550	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	97	450	500
414.200	Exp Reimb- Outside Boro	1,376	7,375	1,775
414.400	Travel Tickets	944	3,500	2,000
Total Expenses Outside Of Boro		2,417	11,325	4,275
EX22-Advertising				
422.000	Advertising	199	0	0
Total Advertising		199	0	0
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	79	0	0
Total Utilities-Building Oprtns		79	0	0
EX26-Professional Charges				
426.300	Due & Fees	281	825	925
426.600	Computer Software	34,911	27,500	5,500
426.900	Other Professional Chgs	0	0	2,500
Total Professional Charges		35,192	28,325	8,925
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,078	2,900	3,800
429.900	Other Contractual	54,482	40,120	62,800
Total Other Contractual		55,560	43,020	66,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX30-Office Supplies				
430.100	Office Supplies < \$500	191	600	600
Total Office Supplies		191	600	600
EX33-Misc Supplies				
433.300	Books/Subscriptions	325	400	400
433.900	Other Supplies	431	458	400
Total Misc Supplies		756	858	800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,228	11,672	2,500
434.100	Other Equip under \$5,000	108	0	0
434.300	Furniture Under \$5,000	329	0	0
Total Equipment Under \$5,000		4,665	11,672	2,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	18,680	110,000
Total Equipment Over \$5000		0	18,680	110,000
Division Total: Records Management		241,246	286,696	418,243



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	323,017	311,131	391,468
411.200	Temp Wages & Adjmts	26,680	40,000	0
411.300	Overtime Wages	4,234	7,500	7,500
Total Salaries & Wages		353,931	358,631	398,968
EX12-Benefits				
412.100	Insurance Contrib	60,894	64,740	90,522
412.200	Unemployment Contrib	2,124	2,152	2,394
412.300	Medicare	5,248	5,201	5,786
412.400	Retirement Contrib. - DB Plan	67,827	107,985	122,164
412.600	Workers Compensation	4,984	5,898	5,414
412.700	Sbs Contribution	20,810	21,985	24,457
Total Benefits		161,887	207,961	250,737
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	409	510	600
413.200	Expense Reimb-Within Boro	1,000	1,650	1,700
413.900	Other Exp - Within Boro	0	4,500	4,500
Total Expenses Within Borough		1,409	6,660	6,800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	359	850	950
414.200	Exp Reimb- Outside Boro	11,514	9,250	9,500
414.400	Travel Tickets	4,817	20,000	20,000
Total Expenses Outside Of Boro		16,690	30,100	30,450
EX21-Communications				
421.100	Telephone	3,103	3,500	5,000
421.200	Postage	399	2,500	3,000
421.300	Communication Network	3,471	5,500	7,000
Total Communications		6,973	11,500	15,000
EX22-Advertising				
422.000	Advertising	0	9,750	10,000
Total Advertising		0	9,750	10,000
EX23-Printing				
423.000	Printing	285	14,000	15,000
Total Printing		285	14,000	15,000
EX25-Rental/Lease				
425.200	Building Rental	300	200	30,300
Total Rental/Lease		300	200	30,300



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX26-Professional Charges				
426.200	Legal	6,980	5,000	8,000
426.300	Due & Fees	4,341	8,000	10,000
426.600	Computer Software	2,673	1,600	5,000
426.900	Other Professional Chgs	181,234	288,250	290,000
Total Professional Charges		195,228	302,850	313,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	761	500	550
428.920	Other Maintenance Service	0	0	100
Total Maintenance Services		761	500	650
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,432	9,700	10,000
429.210	Training/Instructor Fees	5,059	2,000	2,000
429.900	Other Contractual	10,694	15,350	15,000
Total Other Contractual		18,185	27,050	27,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,288	6,000	7,000
430.200	Copier/Fax Supplies	115	500	0
Total Office Supplies		2,403	6,500	7,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	1,500
Total Maintenance Supplies		0	0	1,500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	31	0	0
Total Fuel/Oil-Vehicle Use		31	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	3,251	5,500	7,000
433.200	Medical Supplies	58	222	250
433.300	Books/Subscriptions	7,202	8,700	10,000
433.500	Training Supplies	0	825	1,000
433.900	Other Supplies	1,387	3,100	7,000
Total Misc Supplies		11,898	18,347	25,250
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,863	3,100	5,000
434.100	Other Equip under \$5,000	1,591	1,650	0
434.300	Furniture Under \$5,000	0	4,150	0
Total Equipment Under \$5,000		5,454	8,900	5,000
Division Total: Administration		775,435	1,002,949	1,136,655



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX11-Salaries & Wages				
411.100	Permanent Wages	309,593	404,289	452,009
411.300	Overtime Wages	295	0	10,000
Total Salaries & Wages		309,888	404,289	462,009
EX12-Benefits				
412.100	Insurance Contrib	70,500	93,600	101,520
412.200	Unemployment Contrib	1,860	2,426	2,773
412.300	Medicare	4,494	5,863	6,700
412.400	Retirement Contrib. - DB Plan	53,382	137,014	141,467
412.410	PERS Tier IV - DC Plan	2,938	0	0
412.411	PERS Tier IV - Health Plan	968	0	0
412.412	PERS Tier IV - HRA	1,176	0	0
412.413	PERS Tier IV - OD&D	171	0	0
412.600	Workers Compensation	3,054	4,603	6,270
412.700	Sbs Contribution	18,996	24,783	28,322
Total Benefits		157,539	268,289	287,052
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	186	400	400
413.200	Expense Reimb-Within Boro	17	200	400
Total Expenses Within Borough		203	600	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	190	500	1,000
414.200	Exp Reimb- Outside Boro	3,509	3,500	5,500
414.400	Travel Tickets	3,567	2,200	5,750
Total Expenses Outside Of Boro		7,266	6,200	12,250
EX21-Communications				
421.100	Telephone	1,093	2,360	2,900
421.200	Postage	403	1,000	1,000
Total Communications		1,496	3,360	3,900
EX23-Printing				
423.000	Printing	109	900	600
Total Printing		109	900	600
EX25-Rental/Lease				
425.300	Equipment Rental	15	3,200	3,600
Total Rental/Lease		15	3,200	3,600



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX26-Professional Charges				
426.200	Legal	50,731	84,400	250,000
426.300	Due & Fees	3,644	4,000	4,000
426.500	Recording Fees	0	800	800
426.600	Computer Software	136	1,300	2,500
426.900	Other Professional Chgs	1,220	254	2,000
Total Professional Charges		55,731	90,754	259,300
EX27-Insurance & Bond				
427.500	Liability Insurance	0	7,500	9,500
Total Insurance & Bond		0	7,500	9,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	683	1,000	1,500
Total Maintenance Services		683	1,000	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,839	5,600	12,000
429.210	Training/Instructor Fees	0	1,746	0
429.500	Labor Services	0	40	2,500
429.900	Other Contractual	12,437	17,500	20,500
Total Other Contractual		16,276	24,886	35,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,662	3,400	5,000
430.200	Copier/Fax Supplies	79	0	750
Total Office Supplies		2,741	3,400	5,750
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	109	0	250
Total Maintenance Supplies		109	0	250
EX33-Misc Supplies				
433.100	Personnel Supplies	372	725	725
433.200	Medical Supplies	58	100	100
433.300	Books/Subscriptions	19,615	19,500	24,500
433.900	Other Supplies	68	300	600
Total Misc Supplies		20,113	20,625	25,925
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	200	1,900
434.100	Other Equip under \$5,000	821	2,500	0
434.300	Furniture Under \$5,000	1,670	2,500	1,000
Total Equipment Under \$5,000		2,491	5,200	2,900
Division Total: Law		574,660	840,203	1,110,336



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	112,426	124,395	177,018
411.200	Temp Wages & Adjmts	31,975	37,000	0
411.300	Overtime Wages	39	4,000	4,000
Total Salaries & Wages		144,440	165,395	181,018
EX12-Benefits				
412.100	Insurance Contrib	28,705	31,512	51,099
412.200	Unemployment Contrib	867	993	1,087
412.300	Medicare	2,071	2,399	2,625
412.400	Retirement Contrib. - DB Plan	23,621	43,513	55,428
412.600	Workers Compensation	2,057	2,720	2,457
412.700	Sbs Contribution	8,854	10,139	11,097
412.800	Wellness/Other	8,700	18,625	26,250
Total Benefits		74,875	109,901	150,043
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	11	475	700
413.200	Expense Reimb-Within Boro	12	350	400
413.900	Other Exp - Within Boro	0	500	500
Total Expenses Within Borough		23	1,325	1,600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	41	350	350
414.200	Exp Reimb- Outside Boro	829	2,950	6,000
414.400	Travel Tickets	588	3,097	4,800
414.900	Other Exp-Outside Boro	0	300	0
Total Expenses Outside Of Boro		1,458	6,697	11,150
EX21-Communications				
421.100	Telephone	151	1,000	250
421.200	Postage	1,272	1,000	1,500
Total Communications		1,423	2,000	1,750
EX23-Printing				
423.000	Printing	249	385	0
Total Printing		249	385	0
EX26-Professional Charges				
426.200	Legal	3,000	2,705	4,000
426.300	Due & Fees	2,076	520	1,000
426.600	Computer Software	5,838	5,120	10,000
426.900	Other Professional Chgs	36,010	41,676	63,000
Total Professional Charges		46,924	50,021	78,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX28-Maintenance Services				
428.300	Equipment Maint Services	134	250	300
Total Maintenance Services		134	250	300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,997	7,338	7,000
429.210	Training/Instructor Fees	0	1,335	3,000
429.900	Other Contractual	2,381	8,513	32,200
Total Other Contractual		5,378	17,186	42,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,338	6,700	4,000
430.200	Copier/Fax Supplies	0	0	300
Total Office Supplies		2,338	6,700	4,300
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	194	810	500
Total Maintenance Supplies		194	810	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	125	500
433.200	Medical Supplies	0	450	0
433.300	Books/Subscriptions	750	525	500
433.500	Training Supplies	450	3,325	5,000
433.900	Other Supplies	676	3,105	1,000
Total Misc Supplies		1,876	7,530	7,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,069	1,740	2,000
434.100	Other Equip under \$5,000	1,631	9,221	4,000
434.300	Furniture Under \$5,000	9,020	3,340	0
Total Equipment Under \$5,000		11,720	14,301	6,000
Division Total: Human Resources		291,032	382,501	483,861



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	278,026	0	0
411.200	Temp Wages & Adjmts	20,627	0	0
411.300	Overtime Wages	103	0	0
Total Salaries & Wages		298,756	0	0
EX12-Benefits				
412.100	Insurance Contrib	70,515	0	0
412.200	Unemployment Contrib	1,793	0	0
412.300	Medicare	3,507	0	0
412.400	Retirement Contrib. - DB Plan	57,861	0	0
412.600	Workers Compensation	4,262	0	0
412.700	Sbs Contribution	18,314	0	0
Total Benefits		156,252	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	49	0	0
414.200	Exp Reimb- Outside Boro	1,829	0	0
414.400	Travel Tickets	2,925	0	0
Total Expenses Outside Of Boro		4,803	0	0
EX21-Communications				
421.200	Postage	4	0	0
Total Communications		4	0	0
EX26-Professional Charges				
426.300	Due & Fees	300	0	0
426.600	Computer Software	23,666	0	0
426.900	Other Professional Chgs	1,650	0	0
Total Professional Charges		25,616	0	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	425	0	0
Total Maintenance Services		425	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,362	0	0
429.900	Other Contractual	4,142	0	0
Total Other Contractual		9,504	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,859	0	0
Total Office Supplies		2,859	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 116-Geographic Info Systems				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	353	0	0
Total Maintenance Supplies		353	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	469	0	0
433.200	Medical Supplies	104	0	0
433.900	Other Supplies	234	0	0
Total Misc Supplies		807	0	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,235	0	0
434.100	Other Equip under \$5,000	7,460	0	0
Total Equipment Under \$5,000		8,695	0	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	6,119	0	0
Total Equipment Over \$5000		6,119	0	0
Division Total: Geographic Info Systems		514,193	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 121-Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	492,647	0	0
411.200	Temp Wages & Adjmts	37,416	0	0
411.300	Overtime Wages	10,883	0	0
Total Salaries & Wages		540,946	0	0
EX12-Benefits				
412.100	Insurance Contrib	141,000	0	0
412.200	Unemployment Contrib	3,246	0	0
412.300	Medicare	7,844	0	0
412.400	Retirement Contrib. - DB Plan	88,624	0	0
412.410	PERS Tier IV - DC Plan	3,805	0	0
412.411	PERS Tier IV - Health Plan	1,211	0	0
412.412	PERS Tier IV - HRA	1,619	0	0
412.413	PERS Tier IV - OD&D	217	0	0
412.600	Workers Compensation	7,525	0	0
412.700	Sbs Contribution	33,160	0	0
Total Benefits		288,251	0	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	426	0	0
413.200	Expense Reimb-Within Boro	86	0	0
413.900	Other Exp - Within Boro	229	0	0
Total Expenses Within Borough		741	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	259	0	0
414.200	Exp Reimb- Outside Boro	21,087	0	0
414.400	Travel Tickets	10,721	0	0
414.800	Moving Expenses	5,000	0	0
Total Expenses Outside Of Boro		37,067	0	0
EX21-Communications				
421.100	Telephone	22,200	0	0
421.200	Postage	12	0	0
421.300	Communication Network	3,363	0	0
Total Communications		25,575	0	0
EX23-Printing				
423.000	Printing	78	0	0
Total Printing		78	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 121-Information Technology				
EX25-Rental/Lease				
425.300	Equipment Rental	808	0	0
Total Rental/Lease		808	0	0
EX26-Professional Charges				
426.300	Due & Fees	687	0	0
426.600	Computer Software	206,117	0	0
426.900	Other Professional Chgs	250	0	0
Total Professional Charges		207,054	0	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	19,506	0	0
Total Maintenance Services		19,506	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	18,666	0	0
429.900	Other Contractual	154,084	0	0
Total Other Contractual		172,750	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,722	0	0
430.200	Copier/Fax Supplies	111	0	0
Total Office Supplies		2,833	0	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	53	0	0
431.900	Other Maint. Supplies	30	0	0
Total Maintenance Supplies		83	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	569	0	0
433.120	Tools under \$500	50	0	0
433.200	Medical Supplies	270	0	0
433.300	Books/Subscriptions	316	0	0
433.900	Other Supplies	5,180	0	0
Total Misc Supplies		6,385	0	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	63,964	0	0
434.100	Other Equip under \$5,000	46,660	0	0
434.300	Furniture Under \$5,000	36,980	0	0
Total Equipment Under \$5,000		147,604	0	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	99,795	0	0
Total Equipment Over \$5000		99,795	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
Division Total:	Information Technology	<u>1,549,476</u>	<u>0</u>	<u>0</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 604-Labor Relations Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	(8)	300	300
Total Expenses Within Borough		<u>(8)</u>	<u>550</u>	<u>550</u>
EX26-Professional Charges				
426.200	Legal	2,555	5,000	5,000
Total Professional Charges		<u>2,555</u>	<u>5,000</u>	<u>5,000</u>
EX29-Other Contractual				
429.900	Other Contractual	518	0	0
Total Other Contractual		<u>518</u>	<u>0</u>	<u>0</u>
EX33-Misc Supplies				
433.900	Other Supplies	73	0	0
Total Misc Supplies		<u>73</u>	<u>0</u>	<u>0</u>
Division Total: Labor Relations Board		<u>3,138</u>	<u>5,550</u>	<u>5,550</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 609-Board Of Adjmt. & Appeals				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
413.500	Meeting Comp - W/I Boro	1,400	2,500	2,500
Total Expenses Within Borough		1,400	2,900	2,900
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		0	100	100
EX26-Professional Charges				
426.200	Legal	0	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX29-Other Contractual				
429.900	Other Contractual	817	1,000	1,000
Total Other Contractual		817	1,000	1,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	100	100
Total Office Supplies		0	100	100
EX33-Misc Supplies				
433.900	Other Supplies	88	200	200
Total Misc Supplies		88	200	200
Division Total: Board Of Adjmt. & Appeals		2,305	5,800	5,800



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 611-Board Of Ethics				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	733	200
Total Expenses Within Borough		0	733	200
EX26-Professional Charges				
426.200	Legal	38,034	0	0
Total Professional Charges		38,034	0	0
EX29-Other Contractual				
429.900	Other Contractual	0	0	300
Total Other Contractual		0	0	300
EX30-Office Supplies				
430.100	Office Supplies < \$500	107	0	0
Total Office Supplies		107	0	0
EX33-Misc Supplies				
433.900	Other Supplies	203	17	250
Total Misc Supplies		203	17	250
Division Total: Board Of Ethics		38,344	750	750



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Bid Appeals Committee				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		0	400	400
EX26-Professional Charges				
426.200	Legal	1,360	11,000	12,000
Total Professional Charges		1,360	11,000	12,000
EX29-Other Contractual				
429.900	Other Contractual	0	1,000	0
Total Other Contractual		0	1,000	0
Division Total: Bid Appeals Committee		1,360	12,400	12,400



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 613-Senior Citizen Advisory				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	457	1,000	1,000
413.200	Expense Reimb-Within Boro	0	150	150
Total Expenses Within Borough		457	1,150	1,150
EX23-Printing				
423.000	Printing	0	2,300	2,300
Total Printing		0	2,300	2,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	24	150	150
Total Office Supplies		24	150	150
Division Total: Senior Citizen Advisory		481	3,600	3,600
Department Total: Assembly		4,837,369	3,696,923	4,401,787



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX11-Salaries & Wages				
411.100	Permanent Wages	20,595	20,802	23,214
411.300	Overtime Wages	700	1,000	1,500
Total Salaries & Wages		21,295	21,802	24,714
EX12-Benefits				
412.100	Insurance Contrib	16,920	18,720	20,304
412.200	Unemployment Contrib	67	70	88
412.300	Medicare	309	317	359
412.400	Retirement Contrib. - DB Plan	3,510	7,389	7,568
412.600	Workers Compensation	352	359	336
412.700	Sbs Contribution	1,306	1,337	1,515
Total Benefits		22,464	28,192	30,170
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,596	1,150	1,650
413.200	Expense Reimb-Within Boro	383	500	500
413.300	Exp Allowance-Within Boro	5,467	8,990	10,000
413.900	Other Exp - Within Boro	0	600	600
Total Expenses Within Borough		7,446	11,240	12,750
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	471	850	900
414.200	Exp Reimb- Outside Boro	5,167	3,500	3,500
414.400	Travel Tickets	3,117	8,000	9,000
Total Expenses Outside Of Boro		8,755	12,350	13,400
EX21-Communications				
421.100	Telephone	975	1,690	2,000
421.200	Postage	23	450	450
421.300	Communication Network	379	300	300
Total Communications		1,377	2,440	2,750
EX22-Advertising				
422.000	Advertising	520	700	700
Total Advertising		520	700	700
EX23-Printing				
423.000	Printing	231	275	300
Total Printing		231	275	300



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX26-Professional Charges				
426.300	Due & Fees	540	300	400
426.600	Computer Software	116	300	500
426.900	Other Professional Chgs	0	700	700
Total Professional Charges		656	1,300	1,600
EX28-Maintenance Services				
428.300	Equipment Maint Services	24	600	600
Total Maintenance Services		24	600	600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	549	1,100	1,500
429.900	Other Contractual	1,559	2,000	2,000
Total Other Contractual		2,108	3,100	3,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	817	600	600
430.200	Copier/Fax Supplies	9	200	0
Total Office Supplies		826	800	600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	250	250
Total Maintenance Supplies		0	250	250
EX33-Misc Supplies				
433.100	Personnel Supplies	105	125	125
433.300	Books/Subscriptions	0	175	175
433.900	Other Supplies	534	625	700
Total Misc Supplies		639	925	1,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	297	2,100	3,000
434.100	Other Equip under \$5,000	207	400	1,500
434.300	Furniture Under \$5,000	5,024	0	1,000
Total Equipment Under \$5,000		5,528	2,500	5,500
Division Total: Mayor		71,869	86,474	97,834
Department Total: Mayor		71,869	86,474	97,834



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	340,150	359,648
411.200	Temp Wages & Adjmts	0	15,000	21,000
411.300	Overtime Wages	0	2,000	2,000
Total Salaries & Wages		0	357,150	382,648
EX12-Benefits				
412.100	Insurance Contrib	0	93,600	101,520
412.200	Unemployment Contrib	0	2,143	2,296
412.300	Medicare	0	5,179	5,549
412.400	Retirement Contrib. - DB Plan	0	121,038	110,737
412.600	Workers Compensation	0	5,874	5,193
412.700	Sbs Contribution	0	21,894	23,457
Total Benefits		0	249,728	248,752
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	52	53
Total Expenses Within Borough		0	52	53
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	513	526
414.200	Exp Reimb- Outside Boro	0	3,375	3,875
414.400	Travel Tickets	0	2,816	3,250
Total Expenses Outside Of Boro		0	6,704	7,651
EX21-Communications				
421.100	Telephone	0	0	98
421.200	Postage	0	109	112
Total Communications		0	109	210
EX23-Printing				
423.000	Printing	0	39	50
423.100	Resale/Printed Maps	0	0	539
Total Printing		0	39	589
EX26-Professional Charges				
426.300	Due & Fees	0	300	300
426.600	Computer Software	0	10,000	29,183
Total Professional Charges		0	10,300	29,483
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	723	1,500
Total Maintenance Services		0	723	1,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	9,518	11,150
429.900	Other Contractual	0	96,020	7,500
Total Other Contractual		0	105,538	18,650
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,050	550
Total Maintenance Supplies		0	1,050	550
EX33-Misc Supplies				
433.100	Personnel Supplies	0	350	350
433.200	Medical Supplies	0	38	100
433.300	Books/Subscriptions	0	0	3,350
433.900	Other Supplies	0	500	250
Total Misc Supplies		0	888	4,050
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,550	4,200
434.100	Other Equip under \$5,000	0	4,500	3,000
Total Equipment Under \$5,000		0	9,050	7,200
Division Total: Geographic Info Systems		0	741,331	701,336



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	118,084	148,525
Total Salaries & Wages		0	118,084	148,525
EX12-Benefits				
412.100	Insurance Contrib	0	25,731	29,610
412.200	Unemployment Contrib	0	709	892
412.300	Medicare	0	1,713	2,154
412.400	Retirement Contrib. - DB Plan	0	38,298	45,479
412.600	Workers Compensation	0	1,859	2,016
412.700	Sbs Contribution	0	7,238	9,105
Total Benefits		0	75,548	89,256
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	513
413.200	Expense Reimb-Within Boro	0	100	103
413.900	Other Exp - Within Boro	0	200	205
Total Expenses Within Borough		0	800	821
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	500	513
414.200	Exp Reimb- Outside Boro	0	2,585	3,075
414.300	Expense Allow- O/S Boro	0	(713)	0
414.400	Travel Tickets	0	2,000	2,050
Total Expenses Outside Of Boro		0	4,372	5,638
EX21-Communications				
421.100	Telephone	0	600	615
Total Communications		0	600	615
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,800	4,100
429.900	Other Contractual	0	3,600	0
Total Other Contractual		0	5,400	4,100
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	7,725	16,118
430.200	Copier/Fax Supplies	0	0	979
Total Office Supplies		0	7,725	17,097
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,149	0
434.100	Other Equip under \$5,000	0	806	0
434.300	Furniture Under \$5,000	0	550	564
Total Equipment Under \$5,000		0	5,505	564



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
	Division Total: IT Administration	<u>0</u>	<u>218,034</u>	<u>266,616</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	480,442	557,203
411.200	Temp Wages & Adjmts	0	39,402	50,000
411.300	Overtime Wages	0	22,000	43,950
Total Salaries & Wages		0	541,844	651,153
EX12-Benefits				
412.100	Insurance Contrib	0	140,400	169,200
412.200	Unemployment Contrib	0	3,251	3,907
412.300	Medicare	0	7,857	9,442
412.400	Retirement Contrib. - DB Plan	0	170,278	184,073
412.600	Workers Compensation	0	8,855	8,837
412.700	Sbs Contribution	0	33,216	39,916
Total Benefits		0	363,857	415,375
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	682	3,364
413.200	Expense Reimb-Within Boro	0	0	129
413.900	Other Exp - Within Boro	0	173	308
Total Expenses Within Borough		0	855	3,801
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,115	2,000
414.200	Exp Reimb- Outside Boro	0	6,273	22,550
414.400	Travel Tickets	0	4,996	18,450
Total Expenses Outside Of Boro		0	12,384	43,000
EX21-Communications				
421.100	Telephone	0	55,017	156,469
421.200	Postage	0	117	250
421.300	Communication Network	0	40	0
Total Communications		0	55,174	156,719
EX23-Printing				
423.000	Printing	0	156	312
Total Printing		0	156	312
EX25-Rental/Lease				
425.300	Equipment Rental	0	8,706	0
Total Rental/Lease		0	8,706	0
EX26-Professional Charges				
426.300	Due & Fees	0	615	3,076
426.600	Computer Software	0	299,835	696,001
Total Professional Charges		0	300,450	699,077



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Information Technology				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	22,168	41,206
Total Maintenance Services		0	22,168	41,206
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	43,000	45,000
429.900	Other Contractual	0	58,346	120,955
Total Other Contractual		0	101,346	165,955
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	273	348
431.300	Equipment Maint Supplies	0	1,656	1,697
Total Maintenance Supplies		0	1,929	2,045
EX33-Misc Supplies				
433.100	Personnel Supplies	0	450	0
433.120	Tools under \$500	0	580	594
433.200	Medical Supplies	0	150	154
433.300	Books/Subscriptions	0	1,550	1,756
433.500	Training Supplies	0	1,575	2,263
433.900	Other Supplies	0	17,552	20,000
Total Misc Supplies		0	21,857	24,767
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	26,800	55,000
434.100	Other Equip under \$5,000	0	53,301	53,250
434.300	Furniture Under \$5,000	0	3,281	4,748
Total Equipment Under \$5,000		0	83,382	112,998
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	154,770	32,000
451.300	Furniture over \$5,000	0	0	40,000
Total Equipment Over \$5000		0	154,770	72,000
Division Total: Information Technology		0	1,668,878	2,388,408
Department Total: Information Technology		0	2,628,243	3,356,360



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX21-Communications				
421.100	Telephone	31,724	48,000	50,000
421.200	Postage	(5,179)	15,000	17,000
Total Communications		26,545	63,000	67,000
EX22-Advertising				
422.000	Advertising	203,596	240,000	160,000
422.100	Display Advertising	0	3,000	3,000
Total Advertising		203,596	243,000	163,000
EX23-Printing				
423.000	Printing	0	7,000	10,000
Total Printing		0	7,000	10,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	112,763	115,000	150,000
424.200	Water & Sewer	8,256	18,000	20,000
424.300	Natural Gas	52,458	70,000	80,000
424.500	Garbage Pickups	10,161	20,000	22,000
Total Utilities-Building Oprtns		183,638	223,000	272,000
EX25-Rental/Lease				
425.200	Building Rental	250	0	0
425.300	Equipment Rental	104,016	108,600	118,000
Total Rental/Lease		104,266	108,600	118,000
EX26-Professional Charges				
426.300	Due & Fees	100	200	200
426.600	Computer Software	0	34,000	30,000
426.900	Other Professional Chgs	0	40,000	60,000
Total Professional Charges		100	74,200	90,200
EX27-Insurance & Bond				
427.100	Property Insurance	69,275	110,000	108,000
427.200	Vehicle Insurance	3,749	4,500	5,000
427.300	Crime Insurance	1,411	2,000	2,000
427.500	Liability Insurance	91,469	66,000	101,600
427.510	Umbrella Liability Ins	0	19,000	21,000
427.520	Professional Liab Insur	1,700	2,000	2,000
427.600	Insurance Consulting Fee	68,149	75,000	75,000
427.800	Insurance Adjusters Fees	39,911	30,000	50,000
427.900	Insurance Deductible	0	10,000	15,000
Total Insurance & Bond		275,664	318,500	379,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX28-Maintenance Services				
428.300	Equipment Maint Services	7,042	60,000	60,500
428.500	Commun Equip Maint Servic	11,340	11,500	12,000
Total Maintenance Services		18,382	71,500	72,500
EX29-Other Contractual				
429.210	Training/Instructor Fees	17,620	16,000	15,000
429.900	Other Contractual	1,302	20,000	25,000
Total Other Contractual		18,922	36,000	40,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,909	7,000	7,000
430.200	Copier/Fax Supplies	22,884	25,000	30,000
Total Office Supplies		24,793	32,000	37,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	212	3,500	3,000
Total Maintenance Supplies		212	3,500	3,000
EX33-Misc Supplies				
433.100	Personnel Supplies	2,681	5,000	5,000
433.900	Other Supplies	0	1,500	2,000
Total Misc Supplies		2,681	6,500	7,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	5,543	3,500	5,000
434.300	Furniture Under \$5,000	0	1,500	2,000
Total Equipment Under \$5,000		5,543	5,000	7,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	30,000	34,100
Total Equipment Over \$5000		0	30,000	34,100
Division Total: Common Contractual		864,342	1,221,800	1,300,400



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX11-Salaries & Wages				
411.100	Permanent Wages	444,971	469,834	502,213
411.200	Temp Wages & Adjmts	1,803	23,890	10,000
411.300	Overtime Wages	23,684	28,400	25,000
Total Salaries & Wages		470,458	522,124	537,213
EX12-Benefits				
412.100	Insurance Contrib	140,553	157,848	169,200
412.200	Unemployment Contrib	2,823	3,091	3,224
412.300	Medicare	6,822	7,468	7,790
412.400	Retirement Contrib. - DB Plan	88,888	161,455	161,433
412.410	PERS Tier IV - DC Plan	1,409	3,624	0
412.411	PERS Tier IV - Health Plan	467	1,279	0
412.412	PERS Tier IV - HRA	1,207	1,300	0
412.413	PERS Tier IV - OD&D	83	150	0
412.600	Workers Compensation	6,620	8,394	7,290
412.700	Sbs Contribution	28,839	31,566	32,932
Total Benefits		277,711	376,175	381,869
EX21-Communications				
421.100	Telephone	0	1,200	1,200
421.200	Postage	45,435	45,250	49,700
Total Communications		45,435	46,450	50,900
EX22-Advertising				
422.010	Foreclosure Advertising	5,257	10,580	9,800
Total Advertising		5,257	10,580	9,800
EX23-Printing				
423.000	Printing	33,539	38,939	43,000
Total Printing		33,539	38,939	43,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	1,500
Total Rental/Lease		0	0	1,500
EX26-Professional Charges				
426.300	Due & Fees	40	3,000	3,000
426.500	Recording Fees	5,438	6,500	6,700
426.600	Computer Software	2,331	3,000	3,100
426.900	Other Professional Chgs	29,593	28,828	45,000
Total Professional Charges		37,402	41,328	57,800



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX28-Maintenance Services				
428.300	Equipment Maint Services	480	2,000	2,000
Total Maintenance Services		480	2,000	2,000
EX29-Other Contractual				
429.500	Labor Services	0	1,394	2,000
429.900	Other Contractual	9,064	17,000	17,500
Total Other Contractual		9,064	18,394	19,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	5,047	9,305	8,000
430.200	Copier/Fax Supplies	957	475	1,200
Total Office Supplies		6,004	9,780	9,200
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	251	719	1,500
Total Maintenance Supplies		251	719	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	500
433.300	Books/Subscriptions	108	1,200	1,200
433.500	Training Supplies	82	100	100
433.900	Other Supplies	463	679	500
Total Misc Supplies		653	2,479	2,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,315	3,665	5,400
434.100	Other Equip under \$5,000	5,775	8,867	7,800
434.300	Furniture Under \$5,000	449	3,249	1,200
Total Equipment Under \$5,000		9,539	15,781	14,400
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	5,100
Total Equipment Over \$5000		0	0	5,100
Division Total: Revenue & Budget		895,793	1,084,749	1,136,082



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX11-Salaries & Wages				
411.100	Permanent Wages	130,936	127,739	147,309
411.200	Temp Wages & Adjmts	7,150	17,000	35,000
411.300	Overtime Wages	1,147	3,000	5,000
Total Salaries & Wages		139,233	147,739	187,309
EX12-Benefits				
412.100	Insurance Contrib	24,155	26,520	30,456
412.200	Unemployment Contrib	836	887	1,034
412.300	Medicare	2,019	2,143	2,499
412.400	Retirement Contrib. - DB Plan	25,526	44,308	46,637
412.600	Workers Compensation	1,839	2,430	2,339
412.700	Sbs Contribution	7,554	9,057	10,563
Total Benefits		61,929	85,345	93,528
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	287	250	300
413.200	Expense Reimb-Within Boro	2,072	2,500	3,000
413.900	Other Exp - Within Boro	0	200	200
Total Expenses Within Borough		2,359	2,950	3,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	5,346	4,500	5,000
414.200	Exp Reimb- Outside Boro	18,369	29,000	32,000
414.400	Travel Tickets	14,643	22,900	25,000
Total Expenses Outside Of Boro		38,358	56,400	62,000
EX21-Communications				
421.100	Telephone	1,196	3,000	3,000
421.200	Postage	133	800	850
421.300	Communication Network	1,303	1,500	2,000
Total Communications		2,632	5,300	5,850
EX23-Printing				
423.000	Printing	90	20,000	20,000
Total Printing		90	20,000	20,000
EX25-Rental/Lease				
425.200	Building Rental	0	200	0
Total Rental/Lease		0	200	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX26-Professional Charges				
426.100	Auditing & Accounting	3,550	5,000	7,500
426.200	Legal	35,273	65,000	100,000
426.300	Due & Fees	3,621	6,000	6,000
426.500	Recording Fees	0	100	100
426.600	Computer Software	14,089	40,000	50,000
426.900	Other Professional Chgs	16,562	45,000	45,000
Total Professional Charges		73,095	161,100	208,600
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,369	1,500	1,500
Total Maintenance Services		1,369	1,500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	27,318	39,700	37,900
429.210	Training/Instructor Fees	1,771	19,000	15,000
429.900	Other Contractual	29,325	50,000	50,000
Total Other Contractual		58,414	108,700	102,900
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,767	3,500	5,000
430.200	Copier/Fax Supplies	198	1,000	1,000
Total Office Supplies		1,965	4,500	6,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	12	0	0
Total Maintenance Supplies		12	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	101	750	750
433.300	Books/Subscriptions	1,494	2,700	3,000
433.500	Training Supplies	151	0	0
433.900	Other Supplies	248	350	500
Total Misc Supplies		1,994	3,800	4,250
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,626	5,000	5,000
434.100	Other Equip under \$5,000	5,044	4,000	5,000
434.300	Furniture Under \$5,000	0	3,000	2,500
Total Equipment Under \$5,000		7,670	12,000	12,500
Division Total: Admin-Finance		389,120	609,534	707,937



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX11-Salaries & Wages				
411.100	Permanent Wages	661,274	705,388	824,788
411.200	Temp Wages & Adjmts	7,020	37,050	10,000
411.300	Overtime Wages	42,155	44,000	38,000
Total Salaries & Wages		710,449	786,438	872,788
EX12-Benefits				
412.100	Insurance Contrib	212,341	249,600	287,640
412.200	Unemployment Contrib	4,263	4,719	5,237
412.300	Medicare	10,214	11,403	12,656
412.400	Retirement Contrib. - DB Plan	142,921	253,967	264,186
412.410	PERS Tier IV - DC Plan	15	0	0
412.411	PERS Tier IV - Health Plan	5	0	0
412.412	PERS Tier IV - HRA	22	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	9,625	12,933	11,844
412.700	Sbs Contribution	43,551	48,209	53,502
Total Benefits		422,958	580,831	635,065
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	43	110	120
Total Expenses Within Borough		43	110	120
EX14-Expenses Outside Of Boro				
414.900	Other Exp-Outside Boro	35	0	0
Total Expenses Outside Of Boro		35	0	0
EX21-Communications				
421.100	Telephone	0	1,500	1,650
421.200	Postage	15,013	25,650	28,220
Total Communications		15,013	27,150	29,870
EX23-Printing				
423.000	Printing	8,378	18,400	20,240
Total Printing		8,378	18,400	20,240
EX26-Professional Charges				
426.300	Due & Fees	4,460	3,500	3,850
426.600	Computer Software	5,381	7,460	8,208
426.900	Other Professional Chgs	200	13,090	14,400
Total Professional Charges		10,041	24,050	26,458



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX28-Maintenance Services				
428.100	Building Maint Services	3,015	2,850	3,140
428.300	Equipment Maint Services	1,624	3,750	4,130
Total Maintenance Services		4,639	6,600	7,270
EX29-Other Contractual				
429.900	Other Contractual	2,241	7,260	7,990
Total Other Contractual		2,241	7,260	7,990
EX30-Office Supplies				
430.100	Office Supplies < \$500	11,955	17,000	18,700
430.200	Copier/Fax Supplies	1,004	1,000	1,100
Total Office Supplies		12,959	18,000	19,800
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	500	550
431.300	Equipment Maint Supplies	515	700	770
Total Maintenance Supplies		515	1,200	1,320
EX33-Misc Supplies				
433.200	Medical Supplies	188	250	280
433.300	Books/Subscriptions	7,762	8,250	9,080
433.900	Other Supplies	298	1,000	1,100
Total Misc Supplies		8,248	9,500	10,460
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,069	8,900	12,600
434.100	Other Equip under \$5,000	6,501	10,515	10,600
434.300	Furniture Under \$5,000	6,312	3,500	4,500
Total Equipment Under \$5,000		19,882	22,915	27,700
Division Total: Accounting		1,215,401	1,502,454	1,659,081



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	290,454	306,201	332,399
411.300	Overtime Wages	537	5,000	1,000
Total Salaries & Wages		290,991	311,201	333,399
EX12-Benefits				
412.100	Insurance Contrib	98,700	109,200	118,440
412.200	Unemployment Contrib	1,746	1,868	2,001
412.300	Medicare	4,220	4,513	4,835
412.400	Retirement Contrib. - DB Plan	59,658	105,466	102,087
412.600	Workers Compensation	4,059	5,118	4,525
412.700	Sbs Contribution	17,838	19,077	20,438
Total Benefits		186,221	245,242	252,326
EX21-Communications				
421.100	Telephone	61	500	500
421.200	Postage	3,632	3,500	6,000
Total Communications		3,693	4,000	6,500
EX22-Advertising				
422.000	Advertising	467	0	0
Total Advertising		467	0	0
EX23-Printing				
423.000	Printing	386	2,750	3,000
Total Printing		386	2,750	3,000
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	168	2,000	4,000
Total Utilities-Building Oprtns		168	2,000	4,000
EX26-Professional Charges				
426.300	Due & Fees	345	1,000	1,200
426.600	Computer Software	2,166	1,500	1,500
426.900	Other Professional Chgs	0	2,000	2,000
Total Professional Charges		2,511	4,500	4,700
EX28-Maintenance Services				
428.300	Equipment Maint Services	975	1,500	2,000
Total Maintenance Services		975	1,500	2,000
EX29-Other Contractual				
429.900	Other Contractual	53	10,000	10,000
Total Other Contractual		53	10,000	10,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,318	7,500	5,000
430.200	Copier/Fax Supplies	615	1,000	1,200
Total Office Supplies		3,933	8,500	6,200
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	447	1,000	1,500
Total Maintenance Supplies		447	1,000	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	700	700
433.120	Tools under \$500	0	150	150
433.200	Medical Supplies	123	250	250
433.300	Books/Subscriptions	696	700	750
433.500	Training Supplies	0	150	250
433.900	Other Supplies	22	500	0
Total Misc Supplies		841	2,450	2,100
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	10,000	2,500
434.100	Other Equip under \$5,000	3,154	7,000	5,000
434.300	Furniture Under \$5,000	0	1,000	2,000
Total Equipment Under \$5,000		3,154	18,000	9,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	8,000	5,000
Total Equipment Over \$5000		0	8,000	5,000
Division Total: Purchasing		493,840	619,143	640,225



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX11-Salaries & Wages				
411.100	Permanent Wages	904,774	1,027,013	1,144,713
411.200	Temp Wages & Adjmts	8,899	30,000	35,000
411.300	Overtime Wages	37,204	35,000	45,000
Total Salaries & Wages		950,877	1,092,013	1,224,713
EX12-Benefits				
412.100	Insurance Contrib	267,900	312,000	355,320
412.200	Unemployment Contrib	5,706	6,553	7,349
412.300	Medicare	13,088	15,835	17,759
412.400	Retirement Contrib. - DB Plan	175,126	359,917	364,291
412.410	PERS Tier IV - DC Plan	3,855	0	0
412.411	PERS Tier IV - Health Plan	1,254	0	0
412.412	PERS Tier IV - HRA	2,690	0	0
412.413	PERS Tier IV - OD&D	224	0	0
412.600	Workers Compensation	33,407	50,158	55,894
412.700	Sbs Contribution	58,289	66,941	75,075
Total Benefits		561,539	811,404	875,688
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	770	500	500
413.400	Meal Allowance -W/I Boro	0	300	300
413.500	Meeting Comp - W/I Boro	5,150	8,000	8,000
Total Expenses Within Borough		5,920	8,800	8,800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	500	530
Total Expenses Outside Of Boro		0	500	530
EX21-Communications				
421.100	Telephone	429	2,000	2,200
421.200	Postage	22,255	47,850	55,000
421.300	Communication Network	0	550	2,400
Total Communications		22,684	50,400	59,600
EX23-Printing				
423.000	Printing	5,282	14,000	17,000
Total Printing		5,282	14,000	17,000
EX25-Rental/Lease				
425.300	Equipment Rental	2,331	17,900	25,000
Total Rental/Lease		2,331	17,900	25,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX26-Professional Charges				
426.300	Due & Fees	782	1,900	2,000
426.500	Recording Fees	1,066	975	1,000
426.600	Computer Software	8,830	19,000	19,000
426.900	Other Professional Chgs	0	2,500	4,000
Total Professional Charges		10,678	24,375	26,000
EX28-Maintenance Services				
428.100	Building Maint Services	0	50	800
428.300	Equipment Maint Services	3,237	3,500	4,000
428.400	Vehicle Maint Services	0	1,200	1,200
428.500	Commun Equip Maint Servic	0	600	600
428.910	Building Improve Services	0	2,845	0
Total Maintenance Services		3,237	8,195	6,600
EX29-Other Contractual				
429.900	Other Contractual	6,789	15,000	20,000
Total Other Contractual		6,789	15,000	20,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,673	9,000	10,000
430.200	Copier/Fax Supplies	159	3,000	4,000
Total Office Supplies		6,832	12,000	14,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	600	600
431.200	Building Maint Supplies	0	100	100
431.300	Equipment Maint Supplies	600	1,200	1,200
Total Maintenance Supplies		600	1,900	1,900
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	300
432.200	Gas	0	2,500	2,500
Total Fuel/Oil-Vehicle Use		0	2,800	2,800
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	500
433.110	Clothing	0	100	100
433.120	Tools under \$500	0	1,000	1,000
433.200	Medical Supplies	94	200	300
433.300	Books/Subscriptions	2,867	3,000	3,500
433.900	Other Supplies	817	4,375	3,100
Total Misc Supplies		3,778	9,175	8,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,997	11,955	10,000
434.100	Other Equip under \$5,000	3,577	8,000	10,000
434.300	Furniture Under \$5,000	1,662	634	10,000
Total Equipment Under \$5,000		13,236	20,589	30,000
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	20,501	11,116	0
Total Equipment Over \$5000		20,501	11,116	0
Division Total: Assessment		1,614,284	2,100,167	2,321,131
Department Total: Finance		5,472,780	7,137,847	7,764,856



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX11-Salaries & Wages				
411.100	Permanent Wages	438,106	576,517	494,771
411.200	Temp Wages & Adjmts	51,955	37,629	50,000
411.300	Overtime Wages	18,152	23,355	15,000
Total Salaries & Wages		508,213	637,501	559,771
EX12-Benefits				
412.100	Insurance Contrib	119,850	163,800	143,820
412.200	Unemployment Contrib	3,050	3,832	3,359
412.300	Medicare	7,369	9,339	8,117
412.400	Retirement Contrib. - DB Plan	85,868	206,240	156,092
412.410	PERS Tier IV - DC Plan	2,843	0	0
412.411	PERS Tier IV - Health Plan	924	0	0
412.412	PERS Tier IV - HRA	1,724	0	0
412.413	PERS Tier IV - OD&D	165	0	0
412.600	Workers Compensation	9,809	13,568	7,597
412.700	Sbs Contribution	31,154	39,770	34,314
Total Benefits		262,756	436,549	353,299
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,738	4,978	3,000
413.200	Expense Reimb-Within Boro	533	1,103	1,000
413.400	Meal Allowance -W/I Boro	0	108	0
413.500	Meeting Comp - W/I Boro	6,850	8,038	12,000
413.900	Other Exp - Within Boro	0	623	0
Total Expenses Within Borough		10,121	14,850	16,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	317	219	300
414.200	Exp Reimb- Outside Boro	2	300	300
414.400	Travel Tickets	4	1,600	1,000
Total Expenses Outside Of Boro		323	2,119	1,600
EX21-Communications				
421.100	Telephone	1,934	2,489	4,000
421.200	Postage	12,919	24,966	20,000
Total Communications		14,853	27,455	24,000
EX22-Advertising				
422.000	Advertising	667	1,855	1,000
Total Advertising		667	1,855	1,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX23-Printing				
423.000	Printing	13,003	24,995	30,000
Total Printing		13,003	24,995	30,000
EX25-Rental/Lease				
425.200	Building Rental	345	1,260	1,000
425.300	Equipment Rental	0	569	600
Total Rental/Lease		345	1,829	1,600
EX26-Professional Charges				
426.200	Legal	15	0	0
426.300	Due & Fees	1,439	1,764	3,000
426.500	Recording Fees	0	271	250
426.600	Computer Software	4,171	6,112	5,000
426.900	Other Professional Chgs	42,529	39,773	60,000
Total Professional Charges		48,154	47,920	68,250
EX28-Maintenance Services				
428.300	Equipment Maint Services	631	866	1,000
Total Maintenance Services		631	866	1,000
EX29-Other Contractual				
429.300	Planning Studies	81,570	290,678	325,000
429.500	Labor Services	160	0	0
429.900	Other Contractual	16,771	82,393	70,000
Total Other Contractual		98,501	373,071	395,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	9,575	6,493	7,000
430.200	Copier/Fax Supplies	242	569	500
Total Office Supplies		9,817	7,062	7,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	600	892	500
Total Maintenance Supplies		600	892	500
EX33-Misc Supplies				
433.100	Personnel Supplies	889	1,014	800
433.110	Clothing	0	4	0
433.120	Tools under \$500	0	54	0
433.200	Medical Supplies	0	82	200
433.300	Books/Subscriptions	2,141	2,608	2,500
433.900	Other Supplies	10,469	7,896	8,000
Total Misc Supplies		13,499	11,658	11,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	8,675	6,626	10,000
434.100	Other Equip under \$5,000	11,252	3,184	10,000
434.300	Furniture Under \$5,000	4,118	8,625	8,000
Total Equipment Under \$5,000		24,045	18,435	28,000
EX49-Transfers/Pass Throughs				
449.900	Transfers-Other Agencies	0	10,000	0
Total Transfers/Pass Throughs		0	10,000	0
Division Total: Planning		1,005,528	1,617,057	1,499,020



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX11-Salaries & Wages				
411.100	Permanent Wages	373,086	380,092	390,675
411.200	Temp Wages & Adjmts	0	5,200	5,200
411.300	Overtime Wages	3,226	3,650	4,000
Total Salaries & Wages		376,312	388,942	399,875
EX12-Benefits				
412.100	Insurance Contrib	112,800	124,800	135,360
412.200	Unemployment Contrib	2,258	2,334	2,400
412.300	Medicare	4,575	5,640	5,799
412.400	Retirement Contrib. - DB Plan	72,208	130,051	120,850
412.410	PERS Tier IV - DC Plan	437	0	0
412.411	PERS Tier IV - Health Plan	131	0	0
412.412	PERS Tier IV - HRA	339	0	0
412.413	PERS Tier IV - OD&D	25	0	0
412.600	Workers Compensation	5,022	6,397	5,427
412.700	Sbs Contribution	23,068	23,843	24,513
Total Benefits		220,863	293,065	294,349
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,461	1,623	2,500
413.200	Expense Reimb-Within Boro	60	325	0
413.500	Meeting Comp - W/I Boro	6,450	10,205	6,500
Total Expenses Within Borough		8,971	12,153	9,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	130	0
414.200	Exp Reimb- Outside Boro	71	270	0
Total Expenses Outside Of Boro		71	400	0
EX21-Communications				
421.100	Telephone	0	1,623	0
421.200	Postage	13,286	7,647	12,000
Total Communications		13,286	9,270	12,000
EX23-Printing				
423.000	Printing	272	379	379
Total Printing		272	379	379



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX26-Professional Charges				
426.300	Due & Fees	608	891	700
426.500	Recording Fees	1,026	703	1,000
426.600	Computer Software	2,991	5,527	5,800
426.900	Other Professional Chgs	337	3,800	1,000
Total Professional Charges		4,962	10,921	8,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,107	985	1,100
Total Maintenance Services		1,107	985	1,100
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	58	2,200	0
429.900	Other Contractual	509	2,800	5,000
Total Other Contractual		567	5,000	5,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,943	6,343	6,000
430.200	Copier/Fax Supplies	121	574	500
Total Office Supplies		4,064	6,917	6,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	428	595	500
431.900	Other Maint. Supplies	0	106	0
Total Maintenance Supplies		428	701	500
EX33-Misc Supplies				
433.100	Personnel Supplies	125	487	125
433.200	Medical Supplies	0	162	162
433.300	Books/Subscriptions	594	1,231	1,000
433.900	Other Supplies	1,200	3,162	3,000
Total Misc Supplies		1,919	5,042	4,287
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,591	3,650	5,000
434.100	Other Equip under \$5,000	610	400	1,000
434.300	Furniture Under \$5,000	279	1,350	4,000
Total Equipment Under \$5,000		5,480	5,400	10,000
Division Total: Platting		638,302	739,175	751,490



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	62,927	68,749	71,129
411.200	Temp Wages & Adjmts	28,974	26,005	28,000
411.300	Overtime Wages	4,328	3,662	3,000
Total Salaries & Wages		96,229	98,416	102,129
EX12-Benefits				
412.100	Insurance Contrib	14,100	15,600	16,920
412.200	Unemployment Contrib	578	483	613
412.300	Medicare	1,396	1,167	1,481
412.400	Retirement Contrib. - DB Plan	14,128	24,011	22,699
412.600	Workers Compensation	5,013	4,784	6,073
412.700	Sbs Contribution	5,899	4,932	6,261
Total Benefits		41,114	50,977	54,047
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	539	1,082	600
413.200	Expense Reimb-Within Boro	82	226	500
Total Expenses Within Borough		621	1,308	1,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	49	259	0
414.200	Exp Reimb- Outside Boro	0	221	200
Total Expenses Outside Of Boro		49	480	200
EX21-Communications				
421.100	Telephone	0	244	250
421.200	Postage	176	254	250
Total Communications		176	498	500
EX22-Advertising				
422.000	Advertising	0	0	1,000
Total Advertising		0	0	1,000
EX23-Printing				
423.000	Printing	1,200	3,673	4,000
Total Printing		1,200	3,673	4,000
EX25-Rental/Lease				
425.300	Equipment Rental	905	521	1,000
Total Rental/Lease		905	521	1,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX26-Professional Charges				
426.300	Due & Fees	660	754	700
426.600	Computer Software	0	316	850
426.900	Other Professional Chgs	14,748	12,211	15,000
Total Professional Charges		15,408	13,281	16,550
EX28-Maintenance Services				
428.200	Grounds Maint Services	460	0	0
428.300	Equipment Maint Services	0	58	1,100
Total Maintenance Services		460	58	1,100
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	295	0
429.500	Labor Services	0	0	5,000
429.710	Testing	0	0	600
429.900	Other Contractual	2,438	6,517	5,000
Total Other Contractual		2,438	6,812	10,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	25	649	500
430.200	Copier/Fax Supplies	0	0	250
Total Office Supplies		25	649	750
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	271	0
431.300	Equipment Maint Supplies	0	0	300
431.900	Other Maint. Supplies	0	1,779	300
Total Maintenance Supplies		0	2,050	600
EX33-Misc Supplies				
433.100	Personnel Supplies	0	108	300
433.120	Tools under \$500	(33)	0	1,000
433.200	Medical Supplies	0	108	162
433.300	Books/Subscriptions	24	222	300
433.900	Other Supplies	545	649	650
Total Misc Supplies		536	1,087	2,412
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,199	2,500
434.100	Other Equip under \$5,000	95	62	500
434.300	Furniture Under \$5,000	0	0	350
Total Equipment Under \$5,000		95	1,261	3,350
Division Total: Cultural Resources		159,256	181,071	199,338



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	135,317	74,913	131,151
411.200	Temp Wages & Adjmts	0	14,711	16,000
411.300	Overtime Wages	2,709	2,600	3,000
Total Salaries & Wages		138,026	92,224	150,151
EX12-Benefits				
412.100	Insurance Contrib	21,150	23,400	25,380
412.200	Unemployment Contrib	829	554	901
412.300	Medicare	2,002	1,335	2,178
412.400	Retirement Contrib. - DB Plan	25,017	34,538	41,077
412.600	Workers Compensation	1,708	1,740	2,038
412.700	Sbs Contribution	8,461	5,651	9,205
Total Benefits		59,167	67,218	80,779
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	40	552	500
413.200	Expense Reimb-Within Boro	106	1,903	2,000
413.400	Meal Allowance -W/I Boro	0	0	200
413.900	Other Exp - Within Boro	0	249	250
Total Expenses Within Borough		146	2,704	2,950
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	610	136	500
414.200	Exp Reimb- Outside Boro	8,304	18,173	17,000
414.300	Expense Allow- O/S Boro	32	150	0
414.400	Travel Tickets	9,194	21,861	12,500
414.900	Other Exp-Outside Boro	5	0	0
Total Expenses Outside Of Boro		18,145	40,320	30,000
EX21-Communications				
421.100	Telephone	0	108	1,000
421.200	Postage	1,369	887	1,500
421.300	Communication Network	849	750	1,000
Total Communications		2,218	1,745	3,500
EX23-Printing				
423.000	Printing	0	201	3,800
Total Printing		0	201	3,800
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	1,200
Total Rental/Lease		0	0	1,200



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX26-Professional Charges				
426.200	Legal	4,594	0	0
426.300	Due & Fees	280	543	2,000
426.600	Computer Software	1,240	4,292	2,000
426.900	Other Professional Chgs	0	11,250	25,000
Total Professional Charges		6,114	16,085	29,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	298	300
Total Maintenance Services		0	298	300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	12,908	40,271	23,000
429.500	Labor Services	3,453	0	0
429.900	Other Contractual	4,601	3,748	11,000
Total Other Contractual		20,962	44,019	34,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,594	7,106	5,000
430.200	Copier/Fax Supplies	0	0	500
Total Office Supplies		3,594	7,106	5,500
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	5,000	0	0
431.300	Equipment Maint Supplies	0	298	298
431.900	Other Maint. Supplies	0	0	500
Total Maintenance Supplies		5,000	298	798
EX33-Misc Supplies				
433.100	Personnel Supplies	14	541	108
433.200	Medical Supplies	0	298	300
433.300	Books/Subscriptions	549	2,926	600
433.900	Other Supplies	254	129	300
Total Misc Supplies		817	3,894	1,308
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	(2,000)	5,000
434.100	Other Equip under \$5,000	170	3,000	3,000
434.300	Furniture Under \$5,000	6,045	5,700	2,000
Total Equipment Under \$5,000		6,215	6,700	10,000
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	6,000	5,000
Total Equipment Over \$5000		0	6,000	5,000
Division Total: Planning-Admin		260,404	288,812	358,286



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 134-Code Compliance				
EX11-Salaries & Wages				
411.100	Permanent Wages	249,474	273,581	270,137
411.200	Temp Wages & Adjmts	890	8,875	8,000
411.300	Overtime Wages	3,725	2,600	4,000
Total Salaries & Wages		254,089	285,056	282,137
EX12-Benefits				
412.100	Insurance Contrib	70,500	78,000	84,600
412.200	Unemployment Contrib	1,525	1,711	1,693
412.300	Medicare	2,647	4,134	4,091
412.400	Retirement Contrib. - DB Plan	52,468	93,598	83,941
412.600	Workers Compensation	11,739	15,300	14,883
412.700	Sbs Contribution	15,576	17,474	17,295
Total Benefits		154,455	210,217	206,503
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	54	0
413.200	Expense Reimb-Within Boro	0	54	0
413.400	Meal Allowance -W/I Boro	12	0	0
Total Expenses Within Borough		12	108	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	116	0
414.200	Exp Reimb- Outside Boro	0	494	0
Total Expenses Outside Of Boro		0	610	0
EX21-Communications				
421.100	Telephone	1,385	1,796	1,800
421.200	Postage	2,503	4,871	5,000
Total Communications		3,888	6,667	6,800
EX22-Advertising				
422.000	Advertising	13,945	11,365	14,600
Total Advertising		13,945	11,365	14,600
EX23-Printing				
423.000	Printing	894	2,318	2,900
Total Printing		894	2,318	2,900
EX25-Rental/Lease				
425.300	Equipment Rental	0	512	800
Total Rental/Lease		0	512	800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 134-Code Compliance				
EX26-Professional Charges				
426.300	Due & Fees	717	569	700
426.500	Recording Fees	1,552	849	2,000
426.600	Computer Software	0	574	600
426.900	Other Professional Chgs	0	17,656	0
Total Professional Charges		2,269	19,648	3,300
EX28-Maintenance Services				
428.300	Equipment Maint Services	310	1,339	600
Total Maintenance Services		310	1,339	600
EX29-Other Contractual				
429.900	Other Contractual	22,741	26,365	25,000
Total Other Contractual		22,741	26,365	25,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,419	4,287	3,800
Total Office Supplies		1,419	4,287	3,800
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	240	149	0
431.300	Equipment Maint Supplies	0	325	325
Total Maintenance Supplies		240	474	325
EX33-Misc Supplies				
433.100	Personnel Supplies	0	348	1,000
433.300	Books/Subscriptions	460	639	600
433.900	Other Supplies	393	312	1,000
Total Misc Supplies		853	1,299	2,600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,592	14,823	10,000
434.100	Other Equip under \$5,000	1,900	3,325	3,000
434.300	Furniture Under \$5,000	281	1,263	4,100
Total Equipment Under \$5,000		7,773	19,411	17,100
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	7,878	0
Total Equipment Over \$5000		0	7,878	0
Division Total: Code Compliance		462,888	597,554	566,465



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Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	42,846	54,172	58,197
411.200	Temp Wages & Adjmts	12,912	15,884	55,000
411.300	Overtime Wages	1,037	1,050	1,100
Total Salaries & Wages		56,795	71,106	114,297
EX12-Benefits				
412.100	Insurance Contrib	14,100	15,600	16,920
412.200	Unemployment Contrib	341	427	686
412.300	Medicare	824	1,031	1,658
412.400	Retirement Contrib. - DB Plan	9,208	18,715	18,157
412.600	Workers Compensation	1,535	1,434	1,552
412.700	Sbs Contribution	3,482	4,358	7,007
Total Benefits		29,490	41,565	45,980
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	14	541	0
413.900	Other Exp - Within Boro	0	54	0
Total Expenses Within Borough		14	595	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	45	108	0
414.200	Exp Reimb- Outside Boro	0	500	0
Total Expenses Outside Of Boro		45	608	0
EX21-Communications				
421.100	Telephone	161	281	300
421.200	Postage	0	2,263	300
Total Communications		161	2,544	600
EX22-Advertising				
422.000	Advertising	0	0	500
Total Advertising		0	0	500
EX23-Printing				
423.000	Printing	0	8,787	2,400
Total Printing		0	8,787	2,400
EX25-Rental/Lease				
425.200	Building Rental	0	0	1,000
425.300	Equipment Rental	0	0	300
Total Rental/Lease		0	0	1,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX26-Professional Charges				
426.300	Due & Fees	185	227	250
426.600	Computer Software	0	0	500
426.900	Other Professional Chgs	0	45,700	50,000
Total Professional Charges		185	45,927	50,750
EX28-Maintenance Services				
428.300	Equipment Maint Services	764	3,246	3,500
Total Maintenance Services		764	3,246	3,500
EX29-Other Contractual				
429.710	Testing	8,157	27,053	27,000
429.900	Other Contractual	865	21,000	30,000
Total Other Contractual		9,022	48,053	57,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	119	150
430.200	Copier/Fax Supplies	0	119	119
Total Office Supplies		0	238	269
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	100
433.300	Books/Subscriptions	0	325	500
433.900	Other Supplies	8,105	4,164	4,000
Total Misc Supplies		8,105	4,489	4,600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,188	5,000
434.100	Other Equip under \$5,000	0	11,480	10,000
434.300	Furniture Under \$5,000	1,030	0	2,500
Total Equipment Under \$5,000		1,030	13,668	17,500
Division Total: Environmental		105,611	240,826	298,696



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 138-Transportation				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	91,318
411.200	Temp Wages & Adjmts	0	0	15,000
411.300	Overtime Wages	0	0	3,000
Total Salaries & Wages		0	0	109,318
EX12-Benefits				
412.100	Insurance Contrib	0	0	33,840
412.200	Unemployment Contrib	0	0	656
412.300	Medicare	0	0	1,586
412.400	Retirement Contrib. - DB Plan	0	0	28,881
412.600	Workers Compensation	0	0	6,500
412.700	Sbs Contribution	0	0	6,702
Total Benefits		0	0	78,165
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	1,500
413.200	Expense Reimb-Within Boro	0	0	200
413.400	Meal Allowance -W/I Boro	0	0	1,000
413.900	Other Exp - Within Boro	0	0	200
Total Expenses Within Borough		0	0	2,900
EX21-Communications				
421.100	Telephone	0	0	1,000
421.200	Postage	0	0	200
Total Communications		0	0	1,200
EX22-Advertising				
422.000	Advertising	0	0	500
Total Advertising		0	0	500
EX23-Printing				
423.000	Printing	0	0	2,400
Total Printing		0	0	2,400
EX25-Rental/Lease				
425.200	Building Rental	0	0	1,000
425.300	Equipment Rental	0	0	150
Total Rental/Lease		0	0	1,150
EX26-Professional Charges				
426.300	Due & Fees	0	0	500
426.600	Computer Software	0	0	10,000
426.900	Other Professional Chgs	0	0	10,000
Total Professional Charges		0	0	20,500



Matanuska-Susitna Borough
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Expense

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<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 138-Transportation				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	1,000
Total Maintenance Services		0	0	1,000
EX29-Other Contractual				
429.300	Planning Studies	0	0	60,000
429.900	Other Contractual	0	0	30,000
Total Other Contractual		0	0	90,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	150
Total Office Supplies		0	0	150
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	100
433.110	Clothing	0	0	200
433.120	Tools under \$500	0	0	100
433.200	Medical Supplies	0	0	100
433.300	Books/Subscriptions	0	0	500
Total Misc Supplies		0	0	1,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	2,500
434.100	Other Equip under \$5,000	0	0	1,000
Total Equipment Under \$5,000		0	0	3,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	40,000
Total Equipment Over \$5000		0	0	40,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	0	2,500
Total Small Bldg Const/Imprv		0	0	2,500
Division Total: Transportation		0	0	354,283
Department Total: Planning & Land Use		2,631,989	3,664,495	4,027,578



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	129,387	134,914	135,679
411.200	Temp Wages & Adjmts	0	3,200	3,300
411.300	Overtime Wages	965	700	800
Total Salaries & Wages		130,352	138,814	139,779
EX12-Benefits				
412.100	Insurance Contrib	25,380	28,080	30,456
412.200	Unemployment Contrib	783	833	839
412.300	Medicare	1,891	2,013	2,027
412.400	Retirement Contrib. - DB Plan	27,017	45,960	41,790
412.600	Workers Compensation	4,995	6,037	6,102
412.700	Sbs Contribution	7,991	8,510	8,569
Total Benefits		68,057	91,433	89,783
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	86	100	100
413.200	Expense Reimb-Within Boro	43	100	150
Total Expenses Within Borough		129	200	250
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	184	1,062	1,300
414.200	Exp Reimb- Outside Boro	458	738	800
414.400	Travel Tickets	921	1,500	2,000
Total Expenses Outside Of Boro		1,563	3,300	4,100
EX21-Communications				
421.100	Telephone	1,365	2,200	2,400
421.200	Postage	285	425	450
Total Communications		1,650	2,625	2,850
EX22-Advertising				
422.000	Advertising	0	0	100
Total Advertising		0	0	100
EX23-Printing				
423.000	Printing	77	20	130
Total Printing		77	20	130
EX25-Rental/Lease				
425.300	Equipment Rental	255	100	150
Total Rental/Lease		255	100	150



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX26-Professional Charges				
426.200	Legal	0	100	500
426.300	Due & Fees	1,511	1,165	600
426.600	Computer Software	580	200	600
426.900	Other Professional Chgs	1,295	17,935	15,000
Total Professional Charges		3,386	19,400	16,700
EX28-Maintenance Services				
428.300	Equipment Maint Services	265	500	500
Total Maintenance Services		265	500	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,982	1,500	2,000
429.210	Training/Instructor Fees	0	1,200	1,500
429.900	Other Contractual	0	10,300	15,000
Total Other Contractual		7,982	13,000	18,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,453	5,350	6,000
430.200	Copier/Fax Supplies	214	1,600	1,700
Total Office Supplies		4,667	6,950	7,700
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	100	0
Total Maintenance Supplies		0	100	0
EX33-Misc Supplies				
433.100	Personnel Supplies	820	950	650
433.110	Clothing	0	0	100
433.120	Tools under \$500	0	250	250
433.200	Medical Supplies	230	500	550
433.300	Books/Subscriptions	93	425	650
433.500	Training Supplies	0	200	100
433.900	Other Supplies	158	400	65,200
Total Misc Supplies		1,301	2,725	67,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,100	4,500
434.100	Other Equip under \$5,000	5,273	2,000	2,000
434.300	Furniture Under \$5,000	0	1,500	2,000
Total Equipment Under \$5,000		5,273	4,600	8,500
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	6,612	0	0
Total Equipment Over \$5000		6,612	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
Division Total: Public Works-Admin		<u>231,569</u>	<u>283,767</u>	<u>356,542</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	475,155	476,605	563,824
411.200	Temp Wages & Adjmts	30,109	40,150	40,000
411.300	Overtime Wages	11,011	10,000	11,500
Total Salaries & Wages		516,275	526,755	615,324
EX12-Benefits				
412.100	Insurance Contrib	124,080	137,280	173,430
412.200	Unemployment Contrib	3,117	3,160	3,692
412.300	Medicare	5,892	7,638	8,923
412.400	Retirement Contrib. - DB Plan	93,700	164,911	176,165
412.410	PERS Tier IV - DC Plan	771	0	0
412.411	PERS Tier IV - Health Plan	212	0	0
412.412	PERS Tier IV - HRA	515	0	0
412.413	PERS Tier IV - OD&D	42	0	0
412.600	Workers Compensation	57,934	73,462	70,662
412.700	Sbs Contribution	31,843	32,288	37,720
Total Benefits		318,106	418,739	470,592
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	3,189	4,500	5,000
Total Expenses Within Borough		3,189	4,500	5,000
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,200	1,450	2,500
414.400	Travel Tickets	0	471	2,000
Total Expenses Outside Of Boro		1,200	1,921	4,500
EX21-Communications				
421.100	Telephone	10,455	12,275	14,000
421.200	Postage	228	275	300
Total Communications		10,683	12,550	14,300
EX22-Advertising				
422.000	Advertising	0	300	400
Total Advertising		0	300	400
EX23-Printing				
423.000	Printing	1,490	500	1,000
Total Printing		1,490	500	1,000
EX24-Utilities-Building Optns				
424.100	Electricity	0	0	1,000
424.500	Garbage Pickups	430	650	950
Total Utilities-Building Optns		430	650	1,950



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX25-Rental/Lease				
425.300	Equipment Rental	3,073	5,800	6,200
Total Rental/Lease		3,073	5,800	6,200
EX26-Professional Charges				
426.300	Due & Fees	970	700	1,000
426.600	Computer Software	2,610	1,758	2,500
426.900	Other Professional Chgs	0	0	1,500
Total Professional Charges		3,580	2,458	5,000
EX28-Maintenance Services				
428.100	Building Maint Services	53,126	46,123	72,750
428.200	Grounds Maint Services	9,817	13,000	7,500
428.300	Equipment Maint Services	11,172	8,100	12,000
428.400	Vehicle Maint Services	14,736	32,000	35,000
428.910	Building Improve Services	1,365	0	0
428.920	Other Maintenance Service	60	0	0
Total Maintenance Services		90,276	99,223	127,250
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,324	3,375	8,600
429.210	Training/Instructor Fees	0	3,287	0
429.710	Testing	0	330	500
429.900	Other Contractual	1,313	4,900	15,000
Total Other Contractual		6,637	11,892	24,100
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,967	2,000	2,000
430.200	Copier/Fax Supplies	0	100	600
Total Office Supplies		1,967	2,100	2,600
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	32,107	39,591	41,000
431.200	Building Maint Supplies	63,406	95,245	85,000
431.300	Equipment Maint Supplies	4,646	6,600	7,500
431.400	Grounds Maint Supplies	4,787	2,700	3,000
431.900	Other Maint. Supplies	1,435	2,000	2,500
Total Maintenance Supplies		106,381	146,136	139,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	4,355	5,000	6,000
432.200	Gas	77,186	116,403	80,000
Total Fuel/Oil-Vehicle Use		81,541	121,403	86,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX33-Misc Supplies				
433.100	Personnel Supplies	6,207	7,925	6,000
433.110	Clothing	3,351	4,300	4,500
433.120	Tools under \$500	2,818	4,200	5,000
433.200	Medical Supplies	157	500	500
433.300	Books/Subscriptions	205	1,850	2,000
433.500	Training Supplies	165	233	750
433.900	Other Supplies	3,130	2,882	2,200
Total Misc Supplies		16,033	21,890	20,950
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,487	3,800	3,800
434.100	Other Equip under \$5,000	7,235	2,500	5,000
434.300	Furniture Under \$5,000	0	0	2,500
Total Equipment Under \$5,000		11,722	6,300	11,300
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	1,575	0
451.200	Vehicles	0	978	0
Total Equipment Over \$5000		0	2,553	0
Division Total: Maintenance		1,172,583	1,385,670	1,535,466



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	96,667	73,627	77,833
411.300	Overtime Wages	2,823	1,500	2,500
Total Salaries & Wages		99,490	75,127	80,333
EX12-Benefits				
412.100	Insurance Contrib	20,445	14,820	16,074
412.200	Unemployment Contrib	597	451	482
412.300	Medicare	854	1,090	1,165
412.400	Retirement Contrib. - DB Plan	20,171	25,461	24,598
412.600	Workers Compensation	4,034	3,464	3,702
412.700	Sbs Contribution	6,099	4,606	4,925
Total Benefits		52,200	49,892	50,946
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	130	0
Total Expenses Outside Of Boro		0	130	0
EX21-Communications				
421.100	Telephone	1,867	2,470	3,000
421.200	Postage	228	250	250
Total Communications		2,095	2,720	3,250
EX26-Professional Charges				
426.200	Legal	0	100	0
426.300	Due & Fees	712	800	900
426.600	Computer Software	0	350	500
Total Professional Charges		712	1,250	1,400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	650	0
Total Other Contractual		0	650	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	95	450	500
433.500	Training Supplies	0	250	500
Total Misc Supplies		95	700	1,000
Division Total: Operations		154,592	130,469	136,929



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	3,468	8,000	12,000
411.300	Overtime Wages	0	300	300
Total Salaries & Wages		3,468	8,300	12,300
EX12-Benefits				
412.200	Unemployment Contrib	21	50	74
412.300	Medicare	51	121	179
412.400	Retirement Contrib. - DB Plan	0	102	92
412.600	Workers Compensation	614	1,797	2,286
412.700	Sbs Contribution	213	509	754
Total Benefits		899	2,579	3,385
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	200	400
413.400	Meal Allowance -W/I Boro	0	200	200
Total Expenses Within Borough		0	400	600
EX21-Communications				
421.200	Postage	6,458	9,800	4,000
Total Communications		6,458	9,800	4,000
EX22-Advertising				
422.000	Advertising	1,843	1,900	1,000
Total Advertising		1,843	1,900	1,000
EX23-Printing				
423.000	Printing	1,639	2,900	5,000
Total Printing		1,639	2,900	5,000
EX25-Rental/Lease				
425.300	Equipment Rental	175	500	500
Total Rental/Lease		175	500	500
EX28-Maintenance Services				
428.920	Other Maintenance Service	40	200	0
Total Maintenance Services		40	200	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	75	0	0
429.900	Other Contractual	16,000	41,715	6,194
Total Other Contractual		16,075	41,715	6,194
EX30-Office Supplies				
430.100	Office Supplies < \$500	64	100	300
Total Office Supplies		64	100	300



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	585	585
Total Maintenance Supplies		0	585	585
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	0	200
Total Fuel/Oil-Vehicle Use		0	0	200
EX33-Misc Supplies				
433.100	Personnel Supplies	0	700	500
433.900	Other Supplies	2,749	5,100	1,800
Total Misc Supplies		2,749	5,800	2,300
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	180	0	0
Total Small Bldg Const/Imprv		180	0	0
Division Total: Community Cleanup		33,590	74,779	36,364



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX11-Salaries & Wages				
411.100	Permanent Wages	625,715	715,722	663,219
411.200	Temp Wages & Adjmts	88,164	91,210	90,000
411.300	Overtime Wages	65,616	65,000	75,000
Total Salaries & Wages		779,495	871,932	828,219
EX12-Benefits				
412.100	Insurance Contrib	162,150	193,512	169,200
412.200	Unemployment Contrib	4,072	773	4,970
412.300	Medicare	11,752	12,653	12,010
412.400	Retirement Contrib. - DB Plan	153,653	267,278	226,043
412.410	PERS Tier IV - DC Plan	258	0	0
412.411	PERS Tier IV - Health Plan	38	0	0
412.412	PERS Tier IV - HRA	157	0	0
412.413	PERS Tier IV - OD&D	7	0	0
412.600	Workers Compensation	35,842	48,954	45,947
412.700	Sbs Contribution	47,861	53,455	50,770
Total Benefits		415,790	576,625	508,940
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	25	341	450
413.200	Expense Reimb-Within Boro	0	200	150
Total Expenses Within Borough		25	541	600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	70	280	300
414.200	Exp Reimb- Outside Boro	35	2,621	2,000
414.400	Travel Tickets	0	3,524	4,000
Total Expenses Outside Of Boro		105	6,425	6,300
EX21-Communications				
421.100	Telephone	9,993	11,000	7,750
421.200	Postage	1,027	500	750
Total Communications		11,020	11,500	8,500
EX22-Advertising				
422.000	Advertising	1,243	300	600
Total Advertising		1,243	300	600
EX23-Printing				
423.000	Printing	191	250	250
Total Printing		191	250	250



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX26-Professional Charges				
426.300	Due & Fees	3,467	3,956	3,650
426.500	Recording Fees	121	800	550
426.600	Computer Software	2,260	12,403	27,800
426.810	Taxes and LID Fees	485	0	5,000
426.900	Other Professional Chgs	3,318	10,570	17,100
Total Professional Charges		9,651	27,729	54,100
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	400	0
Total Maintenance Services		0	400	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	575	14,121	14,400
429.210	Training/Instructor Fees	0	1,684	1,600
429.900	Other Contractual	8,514	13,634	13,700
Total Other Contractual		9,089	29,439	29,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,528	3,000	2,000
Total Office Supplies		1,528	3,000	2,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	63	0	300
Total Maintenance Supplies		63	0	300
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	14	0
Total Fuel/Oil-Vehicle Use		0	14	0
EX33-Misc Supplies				
433.100	Personnel Supplies	136	200	55
433.110	Clothing	83	103	50
433.120	Tools under \$500	221	0	665
433.300	Books/Subscriptions	358	1,500	1,250
433.500	Training Supplies	880	370	915
433.900	Other Supplies	513	1,000	665
Total Misc Supplies		2,191	3,173	3,600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,575	5,933	3,700
434.100	Other Equip under \$5,000	3,748	4,605	2,200
434.300	Furniture Under \$5,000	970	3,306	2,100
Total Equipment Under \$5,000		10,293	13,844	8,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	10,205	7,300
Total Equipment Over \$5000		0	10,205	7,300
Division Total: Project Management & Eng		1,240,684	1,555,377	1,458,409



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 250-Permits & Inspections				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	169,062
411.300	Overtime Wages	0	0	1,600
Total Salaries & Wages		0	0	170,662
EX12-Benefits				
412.100	Insurance Contrib	0	0	47,376
412.200	Unemployment Contrib	0	0	1,024
412.300	Medicare	0	0	2,475
412.400	Retirement Contrib. - DB Plan	0	0	52,257
412.600	Workers Compensation	0	0	9,354
412.700	Sbs Contribution	0	0	10,462
Total Benefits		0	0	122,948
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	250
413.200	Expense Reimb-Within Boro	0	0	50
Total Expenses Within Borough		0	0	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	200
414.200	Exp Reimb- Outside Boro	0	0	1,000
414.400	Travel Tickets	0	0	1,000
Total Expenses Outside Of Boro		0	0	2,200
EX21-Communications				
421.100	Telephone	0	0	5,250
421.200	Postage	0	0	250
Total Communications		0	0	5,500
EX24-Utilities-Building Optrns				
424.100	Electricity	0	0	600
424.200	Water & Sewer	0	0	100
424.300	Natural Gas	0	0	200
424.500	Garbage Pickups	0	0	50
Total Utilities-Building Optrns		0	0	950
EX26-Professional Charges				
426.300	Due & Fees	0	0	1,350
426.500	Recording Fees	0	0	250
426.600	Computer Software	0	0	2,200
426.900	Other Professional Chgs	0	0	2,900
Total Professional Charges		0	0	6,700



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 250-Permits & Inspections				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	250
428.400	Vehicle Maint Services	0	0	400
Total Maintenance Services		0	0	650
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	3,300
429.210	Training/Instructor Fees	0	0	900
429.900	Other Contractual	0	0	3,650
Total Other Contractual		0	0	7,850
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	1,200
Total Office Supplies		0	0	1,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	200
431.300	Equipment Maint Supplies	0	0	350
Total Maintenance Supplies		0	0	550
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	50
432.200	Gas	0	0	2,000
Total Fuel/Oil-Vehicle Use		0	0	2,050
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	145
433.110	Clothing	0	0	150
433.120	Tools under \$500	0	0	335
433.300	Books/Subscriptions	0	0	750
433.500	Training Supplies	0	0	385
433.900	Other Supplies	0	0	1,335
Total Misc Supplies		0	0	3,100
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	3,300
434.100	Other Equip under \$5,000	0	0	1,800
434.300	Furniture Under \$5,000	0	0	900
Total Equipment Under \$5,000		0	0	6,000
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	0	4,700
Total Equipment Over \$5000		0	0	4,700
Division Total: Permits & Inspections		0	0	335,360
Department Total: Public Works		2,833,018	3,430,062	3,859,070



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Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX21-Communications				
421.100	Telephone	15,235	30,000	30,900
421.300	Communication Network	22,102	39,000	40,170
Total Communications		37,337	69,000	71,070
EX24-Utilities-Building Oprtns				
424.100	Electricity	959	1,457	1,800
Total Utilities-Building Oprtns		959	1,457	1,800
EX26-Professional Charges				
426.600	Computer Software	0	26,185	26,970
Total Professional Charges		0	26,185	26,970
EX27-Insurance & Bond				
427.100	Property Insurance	896	4,500	1,250
Total Insurance & Bond		896	4,500	1,250
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	12,485	12,860
428.500	Commun Equip Maint Servic	1,534	5,000	5,150
Total Maintenance Services		1,534	17,485	18,010
EX29-Other Contractual				
429.900	Other Contractual	746,082	764,500	413,615
Total Other Contractual		746,082	764,500	413,615
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,200	1,236
Total Maintenance Supplies		0	1,200	1,236
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	1,500
434.100	Other Equip under \$5,000	0	0	2,500
Total Equipment Under \$5,000		0	0	4,000
Division Total: Telecommunication Network		786,808	884,327	537,951



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Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	630,811	727,214	868,471
411.200	Temp Wages & Adjmts	28,026	46,118	59,760
411.300	Overtime Wages	21,055	18,540	70,000
Total Salaries & Wages		679,892	791,872	998,231
EX12-Benefits				
412.100	Insurance Contrib	155,429	202,644	251,432
412.200	Unemployment Contrib	4,081	4,752	5,990
412.300	Medicare	9,862	11,483	14,475
412.400	Retirement Contrib. - DB Plan	129,370	252,736	287,360
412.600	Workers Compensation	38,541	60,507	76,280
412.700	Sbs Contribution	41,342	48,542	61,192
Total Benefits		378,625	580,664	696,729
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	350
413.200	Expense Reimb-Within Boro	0	800	400
413.900	Other Exp - Within Boro	0	200	100
Total Expenses Within Borough		0	1,250	850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	149	800	200
414.200	Exp Reimb- Outside Boro	4,637	2,180	10,635
414.400	Travel Tickets	4,475	9,620	13,500
Total Expenses Outside Of Boro		9,261	12,600	24,335
EX21-Communications				
421.100	Telephone	24,911	61,500	61,500
421.200	Postage	724	4,500	2,500
421.300	Communication Network	3,549	17,000	4,000
Total Communications		29,184	83,000	68,000
EX22-Advertising				
422.000	Advertising	12,640	12,000	15,400
Total Advertising		12,640	12,000	15,400
EX23-Printing				
423.000	Printing	2,058	4,280	5,000
Total Printing		2,058	4,280	5,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX24-Utilities-Building Oprtns				
424.100	Electricity	17,632	23,000	30,600
424.200	Water & Sewer	47	150	150
424.300	Natural Gas	7,441	8,060	11,472
424.400	Lp-Propane	0	125	100
424.500	Garbage Pickups	1,798	2,900	2,987
Total Utilities-Building Oprtns		26,918	34,235	45,309
EX25-Rental/Lease				
425.200	Building Rental	3,303	19,933	22,200
425.300	Equipment Rental	7,619	8,000	9,600
Total Rental/Lease		10,922	27,933	31,800
EX26-Professional Charges				
426.200	Legal	0	0	3,000
426.300	Due & Fees	2,063	4,175	3,635
426.600	Computer Software	2,657	41,255	27,600
426.900	Other Professional Chgs	3,599	44,000	30,500
Total Professional Charges		8,319	89,430	64,735
EX27-Insurance & Bond				
427.100	Property Insurance	966	5,000	1,400
427.200	Vehicle Insurance	6,926	7,000	8,500
427.500	Liability Insurance	3,825	5,000	2,600
Total Insurance & Bond		11,717	17,000	12,500
EX28-Maintenance Services				
428.100	Building Maint Services	4,583	7,700	2,000
428.200	Grounds Maint Services	0	1,040	1,100
428.300	Equipment Maint Services	4,991	13,500	15,000
428.400	Vehicle Maint Services	8,429	10,500	13,760
428.500	Commun Equip Maint Servic	309	1,353	3,900
428.910	Building Improve Services	0	0	3,000
428.920	Other Maintenance Service	60	300	200
Total Maintenance Services		18,372	34,393	38,960
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	8,522	8,870	11,200
429.210	Training/Instructor Fees	451	4,000	12,600
429.710	Testing	465	1,000	600
429.900	Other Contractual	31,941	2,500	25,000
Total Other Contractual		41,379	16,370	49,400



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Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX30-Office Supplies				
430.100	Office Supplies < \$500	9,184	13,500	14,000
430.200	Copier/Fax Supplies	1,937	1,200	1,000
Total Office Supplies		11,121	14,700	15,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	9,827	8,000	12,000
431.200	Building Maint Supplies	1,979	5,500	5,250
431.300	Equipment Maint Supplies	1,202	3,300	6,325
431.400	Grounds Maint Supplies	72	800	800
431.900	Other Maint. Supplies	0	200	400
Total Maintenance Supplies		13,080	17,800	24,775
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	48	800	1,000
432.200	Gas	9,959	9,300	16,700
Total Fuel/Oil-Vehicle Use		10,007	10,100	17,700
EX33-Misc Supplies				
433.100	Personnel Supplies	5,716	15,000	12,190
433.110	Clothing	1,748	2,450	5,925
433.120	Tools under \$500	595	2,000	2,000
433.200	Medical Supplies	3,714	3,000	3,500
433.300	Books/Subscriptions	5,292	8,000	8,200
433.500	Training Supplies	6,885	6,000	10,000
433.900	Other Supplies	4,858	6,700	8,000
Total Misc Supplies		28,808	43,150	49,815
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,510	9,400	10,570
434.100	Other Equip under \$5,000	14,366	23,500	10,500
434.300	Furniture Under \$5,000	1,007	1,300	1,300
Total Equipment Under \$5,000		16,883	34,200	22,370
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,400	0
451.200	Vehicles	0	5,600	0
Total Equipment Over \$5000		0	12,000	0
Division Total: Emergency Services Admin		1,309,186	1,836,977	2,180,909



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 301-Emer Med Service Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	146	255	300
413.200	Expense Reimb-Within Boro	0	612	612
Total Expenses Within Borough		<u>146</u>	<u>867</u>	<u>912</u>
Division Total: Emer Med Service Board		<u>146</u>	<u>867</u>	<u>912</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX11-Salaries & Wages				
411.100	Permanent Wages	19	0	6,789
411.200	Temp Wages & Adjmts	1,932	10,000	3,000
411.400	Nonemployee Compensation	92,931	140,800	115,000
Total Salaries & Wages		94,882	150,800	124,789
EX12-Benefits				
412.100	Insurance Contrib	8,036	0	1,692
412.150	On-Call Health Insurance	471	9,736	9,736
412.200	Unemployment Contrib	12	60	59
412.300	Medicare	1,370	1,458	1,810
412.400	Retirement Contrib. - DB Plan	177	0	2,079
412.600	Workers Compensation	9,550	9,686	12,055
412.700	Sbs Contribution	5,815	6,161	7,650
Total Benefits		25,431	27,101	35,081
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	717	0	2,000
414.400	Travel Tickets	1,654	0	2,000
Total Expenses Outside Of Boro		2,371	0	4,000
EX21-Communications				
421.100	Telephone	280	700	900
421.300	Communication Network	0	110	100
Total Communications		280	810	1,000
EX22-Advertising				
422.000	Advertising	187	275	300
Total Advertising		187	275	300
EX23-Printing				
423.000	Printing	0	683	500
Total Printing		0	683	500
EX25-Rental/Lease				
425.200	Building Rental	85	1,941	500
425.300	Equipment Rental	0	9,200	12,000
Total Rental/Lease		85	11,141	12,500
EX26-Professional Charges				
426.300	Due & Fees	110	551	550
426.600	Computer Software	0	1,300	2,000
426.900	Other Professional Chgs	306	289	600
Total Professional Charges		416	2,140	3,150



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Expense

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<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX27-Insurance & Bond				
427.100	Property Insurance	44	300	100
427.200	Vehicle Insurance	3,850	4,000	5,300
427.500	Liability Insurance	76	100	330
Total Insurance & Bond		3,970	4,400	5,730
EX28-Maintenance Services				
428.100	Building Maint Services	0	400	1,500
428.300	Equipment Maint Services	1,094	8,063	6,000
428.400	Vehicle Maint Services	3,010	7,950	10,000
428.500	Commun Equip Maint Servic	529	1,654	1,700
428.920	Other Maintenance Service	988	0	0
Total Maintenance Services		5,621	18,067	19,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,359	3,000	3,000
429.210	Training/Instructor Fees	0	3,100	2,000
429.710	Testing	175	221	500
429.900	Other Contractual	13,324	48,100	50,000
Total Other Contractual		17,858	54,421	55,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	114	800	800
430.200	Copier/Fax Supplies	99	0	200
Total Office Supplies		213	800	1,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	9,179	7,250	12,000
431.300	Equipment Maint Supplies	3,965	10,700	12,000
Total Maintenance Supplies		13,144	17,950	24,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	632	1,640	1,000
432.200	Gas	7,780	8,500	10,000
Total Fuel/Oil-Vehicle Use		8,412	10,140	11,000



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Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX33-Misc Supplies				
433.100	Personnel Supplies	3,599	2,508	3,000
433.110	Clothing	20,879	7,500	17,000
433.120	Tools under \$500	567	900	2,500
433.200	Medical Supplies	819	1,405	2,000
433.300	Books/Subscriptions	45	1,451	500
433.500	Training Supplies	184	1,151	750
433.900	Other Supplies	12,400	12,000	8,000
Total Misc Supplies		38,493	26,915	33,750
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	2,000
434.100	Other Equip under \$5,000	44,282	47,689	40,000
Total Equipment Under \$5,000		44,282	47,689	42,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	65	9,380	100,000
Total Equipment Over \$5000		65	9,380	100,000
Division Total: Rescue Units		255,710	382,712	473,500



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Expense

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<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist 1 (C)				
EX11-Salaries & Wages				
411.100	Permanent Wages	345,841	380,299	377,536
411.200	Temp Wages & Adjmts	10,966	16,120	14,940
411.300	Overtime Wages	59,061	45,000	64,344
411.400	Nonemployee Compensation	607,248	643,435	643,435
Total Salaries & Wages		1,023,116	1,084,854	1,100,255
EX12-Benefits				
412.100	Insurance Contrib	124,987	112,476	114,380
412.150	On-Call Health Insurance	4,582	41,232	41,232
412.200	Unemployment Contrib	2,487	2,649	2,741
412.300	Medicare	14,835	15,731	15,954
412.400	Retirement Contrib. - DB Plan	55,988	144,134	135,304
412.410	PERS Tier IV - DC Plan	5,919	0	0
412.411	PERS Tier IV - Health Plan	1,869	0	0
412.412	PERS Tier IV - HRA	2,533	0	0
412.413	PERS Tier IV - OD&D	336	0	0
412.600	Workers Compensation	85,306	103,655	105,300
412.700	Sbs Contribution	62,716	66,502	67,446
412.800	Wellness/Other	123	0	0
Total Benefits		361,681	486,379	482,357
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	594	0
413.200	Expense Reimb-Within Boro	0	59	0
Total Expenses Within Borough		0	653	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	419	100
414.200	Exp Reimb- Outside Boro	2,316	3,300	5,115
414.400	Travel Tickets	3,183	3,200	6,300
Total Expenses Outside Of Boro		5,499	6,919	11,515
EX21-Communications				
421.100	Telephone	4,947	13,932	14,000
421.200	Postage	1,000	1,134	1,500
421.300	Communication Network	469	400	1,200
Total Communications		6,416	15,466	16,700
EX22-Advertising				
422.000	Advertising	0	3,300	350
Total Advertising		0	3,300	350



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist 1 (C)				
EX23-Printing				
423.000	Printing	4,014	6,200	5,200
Total Printing		4,014	6,200	5,200
EX24-Utilities-Building Optrns				
424.100	Electricity	1,961	5,184	5,200
424.200	Water & Sewer	146	292	300
424.300	Natural Gas	1,048	2,333	2,400
Total Utilities-Building Optrns		3,155	7,809	7,900
EX25-Rental/Lease				
425.200	Building Rental	838	1,733	1,000
425.300	Equipment Rental	253	1,150	500
Total Rental/Lease		1,091	2,883	1,500
EX26-Professional Charges				
426.300	Due & Fees	1,396	3,456	3,975
426.600	Computer Software	1,603	3,296	2,200
426.900	Other Professional Chgs	35,490	44,000	44,450
Total Professional Charges		38,489	50,752	50,625
EX27-Insurance & Bond				
427.200	Vehicle Insurance	5,515	6,000	6,300
427.500	Liability Insurance	2,536	3,500	3,600
Total Insurance & Bond		8,051	9,500	9,900
EX28-Maintenance Services				
428.100	Building Maint Services	182	1,026	1,025
428.200	Grounds Maint Services	0	589	590
428.300	Equipment Maint Services	2,727	4,200	5,450
428.400	Vehicle Maint Services	13,913	16,260	23,000
428.500	Commun Equip Maint Servic	1,033	3,348	5,600
428.920	Other Maintenance Service	40	1,188	1,000
Total Maintenance Services		17,895	26,611	36,665
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	11,950	15,500	18,100
429.210	Training/Instructor Fees	0	2,592	4,080
429.710	Testing	40	1,944	300
429.900	Other Contractual	7,052	6,000	15,000
Total Other Contractual		19,042	26,036	37,480



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Expense

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<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist 1 (C)				
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,061	9,180	10,000
430.200	Copier/Fax Supplies	180	1,750	1,700
Total Office Supplies		7,241	10,930	11,700
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	27,223	49,260	47,000
431.200	Building Maint Supplies	1,209	2,718	2,200
431.300	Equipment Maint Supplies	12,330	8,100	8,100
431.400	Grounds Maint Supplies	118	324	300
431.900	Other Maint. Supplies	0	405	400
Total Maintenance Supplies		40,880	60,807	58,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,112	3,024	4,500
432.200	Gas	23,034	23,760	20,000
Total Fuel/Oil-Vehicle Use		24,146	26,784	24,500
EX33-Misc Supplies				
433.100	Personnel Supplies	4,846	12,816	7,620
433.110	Clothing	38,805	18,200	21,000
433.120	Tools under \$500	1,994	2,600	5,000
433.200	Medical Supplies	79,363	97,304	70,400
433.300	Books/Subscriptions	6,196	5,714	4,000
433.500	Training Supplies	3,222	3,780	9,495
433.900	Other Supplies	13,599	8,644	8,000
Total Misc Supplies		148,025	149,058	125,515
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,560	2,700	2,000
434.100	Other Equip under \$5,000	80,964	15,000	12,000
434.300	Furniture Under \$5,000	809	2,200	0
Total Equipment Under \$5,000		86,333	19,900	14,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	17,966	3,300	0
451.200	Vehicles	0	13,300	0
Total Equipment Over \$5000		17,966	16,600	0
EX53-Miscellaneous				
453.000	Miscellaneous	1,512	0	0
Total Miscellaneous		1,512	0	0
Division Total: Amb Dist 1 (C)		1,814,552	2,011,441	1,994,162



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Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 342-Amb Dist #2 (BL/ML)				
EX11-Salaries & Wages				
411.100	Permanent Wages	7,280	7,303	7,727
411.200	Temp Wages & Adjmts	16,746	11,000	3,000
411.300	Overtime Wages	560	0	0
411.400	Nonemployee Compensation	203,809	265,000	265,000
Total Salaries & Wages		228,395	283,303	275,727
EX12-Benefits				
412.100	Insurance Contrib	4,333	2,184	2,369
412.150	On-Call Health Insurance	1,984	13,744	13,744
412.200	Unemployment Contrib	148	110	65
412.300	Medicare	3,312	4,108	3,999
412.400	Retirement Contrib. - DB Plan	1,528	2,475	2,366
412.600	Workers Compensation	20,254	27,147	26,464
412.700	Sbs Contribution	14,001	17,367	16,903
Total Benefits		45,560	67,135	65,910
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	1,500
414.400	Travel Tickets	0	1,000	2,000
Total Expenses Outside Of Boro		0	1,000	3,500
EX21-Communications				
421.100	Telephone	2,013	4,600	5,000
421.200	Postage	0	500	200
Total Communications		2,013	5,100	5,200
EX22-Advertising				
422.000	Advertising	0	0	1,500
Total Advertising		0	0	1,500
EX23-Printing				
423.000	Printing	628	1,400	2,000
Total Printing		628	1,400	2,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	314	2,250	5,500
424.200	Water & Sewer	24	682	600
424.300	Natural Gas	168	3,355	5,500
424.500	Garbage Pickups	1,407	525	1,000
Total Utilities-Building Oprtns		1,913	6,812	12,600



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<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 342-Amb Dist #2 (BL/ML)				
EX25-Rental/Lease				
425.200	Building Rental	7,600	15,800	25,100
425.300	Equipment Rental	40	(8,100)	300
Total Rental/Lease		7,640	7,700	25,400
EX26-Professional Charges				
426.300	Due & Fees	851	1,800	2,500
426.600	Computer Software	385	500	500
426.900	Other Professional Chgs	10,582	14,300	17,500
Total Professional Charges		11,818	16,600	20,500
EX27-Insurance & Bond				
427.100	Property Insurance	26	150	100
427.200	Vehicle Insurance	4,142	4,300	4,500
427.500	Liability Insurance	98	150	950
Total Insurance & Bond		4,266	4,600	5,550
EX28-Maintenance Services				
428.100	Building Maint Services	30	(625)	250
428.200	Grounds Maint Services	0	630	600
428.300	Equipment Maint Services	350	2,100	2,500
428.400	Vehicle Maint Services	1,976	6,000	7,500
428.500	Commun Equip Maint Servic	611	3,150	3,500
428.920	Other Maintenance Service	0	1,800	1,000
Total Maintenance Services		2,967	13,055	15,350
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,489	9,200	10,000
429.210	Training/Instructor Fees	0	650	5,000
429.710	Testing	7	150	200
429.900	Other Contractual	1,423	3,000	3,500
Total Other Contractual		5,919	13,000	18,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	500	2,000	2,500
430.200	Copier/Fax Supplies	212	700	750
Total Office Supplies		712	2,700	3,250



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<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 342-Amb Dist #2 (BL/ML)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,512	9,000	12,500
431.200	Building Maint Supplies	381	1,100	2,500
431.300	Equipment Maint Supplies	299	2,100	2,500
431.400	Grounds Maint Supplies	96	750	900
431.900	Other Maint. Supplies	0	150	150
Total Maintenance Supplies		4,288	13,100	18,550
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	443	1,400	2,500
432.200	Gas	6,466	13,500	17,000
Total Fuel/Oil-Vehicle Use		6,909	14,900	19,500
EX33-Misc Supplies				
433.100	Personnel Supplies	4,029	6,700	7,000
433.110	Clothing	5,311	16,450	10,000
433.120	Tools under \$500	104	1,050	1,250
433.200	Medical Supplies	26,692	23,000	18,000
433.300	Books/Subscriptions	1,705	1,575	2,000
433.500	Training Supplies	517	2,850	3,300
433.900	Other Supplies	921	5,150	5,000
Total Misc Supplies		39,279	56,775	46,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,640	0	2,000
434.100	Other Equip under \$5,000	28,265	24,700	25,000
434.300	Furniture Under \$5,000	130	0	1,000
Total Equipment Under \$5,000		31,035	24,700	28,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	19,744	16,000	20,000
Total Equipment Over \$5000		19,744	16,000	20,000
Division Total: Amb Dist #2 (BL/ML)		413,086	547,880	587,787



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX11-Salaries & Wages				
411.100	Permanent Wages	15,037	15,091	15,969
411.200	Temp Wages & Adjmts	820	11,000	3,000
411.300	Overtime Wages	35	0	0
411.400	Nonemployee Compensation	357,086	286,000	260,000
Total Salaries & Wages		372,978	312,091	278,969
EX12-Benefits				
412.100	Insurance Contrib	14,501	4,524	4,907
412.150	On-Call Health Insurance	1,027	1,599	12,599
412.200	Unemployment Contrib	96	157	114
412.300	Medicare	5,409	4,004	4,046
412.400	Retirement Contrib. - DB Plan	2,966	5,115	4,890
412.600	Workers Compensation	33,129	26,258	26,563
412.700	Sbs Contribution	22,865	16,925	17,101
412.800	Wellness/Other	20	0	0
Total Benefits		80,013	58,582	70,220
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	330	300
Total Expenses Within Borough		0	330	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	103	0	0
414.200	Exp Reimb- Outside Boro	0	1,000	1,000
414.400	Travel Tickets	0	8,300	3,000
Total Expenses Outside Of Boro		103	9,300	4,000
EX21-Communications				
421.100	Telephone	1,987	6,000	6,250
421.200	Postage	0	250	250
421.300	Communication Network	0	450	450
Total Communications		1,987	6,700	6,950
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	1,263	2,500	3,000
Total Printing		1,263	2,500	3,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX24-Utilities-Building Optrns				
424.100	Electricity	4,617	5,000	6,000
424.200	Water & Sewer	831	1,100	1,200
424.300	Natural Gas	8,006	8,800	10,000
424.500	Garbage Pickups	428	1,200	1,300
Total Utilities-Building Optrns		13,882	16,100	18,500
EX25-Rental/Lease				
425.200	Building Rental	47,400	52,000	0
425.300	Equipment Rental	280	(350)	1,200
Total Rental/Lease		47,680	51,650	1,200
EX26-Professional Charges				
426.300	Due & Fees	1,590	2,300	2,500
426.600	Computer Software	208	500	750
426.900	Other Professional Chgs	13,872	14,000	17,500
Total Professional Charges		15,670	16,800	20,750
EX27-Insurance & Bond				
427.200	Vehicle Insurance	2,372	2,500	2,700
427.500	Liability Insurance	141	200	900
Total Insurance & Bond		2,513	2,700	3,600
EX28-Maintenance Services				
428.100	Building Maint Services	73	315	3,000
428.200	Grounds Maint Services	765	1,300	1,500
428.300	Equipment Maint Services	294	1,575	1,750
428.400	Vehicle Maint Services	3,642	6,200	8,000
428.500	Commun Equip Maint Servic	0	650	800
Total Maintenance Services		4,774	10,040	15,050
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,003	11,700	10,000
429.210	Training/Instructor Fees	0	2,000	500
429.710	Testing	16	150	300
429.900	Other Contractual	2,554	3,000	5,000
Total Other Contractual		7,573	16,850	15,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,389	4,500	5,000
430.200	Copier/Fax Supplies	11	200	3,000
Total Office Supplies		2,400	4,700	8,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,317	9,000	10,000
431.200	Building Maint Supplies	1,438	2,600	2,500
431.300	Equipment Maint Supplies	1,254	2,500	2,750
431.400	Grounds Maint Supplies	0	80	250
431.900	Other Maint. Supplies	0	100	100
Total Maintenance Supplies		8,009	14,280	15,600
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	217	1,100	1,500
432.200	Gas	7,115	16,500	12,000
Total Fuel/Oil-Vehicle Use		7,332	17,600	13,500
EX33-Misc Supplies				
433.100	Personnel Supplies	3,002	5,300	5,000
433.110	Clothing	5,568	5,200	6,000
433.120	Tools under \$500	248	800	1,000
433.200	Medical Supplies	41,078	24,000	18,500
433.300	Books/Subscriptions	2,466	2,000	3,000
433.500	Training Supplies	877	3,000	3,500
433.900	Other Supplies	1,441	5,000	4,000
Total Misc Supplies		54,680	45,300	41,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,600	2,000
434.100	Other Equip under \$5,000	6,256	11,500	9,000
434.300	Furniture Under \$5,000	324	525	1,000
Total Equipment Under \$5,000		6,580	13,625	12,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	12,100	30,000
451.200	Vehicles	0	6,700	0
Total Equipment Over \$5000		0	18,800	30,000
Division Total: Amb Dist #3 (P)		627,437	618,448	558,939



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX11-Salaries & Wages				
411.100	Permanent Wages	3,641	27,769	3,864
411.200	Temp Wages & Adjmts	7,077	17,500	3,000
411.300	Overtime Wages	9	0	0
411.400	Nonemployee Compensation	128,888	190,000	190,000
Total Salaries & Wages		139,615	235,269	196,864
EX12-Benefits				
412.100	Insurance Contrib	17,918	1,092	1,185
412.150	On-Call Health Insurance	1,384	22,907	22,907
412.200	Unemployment Contrib	65	272	42
412.300	Medicare	2,025	3,412	2,855
412.400	Retirement Contrib. - DB Plan	717	9,411	1,183
412.600	Workers Compensation	12,241	22,596	18,932
412.700	Sbs Contribution	8,559	14,422	12,068
412.800	Wellness/Other	29	0	0
Total Benefits		42,938	74,112	59,172
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	2,500	2,500
Total Expenses Within Borough		0	2,500	2,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	89	200	500
414.200	Exp Reimb- Outside Boro	468	1,400	1,500
Total Expenses Outside Of Boro		557	1,600	2,000
EX21-Communications				
421.100	Telephone	3,512	9,000	10,000
421.200	Postage	28	450	400
421.300	Communication Network	889	1,800	1,800
Total Communications		4,429	11,250	12,200
EX22-Advertising				
422.000	Advertising	0	230	250
Total Advertising		0	230	250
EX23-Printing				
423.000	Printing	288	730	750
Total Printing		288	730	750



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX24-Utilities-Building Oprtns				
424.100	Electricity	157	2,550	2,500
424.200	Water & Sewer	12	40	40
424.300	Natural Gas	84	500	500
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	128	735	700
424.600	Heating Fuel-Oil	5,304	15,000	15,000
Total Utilities-Building Oprtns		5,685	18,925	18,840
EX25-Rental/Lease				
425.200	Building Rental	26,516	38,000	50,550
425.300	Equipment Rental	20	100	100
Total Rental/Lease		26,536	38,100	50,650
EX26-Professional Charges				
426.300	Due & Fees	911	2,000	2,500
426.600	Computer Software	42	5,000	500
426.900	Other Professional Chgs	7,303	9,650	12,500
Total Professional Charges		8,256	16,650	15,500
EX27-Insurance & Bond				
427.100	Property Insurance	26	150	100
427.200	Vehicle Insurance	3,447	3,600	4,300
427.500	Liability Insurance	236	400	800
Total Insurance & Bond		3,709	4,150	5,200
EX28-Maintenance Services				
428.100	Building Maint Services	15	75	125
428.200	Grounds Maint Services	3,941	8,500	9,000
428.300	Equipment Maint Services	1,149	3,500	3,500
428.400	Vehicle Maint Services	279	3,150	3,500
428.500	Commun Equip Maint Servic	0	750	1,000
Total Maintenance Services		5,384	15,975	17,125
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	503	1,300	3,000
429.210	Training/Instructor Fees	0	3,000	2,500
429.710	Testing	4	200	200
429.900	Other Contractual	760	3,000	3,000
Total Other Contractual		1,267	7,500	8,700



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX30-Office Supplies				
430.100	Office Supplies < \$500	696	1,500	2,500
430.200	Copier/Fax Supplies	504	1,500	1,500
Total Office Supplies		1,200	3,000	4,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,055	5,000	7,000
431.200	Building Maint Supplies	311	1,900	2,200
431.300	Equipment Maint Supplies	827	2,800	2,500
431.400	Grounds Maint Supplies	0	300	300
431.900	Other Maint. Supplies	0	100	100
Total Maintenance Supplies		2,193	10,100	12,100
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2	700	900
432.200	Gas	7,458	13,447	22,000
Total Fuel/Oil-Vehicle Use		7,460	14,147	22,900
EX33-Misc Supplies				
433.100	Personnel Supplies	588	2,000	2,500
433.110	Clothing	14	2,650	5,000
433.120	Tools under \$500	57	500	1,000
433.200	Medical Supplies	21,079	12,400	8,500
433.300	Books/Subscriptions	1,349	2,000	2,000
433.500	Training Supplies	148	1,200	2,500
433.900	Other Supplies	1,384	3,700	4,000
Total Misc Supplies		24,619	24,450	25,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	2,000
434.100	Other Equip under \$5,000	10,480	8,253	5,000
434.300	Furniture Under \$5,000	65	0	2,000
Total Equipment Under \$5,000		10,545	8,253	9,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	300	5,000
Total Equipment Over \$5000		0	300	5,000
Division Total: Amb Dist #4 (T/S/TC)		284,681	487,241	468,251



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 345-Amb Dist #5 (W/H)				
EX11-Salaries & Wages				
411.100	Permanent Wages	4,629	4,673	4,946
411.200	Temp Wages & Adjmts	1,395	10,800	6,000
411.300	Overtime Wages	11	0	0
411.400	Nonemployee Compensation	82,774	105,000	105,000
Total Salaries & Wages		88,809	120,473	115,946
EX12-Benefits				
412.100	Insurance Contrib	5,261	1,404	1,523
412.150	On-Call Health Insurance	697	10,880	10,880
412.200	Unemployment Contrib	37	119	66
412.300	Medicare	1,288	1,808	1,682
412.400	Retirement Contrib. - DB Plan	917	1,584	1,515
412.600	Workers Compensation	7,844	11,899	11,072
412.700	Sbs Contribution	5,444	7,643	7,108
Total Benefits		21,488	35,337	33,846
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	100	100
Total Expenses Within Borough		0	100	100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	100
414.200	Exp Reimb- Outside Boro	0	1,000	1,000
Total Expenses Outside Of Boro		0	1,000	1,100
EX21-Communications				
421.100	Telephone	2,526	5,600	9,000
421.200	Postage	0	180	180
421.300	Communication Network	0	0	500
Total Communications		2,526	5,780	9,680
EX22-Advertising				
422.000	Advertising	0	400	400
Total Advertising		0	400	400
EX23-Printing				
423.000	Printing	388	850	1,000
Total Printing		388	850	1,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 345-Amb Dist #5 (W/H)				
EX24-Utilities-Building Optrns				
424.100	Electricity	1,936	3,600	5,000
424.200	Water & Sewer	18	40	40
424.300	Natural Gas	126	500	600
424.400	Lp-Propane	4,478	5,000	7,000
424.500	Garbage Pickups	132	750	650
424.600	Heating Fuel-Oil	1,515	4,000	3,000
Total Utilities-Building Optrns		8,205	13,890	16,290
EX25-Rental/Lease				
425.200	Building Rental	9,900	9,900	14,000
425.300	Equipment Rental	120	400	500
Total Rental/Lease		10,020	10,300	14,500
EX26-Professional Charges				
426.300	Due & Fees	818	1,900	2,000
426.600	Computer Software	63	3,975	500
426.900	Other Professional Chgs	5,538	6,500	8,000
Total Professional Charges		6,419	12,375	10,500
EX27-Insurance & Bond				
427.200	Vehicle Insurance	1,668	2,000	2,000
427.500	Liability Insurance	112	200	400
Total Insurance & Bond		1,780	2,200	2,400
EX28-Maintenance Services				
428.100	Building Maint Services	22	80	125
428.200	Grounds Maint Services	0	700	700
428.300	Equipment Maint Services	1,176	2,800	3,500
428.400	Vehicle Maint Services	1,757	4,500	5,000
428.500	Commun Equip Maint Servic	684	1,525	1,500
428.920	Other Maintenance Service	302	50	0
Total Maintenance Services		3,941	9,655	10,825
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,965	600	2,000
429.210	Training/Instructor Fees	0	0	2,500
429.710	Testing	5	150	200
429.900	Other Contractual	758	1,500	2,000
Total Other Contractual		3,728	2,250	6,700



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 345-Amb Dist #5 (W/H)				
EX30-Office Supplies				
430.100	Office Supplies < \$500	193	800	1,200
430.200	Copier/Fax Supplies	4	650	400
Total Office Supplies		197	1,450	1,600
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,361	7,450	7,500
431.200	Building Maint Supplies	139	1,000	1,500
431.300	Equipment Maint Supplies	537	2,200	2,500
431.400	Grounds Maint Supplies	0	200	200
431.900	Other Maint. Supplies	54	105	200
Total Maintenance Supplies		3,091	10,955	11,900
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	48	840	900
432.200	Gas	4,262	12,000	11,000
Total Fuel/Oil-Vehicle Use		4,310	12,840	11,900
EX33-Misc Supplies				
433.100	Personnel Supplies	148	2,625	2,600
433.110	Clothing	1,875	2,200	5,000
433.120	Tools under \$500	70	500	750
433.200	Medical Supplies	13,637	13,000	11,000
433.300	Books/Subscriptions	769	1,300	1,300
433.500	Training Supplies	175	3,200	3,500
433.900	Other Supplies	224	2,800	2,500
Total Misc Supplies		16,898	25,625	26,650
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,150	2,000
434.100	Other Equip under \$5,000	11,733	4,500	6,000
434.300	Furniture Under \$5,000	584	600	1,000
Total Equipment Under \$5,000		12,317	7,250	9,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	1,000	5,000
451.200	Vehicles	0	15,400	0
Total Equipment Over \$5000		0	16,400	5,000
Division Total: Amb Dist #5 (W/H)		184,117	289,130	289,337



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,095	2,176	2,215
411.200	Temp Wages & Adjmts	266	10,000	3,000
411.300	Overtime Wages	6	0	0
411.400	Nonemployee Compensation	52,327	45,000	11,429
Total Salaries & Wages		54,694	57,176	16,644
EX12-Benefits				
412.100	Insurance Contrib	9,556	624	677
412.150	On-Call Health Insurance	1	10,880	10,880
412.200	Unemployment Contrib	15	74	32
412.300	Medicare	794	830	242
412.400	Retirement Contrib. - DB Plan	413	738	679
412.600	Workers Compensation	4,871	5,465	1,565
412.700	Sbs Contribution	3,353	3,505	1,021
Total Benefits		19,003	22,116	15,096
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	544	0	500
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		544	300	800
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	184	1,250	1,200
Total Expenses Outside Of Boro		184	1,250	1,200
EX21-Communications				
421.100	Telephone	1,023	4,000	4,500
421.200	Postage	0	100	100
421.300	Communication Network	431	750	1,000
Total Communications		1,454	4,850	5,600
EX23-Printing				
423.000	Printing	167	450	500
Total Printing		167	450	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	79	1,200	1,200
424.200	Water & Sewer	6	60	50
424.300	Natural Gas	42	100	100
424.500	Garbage Pickups	106	200	250
424.600	Heating Fuel-Oil	1,613	3,000	4,500
Total Utilities-Building Oprtns		1,846	4,560	6,100



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX25-Rental/Lease				
425.200	Building Rental	7,000	12,000	5,400
425.300	Equipment Rental	1,345	2,000	4,000
Total Rental/Lease		8,345	14,000	9,400
EX26-Professional Charges				
426.300	Due & Fees	772	1,400	2,000
426.600	Computer Software	27	2,100	250
426.900	Other Professional Chgs	2,433	3,000	4,500
Total Professional Charges		3,232	6,500	6,750
EX27-Insurance & Bond				
427.200	Vehicle Insurance	2,558	3,000	3,000
427.500	Liability Insurance	70	100	200
Total Insurance & Bond		2,628	3,100	3,200
EX28-Maintenance Services				
428.100	Building Maint Services	8	50	50
428.200	Grounds Maint Services	990	2,000	2,500
428.300	Equipment Maint Services	508	1,300	2,500
428.400	Vehicle Maint Services	3,714	8,000	7,500
428.500	Commun Equip Maint Servic	0	350	700
Total Maintenance Services		5,220	11,700	13,250
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,919	1,800	2,000
429.210	Training/Instructor Fees	0	700	500
429.710	Testing	2	200	200
429.900	Other Contractual	326	1,500	1,500
Total Other Contractual		2,247	4,200	4,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	22	600	900
430.200	Copier/Fax Supplies	2	250	250
Total Office Supplies		24	850	1,150
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,145	5,000	5,000
431.200	Building Maint Supplies	36	800	750
431.300	Equipment Maint Supplies	54	1,600	1,600
431.400	Grounds Maint Supplies	0	50	50
431.900	Other Maint. Supplies	0	100	100
Total Maintenance Supplies		3,235	7,550	7,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	162	850	950
432.200	Gas	2,309	6,000	7,500
Total Fuel/Oil-Vehicle Use		2,471	6,850	8,450
EX33-Misc Supplies				
433.100	Personnel Supplies	755	4,000	3,000
433.110	Clothing	1,779	3,000	3,000
433.120	Tools under \$500	24	500	500
433.200	Medical Supplies	8,816	6,000	6,000
433.300	Books/Subscriptions	873	1,250	1,000
433.500	Training Supplies	593	2,300	1,500
433.900	Other Supplies	261	2,800	2,500
Total Misc Supplies		13,101	19,850	17,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,200	0
434.100	Other Equip under \$5,000	2,793	527	1,500
434.300	Furniture Under \$5,000	33	1,500	0
Total Equipment Under \$5,000		2,826	4,227	1,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	850	10,000
451.200	Vehicles	0	3,998	0
Total Equipment Over \$5000		0	4,848	10,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	1,500	0
Total Small Bldg Const/Imprv		0	1,500	0
Division Total: Amb Dist #6 (S)		121,221	175,877	128,840



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,099	2,094	2,215
411.200	Temp Wages & Adjmts	328	2,000	3,000
411.300	Overtime Wages	6	0	0
411.400	Nonemployee Compensation	57,095	60,000	60,000
Total Salaries & Wages		59,528	64,094	65,215
EX12-Benefits				
412.100	Insurance Contrib	6,717	624	677
412.150	On-Call Health Insurance	604	2,445	7,445
412.200	Unemployment Contrib	15	43	32
412.300	Medicare	864	973	946
412.400	Retirement Contrib. - DB Plan	411	710	679
412.600	Workers Compensation	5,305	6,427	6,257
412.700	Sbs Contribution	3,649	4,113	3,998
Total Benefits		17,565	15,335	20,034
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	150	150
Total Expenses Within Borough		0	150	150
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	1,000	1,000
Total Expenses Outside Of Boro		0	1,000	1,000
EX21-Communications				
421.100	Telephone	610	3,000	3,200
421.200	Postage	0	100	100
421.300	Communication Network	433	600	900
Total Communications		1,043	3,700	4,200
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX23-Printing				
423.000	Printing	208	650	700
Total Printing		208	650	700
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,094	4,500	7,000
424.200	Water & Sewer	18	300	300
424.300	Natural Gas	3,860	5,000	7,500
424.500	Garbage Pickups	128	250	350
Total Utilities-Building Oprtns		8,100	10,050	15,150



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX25-Rental/Lease				
425.200	Building Rental	0	100	100
425.300	Equipment Rental	30	100	250
Total Rental/Lease		30	200	350
EX26-Professional Charges				
426.300	Due & Fees	323	900	2,000
426.600	Computer Software	63	2,100	500
426.900	Other Professional Chgs	2,951	4,500	6,000
Total Professional Charges		3,337	7,500	8,500
EX27-Insurance & Bond				
427.200	Vehicle Insurance	968	1,100	1,100
427.500	Liability Insurance	12	100	225
Total Insurance & Bond		980	1,200	1,325
EX28-Maintenance Services				
428.100	Building Maint Services	22	250	300
428.200	Grounds Maint Services	0	250	200
428.300	Equipment Maint Services	749	2,000	2,500
428.400	Vehicle Maint Services	203	7,600	5,500
428.500	Commun Equip Maint Servic	0	600	600
428.900	Other Bldg. Maint Service	0	250	200
428.920	Other Maintenance Service	0	200	200
Total Maintenance Services		974	11,150	9,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,469	2,000	3,000
429.210	Training/Instructor Fees	0	1,400	2,000
429.710	Testing	5	350	300
429.900	Other Contractual	406	3,000	3,000
Total Other Contractual		5,880	6,750	8,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	60	650	1,000
430.200	Copier/Fax Supplies	28	300	300
Total Office Supplies		88	950	1,300



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	153	8,500	5,000
431.200	Building Maint Supplies	93	475	600
431.300	Equipment Maint Supplies	176	900	1,100
431.400	Grounds Maint Supplies	0	200	200
431.900	Other Maint. Supplies	0	125	125
Total Maintenance Supplies		422	10,200	7,025
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	83	650	900
432.200	Gas	2,440	6,000	8,500
Total Fuel/Oil-Vehicle Use		2,523	6,650	9,400
EX33-Misc Supplies				
433.100	Personnel Supplies	242	2,700	2,500
433.110	Clothing	407	5,500	4,000
433.120	Tools under \$500	70	500	750
433.200	Medical Supplies	13,373	8,000	7,000
433.300	Books/Subscriptions	1,110	1,600	1,500
433.500	Training Supplies	313	1,500	3,000
433.900	Other Supplies	769	2,500	2,000
Total Misc Supplies		16,284	22,300	20,750
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	2,000
434.100	Other Equip under \$5,000	553	7,761	5,000
434.300	Furniture Under \$5,000	98	0	8,000
Total Equipment Under \$5,000		651	7,761	15,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	339	0
Total Equipment Over \$5000		0	339	0
Division Total: Amb Dist #7 (B)		117,613	170,079	187,999



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,338	0	0
411.300	Overtime Wages	507	0	0
Total Salaries & Wages		1,845	0	0
EX12-Benefits				
412.200	Unemployment Contrib	12	0	0
412.300	Medicare	27	0	0
412.600	Workers Compensation	155	0	0
412.700	Sbs Contribution	114	0	0
Total Benefits		308	0	0
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	500	500
Total Expenses Within Borough		0	500	500
EX21-Communications				
421.100	Telephone	20	200	200
Total Communications		20	200	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	105	105
424.400	Lp-Propane	0	315	315
Total Utilities-Building Oprtns		0	420	420
EX25-Rental/Lease				
425.200	Building Rental	2,000	12,000	12,000
Total Rental/Lease		2,000	12,000	12,000
EX26-Professional Charges				
426.300	Due & Fees	203	500	500
426.900	Other Professional Chgs	3	100	100
Total Professional Charges		206	600	600
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	500
Total Insurance & Bond		0	0	500
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	500
428.400	Vehicle Maint Services	2,466	3,000	3,000
Total Maintenance Services		2,466	3,500	3,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	150	150
429.210	Training/Instructor Fees	0	3,780	3,780
Total Other Contractual		0	3,930	3,930
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,051	1,000	1,000
431.300	Equipment Maint Supplies	0	125	125
431.900	Other Maint. Supplies	0	350	350
Total Maintenance Supplies		1,051	1,475	1,475
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	300
432.200	Gas	206	2,000	2,400
Total Fuel/Oil-Vehicle Use		206	2,300	2,700
EX33-Misc Supplies				
433.100	Personnel Supplies	1,168	1,250	2,200
433.110	Clothing	0	3,000	3,000
433.120	Tools under \$500	0	3,000	3,000
433.200	Medical Supplies	3,098	1,200	1,300
433.300	Books/Subscriptions	264	200	500
433.500	Training Supplies	52	600	600
433.900	Other Supplies	141	300	300
Total Misc Supplies		4,723	9,550	10,900
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	520	2,000	2,000
Total Equipment Under \$5,000		520	2,000	2,000
Division Total: Amb Dist #8 (LL)		13,345	36,475	38,725



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX21-Communications				
421.100	Telephone	10,050	16,840	19,356
Total Communications		10,050	16,840	19,356
EX24-Utilities-Building Optrns				
424.100	Electricity	15,173	21,000	22,500
424.200	Water & Sewer	1,292	2,445	2,700
424.300	Natural Gas	15,579	27,000	27,000
424.500	Garbage Pickups	960	4,020	4,056
Total Utilities-Building Optrns		33,004	54,465	56,256
EX25-Rental/Lease				
425.300	Equipment Rental	566	4,000	4,500
Total Rental/Lease		566	4,000	4,500
EX26-Professional Charges				
426.600	Computer Software	520	1,600	2,256
Total Professional Charges		520	1,600	2,256
EX27-Insurance & Bond				
427.100	Property Insurance	2,204	4,000	3,200
Total Insurance & Bond		2,204	4,000	3,200
EX28-Maintenance Services				
428.100	Building Maint Services	2,700	6,892	11,250
428.200	Grounds Maint Services	280	1,000	1,800
428.300	Equipment Maint Services	1,070	2,200	3,600
428.900	Other Bldg. Maint Service	0	1,544	1,350
Total Maintenance Services		4,050	11,636	18,000
EX29-Other Contractual				
429.900	Other Contractual	482	1,267	1,350
Total Other Contractual		482	1,267	1,350
EX30-Office Supplies				
430.100	Office Supplies < \$500	495	1,700	1,800
430.200	Copier/Fax Supplies	21	645	540
Total Office Supplies		516	2,345	2,340
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	2,144	4,800	4,500
431.300	Equipment Maint Supplies	517	2,100	1,350
431.400	Grounds Maint Supplies	54	400	675
Total Maintenance Supplies		2,715	7,300	6,525



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	170	820	765
Total Fuel/Oil-Vehicle Use		170	820	765
EX33-Misc Supplies				
433.120	Tools under \$500	16	500	585
433.900	Other Supplies	327	1,000	1,080
Total Misc Supplies		343	1,500	1,665
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	4,270	2,344	2,475
434.300	Furniture Under \$5,000	1,389	1,400	2,250
Total Equipment Under \$5,000		5,659	3,744	4,725
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	500	2,250
451.300	Furniture over \$5,000	4,276	0	0
Total Equipment Over \$5000		4,276	500	2,250
Division Total: Emergency Services Bldg		64,555	110,017	123,188



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 360-Local Emer. PI. Board				
EX21-Communications				
421.200	Postage	0	150	150
Total Communications		0	150	150
EX22-Advertising				
422.000	Advertising	0	0	2,000
Total Advertising		0	0	2,000
EX23-Printing				
423.000	Printing	1,850	1,200	1,200
Total Printing		1,850	1,200	1,200
EX29-Other Contractual				
429.900	Other Contractual	0	100	100
Total Other Contractual		0	100	100
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,000	1,000
430.200	Copier/Fax Supplies	0	50	50
Total Office Supplies		0	1,050	1,050
EX33-Misc Supplies				
433.110	Clothing	0	450	450
433.300	Books/Subscriptions	0	80	80
433.900	Other Supplies	1,148	300	400
Total Misc Supplies		1,148	830	930
Division Total: Local Emer. PI. Board		2,998	3,330	5,430
Department Total: Emergency Services		5,995,455	7,554,801	7,575,930



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks				
EX24-Utilities-Building Optrns				
424.400	Lp-Propane	0	1,200	1,200
Total Utilities-Building Optrns		<u>0</u>	<u>1,200</u>	<u>1,200</u>
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,200	0
Total Rental/Lease		<u>0</u>	<u>1,200</u>	<u>0</u>
EX29-Other Contractual				
429.900	Other Contractual	5,150	4,000	2,000
Total Other Contractual		<u>5,150</u>	<u>4,000</u>	<u>2,000</u>
EX31-Maintenance Supplies				
431.900	Other Maint. Supplies	0	4,000	5,000
Total Maintenance Supplies		<u>0</u>	<u>4,000</u>	<u>5,000</u>
Division Total: Outdoor Ice Rinks		<u>5,150</u>	<u>10,400</u>	<u>8,200</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Aren:				
EX11-Salaries & Wages				
411.100	Permanent Wages	190,635	196,924	207,666
411.200	Temp Wages & Adjmts	50,254	59,700	64,275
411.300	Overtime Wages	47	1,000	1,077
Total Salaries & Wages		240,936	257,624	273,018
EX12-Benefits				
412.100	Insurance Contrib	56,838	62,400	67,680
412.200	Unemployment Contrib	1,446	1,546	1,639
412.300	Medicare	2,622	3,736	3,959
412.400	Retirement Contrib. - DB Plan	38,647	67,077	63,917
412.600	Workers Compensation	16,768	21,598	21,256
412.700	Sbs Contribution	14,770	15,793	16,736
Total Benefits		131,091	172,150	175,187
EX21-Communications				
421.100	Telephone	2,538	4,244	3,000
421.200	Postage	68	250	150
Total Communications		2,606	4,494	3,150
EX22-Advertising				
422.000	Advertising	393	3,000	1,500
Total Advertising		393	3,000	1,500
EX23-Printing				
423.000	Printing	0	350	300
Total Printing		0	350	300
EX24-Utilities-Building Optrns				
424.100	Electricity	75,488	69,000	77,000
424.200	Water & Sewer	4,598	4,800	4,800
424.300	Natural Gas	30,000	36,000	35,000
424.400	Lp-Propane	3,059	3,000	3,400
Total Utilities-Building Optrns		113,145	112,800	120,200
EX25-Rental/Lease				
425.300	Equipment Rental	846	1,350	1,800
Total Rental/Lease		846	1,350	1,800
EX26-Professional Charges				
426.300	Due & Fees	2,923	3,056	3,000
426.600	Computer Software	896	910	750
Total Professional Charges		3,819	3,966	3,750



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena:				
EX28-Maintenance Services				
428.100	Building Maint Services	0	800	500
428.200	Grounds Maint Services	1,450	3,000	1,600
428.300	Equipment Maint Services	531	2,690	1,500
428.920	Other Maintenance Service	875	0	1,500
Total Maintenance Services		2,856	6,490	5,100
EX29-Other Contractual				
429.900	Other Contractual	3,344	9,000	9,000
Total Other Contractual		3,344	9,000	9,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	516	900	700
430.200	Copier/Fax Supplies	0	150	0
Total Office Supplies		516	1,050	700
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	3,155	10,000	7,500
431.300	Equipment Maint Supplies	779	5,500	2,500
431.400	Grounds Maint Supplies	244	1,000	500
Total Maintenance Supplies		4,178	16,500	10,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	113	225	150
432.200	Gas	117	150	150
Total Fuel/Oil-Vehicle Use		230	375	300
EX33-Misc Supplies				
433.100	Personnel Supplies	12	100	50
433.110	Clothing	118	300	150
433.120	Tools under \$500	0	450	250
433.200	Medical Supplies	16	175	100
433.600	Concession Food/Supplies	435	3,550	3,000
433.700	Resale Supplies	0	500	0
433.900	Other Supplies	2,029	4,800	3,000
Total Misc Supplies		2,610	9,875	6,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,500	1,494	0
434.100	Other Equip under \$5,000	0	392	500
Total Equipment Under \$5,000		1,500	1,886	500
Division Total: Brett Memorial Ice Arena		508,070	600,910	611,555



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	97,736	102,725	110,222
411.200	Temp Wages & Adjmts	7,515	10,815	11,194
411.300	Overtime Wages	4	0	13,175
Total Salaries & Wages		105,255	113,540	134,591
EX12-Benefits				
412.100	Insurance Contrib	28,422	31,200	33,840
412.200	Unemployment Contrib	632	682	808
412.300	Medicare	1,527	1,647	1,952
412.400	Retirement Contrib. - DB Plan	20,533	34,814	37,785
412.412	PERS Tier IV - HRA	7	0	0
412.600	Workers Compensation	2,515	1,868	1,827
412.700	Sbs Contribution	6,453	6,960	8,251
Total Benefits		60,089	77,171	84,463
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	300	400
Total Expenses Within Borough		0	300	400
EX21-Communications				
421.100	Telephone	28	1,100	600
421.200	Postage	24	600	600
Total Communications		52	1,700	1,200
EX23-Printing				
423.000	Printing	0	275	275
Total Printing		0	275	275
EX26-Professional Charges				
426.300	Due & Fees	130	450	300
426.600	Computer Software	3,591	3,800	3,800
Total Professional Charges		3,721	4,250	4,100
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	300
Total Maintenance Services		0	500	300
EX29-Other Contractual				
429.900	Other Contractual	18,078	35,800	0
Total Other Contractual		18,078	35,800	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	350	0
433.500	Training Supplies	0	400	0
433.900	Other Supplies	74	4,268	400
Total Misc Supplies		74	5,018	400
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,269	0	0
434.100	Other Equip under \$5,000	9,649	232	0
434.300	Furniture Under \$5,000	269	0	500
Total Equipment Under \$5,000		14,187	232	500
Division Total: Recreational Services		201,456	238,786	226,229



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX11-Salaries & Wages				
411.100	Permanent Wages	420,593	412,407	492,354
411.200	Temp Wages & Adjmts	127,257	154,250	104,000
411.300	Overtime Wages	2,347	2,000	27,167
Total Salaries & Wages		550,197	568,657	623,521
EX12-Benefits				
412.100	Insurance Contrib	152,985	172,380	186,966
412.200	Unemployment Contrib	3,302	3,412	3,742
412.300	Medicare	7,978	8,246	9,042
412.400	Retirement Contrib. - DB Plan	86,226	166,538	159,078
412.600	Workers Compensation	73,167	90,639	80,382
412.700	Sbs Contribution	33,728	34,859	38,222
Total Benefits		357,386	476,074	477,432
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	12	200	325
Total Expenses Within Borough		12	200	325
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	100
Total Expenses Outside Of Boro		0	0	100
EX21-Communications				
421.100	Telephone	3,062	5,507	3,600
421.200	Postage	89	125	150
Total Communications		3,151	5,632	3,750
EX22-Advertising				
422.000	Advertising	393	1,000	1,000
Total Advertising		393	1,000	1,000
EX23-Printing				
423.000	Printing	713	1,100	1,500
Total Printing		713	1,100	1,500
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	435	200	460
Total Utilities-Building Optrns		435	200	460
EX25-Rental/Lease				
425.300	Equipment Rental	1,891	2,200	2,175
Total Rental/Lease		1,891	2,200	2,175



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX26-Professional Charges				
426.300	Due & Fees	623	1,070	1,800
426.600	Computer Software	1,182	1,000	5,200
426.900	Other Professional Chgs	1,491	3,000	1,975
Total Professional Charges		3,296	5,070	8,975
EX28-Maintenance Services				
428.100	Building Maint Services	4,949	8,400	6,500
428.200	Grounds Maint Services	665	2,100	1,800
428.300	Equipment Maint Services	95	1,800	2,300
428.910	Building Improve Services	141	0	0
Total Maintenance Services		5,850	12,300	10,600
EX29-Other Contractual				
429.710	Testing	4,292	5,000	4,500
429.900	Other Contractual	8,319	593	800
Total Other Contractual		12,611	5,593	5,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,991	2,000	2,200
430.200	Copier/Fax Supplies	180	0	200
Total Office Supplies		2,171	2,000	2,400
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	11,312	16,825	14,300
431.300	Equipment Maint Supplies	10,922	21,975	13,500
431.400	Grounds Maint Supplies	59	300	200
431.900	Other Maint. Supplies	22,270	28,050	25,500
Total Maintenance Supplies		44,563	67,150	53,500
EX33-Misc Supplies				
433.100	Personnel Supplies	1,487	2,000	1,600
433.110	Clothing	0	1,000	3,500
433.120	Tools under \$500	656	500	700
433.200	Medical Supplies	138	400	225
433.300	Books/Subscriptions	0	925	335
433.500	Training Supplies	782	0	900
433.700	Resale Supplies	2,485	4,000	2,550
433.900	Other Supplies	1,457	11,975	7,000
Total Misc Supplies		7,005	20,800	16,810



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	6,000	2,329	0
434.100	Other Equip under \$5,000	22,640	5,726	3,750
434.300	Furniture Under \$5,000	807	500	0
Total Equipment Under \$5,000		<u>29,447</u>	<u>8,555</u>	<u>3,750</u>
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	13,000
Total Equipment Over \$5000		<u>0</u>	<u>0</u>	<u>13,000</u>
EX53-Miscellaneous				
453.000	Miscellaneous	200	4,000	0
Total Miscellaneous		<u>200</u>	<u>4,000</u>	<u>0</u>
Division Total: Community Pools		<u>1,019,321</u>	<u>1,180,531</u>	<u>1,224,598</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX11-Salaries & Wages				
411.100	Permanent Wages	124,412	122,697	138,472
411.200	Temp Wages & Adjmts	70,021	74,780	77,397
411.300	Overtime Wages	386	2,100	2,000
Total Salaries & Wages		194,819	199,577	217,869
EX12-Benefits				
412.100	Insurance Contrib	40,887	44,304	50,760
412.200	Unemployment Contrib	1,170	1,198	1,308
412.300	Medicare	2,825	2,894	3,160
412.400	Retirement Contrib. - DB Plan	30,139	42,294	43,013
412.600	Workers Compensation	15,372	18,889	16,887
412.700	Sbs Contribution	11,943	12,235	13,356
Total Benefits		102,336	121,814	128,484
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	245	400	300
413.400	Meal Allowance -W/I Boro	0	200	0
Total Expenses Within Borough		245	600	300
EX21-Communications				
421.100	Telephone	1,365	2,200	1,600
421.200	Postage	0	217	50
Total Communications		1,365	2,417	1,650
EX22-Advertising				
422.000	Advertising	0	2,000	500
Total Advertising		0	2,000	500
EX23-Printing				
423.000	Printing	4,474	2,054	500
Total Printing		4,474	2,054	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,626	9,000	9,000
424.200	Water & Sewer	2,459	2,500	2,500
424.300	Natural Gas	0	1,500	1,500
424.400	Lp-Propane	64	800	500
424.500	Garbage Pickups	4,037	4,620	0
Total Utilities-Building Oprtns		15,186	18,420	13,500
EX25-Rental/Lease				
425.300	Equipment Rental	9,660	17,330	10,000
Total Rental/Lease		9,660	17,330	10,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX26-Professional Charges				
426.300	Due & Fees	1,530	1,485	1,135
426.600	Computer Software	0	900	0
Total Professional Charges		1,530	2,385	1,135
EX28-Maintenance Services				
428.100	Building Maint Services	0	5,500	250
428.200	Grounds Maint Services	5,039	7,500	2,500
428.300	Equipment Maint Services	902	2,500	1,800
428.400	Vehicle Maint Services	1,573	1,750	1,750
428.920	Other Maintenance Service	2,854	4,500	3,000
Total Maintenance Services		10,368	21,750	9,300
EX29-Other Contractual				
429.500	Labor Services	3,710	4,680	3,900
429.710	Testing	77	120	120
429.900	Other Contractual	12,336	31,720	17,250
Total Other Contractual		16,123	36,520	21,270
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,254	925	925
430.200	Copier/Fax Supplies	25	79	100
Total Office Supplies		1,279	1,004	1,025
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,120	2,375	1,300
431.200	Building Maint Supplies	4,280	6,200	5,000
431.300	Equipment Maint Supplies	11,308	14,350	7,500
431.400	Grounds Maint Supplies	20,337	16,600	21,000
431.900	Other Maint. Supplies	1,210	3,400	1,300
Total Maintenance Supplies		40,255	42,925	36,100
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2,308	2,725	2,500
432.200	Gas	0	2,700	1,000
Total Fuel/Oil-Vehicle Use		2,308	5,425	3,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX33-Misc Supplies				
433.100	Personnel Supplies	893	1,300	600
433.110	Clothing	847	1,200	925
433.120	Tools under \$500	647	1,200	800
433.200	Medical Supplies	445	425	425
433.300	Books/Subscriptions	20	375	100
433.900	Other Supplies	7,912	12,900	8,500
Total Misc Supplies		10,764	17,400	11,350
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,780	0
434.100	Other Equip under \$5,000	12,230	14,050	6,350
434.300	Furniture Under \$5,000	807	0	1,000
Total Equipment Under \$5,000		13,037	15,830	7,350
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	364	10,000	0
451.200	Vehicles	7,821	0	0
Total Equipment Over \$5000		8,185	10,000	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	221	2,320	0
Total Small Bldg Const/Imprv		221	2,320	0
Division Total: Parks & Recreation		432,155	519,771	463,833



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX11-Salaries & Wages				
411.100	Permanent Wages	89,127	109,032	107,754
411.200	Temp Wages & Adjmts	0	6,000	6,000
411.300	Overtime Wages	763	2,000	2,000
Total Salaries & Wages		89,890	117,032	115,754
EX12-Benefits				
412.100	Insurance Contrib	22,560	25,619	28,764
412.200	Unemployment Contrib	540	703	695
412.300	Medicare	1,304	1,697	1,679
412.400	Retirement Contrib. - DB Plan	18,088	38,227	33,607
412.600	Workers Compensation	2,345	5,155	4,616
412.700	Sbs Contribution	5,511	7,174	7,096
Total Benefits		50,348	78,575	76,457
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	817	1,710	2,370
Total Expenses Within Borough		817	1,710	2,370
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	81	550	1,150
414.200	Exp Reimb- Outside Boro	2,432	4,600	5,250
414.400	Travel Tickets	1,275	5,300	4,100
414.800	Moving Expenses	0	7,500	0
Total Expenses Outside Of Boro		3,788	17,950	10,500
EX21-Communications				
421.100	Telephone	0	120	120
421.200	Postage	664	390	400
Total Communications		664	510	520
EX26-Professional Charges				
426.300	Due & Fees	35	100	0
426.900	Other Professional Chgs	0	310	0
Total Professional Charges		35	410	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,678	7,100	11,100
429.210	Training/Instructor Fees	0	2,462	0
429.900	Other Contractual	387	33,419	40,000
Total Other Contractual		7,065	42,981	51,100



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX30-Office Supplies				
430.100	Office Supplies < \$500	388	950	1,000
430.200	Copier/Fax Supplies	0	0	225
Total Office Supplies		388	950	1,225
EX33-Misc Supplies				
433.100	Personnel Supplies	0	150	150
433.300	Books/Subscriptions	0	15	0
433.900	Other Supplies	0	384	0
Total Misc Supplies		0	549	150
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,635	0
Total Equipment Under \$5,000		0	3,635	0
EX53-Miscellaneous				
453.000	Miscellaneous	100	0	0
Total Miscellaneous		100	0	0
Division Total: Community Develop-Admin		153,095	264,302	258,076



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 146-Community Enrichment				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	10,563	0	0
411.300	Overtime Wages	303	0	0
Total Salaries & Wages		10,866	0	0
EX12-Benefits				
412.200	Unemployment Contrib	66	0	0
412.300	Medicare	158	0	0
412.600	Workers Compensation	1,833	0	0
412.700	Sbs Contribution	667	0	0
Total Benefits		2,724	0	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	447	0	0
Total Expenses Within Borough		447	0	0
EX22-Advertising				
422.000	Advertising	0	0	1,000
Total Advertising		0	0	1,000
EX29-Other Contractual				
429.500	Labor Services	0	0	2,000
429.900	Other Contractual	0	0	40,000
Total Other Contractual		0	0	42,000
Division Total: Community Enrichment		14,037	0	43,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	4,149	0
Total Salaries & Wages		0	4,149	0
EX12-Benefits				
412.200	Unemployment Contrib	0	25	0
412.300	Medicare	0	60	0
412.600	Workers Compensation	0	268	0
412.700	Sbs Contribution	0	254	0
Total Benefits		0	607	0
EX28-Maintenance Services				
428.100	Building Maint Services	0	35,244	0
Total Maintenance Services		0	35,244	0
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	0	19,215
Total Maintenance Supplies		0	0	19,215
Division Total: Recreation Infrastructure Mair		0	40,000	19,215
Department Total: Community Development		2,333,284	2,854,700	2,854,706



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 100-AREAWIDE	DEPARTMENT 999-Inventory			
	DIVISION 000-Non-Departmental			
	Division Total: Non-Departmental	<u>0</u>	<u>0</u>	<u>0</u>
	Department Total: Inventory	<u>0</u>	<u>0</u>	<u>0</u>
Fund Total: AREAWIDE		<u>87,696,323</u>	<u>104,899,977</u>	<u>107,860,544</u>

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	3,201,916	3,447,276	3,595,549
TOTAL EXPENDITURES	3,418,756	4,891,458	4,274,025

Audit fund balance 6/30/2007			1,732,381
Estimated revenue 2007-2008 fiscal year	3,447,276		
Estimated expenditures 2007-2008 fiscal year	(4,891,458)		
Lapsed Transfer	590,000		
Ordinance no. 08-071	(127,000)		
Adjustment to Fund Balance		(981,182)	
Estimated total fund balance 6/30/2008			751.199
Fiscal Year 2009 operations:			
Estimated operating revenues	3,595,549		
Estimated expenditures	(3,570,525)		
Transfers out:			
Capital Projects	(15,000)		
Areawide	(168,500)		
Debt Service	(520,000)		
Estimated FY2009 adjustment to fund balance		(678,476)	
Estimated total fund balance 6/30/2009			72,723
Appropriated reservations, transfers and required adjustments to fund balance:			
Reserve for insurance losses	(20,000)		
Reserve for sick/annual leave	(30,000)		
Estimated adjustment to fund balance		(50,000)	
Estimated unreserved, undesignated fund balance at 6/30/2009			22,723

FY 2009 REVENUE SUMMARY: FUND 200

NON-AREAWIDE

CLASSIFICATION	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
PROPERTY TAXES	1,998,793	2,302,290	2,424,800
STATE GRANTS & SHARED REVENUES	827,953	824,653	840,403
FEES & OTHER MISC. INCOME	193,643	174,700	180,200
INTEREST EARNINGS	81,676	50,000	50,000
TRANSFER FROM CAPITAL PROJECTS	8,952	-	-
RECOVERIES	80,164	94,633	99,146
MISCELLANEOUS	10,735	1,000	1,000
TOTAL REVENUES	3,201,916	3,447,276	3,595,549

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	1,719,980	2,038,560	2,178,300
311 102	Real Property Taxes - Delinquent	65,407	50,000	25,000
311 200	Personal Property Tax	3,191	3,870	3,610
311 202	Personal Property Tax - Delinquent	1	0	0
311 400	Penalty and Interest	27,824	20,000	20,000
311 500	Vehicle Tax/State Collected	182,390	189,860	197,890
	TOTAL 311	1,998,793	2,302,290	2,424,800
	STATE GRANTS:			
334 400	Sutton Library	7,922	7,500	7,750
334 400	Talkeetna Library	7,922	7,500	7,750
334 400	Big Lake Library	7,922	7,500	7,750
334 400	Willow Library	7,922	7,500	7,750
	TOTAL 334	31,686	30,000	31,000
	STATE PAYMENT-IN-LIEU-OF-TAXES:			
336 100	Utility Co-Operative Tax	745,535	650,000	700,000
	TOTAL 336	745,535	650,000	700,000
	OTHER STATE REVENUE:			
337 800	State PERS Relief	50,732	144,653	109,403
	TOTAL 337	50,732	144,653	109,403
	GENERAL GOVERNMENT:			
341 900	Miscellaneous Fees	880	700	800
341 935	Library Fees & Fines	25,650	25,000	20,000
341 XXX	Animal Care Fees	116,737	105,000	110,400
341 955	Animal Microchips	25,586	25,000	25,000
341 956	Animal Care Crematory Fees	11,411	9,000	10,000
341 960	Animal Care Fines	9,929	8,000	10,000
341 995	Vehicle Removal Fees	3,450	2,000	4,000
	TOTAL 341	193,643	174,700	180,200

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
	INTEREST EARNINGS:			
361 100	Interest Earnings	81,676	50,000	50,000
	TOTAL 361	81,676	50,000	50,000
	TRANSFER FROM OTHER FUNDS:			
367 400	Transfer from capital projects	8,952	0	0
	TOTAL 367	8,952	0	0
	RECOVERY WAGES,FRINGE,EXP.			
368 400	From Cities	36,229	36,809	37,610
368 500	From School District	43,935	57,824	61,536
	TOTAL 368	80,164	94,633	99,146
	OTHER REVENUES			
369 100	Miscellaneous	3,095	500	500
369 900	Donations	7,640	500	500
	TOTAL 369	10,735	1,000	1,000
	TOTAL REVENUES	3,201,916	3,447,276	3,595,549

311 000 GENERAL PROPERTY TAXES

The estimated 2008-2009 fiscal year assessed valuation (as of January 1, 2008) is \$6,456,221,400 for non-areawide purposes. A mill rate of .383 has been requested 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	5,986,941,100	2,292,900	0	114,600	2,178,300
Sr Cit/Vet	405,277,100	155,200	155,200	0	0
Farm	53,821,200	0	0	0	0
Personal	10,182,000	3,800	0	190	3,610
Total	6,456,221,400	2,451,900	155,200	114,790	2,181,910

311 100	Real Property Taxes-Current	2,178,300
311 101	Real Property Taxes - Sr. Citizens/Dis. Vets	-0-
311 102	Real Property Taxes-Delinquent	25,000
311 200	Personal Property Taxes-Current	3,610
311 202	Personal Property Taxes-Delinquent	0

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

Penalty on Delinquent Accounts:

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

Interest: Simple interest at 2% above prime

Collection of penalty and interest charges in fiscal year 2009 is estimated at \$20,000.

311 500 VEHICLE TAX/STATE COLLECTED: It is estimated that the State of Alaska will collect \$197,800 in vehicle tax revenue for fiscal year 2009.

334 000 STATE GRANTS

334 400 LIBRARY: Each library will receive a state library assistance grant in the amount of \$7,750 for a total receipt of \$31,000.

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 \$700,000.

337 000 OTHER STATE REVENUE

337 800 STATE PERS RELIEF: The ARM Board approved a PERS rate of 30.62% for Fiscal Year 2009 which is what we budgeted. In the final days of the legislative session, it was approved that the State of Alaska will fund the difference between 22% and 30.62%.

341 000 GENERAL GOVERNMENT

341 900 MISCELLANEOUS FEES: Revenue from miscellaneous fees is estimated at \$800.

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

341 XXX ANIMAL CARE FEES: Revenue derived from this source is estimated at \$110,400.

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

341.956 ANIMAL CARE CREMATORY FEES: Estimated revenue from the utilization of the animal care crematorium is \$10,000 for fiscal year 2009.

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

341 995 VEHICLE REMOVAL FEES: Estimated revenue from the removal of vehicles is \$4,000.

361 100 INTEREST INCOME

Earnings from cash on hand in the central treasury attributable to the Non-Areawide Fund is estimated at \$50,000 for fiscal year 2009.

368 400 RECOVERY WAGES, FRINGE, EXPENSES

During FY96 an automated library computer system was installed to connect all the borough and city libraries. Each entity shares in the cost of hiring a systems administrator as well as system maintenance costs. For fiscal year 2009 it is estimated that the city of Palmer will contribute 10.52% of the costs, the city of Wasilla 11.31% and the school district will contribute 35.72%.

This equates to \$99,146 with \$18,125 from the city of Palmer, \$19,485 from the city of Wasilla and \$61,536 from the school district.

369 100 OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2009 are projected to equal \$1,000.

EXPENDITURE DETAIL: FUND 200 NON-AREAWIDE

Division	Division Name	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
000	Intergovernmental Transfers	306,000	798,000	688,500
000	Capital Projects	364,360	535,000	15,000
110	Administration	-	4,000	5,000
113	Common Contractual	189	8,000	5,000
114	Economic Development	397,148	753,138	577,474
121	Information Technology	114,747	114,859	125,330
129	Recreational Services	52,505	66,345	68,570
501	Library Board	1,301	1,400	1,400
503	Sutton Library	177,874	201,766	206,024
504	Talkeetna Library	182,108	222,679	234,315
505	Trapper Creek Library	89,979	116,597	124,534
507	Willow Library	218,160	239,183	250,834
508	Big Lake Library	233,205	278,421	282,595
415	Vehicle Removal Program	22,598	60,953	50,921
606	Animal Care	1,258,553	1,486,617	1,634,028
614	Animal Care Board	29	4,500	4,500
	FUND 200 TOTAL	3,418,756	4,891,458	4,274,025



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,719,980	2,038,560	2,178,300
311.102	Real Property-Delinquent	65,407	50,000	25,000
311.200	Personal Property	3,191	3,870	3,610
311.202	Personal Property-Delinq	1	0	0
311.400	Penalty & Interest	27,824	20,000	20,000
311.500	Vehicle Tax State Collec	182,390	189,860	197,890
Total General Property Taxes		1,998,793	2,302,290	2,424,800
RE34-State Grants				
334.400	Library	31,686	30,000	31,000
Total State Grants		31,686	30,000	31,000
RE36-State Pilot				
336.100	Utility	745,535	650,000	700,000
Total State Pilot		745,535	650,000	700,000
RE37-Other State Revenue				
337.800	State PERS Relief	50,732	144,653	109,403
Total Other State Revenue		50,732	144,653	109,403
RE41-General Government				
341.900	Miscellaneous Fees	880	700	800
341.935	Library Fees & Fines	25,650	25,000	20,000
341.950	Animal Licensing Fees	20,551	12,000	20,000
341.951	Kennel Licensing Fees	3,187	1,700	3,000
341.952	Animal Impound Fees	22,281	21,200	22,000
341.953	Kennel & Boarding Fees	16,772	17,000	15,000
341.954	Animal Adoption Fees	14,325	12,000	13,000
341.955	Animal Microchips	25,586	25,000	25,000
341.956	A/C Crematory Fees	11,411	9,000	10,000
341.957	Euthanasia Fees	5,285	6,500	4,000
341.958	Spay/Neuter Fees	9,565	10,000	0
341.959	Animal Treatment Fees	25,464	17,000	28,000
341.960	Animal Care Fines	9,929	8,000	10,000
341.961	Animal Supply Sales	460	100	400
341.995	Vehicle Removal Fees	3,450	2,000	4,000
Total General Government		194,796	167,200	175,200



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE45-Animal Care Fees				
345.000	Animal Care - Retr Cks	(1,153)	0	0
345.200	A/C Palmer	0	7,500	5,000
Total Animal Care Fees		(1,153)	7,500	5,000
RE61-Interest Earnings				
361.100	Interest On Investments	81,676	50,000	50,000
Total Interest Earnings		81,676	50,000	50,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	8,952	0	0
Total Transfer From Other Funds		8,952	0	0
RE68-Recovery Wage,Fringe,Exp				
368.400	Cities	36,229	36,809	37,610
368.500	School District	43,935	57,824	61,536
Total Recovery Wage,Fringe,Exp		80,164	94,633	99,146
RE69-Other Revenue Sources				
369.100	Miscellaneous	3,120	500	500
369.500	Cash Balance/Collections	(25)	0	0
369.900	Donations	7,640	500	500
Total Other Revenue Sources		10,735	1,000	1,000
Division Total: Non-Departmental		3,201,916	\$3,447,276	\$3,595,549
Department Total: Non-Departmental		3,201,916	\$3,447,276	\$3,595,549



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

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
	Division Total: Sutton Library	<u>0</u>	<u>\$0</u>	<u>\$0</u>
	Department Total: Community Development	<u>0</u>	<u>\$0</u>	<u>\$0</u>
	Fund Total: NON AREAWIDE	<u>3,201,916</u>	<u>\$3,447,276</u>	<u>\$3,595,549</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	36,000	36,500	13,500
443.260	Computer - Admin & Audit	43,000	43,500	35,000
443.280	Finance - Admin & Audit	50,000	50,500	45,000
443.290	Legal - Admin & Audit	52,000	52,500	50,000
443.300	Maintenance	125,000	25,000	25,000
Total Intra Govern/Recov Expens		306,000	208,000	168,500
EX45-Operating Fund Transfers				
445.143	Trnfr To- Debt Svc (NonAW)	0	590,000	520,000
Total Operating Fund Transfers		0	590,000	520,000
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	100,000	0	0
446.700	Tfr415/425/430/435/440/47	264,360	535,000	15,000
Total Capital Project Transfers		364,360	535,000	15,000
Division Total: Non-Departmental		670,360	1,333,000	703,500
Department Total: Non-Departmental		670,360	1,333,000	703,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX22-Advertising				
422.000	Advertising	0	1,500	2,000
Total Advertising		<u>0</u>	<u>1,500</u>	<u>2,000</u>
EX33-Misc Supplies				
433.900	Other Supplies	0	2,500	3,000
Total Misc Supplies		<u>0</u>	<u>2,500</u>	<u>3,000</u>
Division Total: Administration		<u>0</u>	<u>4,000</u>	<u>5,000</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	197,418	224,951	178,132
411.200	Temp Wages & Adjmts	1,526	3,663	0
Total Salaries & Wages		198,944	228,614	178,132
EX12-Benefits				
412.100	Insurance Contrib	32,112	46,012	40,608
412.200	Unemployment Contrib	1,194	1,372	1,069
412.300	Medicare	2,898	3,314	2,583
412.400	Retirement Contrib. - DB Plan	40,062	76,236	54,544
412.600	Workers Compensation	2,751	3,742	2,418
412.700	Sbs Contribution	11,370	14,014	10,920
Total Benefits		90,387	144,690	112,142
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	630	1,500	1,500
413.200	Expense Reimb-Within Boro	69	1,000	500
Total Expenses Within Borough		699	2,500	2,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,071	1,000	1,000
414.200	Exp Reimb- Outside Boro	1,422	8,000	6,500
414.400	Travel Tickets	1,765	8,500	6,200
Total Expenses Outside Of Boro		4,258	17,500	13,700
EX21-Communications				
421.100	Telephone	360	700	700
Total Communications		360	700	700
EX22-Advertising				
422.000	Advertising	1,719	10,000	8,000
Total Advertising		1,719	10,000	8,000
EX23-Printing				
423.000	Printing	7,926	18,426	15,000
Total Printing		7,926	18,426	15,000
EX26-Professional Charges				
426.300	Due & Fees	295	2,500	2,500
426.600	Computer Software	310	1,875	3,000
426.900	Other Professional Chgs	55,417	130,630	140,000
Total Professional Charges		56,022	135,005	145,500
EX27-Insurance & Bond				
427.500	Liability Insurance	817	1,000	1,000
Total Insurance & Bond		817	1,000	1,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	525	0
428.920	Other Maintenance Service	0	4,774	0
Total Maintenance Services		0	5,299	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,249	6,000	3,800
429.900	Other Contractual	30,388	166,004	85,000
Total Other Contractual		31,637	172,004	88,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,022	3,000	2,500
430.200	Copier/Fax Supplies	0	500	500
Total Office Supplies		1,022	3,500	3,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	42	25	0
Total Maintenance Supplies		42	25	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	485	1,500	2,000
433.900	Other Supplies	0	300	0
Total Misc Supplies		485	1,800	2,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,140	8,700	5,000
434.100	Other Equip under \$5,000	688	2,375	1,500
434.300	Furniture Under \$5,000	1,002	1,000	1,000
Total Equipment Under \$5,000		2,830	12,075	7,500
Division Total: Economic Development		397,148	753,138	577,474



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 121-Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	62,818	0	0
411.300	Overtime Wages	1,762	0	0
Total Salaries & Wages		64,580	0	0
EX12-Benefits				
412.100	Insurance Contrib	14,100	0	0
412.200	Unemployment Contrib	388	0	0
412.300	Medicare	937	0	0
412.400	Retirement Contrib. - DB Plan	11,782	0	0
412.600	Workers Compensation	803	0	0
412.700	Sbs Contribution	3,959	0	0
Total Benefits		31,969	0	0
EX21-Communications				
421.100	Telephone	8,286	0	0
Total Communications		8,286	0	0
EX27-Insurance & Bond				
427.500	Liability Insurance	252	0	0
Total Insurance & Bond		252	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,200	0	0
429.900	Other Contractual	525	0	0
Total Other Contractual		2,725	0	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	6,935	0	0
Total Equipment Over \$5000		6,935	0	0
Division Total: Information Technology		114,747	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	635,375
411.200	Temp Wages & Adjmts	0	0	60,600
411.300	Overtime Wages	0	0	33,000
Total Salaries & Wages		0	0	728,975
EX12-Benefits				
412.100	Insurance Contrib	0	0	198,810
412.200	Unemployment Contrib	0	0	4,374
412.300	Medicare	0	0	10,571
412.400	Retirement Contrib. - DB Plan	0	0	204,692
412.600	Workers Compensation	0	0	34,687
412.700	Sbs Contribution	0	0	44,687
Total Benefits		0	0	497,821
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	0	158
413.900	Other Exp - Within Boro	0	0	400
Total Expenses Within Borough		0	0	558
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	6,300
414.400	Travel Tickets	0	0	11,550
Total Expenses Outside Of Boro		0	0	17,850
EX21-Communications				
421.100	Telephone	0	0	21,000
421.200	Postage	0	0	5,771
421.300	Communication Network	0	0	6,400
Total Communications		0	0	33,171
EX22-Advertising				
422.000	Advertising	0	0	4,575
Total Advertising		0	0	4,575
EX23-Printing				
423.000	Printing	0	0	3,693
Total Printing		0	0	3,693



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	22,000
424.300	Natural Gas	0	0	42,805
424.400	Lp-Propane	0	0	315
424.500	Garbage Pickups	0	0	1,500
424.600	Heating Fuel-Oil	0	0	100
Total Utilities-Building Oprtns		0	0	66,720
EX25-Rental/Lease				
425.200	Building Rental	0	0	200
425.300	Equipment Rental	0	0	1,575
Total Rental/Lease		0	0	1,775
EX26-Professional Charges				
426.300	Due & Fees	0	0	2,000
426.600	Computer Software	0	0	15,839
426.900	Other Professional Chgs	0	0	36,800
Total Professional Charges		0	0	54,639
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	2,400
427.200	Vehicle Insurance	0	0	1,400
427.500	Liability Insurance	0	0	1,900
Total Insurance & Bond		0	0	5,700
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	4,000
428.200	Grounds Maint Services	0	0	2,536
428.300	Equipment Maint Services	0	0	5,000
428.400	Vehicle Maint Services	0	0	4,000
428.500	Commun Equip Maint Servic	0	0	1,260
428.920	Other Maintenance Service	0	0	250
Total Maintenance Services		0	0	17,046
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	7,455
429.210	Training/Instructor Fees	0	0	5,250
429.710	Testing	0	0	300
429.900	Other Contractual	0	0	5,500
Total Other Contractual		0	0	18,505



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	4,000
430.200	Copier/Fax Supplies	0	0	500
Total Office Supplies		0	0	4,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	1,000
431.200	Building Maint Supplies	0	0	7,000
431.300	Equipment Maint Supplies	0	0	3,150
431.400	Grounds Maint Supplies	0	0	1,500
431.900	Other Maint. Supplies	0	0	263
Total Maintenance Supplies		0	0	12,913
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	263
432.200	Gas	0	0	25,000
Total Fuel/Oil-Vehicle Use		0	0	25,263
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	5,000
433.110	Clothing	0	0	5,000
433.120	Tools under \$500	0	0	1,000
433.200	Medical Supplies	0	0	1,000
433.300	Books/Subscriptions	0	0	700
433.500	Training Supplies	0	0	3,624
433.900	Other Supplies	0	0	84,000
Total Misc Supplies		0	0	100,324
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	10,000
434.100	Other Equip under \$5,000	0	0	15,000
434.300	Furniture Under \$5,000	0	0	10,000
Total Equipment Under \$5,000		0	0	35,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	5,000
Total Equipment Over \$5000		0	0	5,000
Division Total: Animal Care & Regulation		0	0	1,634,028



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 614-Animal Care & Reg. Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	29	800	800
Total Expenses Within Borough		29	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
Total Expenses Outside Of Boro		0	100	100
EX23-Printing				
423.000	Printing	0	500	500
Total Printing		0	500	500
EX26-Professional Charges				
426.200	Legal	0	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX29-Other Contractual				
429.900	Other Contractual	0	1,500	1,500
Total Other Contractual		0	1,500	1,500
EX33-Misc Supplies				
433.900	Other Supplies	0	100	100
Total Misc Supplies		0	100	100
Division Total: Animal Care & Reg. Board		29	4,500	4,500
Department Total: Assembly		511,924	761,638	2,221,002



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Information Techno				
EX11-Salaries & Wages				
411.100	Permanent Wages	477	57,609	59,851
411.200	Temp Wages & Adjmts	(477)	0	0
411.300	Overtime Wages	0	4,500	3,000
Total Salaries & Wages		0	62,109	62,851
EX12-Benefits				
412.100	Insurance Contrib	0	15,600	16,920
412.200	Unemployment Contrib	0	373	378
412.300	Medicare	0	901	912
412.400	Retirement Contrib. - DB Plan	0	20,752	19,245
412.600	Workers Compensation	0	1,011	853
412.700	Sbs Contribution	0	3,807	3,853
Total Benefits		0	42,444	42,161
EX21-Communications				
421.100	Telephone	0	4,800	4,944
Total Communications		0	4,800	4,944
EX26-Professional Charges				
426.300	Due & Fees	0	241	308
426.600	Computer Software	0	0	3,268
Total Professional Charges		0	241	3,576
EX27-Insurance & Bond				
427.500	Liability Insurance	0	400	400
Total Insurance & Bond		0	400	400
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	1,000
Total Maintenance Services		0	0	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	3,200	3,200
Total Other Contractual		0	3,200	3,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,665	1,698
Total Office Supplies		0	1,665	1,698
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	5,500
Total Equipment Over \$5000		0	0	5,500
Division Total: Information Technology		0	114,859	125,330
Department Total: Information Technology		0	114,859	125,330



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX27-Insurance & Bond				
427.800	Insurance Adjusters Fees	189	8,000	5,000
Total Insurance & Bond		<u>189</u>	<u>8,000</u>	<u>5,000</u>
Division Total: Common Contractual		<u>189</u>	<u>8,000</u>	<u>5,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 120-Finance DIVISION 508-Big Lake Library				
	Division Total: Big Lake Library	<u>0</u>	<u>0</u>	<u>0</u>
	Department Total: Finance	<u>189</u>	<u>8,000</u>	<u>5,000</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	4,569	15,000	14,000
411.300	Overtime Wages	0	200	300
Total Salaries & Wages		4,569	15,200	14,300
EX12-Benefits				
412.200	Unemployment Contrib	28	92	86
412.300	Medicare	67	221	208
412.400	Retirement Contrib. - DB Plan	0	68	92
412.600	Workers Compensation	823	3,290	2,658
412.700	Sbs Contribution	281	932	877
Total Benefits		1,199	4,603	3,921
EX21-Communications				
421.100	Telephone	298	850	850
421.200	Postage	33	1,000	1,000
Total Communications		331	1,850	1,850
EX22-Advertising				
422.000	Advertising	0	2,000	2,000
Total Advertising		0	2,000	2,000
EX23-Printing				
423.000	Printing	0	500	500
Total Printing		0	500	500
EX24-Utilities-Building Optrns				
424.100	Electricity	0	0	250
424.500	Garbage Pickups	924	5,000	5,000
Total Utilities-Building Optrns		924	5,000	5,250
EX27-Insurance & Bond				
427.500	Liability Insurance	85	100	100
Total Insurance & Bond		85	100	100
EX29-Other Contractual				
429.900	Other Contractual	14,119	28,000	20,000
Total Other Contractual		14,119	28,000	20,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	200	200
Total Office Supplies		0	200	200
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,371	1,400	1,400
Total Fuel/Oil-Vehicle Use		1,371	1,400	1,400



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	200
433.110	Clothing	0	0	100
433.120	Tools under \$500	0	0	200
433.900	Other Supplies	0	0	300
Total Misc Supplies		0	200	800
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	600	600
434.300	Furniture Under \$5,000	0	500	0
Total Equipment Under \$5,000		0	1,100	600
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	0	800	0
Total Intra Govern/Recov Expens		0	800	0
Division Total: Vehicle Removal Program		22,598	60,953	50,921



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE	DEPARTMENT 150-Public Works		DIVISION 417-Recycling	
	Division Total: Recycling	0	0	0
	Department Total: Public Works	22,598	60,953	50,921



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 160-Emergency Services DIVISION 606-Animal Care & Regulation				
EX11-Salaries & Wages				
411.100	Permanent Wages	571,282	553,053	0
411.200	Temp Wages & Adjmts	45,975	53,600	0
411.300	Overtime Wages	30,307	32,000	0
Total Salaries & Wages		647,564	638,653	0
EX12-Benefits				
412.100	Insurance Contrib	151,689	161,850	0
412.200	Unemployment Contrib	3,886	3,832	0
412.300	Medicare	9,390	9,261	0
412.400	Retirement Contrib. - DB Plan	118,328	198,275	0
412.410	PERS Tier IV - DC Plan	900	0	0
412.411	PERS Tier IV - Health Plan	291	0	0
412.412	PERS Tier IV - HRA	758	0	0
412.413	PERS Tier IV - OD&D	52	0	0
412.600	Workers Compensation	32,955	38,531	0
412.700	Sbs Contribution	39,679	39,150	0
Total Benefits		357,928	450,899	0
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	219	158	0
413.900	Other Exp - Within Boro	0	400	0
Total Expenses Within Borough		219	558	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	5,920	6,300	0
414.400	Travel Tickets	6,521	6,750	0
414.800	Moving Expenses	0	2,650	0
Total Expenses Outside Of Boro		12,441	15,700	0
EX21-Communications				
421.100	Telephone	17,722	21,000	0
421.200	Postage	0	4,771	0
421.300	Communication Network	3,100	4,900	0
Total Communications		20,822	30,671	0
EX22-Advertising				
422.000	Advertising	188	3,575	0
Total Advertising		188	3,575	0
EX23-Printing				
423.000	Printing	412	2,193	0
Total Printing		412	2,193	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 160-Emergency Services DIVISION 606-Animal Care & Regulation				
EX24-Utilities-Building Oprtns				
424.100	Electricity	15,912	18,000	0
424.300	Natural Gas	38,914	45,000	0
424.400	Lp-Propane	38	315	0
424.500	Garbage Pickups	1,591	1,500	0
424.600	Heating Fuel-Oil	0	100	0
Total Utilities-Building Oprtns		56,455	64,915	0
EX25-Rental/Lease				
425.200	Building Rental	150	0	0
425.300	Equipment Rental	(7)	1,575	0
Total Rental/Lease		143	1,575	0
EX26-Professional Charges				
426.300	Due & Fees	1,554	1,598	0
426.600	Computer Software	9,600	15,839	0
426.900	Other Professional Chgs	252	31,500	0
Total Professional Charges		11,406	48,937	0
EX27-Insurance & Bond				
427.100	Property Insurance	1,972	2,200	0
427.200	Vehicle Insurance	1,131	2,000	0
427.500	Liability Insurance	3,151	4,500	0
Total Insurance & Bond		6,254	8,700	0
EX28-Maintenance Services				
428.100	Building Maint Services	3,583	4,000	0
428.200	Grounds Maint Services	135	2,151	0
428.300	Equipment Maint Services	3,885	7,600	0
428.400	Vehicle Maint Services	177	5,800	0
428.500	Commun Equip Maint Servic	0	1,260	0
428.920	Other Maintenance Service	0	250	0
Total Maintenance Services		7,780	21,061	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,115	7,100	0
429.210	Training/Instructor Fees	0	12,050	0
429.710	Testing	0	300	0
429.900	Other Contractual	4,638	5,000	0
Total Other Contractual		10,753	24,450	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 160-Emergency Services DIVISION 606-Animal Care & Regulation				
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,332	7,300	0
430.200	Copier/Fax Supplies	494	500	0
Total Office Supplies		3,826	7,800	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	616	2,200	0
431.200	Building Maint Supplies	6,565	13,960	0
431.300	Equipment Maint Supplies	2,045	3,150	0
431.400	Grounds Maint Supplies	172	6,660	0
431.900	Other Maint. Supplies	104	(237)	0
Total Maintenance Supplies		9,502	25,733	0
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	263	0
432.200	Gas	14,994	11,300	0
Total Fuel/Oil-Vehicle Use		14,994	11,563	0
EX33-Misc Supplies				
433.100	Personnel Supplies	4,789	3,575	0
433.110	Clothing	5,171	5,800	0
433.120	Tools under \$500	424	1,000	0
433.200	Medical Supplies	5,772	1,138	0
433.300	Books/Subscriptions	941	331	0
433.500	Training Supplies	0	1,100	0
433.900	Other Supplies	53,028	72,965	0
Total Misc Supplies		70,125	85,909	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,069	17,785	0
434.100	Other Equip under \$5,000	26,672	18,526	0
434.300	Furniture Under \$5,000	0	6,240	0
Total Equipment Under \$5,000		27,741	42,551	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	1,174	0
Total Equipment Over \$5000		0	1,174	0
Division Total: Animal Care & Regulation		1,258,553	1,486,617	0
Department Total: Emergency Services		1,258,553	1,486,617	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Servi				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	34	300	300
413.200	Expense Reimb-Within Boro	0	57	0
Total Expenses Within Borough		34	357	300
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	1,500	1,500
414.400	Travel Tickets	0	1,250	1,300
Total Expenses Outside Of Boro		0	2,750	2,800
EX21-Communications				
421.100	Telephone	419	425	425
421.200	Postage	428	1,000	1,000
Total Communications		847	1,425	1,425
EX22-Advertising				
422.000	Advertising	0	125	125
Total Advertising		0	125	125
EX23-Printing				
423.000	Printing	897	1,000	1,000
Total Printing		897	1,000	1,000
EX26-Professional Charges				
426.300	Due & Fees	0	670	687
426.600	Computer Software	44,139	53,425	55,583
Total Professional Charges		44,139	54,095	56,270
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,203	2,700
429.210	Training/Instructor Fees	0	250	250
429.900	Other Contractual	0	3,700	3,700
Total Other Contractual		0	6,153	6,650
EX33-Misc Supplies				
433.900	Other Supplies	693	440	0
Total Misc Supplies		693	440	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	5,895	0	0
Total Equipment Under \$5,000		5,895	0	0
Division Total: Recreational Services		52,505	66,345	68,570



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 501-Library Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,301	1,200	1,200
Total Expenses Within Borough		<u>1,301</u>	<u>1,200</u>	<u>1,200</u>
EX21-Communications				
421.100	Telephone	0	0	200
421.200	Postage	0	200	0
Total Communications		<u>0</u>	<u>200</u>	<u>200</u>
Division Total: Library Board		<u>1,301</u>	<u>1,400</u>	<u>1,400</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	83,546	82,483	86,171
411.200	Temp Wages & Adjmts	4,182	6,000	6,250
411.300	Overtime Wages	471	0	0
Total Salaries & Wages		88,199	88,483	92,421
EX12-Benefits				
412.100	Insurance Contrib	28,226	23,400	25,380
412.200	Unemployment Contrib	530	531	555
412.300	Medicare	333	1,283	1,341
412.400	Retirement Contrib. - DB Plan	16,452	27,954	26,386
412.600	Workers Compensation	1,179	1,456	1,255
412.700	Sbs Contribution	5,407	5,424	5,666
Total Benefits		52,127	60,048	60,583
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	150	150
Total Expenses Within Borough		0	150	150
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	500	500
414.400	Travel Tickets	0	500	500
Total Expenses Outside Of Boro		0	1,000	1,000
EX21-Communications				
421.100	Telephone	3,975	6,590	6,590
421.200	Postage	709	670	730
Total Communications		4,684	7,260	7,320
EX22-Advertising				
422.000	Advertising	0	125	125
Total Advertising		0	125	125
EX23-Printing				
423.000	Printing	0	200	215
Total Printing		0	200	215
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,829	3,500	4,000
424.500	Garbage Pickups	229	310	310
424.600	Heating Fuel-Oil	1,676	4,400	3,200
Total Utilities-Building Oprtns		5,734	8,210	7,510
EX25-Rental/Lease				
425.300	Equipment Rental	1,392	1,412	1,800
Total Rental/Lease		1,392	1,412	1,800



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX26-Professional Charges				
426.300	Due & Fees	0	150	175
426.600	Computer Software	329	1,550	1,600
Total Professional Charges		329	1,700	1,775
EX27-Insurance & Bond				
427.100	Property Insurance	656	700	700
427.500	Liability Insurance	371	500	500
Total Insurance & Bond		1,027	1,200	1,200
EX28-Maintenance Services				
428.100	Building Maint Services	1,226	1,500	1,700
428.200	Grounds Maint Services	1,128	1,500	1,500
428.300	Equipment Maint Services	0	250	300
Total Maintenance Services		2,354	3,250	3,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	150	150
429.710	Testing	130	338	375
429.900	Other Contractual	1,669	2,170	2,225
Total Other Contractual		1,799	2,658	2,750
EX30-Office Supplies				
430.100	Office Supplies < \$500	474	600	800
430.200	Copier/Fax Supplies	180	170	170
Total Office Supplies		654	770	970
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	184	2,900	425
431.300	Equipment Maint Supplies	0	150	155
431.400	Grounds Maint Supplies	100	350	350
431.900	Other Maint. Supplies	0	800	825
Total Maintenance Supplies		284	4,200	1,755
EX33-Misc Supplies				
433.300	Books/Subscriptions	15,514	18,500	20,000
433.900	Other Supplies	433	700	2,300
Total Misc Supplies		15,947	19,200	22,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,900	1,900	0
434.100	Other Equip under \$5,000	469	0	650
Total Equipment Under \$5,000		3,369	1,900	650



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX53-Miscellaneous				
453.000	Miscellaneous	(25)	0	0
Total Miscellaneous		<u>(25)</u>	<u>0</u>	<u>0</u>
Division Total: Sutton Library		<u>177,874</u>	<u>201,766</u>	<u>206,024</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	78,480	81,232	85,882
411.200	Temp Wages & Adjmts	9,899	12,900	13,350
Total Salaries & Wages		88,379	94,132	99,232
EX12-Benefits				
412.100	Insurance Contrib	19,929	25,428	27,580
412.200	Unemployment Contrib	531	565	596
412.300	Medicare	1,282	1,365	1,439
412.400	Retirement Contrib. - DB Plan	16,165	27,530	26,298
412.600	Workers Compensation	1,241	1,548	1,347
412.700	Sbs Contribution	5,418	5,771	6,083
Total Benefits		44,566	62,207	63,343
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,093	1,350	1,400
Total Expenses Within Borough		1,093	1,350	1,400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	19	100	150
414.200	Exp Reimb- Outside Boro	0	500	500
414.400	Travel Tickets	0	300	500
Total Expenses Outside Of Boro		19	900	1,150
EX21-Communications				
421.100	Telephone	3,974	5,640	6,840
421.200	Postage	575	1,350	1,350
Total Communications		4,549	6,990	8,190
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX23-Printing				
423.000	Printing	45	250	250
Total Printing		45	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,117	4,000	4,500
424.200	Water & Sewer	539	550	600
424.500	Garbage Pickups	718	850	850
424.600	Heating Fuel-Oil	1,734	4,500	3,500
Total Utilities-Building Oprtns		6,108	9,900	9,450



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX25-Rental/Lease				
425.200	Building Rental	100	0	0
425.300	Equipment Rental	1,392	1,600	1,800
Total Rental/Lease		1,492	1,600	1,800
EX26-Professional Charges				
426.300	Due & Fees	228	500	350
426.600	Computer Software	341	100	1,500
Total Professional Charges		569	600	1,850
EX27-Insurance & Bond				
427.100	Property Insurance	7,356	8,515	9,000
427.500	Liability Insurance	381	500	500
Total Insurance & Bond		7,737	9,015	9,500
EX28-Maintenance Services				
428.100	Building Maint Services	2,026	2,295	3,000
428.200	Grounds Maint Services	829	2,005	1,900
428.300	Equipment Maint Services	0	385	500
Total Maintenance Services		2,855	4,685	5,400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	55	0	150
429.900	Other Contractual	1,606	2,330	2,300
Total Other Contractual		1,661	2,330	2,450
EX30-Office Supplies				
430.100	Office Supplies < \$500	564	2,020	700
430.200	Copier/Fax Supplies	0	0	150
Total Office Supplies		564	2,020	850
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	563	650	650
431.300	Equipment Maint Supplies	0	0	100
431.400	Grounds Maint Supplies	0	350	400
431.900	Other Maint. Supplies	911	1,400	1,450
Total Maintenance Supplies		1,474	2,400	2,600
EX33-Misc Supplies				
433.120	Tools under \$500	0	0	100
433.300	Books/Subscriptions	18,625	23,000	23,000
433.900	Other Supplies	625	1,200	2,450
Total Misc Supplies		19,250	24,200	25,550



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	988	0	1,200
434.300	Furniture Under \$5,000	759	0	0
Total Equipment Under \$5,000		<u>1,747</u>	<u>0</u>	<u>1,200</u>
Division Total: Talkeetna Library		<u>182,108</u>	<u>222,679</u>	<u>234,315</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	37,423	37,779	40,651
411.200	Temp Wages & Adjmts	3,570	5,650	5,850
Total Salaries & Wages		40,993	43,429	46,501
EX12-Benefits				
412.100	Insurance Contrib	1,476	11,700	12,690
412.200	Unemployment Contrib	247	261	279
412.300	Medicare	595	630	675
412.400	Retirement Contrib. - DB Plan	7,194	12,804	12,448
412.600	Workers Compensation	545	715	632
412.700	Sbs Contribution	2,513	2,663	2,851
Total Benefits		12,570	28,773	29,575
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	943	1,290	1,345
Total Expenses Within Borough		943	1,290	1,345
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	500
414.400	Travel Tickets	0	300	500
Total Expenses Outside Of Boro		0	300	1,000
EX21-Communications				
421.100	Telephone	4,453	7,040	8,048
421.200	Postage	452	700	700
Total Communications		4,905	7,740	8,748
EX22-Advertising				
422.000	Advertising	75	100	100
Total Advertising		75	100	100
EX23-Printing				
423.000	Printing	45	200	200
Total Printing		45	200	200
EX24-Utilities-Building Optns				
424.100	Electricity	0	1,750	3,750
424.500	Garbage Pickups	0	100	100
424.600	Heating Fuel-Oil	0	1,965	3,100
Total Utilities-Building Optns		0	3,815	6,950
EX25-Rental/Lease				
425.200	Building Rental	8,400	5,250	0
425.300	Equipment Rental	1,392	1,600	1,800
Total Rental/Lease		9,792	6,850	1,800



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX26-Professional Charges				
426.300	Due & Fees	46	150	150
426.600	Computer Software	282	1,000	1,000
Total Professional Charges		328	1,150	1,150
EX27-Insurance & Bond				
427.100	Property Insurance	307	350	950
427.500	Liability Insurance	178	250	400
Total Insurance & Bond		485	600	1,350
EX28-Maintenance Services				
428.100	Building Maint Services	0	150	500
428.200	Grounds Maint Services	0	1,325	2,100
428.300	Equipment Maint Services	0	350	400
Total Maintenance Services		0	1,825	3,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	18	175
429.710	Testing	0	43	0
429.900	Other Contractual	585	1,075	1,040
Total Other Contractual		585	1,136	1,215
EX30-Office Supplies				
430.100	Office Supplies < \$500	521	800	1,000
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		521	1,000	1,200
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	147	250	350
431.400	Grounds Maint Supplies	0	625	100
431.900	Other Maint. Supplies	448	450	550
Total Maintenance Supplies		595	1,325	1,000
EX33-Misc Supplies				
433.120	Tools under \$500	0	100	0
433.300	Books/Subscriptions	13,958	14,900	16,000
433.900	Other Supplies	946	1,213	2,300
Total Misc Supplies		14,904	16,213	18,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,500	0	0
434.100	Other Equip under \$5,000	600	114	500
434.300	Furniture Under \$5,000	1,138	737	600
Total Equipment Under \$5,000		3,238	851	1,100
Division Total: Trapper Ck Library		89,979	116,597	124,534



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	89,803	95,251	100,254
411.200	Temp Wages & Adjmts	7,966	11,400	10,650
Total Salaries & Wages		97,769	106,651	110,904
EX12-Benefits				
412.100	Insurance Contrib	28,419	29,328	31,810
412.200	Unemployment Contrib	587	641	666
412.300	Medicare	1,418	1,547	1,609
412.400	Retirement Contrib. - DB Plan	16,706	19,817	18,616
412.600	Workers Compensation	1,397	1,749	1,505
412.700	Sbs Contribution	5,994	6,538	6,799
Total Benefits		54,521	59,620	61,005
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	300	200
Total Expenses Within Borough		0	300	200
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	700	500
414.400	Travel Tickets	0	200	500
Total Expenses Outside Of Boro		0	900	1,000
EX21-Communications				
421.100	Telephone	4,252	5,590	8,200
421.200	Postage	778	1,300	1,300
Total Communications		5,030	6,890	9,500
EX22-Advertising				
422.000	Advertising	0	0	100
Total Advertising		0	0	100
EX23-Printing				
423.000	Printing	0	125	525
Total Printing		0	125	525
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,634	2,150	2,700
424.500	Garbage Pickups	613	678	750
424.600	Heating Fuel-Oil	12,158	13,880	12,200
Total Utilities-Building Oprtns		15,405	16,708	15,650
EX25-Rental/Lease				
425.300	Equipment Rental	1,572	1,572	1,800
Total Rental/Lease		1,572	1,572	1,800



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX26-Professional Charges				
426.300	Due & Fees	194	150	200
426.600	Computer Software	10	400	1,500
Total Professional Charges		204	550	1,700
EX27-Insurance & Bond				
427.500	Liability Insurance	442	400	600
Total Insurance & Bond		442	400	600
EX28-Maintenance Services				
428.100	Building Maint Services	0	350	350
428.200	Grounds Maint Services	2,163	2,220	3,500
428.300	Equipment Maint Services	0	0	550
Total Maintenance Services		2,163	2,570	4,400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	350	150
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	130	288	350
429.900	Other Contractual	1,606	2,100	2,100
Total Other Contractual		13,736	14,738	14,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	659	500	800
430.200	Copier/Fax Supplies	0	0	150
Total Office Supplies		659	500	950
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	100	100
431.300	Equipment Maint Supplies	0	100	100
431.400	Grounds Maint Supplies	740	750	750
431.900	Other Maint. Supplies	847	900	900
Total Maintenance Supplies		1,587	1,850	1,850
EX33-Misc Supplies				
433.110	Clothing	0	97	0
433.300	Books/Subscriptions	22,796	23,250	23,250
433.900	Other Supplies	850	900	2,400
Total Misc Supplies		23,646	24,247	25,650
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,400	1,500	0
434.100	Other Equip under \$5,000	26	62	400
Total Equipment Under \$5,000		1,426	1,562	400
Division Total: Willow Library		218,160	239,183	250,834



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	93,622	99,741	104,464
411.200	Temp Wages & Adjmts	17,871	24,000	24,840
Total Salaries & Wages		111,493	123,741	129,304
EX12-Benefits				
412.100	Insurance Contrib	28,388	29,328	31,810
412.200	Unemployment Contrib	669	743	776
412.300	Medicare	1,617	1,795	1,875
412.400	Retirement Contrib. - DB Plan	19,590	33,803	31,987
412.600	Workers Compensation	1,859	2,035	1,755
412.700	Sbs Contribution	6,835	7,586	7,927
Total Benefits		58,958	75,290	76,130
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	221	450	475
Total Expenses Within Borough		221	450	475
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	64	100	100
414.200	Exp Reimb- Outside Boro	0	1,100	500
414.400	Travel Tickets	0	207	500
Total Expenses Outside Of Boro		64	1,407	1,100
EX21-Communications				
421.100	Telephone	5,303	7,240	7,600
421.200	Postage	812	1,450	1,150
Total Communications		6,115	8,690	8,750
EX22-Advertising				
422.000	Advertising	0	125	125
Total Advertising		0	125	125
EX23-Printing				
423.000	Printing	365	450	450
Total Printing		365	450	450
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,096	8,600	8,700
424.300	Natural Gas	10,665	11,700	12,000
424.500	Garbage Pickups	438	550	480
Total Utilities-Building Oprtns		19,199	20,850	21,180
EX25-Rental/Lease				
425.300	Equipment Rental	1,674	1,900	2,280
Total Rental/Lease		1,674	1,900	2,280



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX26-Professional Charges				
426.300	Due & Fees	90	400	550
426.600	Computer Software	192	1,412	1,450
Total Professional Charges		282	1,812	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	2,175	2,620	2,400
427.500	Liability Insurance	523	468	626
Total Insurance & Bond		2,698	3,088	3,026
EX28-Maintenance Services				
428.100	Building Maint Services	1,998	1,000	2,300
428.200	Grounds Maint Services	0	359	1,400
428.300	Equipment Maint Services	0	250	550
Total Maintenance Services		1,998	1,609	4,250
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	150	150
429.710	Testing	108	200	200
429.900	Other Contractual	2,420	2,491	2,600
Total Other Contractual		2,528	2,841	2,950
EX30-Office Supplies				
430.100	Office Supplies < \$500	555	1,900	1,000
430.200	Copier/Fax Supplies	115	225	225
Total Office Supplies		670	2,125	1,225
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,067	1,600	1,300
431.300	Equipment Maint Supplies	0	250	250
431.400	Grounds Maint Supplies	150	500	500
431.900	Other Maint. Supplies	1,043	1,750	1,000
Total Maintenance Supplies		2,260	4,100	3,050
EX33-Misc Supplies				
433.100	Personnel Supplies	0	11	0
433.300	Books/Subscriptions	22,504	26,650	22,650
433.900	Other Supplies	1,031	1,180	2,450
Total Misc Supplies		23,535	27,841	25,100
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,900	0
434.100	Other Equip under \$5,000	1,145	202	1,200
Total Equipment Under \$5,000		1,145	2,102	1,200
Division Total: Big Lake Library		233,205	278,421	282,595



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
	Department Total: Community Development	<u>955,132</u>	<u>1,126,391</u>	<u>1,168,272</u>
	Fund Total: NON AREAWIDE	<u>3,418,756</u>	<u>4,891,458</u>	<u>4,274,025</u>

RECONCILIATION OF FUND BALANCE: 202

ENHANCED 911

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	889,754	750,993	874,734
TOTAL EXPENDITURES	375,739	1,405,000	905,965

Fund Balance as of June 30, 2007 1,448,523

 Estimated revenues for fiscal year 2008 750,993

 Estimated expenditures for fiscal year 2008 (1,405,000)
 Reserve for equipment (300,000)

 Estimated adjustment to fund balance (954,007)

Estimated fund balance June 30, 2008 494,516

 Estimated revenues for fiscal year 2009 874,734

 Estimated expenditures for fiscal year 2009 (755,965)
 Capital Projects (150,000)
 Reserve for equipment (300,000)

 Estimated adjustment to fund balance (331,231)

Estimated fund balance June 30, 2009 163,285



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	1,745	5,993	7,734
Total Other State Revenue		1,745	5,993	7,734
RE42-Public Safety				
342.700	Enhanced 911 Surcharge	830,983	730,000	852,000
Total Public Safety		830,983	730,000	852,000
RE61-Interest Earnings				
361.100	Interest On Investments	57,026	15,000	15,000
Total Interest Earnings		57,026	15,000	15,000
Division Total: Non-Departmental		889,754	\$750,993	\$874,734
Department Total: Non-Departmental		889,754	\$750,993	\$874,734
Fund Total: ENHANCED 911		889,754	\$750,993	\$874,734



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX45-Operating Fund Transfers				
445.100	Transfer To- General Fund	5,000	0	0
Total Operating Fund Transfers		5,000	0	0
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	0	660,000	150,000
Total Capital Project Transfers		0	660,000	150,000
EX49-Transfers/Pass Throughs				
449.100	Transfers-City Of Palmer	0	10,340	0
449.200	Transfers-City Of Wasilla	0	10,340	0
Total Transfers/Pass Throughs		0	20,680	0
Division Total: Non-Departmental		5,000	680,680	150,000
Department Total: Non-Departmental		5,000	680,680	150,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 100-Assembly DIVISION 121-Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	41,944	0	0
Total Salaries & Wages		41,944	0	0
EX12-Benefits				
412.100	Insurance Contrib	14,100	0	0
412.200	Unemployment Contrib	252	0	0
412.300	Medicare	609	0	0
412.400	Retirement Contrib. - DB Plan	8,808	0	0
412.600	Workers Compensation	587	0	0
412.700	Sbs Contribution	2,572	0	0
Total Benefits		26,928	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	867	0	0
Total Expenses Outside Of Boro		867	0	0
EX21-Communications				
421.100	Telephone	20,926	0	0
421.200	Postage	774	0	0
Total Communications		21,700	0	0
EX22-Advertising				
422.000	Advertising	195	0	0
Total Advertising		195	0	0
EX26-Professional Charges				
426.600	Computer Software	2,718	0	0
Total Professional Charges		2,718	0	0
EX27-Insurance & Bond				
427.500	Liability Insurance	271	0	0
Total Insurance & Bond		271	0	0
EX28-Maintenance Services				
428.500	Commun Equip Maint Servic	14,647	0	0
Total Maintenance Services		14,647	0	0
EX29-Other Contractual				
429.900	Other Contractual	248,146	0	0
Total Other Contractual		248,146	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	378	0	0
Total Office Supplies		378	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 100-Assembly DIVISION 121-Information Technology				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	42	0	0
Total Maintenance Supplies		42	0	0
EX33-Misc Supplies				
433.900	Other Supplies	196	0	0
Total Misc Supplies		196	0	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	150	0	0
Total Equipment Under \$5,000		150	0	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	12,557	0	0
Total Equipment Over \$5000		12,557	0	0
Division Total: Information Technology		370,739	0	0
Department Total: Assembly		370,739	0	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Information Technol				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	46,904	84,224
411.300	Overtime Wages	0	3,500	5,500
Total Salaries & Wages		0	50,404	89,724
EX12-Benefits				
412.100	Insurance Contrib	0	15,600	25,380
412.200	Unemployment Contrib	0	303	539
412.300	Medicare	0	731	1,301
412.400	Retirement Contrib. - DB Plan	0	17,082	27,474
412.600	Workers Compensation	0	829	1,218
412.700	Sbs Contribution	0	3,090	5,501
Total Benefits		0	37,635	61,413
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	47
414.200	Exp Reimb- Outside Boro	0	140	1,685
414.400	Travel Tickets	0	950	0
Total Expenses Outside Of Boro		0	1,090	1,732
EX21-Communications				
421.100	Telephone	0	149,893	104,588
421.200	Postage	0	800	12,600
Total Communications		0	150,693	117,188
EX22-Advertising				
422.000	Advertising	0	500	8,000
Total Advertising		0	500	8,000
EX23-Printing				
423.000	Printing	0	150	6,000
Total Printing		0	150	6,000
EX26-Professional Charges				
426.100	Auditing & Accounting	0	5,000	5,000
426.300	Due & Fees	0	828	825
426.600	Computer Software	0	2,500	2,260
Total Professional Charges		0	8,328	8,085
EX27-Insurance & Bond				
427.500	Liability Insurance	0	400	400
Total Insurance & Bond		0	400	400
EX28-Maintenance Services				
428.500	Commun Equip Maint Servic	0	25,632	31,636
Total Maintenance Services		0	25,632	31,636



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Information Technol				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	500	13,500
429.210	Training/Instructor Fees	0	6,800	7,500
429.900	Other Contractual	0	367,523	319,800
Total Other Contractual		0	374,823	340,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	300	300
430.200	Copier/Fax Supplies	0	0	300
Total Office Supplies		0	300	600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	500
Total Maintenance Supplies		0	1,000	500
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	220	220
Total Misc Supplies		0	220	220
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	3,600
434.100	Other Equip under \$5,000	0	700	0
Total Equipment Under \$5,000		0	700	3,600
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	0	72,445	0
Total Capital Project Transfers		0	72,445	0
EX53-Miscellaneous				
453.000	Miscellaneous	0	0	86,067
Total Miscellaneous		0	0	86,067
Division Total: Information Technology		0	724,320	755,965
Department Total: Information Technology		0	724,320	755,965
Fund Total: ENHANCED 911		375,739	1,405,000	905,965

RECONCILIATION OF FUND BALANCE: 203

LAND MANAGEMENT

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	2,288,521	1,582,381	1,602,364
TOTAL EXPENDITURES	1,720,495	2,126,782	2,063,185

Audit balance as of 6/30/2007 7,339,465

Land Management Permanent Fund (3,919,021)
 Interfund note receivable (1,065,579)
 Interest Earnings on Permanent Fund (622,791)

Unreserved, undesignated audited fund balance at 6/30/2007 1,732,074

Estimated revenues 2007-2008 fiscal year 1,582,381

Estimated expenditures 2007-2008 fiscal year (2,126,782)

Estimated contribution to Permanent Fund (238,625)

Estimated Interest Earnings on Permanent Fund (82,000)

Estimated Adjustment to Fund Balance (865,026)

Estimated fund balance 6/30/2008 867,048

Estimated revenues 2008-2009 fiscal year 1,602,364

Estimated expenditures 2008-2009 fiscal year (1,968,185)

Capital and transfers (95,000)

Estimated contribution to Permanent Fund (255,375)

Estimated interest earnings on Permanent Fund (90,000)

Estimated FY2009 adjustment to fund balance (806,196)

Reserve for leave and benefits (10,000)

Estimated fund balance 6/30/2009 50,852

(A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2007 were \$4,984,600. The estimated contributions at June 30, 2008 and 2009 respectively is \$238,625 and \$255,375. The estimated Land Management Permanent fund balance at June 30, 2008 is \$5,478,600.)

FY 2009 REVENUE SUMMARY: FUND 203**LAND MANAGEMENT**

CLASSIFICATION	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
STATE GRANTS AND OTHER STATE REVENUES	24,755	66,481	50,614
FEES	97,589	98,900	98,250
INTEREST EARNINGS	522,550	475,000	336,000
PROPERTY SALES AND USES	884,509	940,000	1,115,500
MISCELLANEOUS	759,118	2,000	2,000
TOTAL REVENUES	2,288,521	1,582,381	1,602,364

REVENUE DETAIL: FUND 203

LAND MANAGEMENT

ACCOUNT	CLASSIFICATION	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
	OTHER STATE REVENUE:			
337.800	PERS Relief	24,755	66,481	50,614
	Total 337	24,755	66,481	50,614
	GENERAL GOVERNMENT:			
341 800	Land Management Fees	3,103	11,000	3,000
341 xxx	Miscellaneous	91,986	84,400	92,250
	Total 341	95,089	95,400	95,250
	PARK FEES:			
343 360	Deshka Park Fees	2,500	3,500	3,000
	Total 343	2,500	3,500	3,000
	INTEREST EARNINGS:			
361 100	Interest on Investments	302,090	230,000	160,000
361 200	Interest on Loans	103,430	110,000	80,000
361 400	Interest on Borough Land Sales	94,320	109,000	80,000
361 450	Interest on Ag Sales	22,710	26,000	16,000
	Total 361	522,550	475,000	336,000
	PROPERTY SALES AND USES:			
366 100	Facility Rental	500	-	500
366 400	Land Sales	739,511	750,000	850,000
366 410	Gravel Sale Royalties	-	-	100,000
366 450	Ag Sales	71,287	120,000	100,000
366 500	Land Leases	37,212	40,000	35,000
366 600	Land Use Charges	35,999	30,000	30,000
	Total 366	884,509	940,000	1,115,500
	MISCELLANEOUS:			
367 260	Port Enterprise Fund	753,788	0	0
369 xxx	Other Revenue Sources	5,330	2,000	2,000
	Total 3xxx	759,118	2,000	2,000
	TOTAL REVENUES	2,288,521	1,582,381	1,602,364

337 000 OTHER STATE REVENUE

337 800 STATE PERS RELIEF: The ARM Board approved a PERS rate of 30.62% for Fiscal Year 2009 which is what we budgeted. In the final days of the legislative session, it was approved that the State of Alaska will fund the difference between 22% and 30.62%.

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 2009 is \$95,250.

343 000 PARK FEES

343 360 PARK FEES - DESHKA PARK: In fiscal year 2009 it is estimated that \$3,000 will be collected in fees from the Deshka River Park.

361 000 INTEREST EARNINGS

361 100 INTEREST ON INVESTMENTS: Interest earnings on cash on hand in the central treasury attributable to the Land Management fund is estimated at \$160,000 for the fiscal year 2009.

361 200 INTEREST ON LOANS: Estimated interest on a loan from the Permanent Fund for fiscal year 2009 is \$80,000.

361 400 INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total \$80,000 in fiscal year 2009.

361 450 INTEREST ON AG SALES: Estimated interest earnings from Agriculture sales is \$16,000.

366 000 PROPERTY SALES AND USES

366 100 FACILITY RENTALS: Revenue from space rental at borough owned facilities is projected at \$500 for fiscal year 2009.

366 400 LAND SALES: The proceeds from land sales agreements are projected to be \$850,000 during fiscal year 2009.

366 410 GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be \$100,000 during fiscal year 2009.

-
- 366 450 AG SALES: The agriculture sales program is expected to generate \$100,000 in income for fiscal year 2009.
- 366 500 LAND LEASES: Revenue from borough land leases is projected at \$35,000 for fiscal year 2009.
- 366 600 LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements is \$30,000.
- 369 000 OTHER REVENUE SOURCES
- 369 800 FINES: Various fines will be collected throughout the year totaling approximately \$2,000.

EXPENDITURE DETAIL: FUND 203 LAND MANAGEMENT

Division	Division Name	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
000	Non Departmental	379,056	337,500	194,500
135	Economic Development	150,000	0	0
141	Land Management	1,016,258	1,512,769	1,492,001
144	Asset Management	0	0	0
145	Community Development Admin	175,181	276,513	376,684
	FUND 203 TOTAL	1,720,495	2,126,782	2,063,185



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	24,755	66,481	50,614
Total Other State Revenue		24,755	66,481	50,614
RE41-General Government				
341.200	Recording Fees	1,200	1,500	1,000
341.450	Land Sales Brochures	1,745	1,500	1,500
341.800	Land Mgmt Fees	3,103	11,000	3,000
341.900	Miscellaneous Fees	466	400	250
341.905	Sale of Maps	965	1,000	500
341.945	Foreclosure Sale Fees	87,610	80,000	89,000
Total General Government		95,089	95,400	95,250
RE43-Parks & Recreation Fees				
343.360	Park Fees-Deshka Park	2,500	3,500	3,000
Total Parks & Recreation Fees		2,500	3,500	3,000
RE61-Interest Earnings				
361.100	Interest On Investments	302,090	230,000	160,000
361.200	Interest On Loans	103,430	110,000	80,000
361.400	Interest On Boro Lands	94,320	109,000	80,000
361.450	Interest On Ag Sales	22,710	26,000	16,000
Total Interest Earnings		522,550	475,000	336,000
RE66-Property Sales & Uses				
366.100	Facility Rental	500	0	500
366.400	Land Sales	739,511	750,000	850,000
366.410	Gravel Sale Royalties	0	0	100,000
366.450	Ag Sales - Principal	71,287	120,000	100,000
366.500	Land Leases	37,212	40,000	35,000
366.600	Land Use Charges	35,999	30,000	30,000
Total Property Sales & Uses		884,509	940,000	1,115,500
RE67-Transfer From Other Funds				
367.260	Port Enterprise Fund	753,788	0	0
367.400	Capital Projects	2,355	0	0
Total Transfer From Other Funds		756,143	0	0
RE69-Other Revenue Sources				
369.800	Fines	2,975	2,000	2,000
Total Other Revenue Sources		2,975	2,000	2,000



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
	Division Total: Non-Departmental	<u>2,288,521</u>	<u>\$1,582,381</u>	<u>\$1,602,364</u>
	Department Total: Non-Departmental	<u>2,288,521</u>	<u>\$1,582,381</u>	<u>\$1,602,364</u>
	Fund Total: LAND MANAGEMENT	<u>2,288,521</u>	<u>\$1,582,381</u>	<u>\$1,602,364</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	40,000	40,500	25,000
443.260	Computer - Admin & Audit	45,500	46,000	24,500
443.280	Finance - Admin & Audit	48,000	48,500	30,000
443.290	Legal - Admin & Audit	32,000	32,500	20,000
Total Intra Govern/Recov Expens		165,500	167,500	99,500
EX46-Capital Project Transfers				
446.130	Trnfr To- Land Mngmt (Cp)	25,000	0	0
446.500	Transfer To- Fund 480	188,556	170,000	95,000
Total Capital Project Transfers		213,556	170,000	95,000
Division Total: Non-Departmental		379,056	337,500	194,500
Department Total: Non-Departmental		379,056	337,500	194,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 135-Economic De				
EX29-Other Contractual				
429.900	Other Contractual	150,000	0	0
Total Other Contractual		150,000	0	0
Division Total: Economic Development		150,000	0	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX11-Salaries & Wages				
411.100	Permanent Wages	441,367	451,285	475,676
411.200	Temp Wages & Adjmts	23,370	47,318	53,000
411.300	Overtime Wages	7,167	7,700	8,000
Total Salaries & Wages		471,904	506,303	536,676
EX12-Benefits				
412.100	Insurance Contrib	112,800	124,800	135,360
412.200	Unemployment Contrib	2,832	3,038	3,221
412.300	Medicare	6,841	7,342	7,782
412.400	Retirement Contrib. - DB Plan	90,711	155,550	148,102
412.600	Workers Compensation	11,091	19,472	20,006
412.700	Sbs Contribution	28,928	31,037	32,899
Total Benefits		253,203	341,239	347,370
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	112	225	225
Total Expenses Within Borough		112	225	225
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	146	500
414.200	Exp Reimb- Outside Boro	40	20	500
Total Expenses Outside Of Boro		40	166	1,000
EX21-Communications				
421.100	Telephone	599	300	350
421.200	Postage	7,526	8,500	8,600
421.300	Communication Network	370	0	0
Total Communications		8,495	8,800	8,950
EX22-Advertising				
422.000	Advertising	7,168	6,000	6,200
422.010	Foreclosure Advertising	7,470	6,721	7,100
Total Advertising		14,638	12,721	13,300
EX23-Printing				
423.000	Printing	1,313	2,203	1,200
423.100	Resale/Printed Maps	0	5,300	5,300
Total Printing		1,313	7,503	6,500
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	98	250	250
Total Utilities-Building Optrns		98	250	250



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

Account	Description	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX25-Rental/Lease				
425.200	Building Rental	150	0	0
425.300	Equipment Rental	212	500	500
Total Rental/Lease		362	500	500
EX26-Professional Charges				
426.200	Legal	0	0	7,500
426.300	Due & Fees	3,927	6,500	10,600
426.500	Recording Fees	2,553	2,500	2,500
426.600	Computer Software	2,277	7,800	7,850
426.800	Brokers/Appraiser Fees	18,375	35,965	30,000
426.810	Taxes and LID Fees	39,525	63,367	40,000
426.900	Other Professional Chgs	20,502	163,658	155,000
Total Professional Charges		87,159	279,790	253,450
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	1,000
427.500	Liability Insurance	3,767	5,000	5,000
Total Insurance & Bond		3,767	5,000	6,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	591	2,275	675
428.600	Road Maintenance Services	0	8,000	8,500
428.910	Building Improve Services	4,800	0	0
Total Maintenance Services		5,391	10,275	9,175
EX29-Other Contractual				
429.600	Vehicle and Junk Removal	990	450	1,000
429.710	Testing	0	300	300
429.900	Other Contractual	153,723	276,768	254,000
Total Other Contractual		154,713	277,518	255,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	9	0	0
430.200	Copier/Fax Supplies	0	650	675
Total Office Supplies		9	650	675
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	100	500
431.200	Building Maint Supplies	2,305	179	0
431.300	Equipment Maint Supplies	1,574	5,600	5,700
431.400	Grounds Maint Supplies	664	50	50
431.900	Other Maint. Supplies	0	750	750
Total Maintenance Supplies		4,543	6,679	7,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	2,138	3,200	4,000
Total Fuel/Oil-Vehicle Use		2,138	3,200	4,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	130	130
433.110	Clothing	0	58	0
433.300	Books/Subscriptions	262	500	550
433.900	Other Supplies	304	5,224	8,900
Total Misc Supplies		566	5,912	9,580
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,787	18,134	9,150
434.100	Other Equip under \$5,000	4,741	4,618	4,300
434.300	Furniture Under \$5,000	279	2,000	1,600
Total Equipment Under \$5,000		7,807	24,752	15,050
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	21,286	17,000
Total Equipment Over \$5000		0	21,286	17,000
Division Total: Land Management		1,016,258	1,512,769	1,492,001



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX11-Salaries & Wages				
411.100	Permanent Wages	104,124	94,499	101,497
411.200	Temp Wages & Adjmts	0	6,000	6,000
411.300	Overtime Wages	763	2,000	2,000
Total Salaries & Wages		104,887	102,499	109,497
EX12-Benefits				
412.100	Insurance Contrib	16,920	19,624	21,996
412.200	Unemployment Contrib	630	615	657
412.300	Medicare	1,521	1,487	1,588
412.400	Retirement Contrib. - DB Plan	18,847	33,137	31,691
412.600	Workers Compensation	1,286	1,703	1,492
412.700	Sbs Contribution	6,430	6,283	6,713
Total Benefits		45,634	62,849	64,137
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,650	1,710	1,770
Total Expenses Within Borough		1,650	1,710	1,770
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	237	300	300
414.200	Exp Reimb- Outside Boro	2,310	4,500	8,300
414.400	Travel Tickets	1,294	4,500	7,200
Total Expenses Outside Of Boro		3,841	9,300	15,800
EX21-Communications				
421.100	Telephone	35	975	0
421.200	Postage	29	450	500
421.300	Communication Network	0	600	500
Total Communications		64	2,025	1,000
EX22-Advertising				
422.000	Advertising	0	0	600
Total Advertising		0	0	600
EX23-Printing				
423.000	Printing	0	24	0
Total Printing		0	24	0
EX25-Rental/Lease				
425.300	Equipment Rental	3,057	3,276	3,300
Total Rental/Lease		3,057	3,276	3,300



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX26-Professional Charges				
426.200	Legal	0	25,000	15,500
426.300	Due & Fees	25	400	600
426.600	Computer Software	0	700	725
426.900	Other Professional Chgs	0	0	90,000
Total Professional Charges		25	26,100	106,825
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	6,800
427.500	Liability Insurance	450	700	700
Total Insurance & Bond		450	700	7,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,420	1,700	1,600
Total Maintenance Services		1,420	1,700	1,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,889	14,500	14,650
429.900	Other Contractual	5,431	44,108	40,000
Total Other Contractual		11,320	58,608	54,650
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,413	4,200	4,200
430.200	Copier/Fax Supplies	79	380	380
Total Office Supplies		2,492	4,580	4,580
EX33-Misc Supplies				
433.100	Personnel Supplies	38	0	0
433.200	Medical Supplies	97	675	675
433.300	Books/Subscriptions	0	225	250
433.900	Other Supplies	36	300	100
Total Misc Supplies		171	1,200	1,025
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	3,300
434.100	Other Equip under \$5,000	170	150	500
434.300	Furniture Under \$5,000	0	1,792	600
Total Equipment Under \$5,000		170	1,942	4,400
Division Total: Community Develop-Admin		175,181	276,513	376,684
Department Total: Community Development		1,341,439	1,789,282	1,868,685
Fund Total: LAND MANAGEMENT		1,720,495	2,126,782	2,063,185

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	168,122,883	223,960,344	213,999,584
TOTAL EXPENDITURES	165,242,188	223,960,344	213,999,584

Estimated fund balance 6/30/2007 -0-

Estimated revenues 2007-2008 fiscal year 223,960,344

Estimated expenditures 2007-2008 fiscal year (223,960,344)

Estimated FY2008 adjustment to fund balance -0-

Estimated fund balance 6/30/2008 -0-

Estimated revenues 2008-2009 fiscal year 213,999,584

Estimated expenditures 2008-2009 fiscal year (213,999,584)

Estimated FY2009 adjustment to fund balance -0-

Estimated fund balance 6/30/2009 -0-



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE31-Federal Grants				
331.000	Federal Grants	1,893,855	28,684,854	3,814,699
Total Federal Grants		1,893,855	28,684,854	3,814,699
RE37-Other State Revenue				
337.300	Education/State	125,184,769	147,892,875	160,742,769
Total Other State Revenue		125,184,769	147,892,875	160,742,769
RE50-Education Revenue				
350.000	Education/Local	3,027,308	3,749,616	4,730,228
Total Education Revenue		3,027,308	3,749,616	4,730,228
RE67-Transfer From Other Funds				
367.110	Areawide	38,016,951	43,632,999	44,711,888
Total Transfer From Other Funds		38,016,951	43,632,999	44,711,888
Division Total: Non-Departmental		168,122,883	\$223,960,344	\$213,999,584
Department Total: Non-Departmental		168,122,883	\$223,960,344	\$213,999,584
Fund Total: EDUCATION OPERATING		168,122,883	\$223,960,344	\$213,999,584



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX06-Education				
406.100	Education - Operating	165,242,188	223,960,344	213,999,584
Total Education		<u>165,242,188</u>	<u>223,960,344</u>	<u>213,999,584</u>
Division Total: Non-Departmental		<u>165,242,188</u>	<u>223,960,344</u>	<u>213,999,584</u>
Department Total: Non-Departmental		<u>165,242,188</u>	<u>223,960,344</u>	<u>213,999,584</u>
Fund Total: EDUCATION OPERATING		<u>165,242,188</u>	<u>223,960,344</u>	<u>213,999,584</u>

**FIRE SERVICE AREAS
SUMMARY SHEET
FISCAL YEAR 2009**

FUND	NAME	REVENUES				EXPENDITURES			
		PROPERTY TAXES	TRANSFER FROM AREAWIDE	OTHER	TOTAL REVENUE	OTHER EXPENDITURES	ADM/MNT ALLOCATION	CAPITAL PROJECTS	TOTAL EXPENDITURE BUDGET
250	Wasilla-Lakes FSA	5,632,800	-	183,193	5,815,993	3,227,838	306,513	1,862,500	5,396,851
251	Butte FSA	568,350	-	4,049	572,399	388,057	57,467	133,000	578,524
253	Sutton FSA	143,470	4,000	3,210	150,680	124,726	33,715	45,000	203,441
254	Talkeetna FSA	220,860	10,550	7,005	238,415	197,418	37,567	140,000	374,985
256	Big Lake FSA	556,670	4,000	5,374	566,044	420,581	62,301	58,000	540,882
257	Meadow Lakes FSA	1,046,100	3,600	9,740	1,059,440	470,208	55,532	50,000	575,740
258	Willow FSA	234,640	-	7,419	242,059	270,253	30,648	85,000	385,901
259	Gr Palmer Cons FSA	744,560	-	10,000	754,560	359,691	18,677	25,000	403,368
	TOTALS	9,147,450	22,150	229,990	9,399,590	5,458,772	602,420	2,398,500	8,459,692

REVENUE DETAIL: FIRE SERVICE AREAS

FUND	SERVICE AREA NAME	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
250	Wasilla-Lakes FSA	4,773,304	5,380,134	5,815,993
251	Butte FSA	498,762	530,397	572,399
253	Sutton FSA	155,171	140,976	150,680
254	Talkeetna FSA	215,344	225,191	238,415
256	Big Lake FSA	507,340	550,873	566,044
257	Meadow Lakes FSA	866,832	991,029	1,059,440
258	Willow FSA	273,885	234,467	242,059
259	Greater Palmer Consolidated	639,993	693,900	754,560
	TOTAL FSA	7,930,631	8,746,967	9,399,590

EXPENDITURE DETAIL: FIRE SERVICE AREAS

Fund	Service Area Name	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
250	Wasilla-Lakes FSA	4,948,341	5,557,854	5,396,851
251	Butte FSA	320,118	362,361	578,524
253	Sutton FSA	105,530	205,136	203,441
254	Talkeetna FSA	109,119	289,027	374,985
256	Big Lake FSA	494,182	575,017	540,882
257	Meadow Lakes FSA	1,047,399	1,012,914	575,740
258	Willow FSA	267,994	364,808	385,901
259	Greater Palmer Consolidated	546,551	496,008	403,368
	TOTAL FSA	7,839,234	8,863,125	8,459,692

RECONCILIATION OF FUND BALANCE: 250

WASILLA-LAKES FIRE SERVICE AREA

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	4,773,304	5,380,134	5,815,993
TOTAL EXPENDITURES	4,948,341	5,557,854	5,396,851

Audit balance as of 06/30/2007 1,581,074

Estimated revenues 2007-2008 fiscal year 5,380,134

Estimated expenditures 2007-2008 fiscal year (5,557,854)

Estimated adjustment to fund balance (177,720)

Estimated fund balance 6/30/2008 1,403,354

Estimated revenues 2008-2009 fiscal year 5,815,993

Estimated expenditures 2008-2009 fiscal year (3,231,351)

Capital Projects (1,862,500)

Debt Service (303,000)

Estimated FY2009 adjustment to fund balance 419,142

Estimated fund balance 6/30/2009 1,822,496



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	4,205,041	4,858,300	5,352,600
311.102	Real Property-Delinquent	122,895	85,000	50,000
311.200	Personal Property	64,562	63,700	76,200
311.202	Personal Property-Delinq	4	0	0
311.400	Penalty & Interest	47,368	35,000	35,000
311.500	Vehicle Tax State Collec	95,110	96,280	119,000
Total General Property Taxes		4,534,980	5,138,280	5,632,800
RE37-Other State Revenue				
337.800	State PERS Relief	15,698	55,854	52,693
Total Other State Revenue		15,698	55,854	52,693
RE41-General Government				
341.971	Fire Plan Review Fees	105,418	150,000	100,000
Total General Government		105,418	150,000	100,000
RE61-Interest Earnings				
361.100	Interest On Investments	84,101	35,000	30,000
Total Interest Earnings		84,101	35,000	30,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	25,879	0	0
Total Transfer From Other Funds		25,879	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	7,228	1,000	500
Total Other Revenue Sources		7,228	1,000	500
Division Total: Non-Departmental		4,773,304	\$5,380,134	\$5,815,993
Department Total: Non-Departmental		4,773,304	\$5,380,134	\$5,815,993
Fund Total: WASILLA-LAKES FSA		4,773,304	\$5,380,134	\$5,815,993



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 250-WASILLA-LAKES FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	397,386	419,757	409,181
411.200	Temp Wages & Adjmts	29,016	49,000	29,880
411.300	Overtime Wages	66,121	50,000	50,000
411.400	Nonemployee Compensation	359,888	407,000	350,520
Total Salaries & Wages		852,411	925,757	839,581
EX12-Benefits				
412.100	Insurance Contrib	103,134	123,552	128,085
412.150	On-Call Health Insurance	2,339	61,276	61,276
412.200	Unemployment Contrib	2,955	2,542	2,935
412.300	Medicare	12,446	13,424	12,174
412.400	Retirement Contrib. - DB Plan	89,242	159,201	140,601
412.600	Workers Compensation	69,955	85,716	76,424
412.700	Sbs Contribution	52,255	56,749	51,467
412.800	Wellness/Other	40	0	0
Total Benefits		332,366	502,460	472,962
EX13-Expenses Within Borough				
413.900	Other Exp - Within Boro	0	525	0
Total Expenses Within Borough		0	525	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	10,314	12,400	15,100
414.400	Travel Tickets	4,431	14,600	10,200
Total Expenses Outside Of Boro		14,745	27,000	25,300
EX21-Communications				
421.100	Telephone	28,382	38,950	38,544
421.200	Postage	1,034	1,440	1,850
421.300	Communication Network	705	2,300	2,500
Total Communications		30,121	42,690	42,894
EX22-Advertising				
422.000	Advertising	1,672	4,500	4,600
Total Advertising		1,672	4,500	4,600
EX23-Printing				
423.000	Printing	3,032	3,000	3,600
Total Printing		3,032	3,000	3,600



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 250-WASILLA-LAKES FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	19,325	34,000	35,640
424.200	Water & Sewer	140	200	400
424.300	Natural Gas	8,088	15,100	16,632
424.400	Lp-Propane	0	1,400	1,680
424.500	Garbage Pickups	2,288	3,000	2,340
Total Utilities-Building Oprtns		29,841	53,700	56,692
EX25-Rental/Lease				
425.200	Building Rental	11,904	14,000	17,850
425.300	Equipment Rental	1,060	8,000	5,240
Total Rental/Lease		12,964	22,000	23,090
EX26-Professional Charges				
426.300	Due & Fees	3,587	9,400	5,110
426.600	Computer Software	3,127	5,900	5,395
426.900	Other Professional Chgs	1,644	7,800	57,900
Total Professional Charges		8,358	23,100	68,405
EX27-Insurance & Bond				
427.100	Property Insurance	10,749	17,950	19,800
427.200	Vehicle Insurance	42,196	47,025	52,000
427.300	Crime Insurance	0	3,000	2,000
427.500	Liability Insurance	2,819	2,750	3,000
427.800	Insurance Adjusters Fees	0	1,800	2,000
Total Insurance & Bond		55,764	72,525	78,800
EX28-Maintenance Services				
428.100	Building Maint Services	3,200	18,700	24,400
428.200	Grounds Maint Services	1,000	4,000	7,200
428.300	Equipment Maint Services	10,135	30,250	30,000
428.400	Vehicle Maint Services	73,021	65,000	64,400
428.500	Commun Equip Maint Servic	2,199	4,500	13,780
428.910	Building Improve Services	0	0	3,000
428.920	Other Maintenance Service	737	3,500	2,500
Total Maintenance Services		90,292	125,950	145,280
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	10,387	16,500	16,700
429.210	Training/Instructor Fees	0	13,500	3,350
429.710	Testing	1,675	5,750	8,700
429.900	Other Contractual	1,638	42,500	4,900
Total Other Contractual		13,700	78,250	33,650



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,986	10,000	9,250
430.200	Copier/Fax Supplies	595	3,000	3,000
Total Office Supplies		5,581	13,000	12,250
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	86,328	72,400	49,000
431.200	Building Maint Supplies	9,184	24,000	16,600
431.300	Equipment Maint Supplies	19,774	44,000	29,500
431.400	Grounds Maint Supplies	1,933	2,500	3,000
431.900	Other Maint. Supplies	426	1,700	1,850
Total Maintenance Supplies		117,645	144,600	99,950
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2,760	3,500	3,910
432.200	Gas	49,478	65,700	73,600
Total Fuel/Oil-Vehicle Use		52,238	69,200	77,510
EX33-Misc Supplies				
433.100	Personnel Supplies	23,482	34,100	43,900
433.110	Clothing	101,821	85,950	103,500
433.120	Tools under \$500	7,268	19,000	10,000
433.200	Medical Supplies	1,163	2,400	3,000
433.300	Books/Subscriptions	16,186	15,250	17,612
433.500	Training Supplies	4,353	16,500	25,000
433.900	Other Supplies	131,114	188,000	110,700
Total Misc Supplies		285,387	361,200	313,712
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	17,414	8,000	5,000
434.100	Other Equip under \$5,000	244,132	42,500	98,000
434.300	Furniture Under \$5,000	4,334	3,475	7,500
Total Equipment Under \$5,000		265,880	53,975	110,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	161,153	133,593	142,435
443.110	Telecomm-Admin & Audit	78,054	109,129	136,078
443.300	Maintenance	10,503	20,000	20,000
Total Intra Govern/Recov Expens		249,710	262,722	298,513
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,924,345	2,190,196	1,862,500
446.500	Transfer To- Fund 480	95,000	0	0
Total Capital Project Transfers		2,019,345	2,190,196	1,862,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 250-WASILLA-LAKES FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	74,358	3,000	34,500
451.200	Vehicles	0	118,000	0
Total Equipment Over \$5000		74,358	121,000	34,500
EX55-Land Acquisitions				
455.000	Land Acquisitions	16,495	0	0
Total Land Acquisitions		16,495	0	0
Division Total: Non-Departmental		4,531,905	5,097,350	4,604,289
Department Total: Non-Departmental		4,531,905	5,097,350	4,604,289



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 250-WASILLA-LAKES FSA DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferm				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	137,108
411.200	Temp Wages & Adjmts	0	0	29,880
411.300	Overtime Wages	0	0	15,000
Total Salaries & Wages		0	0	181,988
EX12-Benefits				
412.100	Insurance Contrib	0	0	45,684
412.200	Unemployment Contrib	0	0	1,092
412.300	Medicare	0	0	2,639
412.400	Retirement Contrib. - DB Plan	0	0	46,576
412.600	Workers Compensation	0	0	15,458
412.700	Sbs Contribution	0	0	11,156
Total Benefits		0	0	122,605
EX13-Expenses Within Borough				
413.900	Other Exp - Within Boro	0	0	525
Total Expenses Within Borough		0	0	525
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	900
414.400	Travel Tickets	0	0	1,800
Total Expenses Outside Of Boro		0	0	2,700
EX21-Communications				
421.100	Telephone	0	0	3,000
421.200	Postage	0	0	550
Total Communications		0	0	3,550
EX22-Advertising				
422.000	Advertising	0	0	400
Total Advertising		0	0	400
EX23-Printing				
423.000	Printing	0	0	1,500
Total Printing		0	0	1,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	360
Total Utilities-Building Oprtns		0	0	360
EX26-Professional Charges				
426.300	Due & Fees	0	0	470
426.600	Computer Software	0	0	2,000
Total Professional Charges		0	0	2,470



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferm				
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	0	1,600
428.500	Commun Equip Maint Servic	0	0	420
Total Maintenance Services		0	0	2,020
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	2,100
429.210	Training/Instructor Fees	0	0	650
429.900	Other Contractual	0	0	100
Total Other Contractual		0	0	2,850
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	750
Total Office Supplies		0	0	750
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	1,000
Total Maintenance Supplies		0	0	1,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	90
432.200	Gas	0	0	2,000
Total Fuel/Oil-Vehicle Use		0	0	2,090
EX33-Misc Supplies				
433.110	Clothing	0	0	300
433.300	Books/Subscriptions	0	0	222
433.900	Other Supplies	0	0	500
Total Misc Supplies		0	0	1,022
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	4,000
434.100	Other Equip under \$5,000	0	0	500
Total Equipment Under \$5,000		0	0	4,500
Division Total: Fire Code Deferment		0	0	330,330



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Serv				
EX21-Communications				
421.100	Telephone	14,718	25,660	23,640
Total Communications		14,718	25,660	23,640
EX24-Utilities-Building Optrns				
424.100	Electricity	22,759	23,000	27,600
424.200	Water & Sewer	1,937	2,917	3,300
424.300	Natural Gas	23,368	31,000	33,000
424.500	Garbage Pickups	1,440	4,961	4,956
Total Utilities-Building Optrns		49,504	61,878	68,856
EX25-Rental/Lease				
425.300	Equipment Rental	848	4,500	5,496
Total Rental/Lease		848	4,500	5,496
EX26-Professional Charges				
426.600	Computer Software	780	1,700	2,760
Total Professional Charges		780	1,700	2,760
EX27-Insurance & Bond				
427.100	Property Insurance	3,305	4,200	4,500
Total Insurance & Bond		3,305	4,200	4,500
EX28-Maintenance Services				
428.100	Building Maint Services	4,049	13,337	13,750
428.200	Grounds Maint Services	420	1,500	2,200
428.300	Equipment Maint Services	2,325	4,000	4,400
428.900	Other Bldg. Maint Service	0	2,315	1,650
Total Maintenance Services		6,794	21,152	22,000
EX29-Other Contractual				
429.900	Other Contractual	723	1,902	1,650
Total Other Contractual		723	1,902	1,650
EX30-Office Supplies				
430.100	Office Supplies < \$500	742	2,900	2,200
430.200	Copier/Fax Supplies	31	967	660
Total Office Supplies		773	3,867	2,860
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	500	0
431.200	Building Maint Supplies	3,216	5,400	5,500
431.300	Equipment Maint Supplies	775	2,400	1,650
431.400	Grounds Maint Supplies	80	600	825
Total Maintenance Supplies		4,071	8,900	7,975



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Servic				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	598	630	935
Total Fuel/Oil-Vehicle Use		598	630	935
EX33-Misc Supplies				
433.120	Tools under \$500	24	600	715
433.900	Other Supplies	490	1,400	1,320
Total Misc Supplies		514	2,000	2,035
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	6,448	5,115	3,025
434.300	Furniture Under \$5,000	2,083	4,000	2,750
Total Equipment Under \$5,000		8,531	9,115	5,775
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	6,864	6,000	8,000
Total Intra Govern/Recov Expens		6,864	6,000	8,000
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	312,000	303,000	303,000
Total Operating Fund Transfers		312,000	303,000	303,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,000	2,750
451.300	Furniture over \$5,000	6,413	0	0
Total Equipment Over \$5000		6,413	6,000	2,750
Division Total: Emergency Services Bldg		416,436	460,504	462,232
Department Total: Emergency Services		416,436	460,504	792,562
Fund Total: WASILLA-LAKES FSA		4,948,341	5,557,854	5,396,851

RECONCILIATION OF FUND BALANCE: 251

BUTTE FIRE SERVICE AREA

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	498,762	530,397	572,399
TOTAL EXPENDITURES	320,118	362,361	578,524

Audit balance as of 06/30/2007 36,530

Estimated revenues 2007-2008 fiscal year 530,397

Estimated expenditures 2007-2008 fiscal year (362,361)
 Loan Payment – Principal (74,833)

Estimated adjustment to fund balance 93,203

Estimated fund balance 06/30/2008 129,733

Estimated revenues 2008-2009 fiscal year 572,399

Estimated expenditures 2008-2009 fiscal year (445,524)
 Capital Projects (133,000)

Loan Payment – Principal (74,833)

Estimated FY2009 adjustment to fund balance (80,958)

Estimated fund balance 6/30/2009 48,775



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 251-BUTTE FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	438,133	494,700	544,300
311.102	Real Property-Delinquent	12,466	10,000	6,000
311.400	Penalty & Interest	6,948	5,000	5,000
311.500	Vehicle Tax State Collec	10,910	11,280	13,050
Total General Property Taxes		468,457	520,980	568,350
RE37-Other State Revenue				
337.800	State PERS Relief	528	1,417	1,049
Total Other State Revenue		528	1,417	1,049
RE61-Interest Earnings				
361.100	Interest On Investments	7,064	8,000	3,000
Total Interest Earnings		7,064	8,000	3,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	22,071	0	0
Total Transfer From Other Funds		22,071	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	642	0	0
Total Other Revenue Sources		642	0	0
Division Total: Non-Departmental		498,762	\$530,397	\$572,399
Department Total: Non-Departmental		498,762	\$530,397	\$572,399
Fund Total: BUTTE FSA		498,762	\$530,397	\$572,399



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 251-BUTTE FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	12,343	11,666	12,171
411.200	Temp Wages & Adjmts	1,403	0	0
411.300	Overtime Wages	279	250	0
411.400	Nonemployee Compensation	43,897	63,500	65,429
Total Salaries & Wages		57,922	75,416	77,600
EX12-Benefits				
412.100	Insurance Contrib	2,852	3,120	3,384
412.150	On-Call Health Insurance	507	2,659	14,317
412.200	Unemployment Contrib	85	132	74
412.300	Medicare	841	782	1,126
412.400	Retirement Contrib. - DB Plan	2,402	4,039	3,727
412.600	Workers Compensation	5,040	5,073	7,497
412.700	Sbs Contribution	3,554	3,306	4,757
412.800	Wellness/Other	20	0	0
Total Benefits		15,301	19,111	34,882
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	0	250
413.900	Other Exp - Within Boro	0	0	250
Total Expenses Within Borough		0	0	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	152	100	250
Total Expenses Outside Of Boro		152	100	250
EX21-Communications				
421.100	Telephone	2,210	3,500	4,000
421.200	Postage	0	100	100
421.300	Communication Network	0	0	100
Total Communications		2,210	3,600	4,200
EX22-Advertising				
422.000	Advertising	0	0	250
Total Advertising		0	0	250
EX23-Printing				
423.000	Printing	0	250	500
Total Printing		0	250	500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 251-BUTTE FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	13,212	15,000	17,000
424.200	Water & Sewer	24	250	250
424.300	Natural Gas	3,902	6,500	17,000
424.500	Garbage Pickups	128	300	300
424.600	Heating Fuel-Oil	1,723	4,500	6,000
Total Utilities-Building Oprtns		18,989	26,550	40,550
EX25-Rental/Lease				
425.300	Equipment Rental	40	40	1,000
Total Rental/Lease		40	40	1,000
EX26-Professional Charges				
426.300	Due & Fees	363	600	600
426.600	Computer Software	390	500	1,500
426.900	Other Professional Chgs	334	750	1,500
Total Professional Charges		1,087	1,850	3,600
EX27-Insurance & Bond				
427.100	Property Insurance	6,877	7,000	10,600
427.200	Vehicle Insurance	13,861	17,000	15,700
427.500	Liability Insurance	66	200	200
Total Insurance & Bond		20,804	24,200	26,500
EX28-Maintenance Services				
428.100	Building Maint Services	442	750	8,000
428.200	Grounds Maint Services	0	716	4,000
428.300	Equipment Maint Services	1,365	2,500	3,000
428.400	Vehicle Maint Services	1,513	8,000	15,000
428.500	Commun Equip Maint Servic	48	1,494	3,000
428.900	Other Bldg. Maint Service	0	0	500
428.920	Other Maintenance Service	0	0	500
Total Maintenance Services		3,368	13,460	34,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	211	400	400
429.210	Training/Instructor Fees	0	0	1,000
429.710	Testing	521	1,300	1,300
429.900	Other Contractual	547	750	375
Total Other Contractual		1,279	2,450	3,075



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 251-BUTTE FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	951	3,000	2,500
430.200	Copier/Fax Supplies	349	800	800
Total Office Supplies		1,300	3,800	3,300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	12,444	37,400	25,000
431.200	Building Maint Supplies	142	1,250	1,500
431.300	Equipment Maint Supplies	3,605	5,000	5,000
431.400	Grounds Maint Supplies	0	650	850
431.900	Other Maint. Supplies	0	(150)	400
Total Maintenance Supplies		16,191	44,150	32,750
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	627	1,200	1,500
432.200	Gas	8,766	14,000	16,000
Total Fuel/Oil-Vehicle Use		9,393	15,200	17,500
EX33-Misc Supplies				
433.100	Personnel Supplies	1,342	5,500	4,000
433.110	Clothing	14,767	12,500	15,000
433.120	Tools under \$500	1,155	1,500	1,500
433.200	Medical Supplies	67	600	700
433.300	Books/Subscriptions	30	800	800
433.500	Training Supplies	436	1,000	700
433.900	Other Supplies	50,387	19,500	20,000
Total Misc Supplies		68,184	41,400	42,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	5,700	3,500
434.100	Other Equip under \$5,000	23,371	15,900	50,000
434.300	Furniture Under \$5,000	130	0	1,500
Total Equipment Under \$5,000		23,501	21,600	55,000
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	8,935	9,000	3,900
Total Debt Service		8,935	9,000	3,900
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	38,676	44,346	47,045
443.110	Telecomm-Admin & Audit	6,131	5,338	7,422
443.300	Maintenance	2,405	2,500	3,000
Total Intra Govern/Recov Expens		47,212	52,184	57,467



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 251-BUTTE FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	14,450	7,500	133,000
Total Capital Project Transfers		14,450	7,500	133,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	9,800	500	6,000
Total Equipment Over \$5000		9,800	500	6,000
Division Total: Non-Departmental		320,118	362,361	578,524
Department Total: Non-Departmental		320,118	362,361	578,524
Fund Total: BUTTE FSA		320,118	362,361	578,524

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	155,171	140,976	150,680
TOTAL EXPENDITURES	105,530	205,136	203,441

Audit balance as of 06/30/2007			166,305
Estimated revenues 2007-2008 fiscal year	140,976		
Estimated expenditures 2007-2008 fiscal year	(205,136)		
Estimated adjustment to fund balance		(64,160)	
Estimated fund balance 06/30/2008			102,145
Estimated revenues 2008-2009 fiscal year	150,680		
Estimated expenditures 2008-2009 fiscal year	(158,441)		
Capital Projects	(45,000)		
Estimated FY2009 adjustment to fund balance		(52,761)	
Estimated fund balance 6/30/2009			49,384



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 253-SUTTON FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	94,527	119,100	130,300
311.102	Real Property-Delinquent	11,041	8,000	5,000
311.200	Personal Property	50	0	0
311.400	Penalty & Interest	4,668	3,000	4,000
311.500	Vehicle Tax State Collec	3,560	3,600	4,170
Total General Property Taxes		113,846	133,700	143,470
RE37-Other State Revenue				
337.800	State PERS Relief	105	276	210
Total Other State Revenue		105	276	210
RE42-Public Safety				
342.400	Building Rental	4,000	4,000	4,000
Total Public Safety		4,000	4,000	4,000
RE61-Interest Earnings				
361.100	Interest On Investments	7,021	3,000	3,000
Total Interest Earnings		7,021	3,000	3,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	30,199	0	0
Total Transfer From Other Funds		30,199	0	0
Division Total: Non-Departmental		155,171	\$140,976	\$150,680
Department Total: Non-Departmental		155,171	\$140,976	\$150,680
Fund Total: SUTTON FSA		155,171	\$140,976	\$150,680



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 253-SUTTON FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,466	2,321	2,435
411.200	Temp Wages & Adjmts	810	0	0
411.300	Overtime Wages	56	0	0
411.400	Nonemployee Compensation	8,135	13,000	1,429
Total Salaries & Wages		11,467	15,321	3,864
EX12-Benefits				
412.100	Insurance Contrib	567	624	677
412.150	On-Call Health Insurance	0	8,017	8,017
412.200	Unemployment Contrib	20	14	15
412.300	Medicare	167	223	57
412.400	Retirement Contrib. - DB Plan	478	787	746
412.600	Workers Compensation	257	1,477	374
412.700	Sbs Contribution	703	940	237
412.800	Wellness/Other	20	0	0
Total Benefits		2,212	12,082	10,123
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	600	1,000
414.400	Travel Tickets	0	(480)	2,000
Total Expenses Outside Of Boro		0	120	3,000
EX21-Communications				
421.100	Telephone	1,012	2,550	3,200
421.200	Postage	0	55	55
421.300	Communication Network	0	459	0
Total Communications		1,012	3,064	3,255
EX22-Advertising				
422.000	Advertising	0	77	76
Total Advertising		0	77	76
EX23-Printing				
423.000	Printing	0	51	50
Total Printing		0	51	50
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,347	6,660	9,200
424.200	Water & Sewer	6	26	26
424.300	Natural Gas	42	102	125
424.500	Garbage Pickups	106	357	357
424.600	Heating Fuel-Oil	6,895	7,956	11,000
Total Utilities-Building Oprtns		11,396	15,101	20,708



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 253-SUTTON FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX25-Rental/Lease				
425.300	Equipment Rental	1,345	2,000	2,200
Total Rental/Lease		1,345	2,000	2,200
EX26-Professional Charges				
426.300	Due & Fees	349	485	485
426.600	Computer Software	328	510	510
426.900	Other Professional Chgs	20	459	448
Total Professional Charges		697	1,454	1,443
EX27-Insurance & Bond				
427.100	Property Insurance	1,432	1,700	2,000
427.200	Vehicle Insurance	3,852	4,000	4,400
427.500	Liability Insurance	14	100	100
Total Insurance & Bond		5,298	5,800	6,500
EX28-Maintenance Services				
428.100	Building Maint Services	8	920	500
428.200	Grounds Maint Services	990	2,020	2,000
428.300	Equipment Maint Services	1,018	3,700	2,700
428.400	Vehicle Maint Services	2,752	15,330	16,000
428.500	Commun Equip Maint Servic	143	510	2,070
Total Maintenance Services		4,911	22,480	23,270
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	16	900	500
429.210	Training/Instructor Fees	0	255	225
429.710	Testing	386	826	1,900
429.900	Other Contractual	0	918	500
Total Other Contractual		402	2,899	3,125
EX30-Office Supplies				
430.100	Office Supplies < \$500	9	408	408
430.200	Copier/Fax Supplies	51	510	510
Total Office Supplies		60	918	918
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,885	9,850	6,000
431.200	Building Maint Supplies	36	510	510
431.300	Equipment Maint Supplies	115	1,336	1,836
431.400	Grounds Maint Supplies	0	306	306
431.900	Other Maint. Supplies	0	102	102
Total Maintenance Supplies		2,036	12,104	8,754



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 253-SUTTON FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	38	1,110	1,200
432.200	Gas	2,174	5,324	7,000
Total Fuel/Oil-Vehicle Use		2,212	6,434	8,200
EX33-Misc Supplies				
433.100	Personnel Supplies	294	700	900
433.110	Clothing	7	2,060	2,000
433.120	Tools under \$500	24	550	550
433.200	Medical Supplies	67	0	500
433.300	Books/Subscriptions	30	250	250
433.500	Training Supplies	0	1,020	1,020
433.900	Other Supplies	272	612	3,000
Total Misc Supplies		694	5,192	8,220
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,000	2,500
434.100	Other Equip under \$5,000	3,188	2,222	12,000
434.300	Furniture Under \$5,000	33	750	1,020
Total Equipment Under \$5,000		3,221	3,972	15,520
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	26,464	23,820	23,674
443.110	Telecomm-Admin & Audit	2,122	5,133	8,041
443.300	Maintenance	1,484	2,000	2,000
Total Intra Govern/Recov Expens		30,070	30,953	33,715
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	28,497	63,500	45,000
Total Capital Project Transfers		28,497	63,500	45,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	114	5,500
Total Equipment Over \$5000		0	114	5,500
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	1,500	0
Total Small Bldg Const/Imprv		0	1,500	0
Division Total: Non-Departmental		105,530	205,136	203,441
Department Total: Non-Departmental		105,530	205,136	203,441
Fund Total: SUTTON FSA		105,530	205,136	203,441

RECONCILIATION OF FUND BALANCE: 254

TALKEETNA FIRE SERVICE AREA

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	215,344	225,191	238,415
TOTAL EXPENDITURES	109,119	289,027	374,985

Audit balance as of 06/30/2007 276,401

Estimated revenues 2007-2008 fiscal year 225,191

Estimated expenditures 2007-2008 fiscal year (189,527)

Capital Projects (99,500)

Loan – Principal Payment (20,000)

Estimated adjustment to fund balance (83,836)

Estimated fund balance 06/30/2008 192,565

Estimated revenues 2008-2009 fiscal year 238,415

Estimated expenditures 2008-2009 fiscal year (234,985)

Capital Projects (140,000)

Loan – Principal Payment (20,000)

Estimated FY2009 adjustment to fund balance (156,570)

Estimated fund balance 6/30/2009 35,995



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 254-TALKEETNA FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	172,235	197,100	210,800
311.102	Real Property-Delinquent	5,814	4,500	2,000
311.200	Personal Property	200	200	300
311.400	Penalty & Interest	3,189	2,200	2,500
311.500	Vehicle Tax State Collec	4,070	4,330	5,260
Total General Property Taxes		185,508	208,330	220,860
RE37-Other State Revenue				
337.800	State PERS Relief	210	661	505
Total Other State Revenue		210	661	505
RE42-Public Safety				
342.400	Building Rental	11,200	11,200	10,550
Total Public Safety		11,200	11,200	10,550
RE61-Interest Earnings				
361.100	Interest On Investments	13,690	5,000	6,000
Total Interest Earnings		13,690	5,000	6,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	3,923	0	0
Total Transfer From Other Funds		3,923	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	813	0	500
Total Other Revenue Sources		813	0	500
Division Total: Non-Departmental		215,344	\$225,191	\$238,415
Department Total: Non-Departmental		215,344	\$225,191	\$238,415
Fund Total: TALKEETNA FSA		215,344	\$225,191	\$238,415



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 254-TALKEETNA FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	4,931	4,642	4,869
411.200	Temp Wages & Adjmts	5,042	6,000	6,000
411.300	Overtime Wages	112	919	1,000
411.400	Nonemployee Compensation	3,080	30,620	30,672
Total Salaries & Wages		13,165	42,181	42,541
EX12-Benefits				
412.100	Insurance Contrib	1,137	1,248	1,354
412.150	On-Call Health Insurance	0	10,308	10,308
412.200	Unemployment Contrib	61	70	72
412.300	Medicare	191	612	617
412.400	Retirement Contrib. - DB Plan	957	1,885	1,797
412.600	Workers Compensation	1,810	4,065	4,110
412.700	Sbs Contribution	807	2,586	2,608
412.800	Wellness/Other	20	0	0
Total Benefits		4,983	20,774	20,866
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	0	1,000
Total Expenses Within Borough		0	0	1,000
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	380	1,200
Total Expenses Outside Of Boro		0	380	1,200
EX21-Communications				
421.100	Telephone	1,347	3,500	4,000
421.200	Postage	0	125	130
421.300	Communication Network	0	0	2,881
Total Communications		1,347	3,625	7,011
EX22-Advertising				
422.000	Advertising	0	100	700
Total Advertising		0	100	700
EX23-Printing				
423.000	Printing	0	100	400
Total Printing		0	100	400



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 254-TALKEETNA FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,256	8,715	8,900
424.200	Water & Sewer	1,459	1,300	1,600
424.300	Natural Gas	84	200	300
424.500	Garbage Pickups	125	175	200
424.600	Heating Fuel-Oil	4,569	14,300	17,000
Total Utilities-Building Oprtns		12,493	24,690	28,000
EX25-Rental/Lease				
425.300	Equipment Rental	20	100	150
Total Rental/Lease		20	100	150
EX26-Professional Charges				
426.300	Due & Fees	309	500	825
426.600	Computer Software	342	400	1,150
426.900	Other Professional Chgs	139	1,200	1,200
Total Professional Charges		790	2,100	3,175
EX27-Insurance & Bond				
427.100	Property Insurance	6,499	6,500	8,400
427.200	Vehicle Insurance	5,693	6,000	6,100
427.500	Liability Insurance	95	125	150
Total Insurance & Bond		12,287	12,625	14,650
EX28-Maintenance Services				
428.100	Building Maint Services	15	674	2,500
428.200	Grounds Maint Services	1,781	4,600	6,300
428.300	Equipment Maint Services	1,616	3,100	3,500
428.400	Vehicle Maint Services	1,111	4,000	8,500
428.500	Commun Equip Maint Servic	0	400	1,240
Total Maintenance Services		4,523	12,774	22,040
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	31	300	500
429.710	Testing	257	1,000	900
429.900	Other Contractual	3,637	1,000	500
Total Other Contractual		3,925	2,300	1,900
EX30-Office Supplies				
430.100	Office Supplies < \$500	40	700	800
430.200	Copier/Fax Supplies	316	250	400
Total Office Supplies		356	950	1,200



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 254-TALKEETNA FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,162	6,500	8,000
431.200	Building Maint Supplies	1,312	1,400	1,800
431.300	Equipment Maint Supplies	902	1,700	5,375
431.400	Grounds Maint Supplies	34	200	400
431.900	Other Maint. Supplies	72	250	1,000
Total Maintenance Supplies		6,482	10,050	16,575
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	218	800	1,500
432.200	Gas	4,929	11,500	13,000
Total Fuel/Oil-Vehicle Use		5,147	12,300	14,500
EX33-Misc Supplies				
433.100	Personnel Supplies	28	1,000	1,650
433.110	Clothing	14	2,200	3,500
433.120	Tools under \$500	66	650	1,000
433.200	Medical Supplies	67	700	800
433.300	Books/Subscriptions	264	600	650
433.500	Training Supplies	0	550	1,050
433.900	Other Supplies	2,115	3,500	7,260
Total Misc Supplies		2,554	9,200	15,910
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	2,378	4,500	4,500
434.300	Furniture Under \$5,000	481	400	0
Total Equipment Under \$5,000		2,859	4,900	4,500
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	2,388	2,400	1,100
Total Debt Service		2,388	2,400	1,100
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	26,655	23,993	32,974
443.110	Telecomm-Admin & Audit	2,594	2,259	3,093
443.300	Maintenance	771	1,500	1,500
Total Intra Govern/Recov Expens		30,020	27,752	37,567
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	5,780	99,500	140,000
Total Capital Project Transfers		5,780	99,500	140,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	226	0
Total Equipment Over \$5000		0	226	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
	Division Total: Non-Departmental	109,119	289,027	374,985
	Department Total: Non-Departmental	109,119	289,027	374,985
	Fund Total: TALKEETNA FSA	109,119	289,027	374,985

RECONCILIATION OF FUND BALANCE: 256

BIG LAKE FIRE SERVICE AREA

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	507,340	550,873	566,044
TOTAL EXPENDITURES	494,182	575,017	540,882

Audit balance as of 06/30/2007			316,901
Estimated revenues 2007-2008 fiscal year	550,873		
Estimated expenditures 2007-2008 fiscal year	(575,017)		
Loan – Principal Payment	(16,500)		
Estimated adjustment to fund balance		(40,644)	
Estimated fund balance 06/30/2008			276,257
Estimated revenues 2008-2009 fiscal year	566,044		
Estimated expenditures 2008-2009 fiscal year	(482,882)		
Capital	(58,000)		
Loan – Principal Payment	(82,500)		
Estimated FY2009 adjustment to fund balance		(57,338)	
Estimated fund balance 6/30/2009			218,919



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 256-BIG LAKE FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	445,673	504,900	539,400
311.102	Real Property-Delinquent	17,166	15,000	4,000
311.200	Personal Property	295	300	300
311.400	Penalty & Interest	8,050	6,000	6,000
311.500	Vehicle Tax State Collec	5,900	6,110	6,970
Total General Property Taxes		477,084	532,310	556,670
RE37-Other State Revenue				
337.800	State PERS Relief	1,619	4,563	3,674
Total Other State Revenue		1,619	4,563	3,674
RE42-Public Safety				
342.400	Building Rental	4,000	4,000	4,000
Total Public Safety		4,000	4,000	4,000
RE61-Interest Earnings				
361.100	Interest On Investments	20,728	10,000	1,500
Total Interest Earnings		20,728	10,000	1,500
RE67-Transfer From Other Funds				
367.400	Capital Projects	3,315	0	0
Total Transfer From Other Funds		3,315	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	594	0	200
Total Other Revenue Sources		594	0	200
Division Total: Non-Departmental		507,340	\$550,873	\$566,044
Department Total: Non-Departmental		507,340	\$550,873	\$566,044
Fund Total: BIG LAKE FSA		507,340	\$550,873	\$566,044



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 256-BIG LAKE FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	31,076	32,379	34,620
411.200	Temp Wages & Adjmts	24,305	18,000	0
411.300	Overtime Wages	6,330	6,000	8,000
411.400	Nonemployee Compensation	77,210	71,000	76,429
Total Salaries & Wages		138,921	127,379	119,049
EX12-Benefits				
412.100	Insurance Contrib	8,843	9,984	10,829
412.150	On-Call Health Insurance	723	7,445	7,445
412.200	Unemployment Contrib	371	339	256
412.300	Medicare	2,015	1,847	1,727
412.400	Retirement Contrib. - DB Plan	7,635	13,007	13,051
412.600	Workers Compensation	12,231	12,276	11,501
412.700	Sbs Contribution	8,516	7,809	7,298
412.800	Wellness/Other	20	0	0
Total Benefits		40,354	52,707	52,107
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	969	3,000	2,500
414.400	Travel Tickets	1,484	1,200	2,000
Total Expenses Outside Of Boro		2,453	4,200	4,500
EX21-Communications				
421.100	Telephone	1,544	6,000	6,000
421.200	Postage	9	500	500
421.300	Communication Network	732	0	0
Total Communications		2,285	6,500	6,500
EX22-Advertising				
422.000	Advertising	0	2,300	4,000
Total Advertising		0	2,300	4,000
EX23-Printing				
423.000	Printing	23	500	500
Total Printing		23	500	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	12,648	18,000	25,000
424.200	Water & Sewer	18	100	100
424.300	Natural Gas	2,504	7,500	10,000
424.500	Garbage Pickups	457	400	1,000
424.600	Heating Fuel-Oil	4,654	7,000	7,000
Total Utilities-Building Oprtns		20,281	33,000	43,100



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 256-BIG LAKE FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX25-Rental/Lease				
425.300	Equipment Rental	30	500	500
Total Rental/Lease		30	500	500
EX26-Professional Charges				
426.300	Due & Fees	899	1,000	1,500
426.600	Computer Software	505	1,000	1,000
426.810	Taxes and LID Fees	181	0	0
426.900	Other Professional Chgs	417	2,000	10,000
Total Professional Charges		2,002	4,000	12,500
EX27-Insurance & Bond				
427.100	Property Insurance	2,055	2,500	2,900
427.200	Vehicle Insurance	9,873	11,000	12,000
427.500	Liability Insurance	262	400	425
Total Insurance & Bond		12,190	13,900	15,325
EX28-Maintenance Services				
428.100	Building Maint Services	22	1,000	1,500
428.200	Grounds Maint Services	0	400	2,000
428.300	Equipment Maint Services	2,730	5,000	5,500
428.400	Vehicle Maint Services	1,311	5,000	5,000
428.500	Commun Equip Maint Servic	1,449	3,250	7,200
428.920	Other Maintenance Service	0	200	200
Total Maintenance Services		5,512	14,850	21,400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	521	2,000	2,000
429.210	Training/Instructor Fees	0	1,000	1,000
429.710	Testing	389	1,500	1,500
429.900	Other Contractual	1,060	8,200	11,500
Total Other Contractual		1,970	12,700	16,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	236	1,500	1,500
430.200	Copier/Fax Supplies	521	1,000	1,000
Total Office Supplies		757	2,500	2,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 256-BIG LAKE FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	9,741	16,250	15,000
431.200	Building Maint Supplies	398	3,000	3,500
431.300	Equipment Maint Supplies	6,970	5,000	7,000
431.400	Grounds Maint Supplies	49	1,000	1,000
431.900	Other Maint. Supplies	150	400	400
Total Maintenance Supplies		17,308	25,650	26,900
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	176	700	600
432.200	Gas	11,678	15,000	25,000
Total Fuel/Oil-Vehicle Use		11,854	15,700	25,600
EX33-Misc Supplies				
433.100	Personnel Supplies	1,994	5,172	5,000
433.110	Clothing	2,139	21,700	25,000
433.120	Tools under \$500	123	1,000	1,000
433.200	Medical Supplies	67	0	300
433.300	Books/Subscriptions	1,306	2,000	1,000
433.500	Training Supplies	6,089	7,000	7,000
433.900	Other Supplies	16,673	35,800	10,000
Total Misc Supplies		28,391	72,672	49,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,000	2,500
434.100	Other Equip under \$5,000	12,415	24,181	12,000
434.300	Furniture Under \$5,000	377	0	2,000
Total Equipment Under \$5,000		12,792	26,181	16,500
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	4,597	5,940	4,300
Total Debt Service		4,597	5,940	4,300
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	35,017	45,437	42,693
443.110	Telecomm-Admin & Audit	7,782	10,779	13,608
443.300	Maintenance	5,179	3,000	6,000
Total Intra Govern/Recov Expens		47,978	59,216	62,301
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	123,670	52,294	58,000
Total Capital Project Transfers		123,670	52,294	58,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 256-BIG LAKE FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	19,600	4,300	0
451.200	Vehicles	1,214	38,028	0
Total Equipment Over \$5000		20,814	42,328	0
Division Total: Non-Departmental		494,182	575,017	540,882
Department Total: Non-Departmental		494,182	575,017	540,882
Fund Total: BIG LAKE FSA		494,182	575,017	540,882

RECONCILIATION OF FUND BALANCE: 257**MEADOW LAKES FIRE SERVICE AREA**

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	866,832	991,029	1,059,440
TOTAL EXPENDITURES	1,047,399	1,012,914	575,740

Audit balance as of 06/30/2007 237,774

 Estimated revenues 2007-2008 fiscal year 991,029

 Estimated expenditures 2007-2008 fiscal year (1,012,914)

 Estimated adjustment to fund balance (21,885)

Estimated fund balance 06/30/2008 215,889

 Estimated revenues 2008-2009 fiscal year 1,059,440

 Estimated expenditures 2008-2009 fiscal year (525,740)

 Capital Projects (50,000)

 Estimated FY2009 adjustment to fund balance 483,700

Estimated fund balance 6/30/2009 699,589



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 257-MEADOW LAKES FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	766,122	908,800	995,600
311.102	Real Property-Delinquent	35,686	27,000	5,500
311.200	Personal Property	1,047	500	1,500
311.400	Penalty & Interest	15,784	11,500	12,000
311.500	Vehicle Tax State Collec	24,040	26,090	31,500
Total General Property Taxes		842,679	973,890	1,046,100
RE37-Other State Revenue				
337.800	State PERS Relief	1,987	5,539	1,740
Total Other State Revenue		1,987	5,539	1,740
RE42-Public Safety				
342.400	Building Rental	3,600	3,600	3,600
Total Public Safety		3,600	3,600	3,600
RE61-Interest Earnings				
361.100	Interest On Investments	16,617	8,000	8,000
Total Interest Earnings		16,617	8,000	8,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	1,949	0	0
Total Transfer From Other Funds		1,949	0	0
Division Total: Non-Departmental		866,832	\$991,029	\$1,059,440
Department Total: Non-Departmental		866,832	\$991,029	\$1,059,440
Fund Total: MEADOW LAKES FSA		866,832	\$991,029	\$1,059,440



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 257-MEADOW LAKES FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	39,720	40,589	20,192
411.200	Temp Wages & Adjmts	12,959	11,000	0
411.300	Overtime Wages	6,525	6,000	0
411.400	Nonemployee Compensation	67,220	70,000	71,429
Total Salaries & Wages		126,424	127,589	91,621
EX12-Benefits				
412.100	Insurance Contrib	10,833	12,168	13,198
412.150	On-Call Health Insurance	670	9,162	9,162
412.200	Unemployment Contrib	356	346	122
412.300	Medicare	1,783	1,851	1,329
412.400	Retirement Contrib. - DB Plan	9,312	15,789	6,183
412.600	Workers Compensation	10,706	12,296	8,851
412.700	Sbs Contribution	7,750	7,822	5,617
Total Benefits		41,410	59,434	44,462
EX13-Expenses Within Borough				
413.900	Other Exp - Within Boro	0	1,000	1,000
Total Expenses Within Borough		0	1,000	1,000
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	895	3,000	3,000
414.400	Travel Tickets	677	1,000	2,000
Total Expenses Outside Of Boro		1,572	4,000	5,000
EX21-Communications				
421.100	Telephone	3,183	15,000	10,000
421.200	Postage	3	500	1,000
421.300	Communication Network	0	500	500
Total Communications		3,186	16,000	11,500
EX22-Advertising				
422.000	Advertising	0	2,000	3,000
Total Advertising		0	2,000	3,000
EX23-Printing				
423.000	Printing	23	500	500
Total Printing		23	500	500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 257-MEADOW LAKES FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	11,382	23,500	30,000
424.200	Water & Sewer	47	1,000	1,000
424.300	Natural Gas	4,923	15,000	18,000
424.500	Garbage Pickups	631	2,000	2,000
424.600	Heating Fuel-Oil	0	1,000	1,000
Total Utilities-Building Oprtns		16,983	42,500	52,000
EX25-Rental/Lease				
425.300	Equipment Rental	320	1,000	1,000
Total Rental/Lease		320	1,000	1,000
EX26-Professional Charges				
426.300	Due & Fees	695	2,000	2,000
426.600	Computer Software	2,294	2,500	3,000
426.900	Other Professional Chgs	195	1,000	7,500
Total Professional Charges		3,184	5,500	12,500
EX27-Insurance & Bond				
427.100	Property Insurance	1,403	2,000	2,000
427.200	Vehicle Insurance	11,597	9,500	12,000
427.500	Liability Insurance	303	500	425
Total Insurance & Bond		13,303	12,000	14,425
EX28-Maintenance Services				
428.100	Building Maint Services	5,985	3,500	6,000
428.200	Grounds Maint Services	0	3,000	3,000
428.300	Equipment Maint Services	1,734	9,000	9,000
428.400	Vehicle Maint Services	1,871	6,500	7,000
428.500	Commun Equip Maint Servic	250	2,500	2,500
428.900	Other Bldg. Maint Service	0	500	0
428.920	Other Maintenance Service	0	500	400
Total Maintenance Services		9,840	25,500	27,900
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	447	2,000	3,000
429.210	Training/Instructor Fees	0	1,000	1,000
429.710	Testing	267	1,200	1,500
429.900	Other Contractual	44	2,500	4,000
429.910	Other Contractual Capital	0	500	0
Total Other Contractual		758	7,200	9,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 257-MEADOW LAKES FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,120	3,000	4,000
430.200	Copier/Fax Supplies	241	1,300	1,000
Total Office Supplies		1,361	4,300	5,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	9,568	17,200	20,000
431.200	Building Maint Supplies	2,138	6,000	5,000
431.300	Equipment Maint Supplies	4,064	10,000	7,000
431.400	Grounds Maint Supplies	243	1,500	2,000
431.900	Other Maint. Supplies	0	1,000	1,000
Total Maintenance Supplies		16,013	35,700	35,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	6	2,000	800
432.200	Gas	10,168	26,500	30,000
Total Fuel/Oil-Vehicle Use		10,174	28,500	30,800
EX33-Misc Supplies				
433.100	Personnel Supplies	2,279	6,000	6,000
433.110	Clothing	15,684	20,000	20,000
433.120	Tools under \$500	247	1,000	1,000
433.200	Medical Supplies	67	1,000	1,000
433.300	Books/Subscriptions	1,965	5,700	6,000
433.500	Training Supplies	2,632	3,500	3,000
433.900	Other Supplies	14,302	18,850	30,000
Total Misc Supplies		37,176	56,050	67,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,750	4,000	3,000
434.100	Other Equip under \$5,000	18,702	22,250	20,000
434.300	Furniture Under \$5,000	259	1,000	5,000
Total Equipment Under \$5,000		22,711	27,250	28,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	39,470	46,004	34,486
443.110	Telecomm-Admin & Audit	11,201	16,734	19,546
443.300	Maintenance	1,253	2,000	1,500
Total Intra Govern/Recov Expens		51,924	64,738	55,532
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	685,230	491,253	50,000
Total Capital Project Transfers		685,230	491,253	50,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 257-MEADOW LAKES FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	900	30,000
451.200	Vehicles	5,807	0	0
Total Equipment Over \$5000		5,807	900	30,000
Division Total: Non-Departmental		1,047,399	1,012,914	575,740
Department Total: Non-Departmental		1,047,399	1,012,914	575,740
Fund Total: MEADOW LAKES FSA		1,047,399	1,012,914	575,740

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	273,885	234,467	242,059
TOTAL EXPENDITURES	267,994	364,808	385,901

Audit balance as of 06/30/2007 331,894

Estimated revenues 2007-2008 fiscal year 234,467

Estimated expenditures 2007-2008 fiscal year (364,808)

Estimated adjustment to fund balance (130,341)

Estimated fund balance 06/30/2008 201,553

Estimated revenues 2008-2009 fiscal year 242,059

Estimated expenditures 2008-2009 fiscal year (300,901)
Capital Projects (85,000)

Estimated FY2009 adjustment to fund balance (143,842)

Estimated fund balance 6/30/2009 57,711



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 258-WILLOW FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	182,561	207,200	222,600
311.102	Real Property-Delinquent	8,630	7,500	2,000
311.200	Personal Property	0	0	200
311.400	Penalty & Interest	4,516	3,500	3,000
311.500	Vehicle Tax State Collec	5,480	5,670	6,840
Total General Property Taxes		201,187	223,870	234,640
RE37-Other State Revenue				
337.800	State PERS Relief	211	597	419
Total Other State Revenue		211	597	419
RE61-Interest Earnings				
361.100	Interest On Investments	15,820	10,000	7,000
Total Interest Earnings		15,820	10,000	7,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	20,287	0	0
Total Transfer From Other Funds		20,287	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	35,380	0	0
369.900	Donations	1,000	0	0
Total Other Revenue Sources		36,380	0	0
Division Total: Non-Departmental		273,885	\$234,467	\$242,059
Department Total: Non-Departmental		273,885	\$234,467	\$242,059
Fund Total: WILLOW FSA		273,885	\$234,467	\$242,059



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 258-WILLOW FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	4,927	4,642	4,869
411.200	Temp Wages & Adjmts	2,867	7,000	0
411.300	Overtime Wages	235	375	0
411.400	Nonemployee Compensation	61,599	54,000	57,429
Total Salaries & Wages		69,628	66,017	62,298
EX12-Benefits				
412.100	Insurance Contrib	1,138	1,248	1,354
412.150	On-Call Health Insurance	827	6,299	6,299
412.200	Unemployment Contrib	49	73	30
412.300	Medicare	1,010	958	904
412.400	Retirement Contrib. - DB Plan	988	1,701	1,491
412.600	Workers Compensation	6,562	6,363	6,018
412.700	Sbs Contribution	4,268	4,047	3,819
Total Benefits		14,842	20,689	19,915
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	150	1,050	2,168
414.400	Travel Tickets	0	619	2,100
Total Expenses Outside Of Boro		150	1,669	4,268
EX21-Communications				
421.100	Telephone	3,690	5,500	7,000
421.200	Postage	0	110	0
Total Communications		3,690	5,610	7,000
EX22-Advertising				
422.000	Advertising	0	200	250
Total Advertising		0	200	250
EX23-Printing				
423.000	Printing	100	250	250
Total Printing		100	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,468	7,000	9,000
424.200	Water & Sewer	12	45	45
424.300	Natural Gas	84	300	300
424.400	Lp-Propane	4,478	6,050	8,500
424.500	Garbage Pickups	123	538	555
424.600	Heating Fuel-Oil	2,971	6,700	7,000
Total Utilities-Building Oprtns		12,136	20,633	25,400



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 258-WILLOW FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX25-Rental/Lease				
425.200	Building Rental	0	200	200
425.300	Equipment Rental	110	294	400
Total Rental/Lease		110	494	600
EX26-Professional Charges				
426.300	Due & Fees	208	400	1,075
426.600	Computer Software	342	750	725
426.900	Other Professional Chgs	653	800	4,840
Total Professional Charges		1,203	1,950	6,640
EX27-Insurance & Bond				
427.100	Property Insurance	1,317	2,000	2,000
427.200	Vehicle Insurance	5,855	5,500	6,700
427.500	Liability Insurance	107	450	225
Total Insurance & Bond		7,279	7,950	8,925
EX28-Maintenance Services				
428.100	Building Maint Services	15	1,610	2,800
428.200	Grounds Maint Services	0	2,700	6,500
428.300	Equipment Maint Services	1,692	3,975	3,150
428.400	Vehicle Maint Services	831	7,284	5,100
428.500	Commun Equip Maint Servic	236	1,500	1,600
428.920	Other Maintenance Service	648	600	900
Total Maintenance Services		3,422	17,669	20,050
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	181	731	2,575
429.210	Training/Instructor Fees	0	750	2,500
429.710	Testing	387	(315)	800
429.900	Other Contractual	14	463	450
Total Other Contractual		582	1,629	6,325
EX30-Office Supplies				
430.100	Office Supplies < \$500	155	1,193	1,200
430.200	Copier/Fax Supplies	208	630	680
Total Office Supplies		363	1,823	1,880



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 258-WILLOW FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	8,796	17,450	12,000
431.200	Building Maint Supplies	195	1,245	1,100
431.300	Equipment Maint Supplies	1,494	11,728	11,000
431.400	Grounds Maint Supplies	612	328	425
431.900	Other Maint. Supplies	0	368	50
Total Maintenance Supplies		11,097	31,119	24,575
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	50	1,050	1,082
432.200	Gas	8,234	21,400	13,000
Total Fuel/Oil-Vehicle Use		8,284	22,450	14,082
EX33-Misc Supplies				
433.100	Personnel Supplies	1,450	3,675	4,685
433.110	Clothing	7,068	9,700	16,450
433.120	Tools under \$500	453	1,200	1,200
433.200	Medical Supplies	67	665	500
433.300	Books/Subscriptions	2,481	1,200	700
433.500	Training Supplies	370	2,875	2,000
433.900	Other Supplies	6,082	5,500	7,660
Total Misc Supplies		17,971	24,815	33,195
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,069	0	1,600
434.100	Other Equip under \$5,000	13,649	25,055	20,000
434.300	Furniture Under \$5,000	65	788	1,000
Total Equipment Under \$5,000		14,783	25,843	22,600
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	27,040	27,300	23,442
443.110	Telecomm-Admin & Audit	4,127	3,798	4,206
443.300	Maintenance	2,407	2,500	3,000
Total Intra Govern/Recov Expens		33,574	33,598	30,648
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	68,780	68,400	85,000
Total Capital Project Transfers		68,780	68,400	85,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	12,000	12,000
Total Equipment Over \$5000		0	12,000	12,000
Division Total: Non-Departmental		267,994	364,808	385,901
Department Total: Non-Departmental		267,994	364,808	385,901



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
Fund Total:	WILLOW FSA	<u>267,994</u>	<u>364,808</u>	<u>385,901</u>

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	639,993	693,900	754,560
TOTAL EXPENDITURES	546,551	496,008	403,368

Audit Balance as of 06/30/2007 1,041,128

Estimated revenues 2007-2008 fiscal year 693,900

Estimated expenditures 2007-2008 fiscal year (496,008)

Estimated adjustment to fund balance 197,892

Estimated fund balance 06/30/2008 1,239,020

Estimated revenues 2008-2009 fiscal year 754,560

Estimated expenditures 2008-2009 fiscal year (378,368)
Capital Projects (25,000)

Estimated FY2009 adjustment to fund balance 351,192

Estimated fund balance 6/30/2009 1,590,212



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 259-GR PALMER CONS. FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmenta				
RE11-General Property Taxes				
311.100	Real Property	525,959	624,400	694,400
311.102	Real Property-Delinquent	18,037	12,000	1,000
311.200	Personal Property	1,625	400	2,000
311.400	Penalty & Interest	6,596	5,000	5,000
311.500	Vehicle Tax State Collec	32,970	37,100	42,160
Total General Property Taxes		585,187	678,900	744,560
RE61-Interest Earnings				
361.100	Interest On Investments	49,459	15,000	10,000
Total Interest Earnings		49,459	15,000	10,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	5,346	0	0
Total Transfer From Other Funds		5,346	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	1	0	0
Total Other Revenue Sources		1	0	0
Division Total: Non-Departmental		639,993	\$693,900	\$754,560
Department Total: Non-Departmental		639,993	\$693,900	\$754,560
Fund Total: GR PALMER CONS. FSA		639,993	\$693,900	\$754,560



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 259-GR PALMER CONS. FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmenta				
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	200	0
414.400	Travel Tickets	0	400	0
Total Expenses Outside Of Boro		0	600	0
EX24-Utilities-Building Optrns				
424.100	Electricity	10,002	12,000	14,000
424.300	Natural Gas	2,636	4,300	5,400
Total Utilities-Building Optrns		12,638	16,300	19,400
EX26-Professional Charges				
426.300	Due & Fees	140	300	300
426.600	Computer Software	31	0	0
Total Professional Charges		171	300	300
EX27-Insurance & Bond				
427.100	Property Insurance	2,005	2,500	2,900
427.200	Vehicle Insurance	12,669	12,500	14,300
Total Insurance & Bond		14,674	15,000	17,200
EX28-Maintenance Services				
428.100	Building Maint Services	0	9,000	13,000
Total Maintenance Services		0	9,000	13,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	250	0
429.710	Testing	192	300	300
429.900	Other Contractual	117,890	358,300	309,491
Total Other Contractual		118,082	358,850	309,791
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	4,000	0
Total Maintenance Supplies		0	4,000	0
EX33-Misc Supplies				
433.110	Clothing	0	950	0
Total Misc Supplies		0	950	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	4,120	3,000	0
Total Equipment Under \$5,000		4,120	3,000	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 259-GR PALMER CONS. FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmenta				
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	17,316	9,592	8,280
443.110	Telecomm-Admin & Audit	9,550	8,316	9,897
443.300	Maintenance	0	400	500
Total Intra Govern/Recov Expens		26,866	18,308	18,677
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	370,000	35,000	25,000
Total Capital Project Transfers		370,000	35,000	25,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	34,700	0
Total Equipment Over \$5000		0	34,700	0
Division Total: Non-Departmental		546,551	496,008	403,368
Department Total: Non-Departmental		546,551	496,008	403,368
Fund Total: GR PALMER CONS. FSA		546,551	496,008	403,368

**ROAD SERVICE AREAS
SUMMARY SHEET
FISCAL YEAR 2009**

Fund	Name	Mileage	Property Taxes	Other Revenue	Total Revenues	Contractual & Other Expenditures	Loan P & I Payment	265 Admin Allocation	Total Budget	Total Costs Per Mile
270	Midway	43.68	1,045,160	5,000	1,050,160	986,775	560	60,829	1,048,164	23,996
271	Fairview	48.03	590,640	4,000	594,640	526,250	330	66,887	593,467	12,356
272	Caswell Lakes	74.17	457,110	2,800	459,910	356,621	-	103,289	459,910	6,201
273	South Colony	86.90	1,255,800	6,000	1,261,800	1,135,271	1,210	121,017	1,257,498	14,471
274	Knik	153.15	1,855,460	5,000	1,860,460	1,647,183	-	213,277	1,860,460	12,148
275	Lazy Mountain	13.83	181,080	1,500	182,580	163,286	10	19,260	182,556	13,200
276	Greater Willow	63.02	558,980	2,000	560,980	473,218	-	87,762	560,980	8,902
277	Big Lake	102.83	1,017,270	6,000	1,023,270	861,669	1,700	143,201	1,006,570	9,789
278	North Colony	14.36	117,010	1,000	118,010	111,756	150	19,998	131,904	9,186
279	Bogard	81.63	1,022,710	5,000	1,027,710	908,924	1,120	113,678	1,023,722	12,541
280	Greater Butte	46.82	608,780	3,000	611,780	546,283	70	65,202	611,555	13,062
281	Meadow Lakes	89.35	1,286,150	8,000	1,294,150	1,169,720	-	124,430	1,294,150	14,484
282	Gold Trails	100.62	1,327,990	6,000	1,333,990	1,190,787	675	140,124	1,331,586	13,234
283	Greater Talkeetna	62.19	391,870	2,000	393,870	307,264	-	86,606	393,870	6,333
284	Trapper Creek	15.63	143,100	800	143,900	122,134	-	21,766	143,900	9,207
285	Alpine	18.33	198,080	1,500	199,580	173,915	31	25,526	199,472	10,882
	TOTALS	1014.54	12,057,190	59,600	12,116,790	10,681,055	5,856	1,412,852	12,099,764	189,992

REVENUE DETAIL: ROAD SERVICE AREAS

FUND	SERVICE AREA NAME	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
270	Midway RSA	871,269	973,770	1,050,160
271	Fairview RSA	448,281	532,570	594,640
272	Caswell Lake RSA	390,513	411,970	459,910
273	South Colony RSA	1,000,378	1,152,350	1,261,800
274	Knik RSA	1,458,453	1,681,180	1,860,460
275	Lazy Mountain RSA	163,583	168,410	182,580
276	Greater Willow RSA	469,535	532,450	560,980
277	Big Lake RSA	1,122,598	970,630	1,023,270
278	North Colony RSA	93,352	113,120	118,010
279	Bogard RSA	837,699	964,470	1,027,710
280	Greater Butte RSA	633,802	560,630	611,780
281	Meadow Lakes RSA	1,017,475	1,221,770	1,294,150
282	Gold Trails RSA	1,141,192	1,242,740	1,333,990
283	Greater Talkeetna	327,591	374,430	393,870
284	Trapper Creek RSA	113,428	139,100	143,900
285	Alpine RSA	190,479	180,130	199,580
	TOTAL RSA	10,279,628	11,219,720	12,116,790

EXPENDITURE DETAIL: ROAD SERVICE AREAS

Fund	Service Area Name	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
270	Midway RSA	840,582	1,013,154	1,048,164
271	Fairview RSA	430,834	562,984	593,467
272	Caswell Lake RSA	379,692	400,697	459,910
273	South Colony RSA	909,391	1,165,195	1,257,498
274	Knik RSA	1,469,610	1,817,523	1,860,460
275	Lazy Mountain RSA	157,484	194,728	182,556
276	Greater Willow RSA	431,581	530,470	560,980
277	Big Lake RSA	1,091,311	978,327	1,006,570
278	North Colony RSA	123,433	123,025	131,904
279	Bogard RSA	822,607	1,094,228	1,023,722
280	Greater Butte RSA	637,624	587,790	611,555
281	Meadow Lakes RSA	956,607	1,413,099	1,294,150
282	Gold Trails RSA	1,107,247	1,312,626	1,331,586
283	Greater Talkeetna	305,542	377,048	393,870
284	Trapper Creek RSA	117,137	137,086	143,900
285	Alpine RSA	193,090	178,237	199,472
	TOTAL RSA	9,973,772	11,886,217	12,099,764

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

Fund		2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
265	Admin-Road Service	1,070,373	1,470,406	1,482,711

RECONCILIATION OF FUND BALANCE: 265 ROAD SERVICE AREA ADMINISTRATION

	2006 – 2007 ACTUAL	2007-2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	1,079,348	1,549,260	1,464,381
TOTAL EXPENDITURES	1,070,373	1,470,406	1,482,711

Audit balance as of 6/30/2007 (8,995)

Estimated revenues 2007-2008 fiscal year 1,549,260

Estimated expenditures 2007-2008 fiscal year (1,470,406)

Estimated adjustment to fund balance 78,854

Estimated fund balance 6/30/2008 69,859

Estimated revenues 2008-2009 fiscal year 1,464,381

Estimated expenditures 2008-2009 fiscal year (1,270,711)
Capital projects (212,000)

Estimated FY 2009 adjustment to fund balance (18,330)

Estimated fund balance 6/30/2009 51,529



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE37-Other State Revenue				
337.800	State PERS Relief	20,560	67,882	51,529
Total Other State Revenue		20,560	67,882	51,529
RE67-Transfer From Other Funds				
367.400	Capital Projects	5,179	0	0
Total Transfer From Other Funds		5,179	0	0
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	1,053,097	1,351,378	1,412,852
368.225	Service Areas - PM	0	130,000	0
Total Recovery Wage,Fringe,Exp		1,053,097	1,481,378	1,412,852
RE69-Other Revenue Sources				
369.100	Miscellaneous	512	0	0
Total Other Revenue Sources		512	0	0
Division Total: Non-Departmental		1,079,348	\$1,549,260	\$1,464,381
Department Total: Non-Departmental		1,079,348	\$1,549,260	\$1,464,381
Fund Total: ADM-ROAD SERVICE AREAS		1,079,348	\$1,549,260	\$1,464,381



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX24-Utilities-Building Optrns				
424.100	Electricity	3,462	10,710	12,200
424.200	Water & Sewer	804	1,500	1,400
424.300	Natural Gas	2,485	3,600	3,800
424.500	Garbage Pickups	374	1,000	950
Total Utilities-Building Optrns		7,125	16,810	18,350
EX25-Rental/Lease				
425.300	Equipment Rental	2,890	10,500	15,000
Total Rental/Lease		2,890	10,500	15,000
EX26-Professional Charges				
426.300	Due & Fees	453	1,000	500
426.600	Computer Software	3,126	14,758	10,000
426.810	Taxes and LID Fees	26	0	0
426.900	Other Professional Chgs	0	2,600	2,600
Total Professional Charges		3,605	18,358	13,100
EX27-Insurance & Bond				
427.100	Property Insurance	637	700	2,500
427.200	Vehicle Insurance	200	250	700
427.500	Liability Insurance	2,346	3,400	2,500
Total Insurance & Bond		3,183	4,350	5,700
EX28-Maintenance Services				
428.100	Building Maint Services	0	74	1,000
428.200	Grounds Maint Services	2,566	0	0
428.300	Equipment Maint Services	9,080	2,257	4,750
428.400	Vehicle Maint Services	7,455	5,200	7,600
Total Maintenance Services		19,101	7,531	13,350
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,477	2,037	1,500
429.210	Training/Instructor Fees	0	831	0
429.710	Testing	0	100	100
429.900	Other Contractual	3,919	7,256	6,650
Total Other Contractual		5,396	10,224	8,250
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,986	2,200	2,000
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		1,986	2,400	2,200



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	100	2,950	3,800
431.200	Building Maint Supplies	687	100	100
431.300	Equipment Maint Supplies	8,348	6,000	5,800
431.400	Grounds Maint Supplies	25	0	200
431.900	Other Maint. Supplies	192	900	1,000
Total Maintenance Supplies		9,352	9,950	10,900
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	50	250
432.200	Gas	34,732	48,101	38,000
Total Fuel/Oil-Vehicle Use		34,732	48,151	38,250
EX33-Misc Supplies				
433.100	Personnel Supplies	358	1,440	750
433.110	Clothing	2,179	3,300	2,800
433.120	Tools under \$500	728	2,372	3,000
433.200	Medical Supplies	561	0	300
433.300	Books/Subscriptions	106	160	350
433.500	Training Supplies	165	25	800
433.900	Other Supplies	13,600	17,000	16,000
Total Misc Supplies		17,697	24,297	24,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,470	6,228	6,000
434.100	Other Equip under \$5,000	6,506	8,420	8,000
434.300	Furniture Under \$5,000	0	1,200	1,200
Total Equipment Under \$5,000		8,976	15,848	15,200
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	0	1,000	3,000
443.260	Computer - Admin & Audit	0	1,000	3,000
443.280	Finance - Admin & Audit	0	6,000	7,000
443.290	Legal - Admin & Audit	0	500	2,000
Total Intra Govern/Recov Expens		0	8,500	15,000
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	79,500	0	212,000
446.700	Tfr415/425/430/435/440/47	0	237,000	0
Total Capital Project Transfers		79,500	237,000	212,000
EX51-Equipment Over \$5000				
451.200	Vehicles	2,202	0	0
Total Equipment Over \$5000		2,202	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX11-Salaries & Wages				
411.100	Permanent Wages	495,685	550,914	567,257
411.200	Temp Wages & Adjmts	8,718	21,000	20,000
411.300	Overtime Wages	34,925	20,000	30,538
Total Salaries & Wages		539,328	591,914	617,795
EX12-Benefits				
412.100	Insurance Contrib	129,015	148,980	157,356
412.200	Unemployment Contrib	3,236	3,552	3,707
412.300	Medicare	7,300	8,584	8,959
412.400	Retirement Contrib. - DB Plan	101,010	193,483	183,045
412.410	PERS Tier IV - DC Plan	1,799	0	0
412.411	PERS Tier IV - Health Plan	603	0	0
412.412	PERS Tier IV - HRA	1,223	0	0
412.413	PERS Tier IV - OD&D	106	0	0
412.600	Workers Compensation	36,262	48,011	51,528
412.700	Sbs Contribution	33,063	36,285	37,871
Total Benefits		313,617	438,895	442,466
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	24	50	50
413.400	Meal Allowance -W/I Boro	0	100	100
Total Expenses Within Borough		24	150	150
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	694	(279)	2,500
414.400	Travel Tickets	566	279	2,500
Total Expenses Outside Of Boro		1,260	0	5,000
EX21-Communications				
421.100	Telephone	17,368	20,528	20,000
421.200	Postage	455	500	500
421.300	Communication Network	0	1,000	2,000
Total Communications		17,823	22,028	22,500
EX22-Advertising				
422.000	Advertising	2,537	3,000	3,000
Total Advertising		2,537	3,000	3,000
EX23-Printing				
423.000	Printing	39	500	500
Total Printing		39	500	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
	Division Total: Non-Departmental	1,070,373	1,470,406	1,482,711
	Department Total: Non-Departmental	1,070,373	1,470,406	1,482,711
	Fund Total: ADM-ROAD SERVICE AREAS	1,070,373	1,470,406	1,482,711

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	871,269	973,770	1,050,160
TOTAL EXPENDITURES	840,582	1,013,154	1,048,164

Audit balance as of 6/30/2007 204,492

Estimated revenues 2007-2008 fiscal year 973,770

Estimated expenditures 2007-2008 fiscal year (1,013,154)

Estimated adjustment to fund balance (39,384)

Estimated fund balance 6/30/2008 165,108

Estimated revenues 2008-2009 fiscal year 1,050,160

Estimated expenditures 2008-2009 fiscal year (518,320)

Capital projects (529,844)

Principal payment (1,996)

Estimated FY 2009 adjustment to fund balance -0-

Estimated fund balance 6/30/2009 165,108



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 270-MIDWAY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	819,355	931,800	1,018,900
311.102	Real Property-Delinquent	17,179	14,000	1,500
311.200	Personal Property	5,327	5,300	4,200
311.400	Penalty & Interest	8,359	6,000	7,000
311.500	Vehicle Tax State Collec	10,920	11,670	13,560
Total General Property Taxes		861,140	968,770	1,045,160
RE61-Interest Earnings				
361.100	Interest On Investments	10,129	5,000	5,000
Total Interest Earnings		10,129	5,000	5,000
Division Total: Non-Departmental		871,269	\$973,770	\$1,050,160
Department Total: Non-Departmental		871,269	\$973,770	\$1,050,160
Fund Total: MIDWAY RSA		871,269	\$973,770	\$1,050,160



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 270-MIDWAY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	10,729	7,000	8,000
411.300	Overtime Wages	236	350	500
Total Salaries & Wages		10,965	7,350	8,500
EX12-Benefits				
412.200	Unemployment Contrib	66	45	51
412.300	Medicare	159	107	124
412.600	Workers Compensation	930	696	824
412.700	Sbs Contribution	673	451	522
Total Benefits		1,828	1,299	1,521
EX22-Advertising				
422.000	Advertising	216	350	350
Total Advertising		216	350	350
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,513	7,000	7,500
424.500	Garbage Pickups	759	0	600
Total Utilities-Building Oprtns		7,272	7,000	8,100
EX25-Rental/Lease				
425.300	Equipment Rental	259	700	0
Total Rental/Lease		259	700	0
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	125
427.500	Liability Insurance	28	35	35
Total Insurance & Bond		28	35	160
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	1,000	1,000
428.600	Road Maintenance Services	138,715	329,287	382,000
Total Maintenance Services		138,715	330,287	383,000
EX29-Other Contractual				
429.710	Testing	0	500	0
429.900	Other Contractual	8,834	23,000	3,000
Total Other Contractual		8,834	23,500	3,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	700	1,000
Total Maintenance Supplies		0	700	1,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 270-MIDWAY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	750	750
Total Fuel/Oil-Vehicle Use		0	750	750
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	75
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	50	100
433.900	Other Supplies	15,416	50,000	50,000
Total Misc Supplies		15,416	50,200	50,250
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	300	300
Total Equipment Under \$5,000		0	300	300
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	601	560
Total Loan Payments		0	601	560
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	46,180	69,510	60,829
Total Intra Govern/Recov Expens		46,180	69,510	60,829
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	570,961	520,359	529,844
446.700	Tfr415/425/430/435/440/47	39,908	0	0
Total Capital Project Transfers		610,869	520,359	529,844
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	213	0
Total Equipment Over \$5000		0	213	0
Division Total: Non-Departmental		840,582	1,013,154	1,048,164
Department Total: Non-Departmental		840,582	1,013,154	1,048,164
Fund Total: MIDWAY RSA		840,582	1,013,154	1,048,164

RECONCILIATION OF FUND BALANCE: 271

FAIRVIEW ROAD SERVICE AREA

	2006-2007 ACTUAL	2007 – 2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	448,281	532,570	594,640
TOTAL EXPENDITURES	430,834	562,984	593,467

Audit balance as of 6/30/2007 167,281

 Estimated revenues 2007-2008 fiscal year 532,570

 Estimated expenditures 2007-2008 fiscal year (562,984)

 Estimated adjustment to fund balance (30,414)

Estimated fund balance 6/30/2008 136,867

 Estimated revenues 2008-2009 fiscal year 594,640

 Estimated expenditures 2008-2009 fiscal year (382,758)

 Capital projects (210,709)

 Principal payment (1,173)

 Estimated FY 2009 adjustment to fund balance -0-

Estimated fund balance 6/30/2009 136,867



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 271-FAIRVIEW RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	410,501	504,900	571,600
311.102	Real Property-Delinquent	13,364	9,000	1,000
311.200	Personal Property	240	200	300
311.202	Personal Property-Delinq	4	0	0
311.400	Penalty & Interest	4,528	3,000	3,000
311.500	Vehicle Tax State Collec	10,400	11,470	14,740
Total General Property Taxes		439,037	528,570	590,640
RE61-Interest Earnings				
361.100	Interest On Investments	8,244	4,000	4,000
Total Interest Earnings		8,244	4,000	4,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	1,000	0	0
Total Other Revenue Sources		1,000	0	0
Division Total: Non-Departmental		448,281	\$532,570	\$594,640
Department Total: Non-Departmental		448,281	\$532,570	\$594,640
Fund Total: FAIRVIEW RSA		448,281	\$532,570	\$594,640



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 271-FAIRVIEW RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	9,250	6,500	7,000
411.300	Overtime Wages	847	350	500
Total Salaries & Wages		10,097	6,850	7,500
EX12-Benefits				
412.200	Unemployment Contrib	61	42	45
412.300	Medicare	165	100	109
412.600	Workers Compensation	922	649	727
412.700	Sbs Contribution	620	420	460
Total Benefits		1,768	1,211	1,341
EX22-Advertising				
422.000	Advertising	216	250	250
Total Advertising		216	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,866	5,000	5,000
424.500	Garbage Pickups	138	0	0
Total Utilities-Building Oprtns		3,004	5,000	5,000
EX25-Rental/Lease				
425.300	Equipment Rental	220	500	500
Total Rental/Lease		220	500	500
EX26-Professional Charges				
426.300	Due & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	0	115	0
Total Professional Charges		3,192	3,615	3,500
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	100
427.500	Liability Insurance	390	500	400
Total Insurance & Bond		390	500	500
EX28-Maintenance Services				
428.600	Road Maintenance Services	117,085	180,647	250,000
Total Maintenance Services		117,085	180,647	250,000
EX29-Other Contractual				
429.710	Testing	0	150	150
429.900	Other Contractual	4,509	23,500	3,500
Total Other Contractual		4,509	23,650	3,650



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 271-FAIRVIEW RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	400	400
Total Maintenance Supplies		0	400	400
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	175	175
Total Fuel/Oil-Vehicle Use		0	175	175
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	75
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	15,034	42,000	42,000
Total Misc Supplies		15,034	42,225	42,225
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	500
Total Equipment Under \$5,000		0	500	500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	353	330
Total Loan Payments		0	353	330
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	46,521	71,827	66,887
Total Intra Govern/Recov Expens		46,521	71,827	66,887
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	205,349	225,043	210,709
446.700	Tfr415/425/430/435/440/47	23,449	0	0
Total Capital Project Transfers		228,798	225,043	210,709
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	238	0
Total Equipment Over \$5000		0	238	0
Division Total: Non-Departmental		430,834	562,984	593,467
Department Total: Non-Departmental		430,834	562,984	593,467
Fund Total: FAIRVIEW RSA		430,834	562,984	593,467

RECONCILIATION OF FUND BALANCE: 272

CASWELL LAKES ROAD SERVICE AREA

	2006– 2007 ACTUAL	2007-2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	390,513	411,970	459,910
TOTAL EXPENDITURES	379,692	400,697	459,910

Audit balance as of 6/30/2007			102,302
Estimated revenues 2007-2008 fiscal year	411,970		
Estimated expenditures 2007-2008 fiscal year	(400,697)		
Loan – Principal Payment	(2,000)		
Estimated adjustment to fund balance		9,273	
Estimated fund balance 6/30/2008			111,575
Estimated revenues 2008-2009 fiscal year	459,910		
Estimated expenditures 2008-2009 fiscal year	(400,884)		
Capital projects	(59,026)		
Estimated FY 2009 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2009			111,575



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 272-CASWELL LAKE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	298,169	375,300	436,900
311.102	Real Property-Delinquent	24,156	22,000	7,000
311.200	Personal Property	1	0	0
311.400	Penalty & Interest	12,841	8,700	9,000
311.500	Vehicle Tax State Collec	3,330	3,470	4,210
Total General Property Taxes		338,497	409,470	457,110
RE61-Interest Earnings				
361.100	Interest On Investments	5,730	2,500	2,800
Total Interest Earnings		5,730	2,500	2,800
RE67-Transfer From Other Funds				
367.400	Capital Projects	46,286	0	0
Total Transfer From Other Funds		46,286	0	0
Division Total: Non-Departmental		390,513	\$411,970	\$459,910
Department Total: Non-Departmental		390,513	\$411,970	\$459,910
Fund Total: CASWELL LAKE RSA		390,513	\$411,970	\$459,910



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 272-CASWELL LAKE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,019	5,100	5,500
411.300	Overtime Wages	12	100	200
Total Salaries & Wages		2,031	5,200	5,700
EX12-Benefits				
412.200	Unemployment Contrib	13	32	35
412.300	Medicare	28	76	83
412.600	Workers Compensation	186	493	552
412.700	Sbs Contribution	125	319	350
Total Benefits		352	920	1,020
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	65	0	0
Total Expenses Within Borough		65	0	0
EX22-Advertising				
422.000	Advertising	0	350	350
Total Advertising		0	350	350
EX24-Utilities-Building Oprtns				
424.100	Electricity	261	400	400
Total Utilities-Building Oprtns		261	400	400
EX25-Rental/Lease				
425.300	Equipment Rental	6	500	500
Total Rental/Lease		6	500	500
EX26-Professional Charges				
426.300	Due & Fees	3,192	4,000	4,000
Total Professional Charges		3,192	4,000	4,000
EX27-Insurance & Bond				
427.500	Liability Insurance	384	500	500
Total Insurance & Bond		384	500	500
EX28-Maintenance Services				
428.600	Road Maintenance Services	241,881	259,637	272,000
Total Maintenance Services		241,881	259,637	272,000
EX29-Other Contractual				
429.900	Other Contractual	2,761	3,000	1,000
Total Other Contractual		2,761	3,000	1,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	25	25
Total Maintenance Supplies		0	25	25



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 272-CASWELL LAKE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	100	100
Total Fuel/Oil-Vehicle Use		0	100	100
EX33-Misc Supplies				
433.900	Other Supplies	3,469	12,000	12,000
Total Misc Supplies		3,469	12,000	12,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	159	120	0
Total Loan Payments		159	120	0
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	78,845	99,615	103,289
Total Intra Govern/Recov Expens		78,845	99,615	103,289
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	46,286	13,967	59,026
Total Capital Project Transfers		46,286	13,967	59,026
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	363	0
Total Equipment Over \$5000		0	363	0
Division Total: Non-Departmental		379,692	400,697	459,910
Department Total: Non-Departmental		379,692	400,697	459,910
Fund Total: CASWELL LAKE RSA		379,692	400,697	459,910

RECONCILIATION OF FUND BALANCE: 273**SOUTH COLONY ROAD SERVICE AREA**

	2006 – 2007 ACTUAL	2007-2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	1,000,378	1,152,350	1,261,800
TOTAL EXPENDITURES	909,391	1,165,195	1,257,498

Audit balance as of 6/30/2007 287,729

Estimated revenues 2007-2008 fiscal year 1,152,350

Estimated expenditures 2007-2008 fiscal year (1,165,195)

Estimated adjustment to fund balance (12,845)

Estimated fund balance 6/30/2008 274,884

Estimated revenues 2008-2009 fiscal year 1,261,800

Estimated expenditures 2008-2009 fiscal year (924,408)

Capital projects (333,090)

Principal payment (4,302)

Estimated FY 2009 adjustment to fund balance -0-

Estimated fund balance 6/30/2009 274,884



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 273-SOUTH COLONY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	922,252	1,096,700	1,215,400
311.102	Real Property-Delinquent	29,118	15,000	1,000
311.200	Personal Property	1,749	1,800	2,000
311.400	Penalty & Interest	9,768	7,000	6,000
311.500	Vehicle Tax State Collec	24,030	25,850	31,400
Total General Property Taxes		986,917	1,146,350	1,255,800
RE61-Interest Earnings				
361.100	Interest On Investments	13,461	6,000	6,000
Total Interest Earnings		13,461	6,000	6,000
Division Total: Non-Departmental		1,000,378	\$1,152,350	\$1,261,800
Department Total: Non-Departmental		1,000,378	\$1,152,350	\$1,261,800
Fund Total: SOUTH COLONY RSA		1,000,378	\$1,152,350	\$1,261,800



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 273-SOUTH COLONY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	11,422	13,000	14,000
411.300	Overtime Wages	1,176	1,000	1,000
Total Salaries & Wages		12,598	14,000	15,000
EX12-Benefits				
412.200	Unemployment Contrib	76	84	90
412.300	Medicare	173	203	218
412.600	Workers Compensation	1,162	1,326	1,453
412.700	Sbs Contribution	773	859	920
Total Benefits		2,184	2,472	2,681
EX22-Advertising				
422.000	Advertising	0	300	300
Total Advertising		0	300	300
EX24-Utilities-Building Oprtns				
424.100	Electricity	20,496	24,000	24,000
424.500	Garbage Pickups	593	0	500
Total Utilities-Building Oprtns		21,089	24,000	24,500
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,100	0
Total Rental/Lease		0	1,100	0
EX26-Professional Charges				
426.900	Other Professional Chgs	0	10,500	10,000
Total Professional Charges		0	10,500	10,000
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	500
427.500	Liability Insurance	423	500	500
Total Insurance & Bond		423	500	1,000
EX28-Maintenance Services				
428.600	Road Maintenance Services	294,941	331,575	642,000
Total Maintenance Services		294,941	331,575	642,000
EX29-Other Contractual				
429.710	Testing	0	250	0
429.900	Other Contractual	12,481	58,500	4,000
Total Other Contractual		12,481	58,750	4,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	2,500	2,500
Total Maintenance Supplies		0	2,500	2,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 273-SOUTH COLONY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	1,000	0
Total Fuel/Oil-Vehicle Use		0	1,000	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	50
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	28,240	86,000	100,000
Total Misc Supplies		28,240	86,200	100,200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	0
Total Equipment Under \$5,000		0	500	0
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	1,295	1,210
Total Loan Payments		0	1,295	1,210
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	89,239	138,998	121,017
Total Intra Govern/Recov Expens		89,239	138,998	121,017
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	362,157	491,080	333,090
446.700	Tfr415/425/430/435/440/47	86,039	0	0
Total Capital Project Transfers		448,196	491,080	333,090
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	425	0
Total Equipment Over \$5000		0	425	0
Division Total: Non-Departmental		909,391	1,165,195	1,257,498
Department Total: Non-Departmental		909,391	1,165,195	1,257,498
Fund Total: SOUTH COLONY RSA		909,391	1,165,195	1,257,498

RECONCILIATION OF FUND BALANCE: 274

KNIK ROAD SERVICE AREA

	2006-2007 ACTUAL	2007 – 2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	1,458,453	1,681,180	1,860,460
TOTAL EXPENDITURES	1,469,610	1,817,523	1,860,460

Audit balance as of 6/30/2007 223,597

Estimated revenues 2007-2008 fiscal year 1,681,180

Estimated expenditures 2007-2008 fiscal year (1,817,523)
Ordinance 08-083 (85,500)

Estimated adjustment to fund balance (221,843)

Estimated fund balance 6/30/2008 1,754

Estimated revenues 2008-2009 fiscal year 1,860,460

Estimated expenditures 2008-2009 fiscal year (1,137,677)
Capital projects (722,783)

Estimated FY 2009 adjustment to fund balance -0-

Estimated fund balance 6/30/2009 1,754



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 274-KNIK RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,247,977	1,595,200	1,799,700
311.102	Real Property-Delinquent	53,293	40,000	9,000
311.200	Personal Property	1,048	1,000	1,000
311.400	Penalty & Interest	23,347	16,000	17,000
311.500	Vehicle Tax State Collec	21,700	23,980	28,760
Total General Property Taxes		1,347,365	1,676,180	1,855,460
RE61-Interest Earnings				
361.100	Interest On Investments	11,088	5,000	5,000
Total Interest Earnings		11,088	5,000	5,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	100,000	0	0
Total Transfer From Other Funds		100,000	0	0
Division Total: Non-Departmental		1,458,453	\$1,681,180	\$1,860,460
Department Total: Non-Departmental		1,458,453	\$1,681,180	\$1,860,460
Fund Total: KNIK RSA		1,458,453	\$1,681,180	\$1,860,460



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 274-KNIK RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	11,702	19,000	20,000
411.300	Overtime Wages	12	600	700
Total Salaries & Wages		11,714	19,600	20,700
EX12-Benefits				
412.200	Unemployment Contrib	71	118	125
412.300	Medicare	170	285	301
412.600	Workers Compensation	1,064	1,856	2,005
412.700	Sbs Contribution	719	1,202	1,269
Total Benefits		2,024	3,461	3,700
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	231	0	0
Total Expenses Within Borough		231	0	0
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	7,035	8,000	8,000
424.500	Garbage Pickups	149	50	50
Total Utilities-Building Optrns		7,184	8,050	8,050
EX25-Rental/Lease				
425.300	Equipment Rental	415	1,000	1,000
Total Rental/Lease		415	1,000	1,000
EX26-Professional Charges				
426.300	Due & Fees	50	75	75
426.500	Recording Fees	0	0	500
Total Professional Charges		50	75	575
EX27-Insurance & Bond				
427.500	Liability Insurance	78	120	500
Total Insurance & Bond		78	120	500
EX28-Maintenance Services				
428.600	Road Maintenance Services	604,265	668,737	772,000
Total Maintenance Services		604,265	668,737	772,000
EX29-Other Contractual				
429.710	Testing	0	400	400
429.900	Other Contractual	6,643	2,000	5,000
Total Other Contractual		6,643	2,400	5,400



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 274-KNIK RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		0	1,000	1,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	500
Total Fuel/Oil-Vehicle Use		0	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	75
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	69,905	110,000	110,000
Total Misc Supplies		69,905	110,225	110,225
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	500
Total Equipment Under \$5,000		0	500	500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	156,464	221,169	213,277
Total Intra Govern/Recov Expens		156,464	221,169	213,277
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	610,637	779,673	722,783
Total Capital Project Transfers		610,637	779,673	722,783
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	763	0
Total Equipment Over \$5000		0	763	0
Division Total: Non-Departmental		1,469,610	1,817,523	1,860,460
Department Total: Non-Departmental		1,469,610	1,817,523	1,860,460
Fund Total: KNIK RSA		1,469,610	1,817,523	1,860,460

RECONCILIATION OF FUND BALANCE: 275

LAZY MOUNTAIN ROAD SERVICE AREA

	2006-2007 ACTUAL	2007-2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	163,583	168,410	182,580
TOTAL EXPENDITURES	157,484	194,728	182,556

Audit balance as of 6/30/2007			64,346
Estimated revenues 2007-2008 fiscal year	168,410		
Estimated expenditures 2007-2008 fiscal year	(194,728)		
Estimated adjustment to fund balance		(26,318)	
Estimated fund balance 6/30/2008			38,028
Estimated revenues 2008-2009 fiscal year	182,580		
Estimated expenditures 2008-2009 fiscal year	(168,858)		
Capital projects	(13,698)		
Principal payment	(24)		
Estimated FY 2009 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2009			38,028



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 275-LAZY MOUNTAIN RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	130,003	158,600	173,800
311.102	Real Property-Delinquent	3,881	2,800	1,000
311.200	Personal Property	49	0	0
311.400	Penalty & Interest	2,588	1,600	1,600
311.500	Vehicle Tax State Collec	3,820	3,910	4,680
Total General Property Taxes		140,341	166,910	181,080
RE37-Other State Revenue				
337.800	State PERS Relief	5	0	0
Total Other State Revenue		5	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	3,237	1,500	1,500
Total Interest Earnings		3,237	1,500	1,500
RE67-Transfer From Other Funds				
367.400	Capital Projects	20,000	0	0
Total Transfer From Other Funds		20,000	0	0
Division Total: Non-Departmental		163,583	\$168,410	\$182,580
Department Total: Non-Departmental		163,583	\$168,410	\$182,580
Fund Total: LAZY MOUNTAIN RSA		163,583	\$168,410	\$182,580



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,702	1,200	1,400
411.300	Overtime Wages	48	100	200
Total Salaries & Wages		1,750	1,300	1,600
EX12-Benefits				
412.200	Unemployment Contrib	11	8	10
412.300	Medicare	26	19	24
412.410	PERS Tier IV - DC Plan	2	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	4	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	162	124	155
412.700	Sbs Contribution	108	80	99
Total Benefits		315	231	288
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX24-Utilities-Building Optns				
424.100	Electricity	4,169	4,400	4,400
424.500	Garbage Pickups	108	0	0
Total Utilities-Building Optns		4,277	4,400	4,400
EX25-Rental/Lease				
425.300	Equipment Rental	2	500	500
Total Rental/Lease		2	500	500
EX27-Insurance & Bond				
427.500	Liability Insurance	5	15	100
Total Insurance & Bond		5	15	100
EX28-Maintenance Services				
428.600	Road Maintenance Services	87,188	119,937	133,500
Total Maintenance Services		87,188	119,937	133,500
EX29-Other Contractual				
429.710	Testing	0	50	0
429.900	Other Contractual	2,352	2,800	500
Total Other Contractual		2,352	2,850	500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	25	0
Total Maintenance Supplies		0	25	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	300	0
Total Fuel/Oil-Vehicle Use		0	300	0
EX33-Misc Supplies				
433.100	Personnel Supplies	81	50	50
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	4,700	7,500	8,000
Total Misc Supplies		4,781	7,700	8,200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	200	0
Total Equipment Under \$5,000		0	200	0
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	7	10
Total Loan Payments		0	7	10
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	14,729	18,622	19,260
Total Intra Govern/Recov Expens		14,729	18,622	19,260
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	41,613	38,078	13,698
446.700	Tfr415/425/430/435/440/47	472	0	0
Total Capital Project Transfers		42,085	38,078	13,698
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	63	0
Total Equipment Over \$5000		0	63	0
Division Total: Non-Departmental		157,484	194,728	182,556
Department Total: Non-Departmental		157,484	194,728	182,556
Fund Total: LAZY MOUNTAIN RSA		157,484	194,728	182,556

RECONCILIATION OF FUND BALANCE: 276

GR. WILLOW ROAD SERVICE AREA

	2006-2007 ACTUAL	2007 – 2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	469,535	532,450	560,980
TOTAL EXPENDITURES	431,581	530,470	560,980

Audit balance as of 6/30/2007 109,647

Estimated revenues 2007-2008 fiscal year 532,450

Estimated expenditures 2007-2008 fiscal year (530,470)
Ordinance 08-100 (60,000)

Estimated adjustment to fund balance (58,020)

Estimated fund balance 6/30/2008 51,627

Estimated revenues 2008-2009 fiscal year 560,980

Estimated expenditures 2008-2009 fiscal year (472,700)
Capital projects (88,280)

Estimated FY 2009 adjustment to fund balance -0-

Estimated fund balance 6/30/2009 51,627



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/24/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 276-GREATER WILLOW RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmenta				
RE11-General Property Taxes				
311.100	Real Property	430,688	503,500	541,700
311.102	Real Property-Delinquent	19,163	15,000	4,000
311.400	Penalty & Interest	10,317	7,500	7,500
311.500	Vehicle Tax State Collec	4,810	4,950	5,780
Total General Property Taxes		464,978	530,950	558,980
RE61-Interest Earnings				
361.100	Interest On Investments	4,557	1,500	2,000
Total Interest Earnings		4,557	1,500	2,000
Division Total: Non-Departmental		469,535	\$532,450	\$560,980
Department Total: Non-Departmental		469,535	\$532,450	\$560,980
Fund Total: GREATER WILLOW RSA		469,535	\$532,450	\$560,980



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 276-GREATER WILLOW RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmenta				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,160	12,050	7,500
411.300	Overtime Wages	130	300	400
Total Salaries & Wages		6,290	12,350	7,900
EX12-Benefits				
412.200	Unemployment Contrib	38	74	48
412.300	Medicare	92	179	115
412.600	Workers Compensation	550	1,118	765
412.700	Sbs Contribution	386	757	485
Total Benefits		1,066	2,128	1,413
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		0	200	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,169	3,500	3,500
424.500	Garbage Pickups	0	300	300
Total Utilities-Building Oprtns		3,169	3,800	3,800
EX25-Rental/Lease				
425.200	Building Rental	90	0	0
425.300	Equipment Rental	142	2,000	2,000
Total Rental/Lease		232	2,000	2,000
EX26-Professional Charges				
426.300	Due & Fees	0	1,596	0
Total Professional Charges		0	1,596	0
EX27-Insurance & Bond				
427.500	Liability Insurance	1,119	1,400	1,400
Total Insurance & Bond		1,119	1,400	1,400
EX28-Maintenance Services				
428.600	Road Maintenance Services	182,023	218,883	325,000
Total Maintenance Services		182,023	218,883	325,000
EX29-Other Contractual				
429.900	Other Contractual	6,960	4,150	1,000
Total Other Contractual		6,960	4,150	1,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		0	1,000	1,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 276-GREATER WILLOW RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmenta				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	500
Total Fuel/Oil-Vehicle Use		0	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	75
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	16,382	35,404	40,000
Total Misc Supplies		16,382	35,629	40,225
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	500
Total Equipment Under \$5,000		0	500	500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	248	0	0
Total Loan Payments		248	0	0
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	67,119	90,539	87,762
Total Intra Govern/Recov Expens		67,119	90,539	87,762
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	146,973	155,482	88,280
Total Capital Project Transfers		146,973	155,482	88,280
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	313	0
Total Equipment Over \$5000		0	313	0
Division Total: Non-Departmental		431,581	530,470	560,980
Department Total: Non-Departmental		431,581	530,470	560,980
Fund Total: GREATER WILLOW RSA		431,581	530,470	560,980

RECONCILIATION OF FUND BALANCE: 277

BIG LAKE ROAD SERVICE AREA

	2006 – 2007 ACTUAL	2007 – 2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	1,122,598	970,630	1,023,270
TOTAL EXPENDITURES	1,091,311	978,327	1,006,570

Audit balance as of 6/30/2007			204,785
Estimated revenues 2007-2008 fiscal year	970,630		
Estimated expenditures 2007-2008 fiscal year	(978,327)		
Loan – Principal Payment	(16,700)		
Estimated adjustment to fund balance		(24,397)	
Estimated fund balance 6/30/2008			180,388
Estimated revenues 2008-2009 fiscal year	1,023,270		
Estimated expenditures 2008-2009 fiscal year	(914,750)		
Capital projects	(91,820)		
Loan – Principal payment	(16,700)		
Estimated FY 2009 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2009			180,388



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 277-BIG LAKE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	3,412	11,500	12,000
411.300	Overtime Wages	192	250	300
Total Salaries & Wages		3,604	11,750	12,300
EX12-Benefits				
412.200	Unemployment Contrib	22	71	74
412.300	Medicare	65	171	179
412.410	PERS Tier IV - DC Plan	4	0	0
412.411	PERS Tier IV - Health Plan	2	0	0
412.412	PERS Tier IV - HRA	10	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	338	1,113	1,192
412.700	Sbs Contribution	221	721	754
Total Benefits		663	2,076	2,199
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Optns				
424.100	Electricity	2,345	2,500	2,000
424.500	Garbage Pickups	3	0	0
Total Utilities-Building Optns		2,348	2,500	2,000
EX25-Rental/Lease				
425.300	Equipment Rental	181	1,000	1,000
Total Rental/Lease		181	1,000	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	45	75	75
Total Insurance & Bond		45	75	75
EX28-Maintenance Services				
428.600	Road Maintenance Services	598,312	659,487	685,000
Total Maintenance Services		598,312	659,487	685,000
EX29-Other Contractual				
429.900	Other Contractual	3,800	19,500	5,000
Total Other Contractual		3,800	19,500	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	300	300
Total Maintenance Supplies		0	300	300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 277-BIG LAKE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	1,000	1,000
Total Fuel/Oil-Vehicle Use		0	1,000	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	75
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	48,002	60,000	60,000
Total Misc Supplies		48,002	60,225	60,225
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	500
Total Equipment Under \$5,000		0	500	500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	2,739	3,006	1,700
Total Loan Payments		2,739	3,006	1,700
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	107,453	145,082	143,201
Total Intra Govern/Recov Expens		107,453	145,082	143,201
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	324,164	71,063	91,820
Total Capital Project Transfers		324,164	71,063	91,820
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	513	0
Total Equipment Over \$5000		0	513	0
Division Total: Non-Departmental		1,091,311	978,327	1,006,570
Department Total: Non-Departmental		1,091,311	978,327	1,006,570
Fund Total: BIG LAKE RSA		1,091,311	978,327	1,006,570

RECONCILIATION OF FUND BALANCE: 278

NORTH COLONY ROAD SERVICE AREA

	2006 – 2007 ACTUAL	2007 – 2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	93,352	113,120	118,010
TOTAL EXPENDITURES	123,433	123,025	131,904

Audit balance as of 6/30/2007			33,365
Estimated revenues 2007-2008 fiscal year	113,120		
Estimated expenditures 2007-2008 fiscal year	(123,025)		
Estimated adjustment to fund balance		(9,905)	
Estimated fund balance 6/30/2008			23,460
Estimated revenues 2008-2009 fiscal year	118,010		
Estimated expenditures 2008-2009 fiscal year	(131,904)		
Principal payment	(531)		
Estimated FY 2009 adjustment to fund balance		(14,425)	
Estimated fund balance 6/30/2009			9,035



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 278-NORTH COLONY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	78,288	100,500	112,100
311.102	Real Property-Delinquent	7,530	6,500	1,000
311.400	Penalty & Interest	2,962	2,500	1,500
311.500	Vehicle Tax State Collec	2,110	2,120	2,410
Total General Property Taxes		90,890	111,620	117,010
RE37-Other State Revenue				
337.800	State PERS Relief	8	0	0
Total Other State Revenue		8	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	2,454	1,500	1,000
Total Interest Earnings		2,454	1,500	1,000
Division Total: Non-Departmental		93,352	\$113,120	\$118,010
Department Total: Non-Departmental		93,352	\$113,120	\$118,010
Fund Total: NORTH COLONY RSA		93,352	\$113,120	\$118,010



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 278-NORTH COLONY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	444	1,500	1,500
411.300	Overtime Wages	0	200	200
Total Salaries & Wages		444	1,700	1,700
EX12-Benefits				
412.200	Unemployment Contrib	3	11	11
412.300	Medicare	7	25	25
412.410	PERS Tier IV - DC Plan	2	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	6	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	41	161	165
412.700	Sbs Contribution	28	105	105
Total Benefits		89	302	306
EX22-Advertising				
422.000	Advertising	0	50	50
Total Advertising		0	50	50
EX24-Utilities-Building Optns				
424.100	Electricity	261	450	500
424.500	Garbage Pickups	54	0	0
Total Utilities-Building Optns		315	450	500
EX25-Rental/Lease				
425.300	Equipment Rental	59	700	700
Total Rental/Lease		59	700	700
EX26-Professional Charges				
426.900	Other Professional Chgs	25	0	0
Total Professional Charges		25	0	0
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	50
427.500	Liability Insurance	7	20	50
Total Insurance & Bond		7	20	100
EX28-Maintenance Services				
428.600	Road Maintenance Services	86,160	87,925	98,500
Total Maintenance Services		86,160	87,925	98,500
EX29-Other Contractual				
429.710	Testing	0	100	100
429.900	Other Contractual	360	340	400
Total Other Contractual		360	440	500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 278-NORTH COLONY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	200	200
Total Maintenance Supplies		0	200	200
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	250	250
Total Fuel/Oil-Vehicle Use		0	250	250
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	0
433.110	Clothing	0	50	0
433.120	Tools under \$500	0	50	50
433.900	Other Supplies	4,828	8,960	8,900
Total Misc Supplies		4,828	9,110	8,950
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	160	150
Total Loan Payments		0	160	150
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	15,294	21,643	19,998
Total Intra Govern/Recov Expens		15,294	21,643	19,998
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	5,233	0	0
446.700	Tfr415/425/430/435/440/47	10,619	0	0
Total Capital Project Transfers		15,852	0	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	75	0
Total Equipment Over \$5000		0	75	0
Division Total: Non-Departmental		123,433	123,025	131,904
Department Total: Non-Departmental		123,433	123,025	131,904
Fund Total: NORTH COLONY RSA		123,433	123,025	131,904

RECONCILIATION OF FUND BALANCE: 279

BOGARD ROAD SERVICE AREA

	2006-2007 ACTUAL	2007 – 2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	837,699	964,470	1,027,710
TOTAL EXPENDITURES	822,607	1,094,228	1,023,722

Audit balance as of 6/30/2007			213,339
Estimated revenues 2007-2008 fiscal year	964,470		
Estimated expenditures 2007-2008 fiscal year	(1,094,228)		
Estimated adjustment to fund balance		(129,758)	
Estimated fund balance 6/30/2008			83,581
Estimated revenues 2008-2009 fiscal year	1,027,710		
Estimated expenditures 2008-2009 fiscal year	(787,372)		
Capital projects	(236,350)		
Principal payment	(3,988)		
Estimated FY 2009 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2009			83,581



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 279-BOGARD RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	759,140	908,400	979,000
311.102	Real Property-Delinquent	31,254	15,000	3,000
311.200	Personal Property	3,524	3,600	4,800
311.400	Penalty & Interest	8,674	6,500	6,500
311.500	Vehicle Tax State Collec	24,340	24,970	29,410
Total General Property Taxes		826,932	958,470	1,022,710
RE37-Other State Revenue				
337.800	State PERS Relief	14	0	0
Total Other State Revenue		14	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	10,753	6,000	5,000
Total Interest Earnings		10,753	6,000	5,000
Division Total: Non-Departmental		837,699	\$964,470	\$1,027,710
Department Total: Non-Departmental		837,699	\$964,470	\$1,027,710
Fund Total: BOGARD RSA		837,699	\$964,470	\$1,027,710



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 279-BOGARD RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,330	17,750	12,000
411.300	Overtime Wages	0	700	1,000
Total Salaries & Wages		6,330	18,450	13,000
EX12-Benefits				
412.200	Unemployment Contrib	38	112	79
412.300	Medicare	98	268	189
412.410	PERS Tier IV - DC Plan	4	0	0
412.411	PERS Tier IV - Health Plan	2	0	0
412.412	PERS Tier IV - HRA	10	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	564	1,666	1,259
412.700	Sbs Contribution	388	1,131	797
Total Benefits		1,105	3,177	2,324
EX22-Advertising				
422.000	Advertising	216	250	250
Total Advertising		216	250	250
EX24-Utilities-Building Optns				
424.100	Electricity	20,980	26,000	26,600
424.500	Garbage Pickups	345	0	500
Total Utilities-Building Optns		21,325	26,000	27,100
EX25-Rental/Lease				
425.300	Equipment Rental	0	700	0
Total Rental/Lease		0	700	0
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	225
427.500	Liability Insurance	43	75	75
Total Insurance & Bond		43	75	300
EX28-Maintenance Services				
428.600	Road Maintenance Services	230,589	517,100	549,000
Total Maintenance Services		230,589	517,100	549,000
EX29-Other Contractual				
429.710	Testing	0	300	0
429.900	Other Contractual	7,396	3,963	2,000
Total Other Contractual		7,396	4,263	2,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 279-BOGARD RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,200	1,200
431.900	Other Maint. Supplies	593	0	0
Total Maintenance Supplies		593	1,200	1,200
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	750	750
Total Fuel/Oil-Vehicle Use		0	750	750
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	50
433.110	Clothing	0	50	50
433.120	Tools under \$500	0	50	50
433.900	Other Supplies	27,387	75,000	75,000
Total Misc Supplies		27,387	75,150	75,150
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	1,201	1,120
Total Loan Payments		0	1,201	1,120
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	85,799	131,848	113,678
Total Intra Govern/Recov Expens		85,799	131,848	113,678
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	362,067	312,164	0
446.700	Tfr415/425/430/435/440/47	79,757	0	236,350
Total Capital Project Transfers		441,824	312,164	236,350
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	400	0
Total Equipment Over \$5000		0	400	0
Division Total: Non-Departmental		822,607	1,094,228	1,023,722
Department Total: Non-Departmental		822,607	1,094,228	1,023,722
Fund Total: BOGARD RSA		822,607	1,094,228	1,023,722

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	633,802	560,630	611,780
TOTAL EXPENDITURES	637,624	587,790	611,555

Audit balance as of 6/30/2007 113,751

 Estimated revenues 2007-2008 fiscal year 560,630

 Estimated expenditures 2007-2008 fiscal year (587,790)

 Estimated adjustment to fund balance (27,160)

Estimated fund balance 6/30/2008 86,591

 Estimated revenues 2008-2009 fiscal year 611,780

 Estimated expenditures 2008-2009 fiscal year (457,092)

 Capital projects (154,463)

 Principal payment (225)

 Estimated FY 2009 adjustment to fund balance -0-

Estimated fund balance 6/30/2009 86,591



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 280-GREATER BUTTE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	456,553	532,100	585,400
311.102	Real Property-Delinquent	12,866	10,000	4,000
311.200	Personal Property	1	0	0
311.400	Penalty & Interest	7,078	4,500	6,000
311.500	Vehicle Tax State Collec	11,130	11,530	13,380
Total General Property Taxes		487,628	558,130	608,780
RE37-Other State Revenue				
337.800	State PERS Relief	3	0	0
Total Other State Revenue		3	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	6,171	2,500	3,000
Total Interest Earnings		6,171	2,500	3,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	140,000	0	0
Total Transfer From Other Funds		140,000	0	0
Division Total: Non-Departmental		633,802	\$560,630	\$611,780
Department Total: Non-Departmental		633,802	\$560,630	\$611,780
Fund Total: GREATER BUTTE RSA		633,802	\$560,630	\$611,780



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 280-GREATER BUTTE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,742	3,500	4,000
411.300	Overtime Wages	106	200	300
Total Salaries & Wages		2,848	3,700	4,300
EX12-Benefits				
412.200	Unemployment Contrib	18	23	26
412.300	Medicare	41	54	63
412.410	PERS Tier IV - DC Plan	1	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	254	351	417
412.700	Sbs Contribution	175	227	264
Total Benefits		494	655	770
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX24-Utilities-Building Optns				
424.100	Electricity	9,666	11,000	12,000
424.500	Garbage Pickups	196	0	0
Total Utilities-Building Optns		9,862	11,000	12,000
EX25-Rental/Lease				
425.300	Equipment Rental	78	500	500
Total Rental/Lease		78	500	500
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		0	1,000	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	50
427.500	Liability Insurance	15	25	50
Total Insurance & Bond		15	25	100
EX28-Maintenance Services				
428.600	Road Maintenance Services	293,153	335,775	348,000
Total Maintenance Services		293,153	335,775	348,000
EX29-Other Contractual				
429.710	Testing	0	100	100
429.900	Other Contractual	12,083	3,000	1,000
Total Other Contractual		12,083	3,100	1,100



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 280-GREATER BUTTE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	250	250
Total Maintenance Supplies		0	250	250
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	500
Total Fuel/Oil-Vehicle Use		0	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	50
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	16,170	23,000	23,000
Total Misc Supplies		16,170	23,200	23,200
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	67	70
Total Loan Payments		0	67	70
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	49,748	65,896	65,202
Total Intra Govern/Recov Expens		49,748	65,896	65,202
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	248,690	141,797	0
446.700	Tfr415/425/430/435/440/47	4,483	0	154,463
Total Capital Project Transfers		253,173	141,797	154,463
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	225	0
Total Equipment Over \$5000		0	225	0
Division Total: Non-Departmental		637,624	587,790	611,555
Department Total: Non-Departmental		637,624	587,790	611,555
Fund Total: GREATER BUTTE RSA		637,624	587,790	611,555

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

	2006 – 2007 ACTUAL	2007-2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	1,017,475	1,221,770	1,294,150
TOTAL EXPENDITURES	956,607	1,413,099	1,294,150

Audit balance as of 6/30/2007 353,199

Estimated revenues 2007-2008 fiscal year 1,221,770

Estimated expenditures 2007-2008 fiscal year (1,413,099)

Estimated adjustment to fund balance (191,329)

Estimated fund balance 6/30/2008 161,870

Estimated revenues 2008-2009 fiscal year 1,294,150

Estimated expenditures 2008-2009 fiscal year (791,240)

Capital projects (502,910)

Estimated FY 2009 adjustment to fund balance -0-

Estimated fund balance 6/30/2009 161,870



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 281-MEADOW LAKES RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	907,921	1,137,500	1,240,600
311.102	Real Property-Delinquent	54,454	45,000	7,500
311.200	Personal Property	2,132	2,000	3,100
311.400	Penalty & Interest	21,292	16,000	16,000
311.500	Vehicle Tax State Collec	15,180	16,270	18,950
Total General Property Taxes		1,000,979	1,216,770	1,286,150
RE61-Interest Earnings				
361.100	Interest On Investments	16,496	5,000	8,000
Total Interest Earnings		16,496	5,000	8,000
Division Total: Non-Departmental		1,017,475	\$1,221,770	\$1,294,150
Department Total: Non-Departmental		1,017,475	\$1,221,770	\$1,294,150
Fund Total: MEADOW LAKES RSA		1,017,475	\$1,221,770	\$1,294,150



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 281-MEADOW LAKES RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	5,162	14,350	11,500
411.300	Overtime Wages	236	600	1,000
Total Salaries & Wages		5,398	14,950	12,500
EX12-Benefits				
412.200	Unemployment Contrib	33	90	75
412.300	Medicare	76	217	182
412.600	Workers Compensation	498	1,377	1,211
412.700	Sbs Contribution	331	917	767
Total Benefits		938	2,601	2,235
EX22-Advertising				
422.000	Advertising	383	250	250
Total Advertising		383	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,941	6,000	6,000
424.500	Garbage Pickups	117	100	100
Total Utilities-Building Oprtns		5,058	6,100	6,100
EX25-Rental/Lease				
425.300	Equipment Rental	205	700	500
Total Rental/Lease		205	700	500
EX26-Professional Charges				
426.300	Due & Fees	3,192	4,000	4,000
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		3,192	5,000	5,000
EX27-Insurance & Bond				
427.500	Liability Insurance	407	500	500
Total Insurance & Bond		407	500	500
EX28-Maintenance Services				
428.600	Road Maintenance Services	289,295	473,362	540,000
Total Maintenance Services		289,295	473,362	540,000
EX29-Other Contractual				
429.710	Testing	0	200	200
429.900	Other Contractual	17,153	38,744	3,000
Total Other Contractual		17,153	38,944	3,200
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total Maintenance Supplies		0	500	500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 281-MEADOW LAKES RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	300	300
Total Fuel/Oil-Vehicle Use		0	300	300
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	75
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	40,573	95,000	95,000
Total Misc Supplies		40,573	95,225	95,225
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	500
Total Equipment Under \$5,000		0	500	500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	92,594	128,503	124,430
Total Intra Govern/Recov Expens		92,594	128,503	124,430
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	501,411	645,226	502,910
Total Capital Project Transfers		501,411	645,226	502,910
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	438	0
Total Equipment Over \$5000		0	438	0
Division Total: Non-Departmental		956,607	1,413,099	1,294,150
Department Total: Non-Departmental		956,607	1,413,099	1,294,150
Fund Total: MEADOW LAKES RSA		956,607	1,413,099	1,294,150

RECONCILIATION OF FUND BALANCE: 282

GOLD TRAILS ROAD SERVICE AREA

	2006-2007 ACTUAL	2007-2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	1,141,192	1,242,740	1,333,990
TOTAL EXPENDITURES	1,107,247	1,392,626	1,331,586

Audit balance as of 6/30/2007			247,720
Estimated revenues 2007-2008 fiscal year	1,242,740		
Estimated expenditures 2007-2008 fiscal year	(1,392,626)		
Estimated adjustment to fund balance		(149,886)	
Estimated fund balance 6/30/2008			97,834
Estimated revenues 2008-2009 fiscal year	1,333,990		
Estimated expenditures 2008-2009 fiscal year	(838,805)		
Capital projects	(492,781)		
Principal payment	(2,404)		
Estimated FY 2009 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2009			97,834



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 282-GOLD TRAILS RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	999,503	1,174,700	1,282,900
311.102	Real Property-Delinquent	30,568	25,000	3,000
311.400	Penalty & Interest	14,251	10,000	10,000
311.500	Vehicle Tax State Collec	24,410	26,040	32,090
Total General Property Taxes		1,068,732	1,235,740	1,327,990
RE61-Interest Earnings				
361.100	Interest On Investments	12,460	7,000	6,000
Total Interest Earnings		12,460	7,000	6,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	60,000	0	0
Total Transfer From Other Funds		60,000	0	0
Division Total: Non-Departmental		1,141,192	\$1,242,740	\$1,333,990
Department Total: Non-Departmental		1,141,192	\$1,242,740	\$1,333,990
Fund Total: GOLD TRAILS RSA		1,141,192	\$1,242,740	\$1,333,990



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 282-GOLD TRAILS RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	7,159	21,000	21,000
411.300	Overtime Wages	259	600	1,000
Total Salaries & Wages		7,418	21,600	22,000
EX12-Benefits				
412.200	Unemployment Contrib	45	130	132
412.300	Medicare	105	314	319
412.600	Workers Compensation	686	2,045	2,131
412.700	Sbs Contribution	455	1,325	1,349
Total Benefits		1,291	3,814	3,931
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	17,455	21,000	21,000
424.500	Garbage Pickups	108	0	0
Total Utilities-Building Oprtns		17,563	21,000	21,000
EX25-Rental/Lease				
425.300	Equipment Rental	366	700	500
Total Rental/Lease		366	700	500
EX26-Professional Charges				
426.300	Due & Fees	0	75	75
426.900	Other Professional Chgs	0	3,500	3,500
Total Professional Charges		0	3,575	3,575
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	125
427.500	Liability Insurance	82	100	100
Total Insurance & Bond		82	100	225
EX28-Maintenance Services				
428.600	Road Maintenance Services	405,235	498,800	556,000
Total Maintenance Services		405,235	498,800	556,000
EX29-Other Contractual				
429.710	Testing	0	200	200
429.900	Other Contractual	8,589	24,500	3,500
Total Other Contractual		8,589	24,700	3,700



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 282-GOLD TRAILS RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	750	750
Total Maintenance Supplies		0	750	750
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	350	350
Total Fuel/Oil-Vehicle Use		0	350	350
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	75
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	33,280	85,000	85,000
Total Misc Supplies		33,280	85,225	85,225
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	500
Total Equipment Under \$5,000		0	500	500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	724	675
Total Loan Payments		0	724	675
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	102,158	148,961	140,124
Total Intra Govern/Recov Expens		102,158	148,961	140,124
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	483,186	581,077	492,781
446.700	Tfr415/425/430/435/440/47	48,079	0	0
Total Capital Project Transfers		531,265	581,077	492,781
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	500	0
Total Equipment Over \$5000		0	500	0
Division Total: Non-Departmental		1,107,247	1,392,626	1,331,586
Department Total: Non-Departmental		1,107,247	1,392,626	1,331,586
Fund Total: GOLD TRAILS RSA		1,107,247	1,392,626	1,331,586

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	327,591	374,430	393,870
TOTAL EXPENDITURES	305,542	377,048	393,870

Audit balance as of 6/30/2007			129,479
Estimated revenues 2007-2008 fiscal year	374,430		
Estimated expenditures 2007-2008 fiscal year	(377,048)		
Ordinance 08-101	(80,000)		
Estimated adjustment to fund balance		(82,618)	
Estimated fund balance 6/30/2008			46,861
Estimated revenues 2008-2009 fiscal year	393,870		
Estimated expenditures 2008-2009 fiscal year	(366,333)		
Capital projects	(27,537)		
Estimated FY 2009 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2009			46,861



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 283-GREATER TALKEETNA RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	296,567	352,700	378,400
311.102	Real Property-Delinquent	12,816	10,000	2,000
311.200	Personal Property	315	300	500
311.400	Penalty & Interest	6,619	4,500	5,000
311.500	Vehicle Tax State Collec	4,710	4,930	5,970
Total General Property Taxes		321,027	372,430	391,870
RE61-Interest Earnings				
361.100	Interest On Investments	6,564	2,000	2,000
Total Interest Earnings		6,564	2,000	2,000
Division Total: Non-Departmental		327,591	\$374,430	\$393,870
Department Total: Non-Departmental		327,591	\$374,430	\$393,870
Fund Total: GREATER TALKEETNA RSA		327,591	\$374,430	\$393,870



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 283-GREATER TALKEETNA RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	3,531	3,500	4,000
411.300	Overtime Wages	118	150	200
Total Salaries & Wages		3,649	3,650	4,200
EX12-Benefits				
412.200	Unemployment Contrib	22	22	26
412.300	Medicare	52	53	61
412.600	Workers Compensation	331	346	407
412.700	Sbs Contribution	224	224	258
Total Benefits		629	645	752
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	14	0	0
Total Expenses Within Borough		14	0	0
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	30	0	0
Total Utilities-Building Optrns		30	0	0
EX25-Rental/Lease				
425.300	Equipment Rental	12	0	1,000
Total Rental/Lease		12	0	1,000
EX26-Professional Charges				
426.900	Other Professional Chgs	4,596	0	0
Total Professional Charges		4,596	0	0
EX27-Insurance & Bond				
427.500	Liability Insurance	14	25	25
Total Insurance & Bond		14	25	25
EX28-Maintenance Services				
428.600	Road Maintenance Services	209,687	239,205	258,000
Total Maintenance Services		209,687	239,205	258,000
EX29-Other Contractual				
429.900	Other Contractual	1,338	14,432	2,000
Total Other Contractual		1,338	14,432	2,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	150
Total Maintenance Supplies		0	0	150



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 283-GREATER TALKEETNA RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	0	500
Total Fuel/Oil-Vehicle Use		0	0	500
EX33-Misc Supplies				
433.900	Other Supplies	2,910	10,700	12,500
Total Misc Supplies		2,910	10,700	12,500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	500
Total Equipment Under \$5,000		0	0	500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	65,329	83,214	86,606
Total Intra Govern/Recov Expens		65,329	83,214	86,606
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	17,334	24,764	27,537
Total Capital Project Transfers		17,334	24,764	27,537
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	313	0
Total Equipment Over \$5000		0	313	0
Division Total: Non-Departmental		305,542	377,048	393,870
Department Total: Non-Departmental		305,542	377,048	393,870
Fund Total: GREATER TALKEETNA RSA		305,542	377,048	393,870

RECONCILIATION OF FUND BALANCE: 284

TRAPPER CREEK ROAD SERVICE AREA

	2006-2007 ACTUAL	2007-2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	113,428	139,100	143,900
TOTAL EXPENDITURES	117,137	137,086	143,900

Audit balance as of 6/30/2007			38,909
Estimated revenues 2007-2008 fiscal year	139,100		
Estimated expenditures 2007-2008 fiscal year	(137,086)		
Estimated adjustment to fund balance		2,014	
Estimated fund balance 6/30/2008			40,923
Estimated revenues 2008-2009 fiscal year	143,900		
Estimated expenditures 2008-2009 fiscal year	(123,135)		
Capital projects	(20,765)		
Estimated FY 2009 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2009			40,923



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 284-TRAPPER CREEK RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	100,212	128,200	137,900
311.102	Real Property-Delinquent	6,671	6,000	1,000
311.400	Penalty & Interest	2,972	2,500	2,500
311.500	Vehicle Tax State Collec	1,480	1,600	1,700
Total General Property Taxes		111,335	138,300	143,100
RE61-Interest Earnings				
361.100	Interest On Investments	2,093	800	800
Total Interest Earnings		2,093	800	800
Division Total: Non-Departmental		113,428	\$139,100	\$143,900
Department Total: Non-Departmental		113,428	\$139,100	\$143,900
Fund Total: TRAPPER CREEK RSA		113,428	\$139,100	\$143,900



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 284-TRAPPER CREEK RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,012	3,700	3,700
411.300	Overtime Wages	0	150	200
Total Salaries & Wages		1,012	3,850	3,900
EX12-Benefits				
412.200	Unemployment Contrib	7	24	24
412.300	Medicare	15	56	57
412.600	Workers Compensation	87	365	378
412.700	Sbs Contribution	62	237	240
Total Benefits		171	682	699
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	15	0	0
Total Utilities-Building Oprtns		15	0	0
EX27-Insurance & Bond				
427.500	Liability Insurance	15	20	20
Total Insurance & Bond		15	20	20
EX28-Maintenance Services				
428.600	Road Maintenance Services	78,320	84,925	93,000
Total Maintenance Services		78,320	84,925	93,000
EX29-Other Contractual				
429.900	Other Contractual	4,389	3,500	500
Total Other Contractual		4,389	3,500	500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	150	150
Total Fuel/Oil-Vehicle Use		0	150	150
EX33-Misc Supplies				
433.900	Other Supplies	691	3,000	3,000
Total Misc Supplies		691	3,000	3,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	16,103	20,932	21,766
Total Intra Govern/Recov Expens		16,103	20,932	21,766
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	16,421	19,852	20,765
Total Capital Project Transfers		16,421	19,852	20,765



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

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 284-TRAPPER CREEK RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	75	0
Total Equipment Over \$5000		0	75	0
Division Total: Non-Departmental		117,137	137,086	143,900
Department Total: Non-Departmental		117,137	137,086	143,900
Fund Total: TRAPPER CREEK RSA		117,137	137,086	143,900

RECONCILIATION OF FUND BALANCE: 285

ALPINE ROAD SERVICE AREA

	2006 – 2007 ACTUAL	2007-2008 AMENDED	2008 – 2009 APPROVED
TOTAL REVENUES	190,479	180,130	199,580
TOTAL EXPENDITURES	193,090	178,237	199,472

Audit balance as of 6/30/2007 72,376

Estimated revenues 2007-2008 fiscal year 180,130

Estimated expenditures 2007-2008 fiscal year (178,237)

Estimated adjustment to fund balance 1,893

Estimated fund balance 6/30/2008 74,269

Estimated revenues 2008-2009 fiscal year 199,580

Estimated expenditures 2008-2009 fiscal year (174,193)

Capital projects (25,279)

Principal payment (108)

Estimated FY 2009 adjustment to fund balance -0-

Estimated fund balance 6/30/2009 74,269



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 285-ALPINE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	118,378	161,100	185,600
311.102	Real Property-Delinquent	13,354	9,500	3,000
311.200	Personal Property	46	0	0
311.400	Penalty & Interest	5,615	3,500	4,500
311.500	Vehicle Tax State Collec	4,380	4,530	4,980
Total General Property Taxes		141,773	178,630	198,080
RE37-Other State Revenue				
337.800	State PERS Relief	8	0	0
Total Other State Revenue		8	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	3,586	1,500	1,500
Total Interest Earnings		3,586	1,500	1,500
RE67-Transfer From Other Funds				
367.400	Capital Projects	44,000	0	0
Total Transfer From Other Funds		44,000	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	1,112	0	0
Total Other Revenue Sources		1,112	0	0
Division Total: Non-Departmental		190,479	\$180,130	\$199,580
Department Total: Non-Departmental		190,479	\$180,130	\$199,580
Fund Total: ALPINE RSA		190,479	\$180,130	\$199,580



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 285-ALPINE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	808	2,500	2,500
411.300	Overtime Wages	0	100	100
Total Salaries & Wages		808	2,600	2,600
EX12-Benefits				
412.200	Unemployment Contrib	5	16	16
412.300	Medicare	19	38	38
412.410	PERS Tier IV - DC Plan	2	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	6	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	76	247	252
412.700	Sbs Contribution	50	160	160
Total Benefits		160	461	466
EX22-Advertising				
422.000	Advertising	0	200	0
Total Advertising		0	200	0
EX24-Utilities-Building Optns				
424.100	Electricity	1,605	2,500	3,000
424.500	Garbage Pickups	48	0	0
Total Utilities-Building Optns		1,653	2,500	3,000
EX25-Rental/Lease				
425.300	Equipment Rental	10	500	500
Total Rental/Lease		10	500	500
EX27-Insurance & Bond				
427.500	Liability Insurance	8	15	20
Total Insurance & Bond		8	15	20
EX28-Maintenance Services				
428.600	Road Maintenance Services	114,563	124,912	133,000
Total Maintenance Services		114,563	124,912	133,000
EX29-Other Contractual				
429.900	Other Contractual	445	4,500	500
Total Other Contractual		445	4,500	500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	50	50
Total Maintenance Supplies		0	50	50



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 285-ALPINE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	300	300
Total Fuel/Oil-Vehicle Use		0	300	300
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	50
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	7,927	8,000	8,000
Total Misc Supplies		7,927	8,200	8,200
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	32	31
Total Loan Payments		0	32	31
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	19,522	25,017	25,526
Total Intra Govern/Recov Expens		19,522	25,017	25,526
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	44,075	8,862	25,279
446.700	Tfr415/425/430/435/440/47	3,919	0	0
Total Capital Project Transfers		47,994	8,862	25,279
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	88	0
Total Equipment Over \$5000		0	88	0
Division Total: Non-Departmental		193,090	178,237	199,472
Department Total: Non-Departmental		193,090	178,237	199,472
Fund Total: ALPINE RSA		193,090	178,237	199,472

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	11,892	12,830	13,030
TOTAL EXPENDITURES	20,171	8,483	10,239

Audit balance as of 6/30/2007			12,126
Estimated revenues 2007-2008 fiscal year	12,830		
Estimated expenditures 2007-2008 fiscal year	(8,483)		
Estimated adjustment to fund balance		4,347	
Estimated fund balance 6/30/2008			16,473
Estimated revenues 2008-2009 fiscal year	13,030		
Estimated expenditures 2008-2009 fiscal year	(10,239)		
Estimated FY2009 adjustment to fund balance		2,791	
Estimated fund balance 6/30/2009			19,264



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 290-TALKEETNA FLOOD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	10,288	11,400	11,800
311.102	Real Property-Delinquent	92	100	100
311.200	Personal Property	42	0	0
311.400	Penalty & Interest	155	100	100
311.500	Vehicle Tax State Collec	510	530	630
Total General Property Taxes		11,087	12,130	12,630
RE61-Interest Earnings				
361.100	Interest On Investments	805	700	400
Total Interest Earnings		805	700	400
Division Total: Non-Departmental		11,892	\$12,830	\$13,030
Department Total: Non-Departmental		11,892	\$12,830	\$13,030
Fund Total: TALKEETNA FLOOD		11,892	\$12,830	\$13,030



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 290-TALKEETNA FLOOD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	2,000	3,500
Total Salaries & Wages		0	2,000	3,500
EX12-Benefits				
412.200	Unemployment Contrib	0	12	21
412.300	Medicare	0	29	51
412.600	Workers Compensation	0	319	452
412.700	Sbs Contribution	0	123	215
Total Benefits		0	483	739
EX22-Advertising				
422.000	Advertising	188	0	0
Total Advertising		188	0	0
EX26-Professional Charges				
426.300	Due & Fees	200	500	500
Total Professional Charges		200	500	500
EX27-Insurance & Bond				
427.500	Liability Insurance	373	500	500
Total Insurance & Bond		373	500	500
EX29-Other Contractual				
429.900	Other Contractual	19,410	5,000	5,000
Total Other Contractual		19,410	5,000	5,000
Division Total: Non-Departmental		20,171	8,483	10,239
Department Total: Non-Departmental		20,171	8,483	10,239
Fund Total: TALKEETNA FLOOD		20,171	8,483	10,239

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	31,711	65,872	69,322
TOTAL EXPENDITURES	40,935	65,866	51,823

Audit balance as of 6/30/2007			13,537
Estimated revenues 2007-2008 fiscal year	65,872		
Estimated expenditures 2007-2008 fiscal year	(65,866)		
Loan – Principal Payment	(8,271)		
Estimated adjustment to fund balance		(8,265)	
Estimated fund balance 6/30/2008			5,272
Estimated revenues 2008-2009 fiscal year	69,322		
Estimated expenditures 2008-2009 fiscal year	(51,823)		
Loan – Principal Payment	(8,271)		
Estimated FY2009 adjustment to fund balance		9,228	
Estimated fund balance 6/30/2009			14,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 291-GARDEN TERRACE SA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	27,216	60,900	66,800
311.102	Real Property-Delinquent	959	1,500	100
311.400	Penalty & Interest	223	500	100
311.500	Vehicle Tax State Collec	420	430	460
Total General Property Taxes		28,818	63,330	67,460
RE37-Other State Revenue				
337.800	State PERS Relief	668	2,042	862
Total Other State Revenue		668	2,042	862
RE61-Interest Earnings				
361.100	Interest On Investments	2,137	500	1,000
Total Interest Earnings		2,137	500	1,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	43	0	0
Total Transfer From Other Funds		43	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	45	0	0
Total Other Revenue Sources		45	0	0
Division Total: Non-Departmental		31,711	\$65,872	\$69,322
Department Total: Non-Departmental		31,711	\$65,872	\$69,322
Fund Total: GARDEN TERRACE SA		31,711	\$65,872	\$69,322



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 291-GARDEN TERRACE SA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	15,157	15,175	8,500
411.300	Overtime Wages	808	2,000	1,500
Total Salaries & Wages		15,965	17,175	10,000
EX12-Benefits				
412.100	Insurance Contrib	3,633	4,290	2,538
412.200	Unemployment Contrib	97	104	60
412.300	Medicare	235	250	145
412.400	Retirement Contrib. - DB Plan	2,963	5,821	3,062
412.600	Workers Compensation	1,089	1,938	705
412.700	Sbs Contribution	986	1,053	613
Total Benefits		9,003	13,456	7,123
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	110	0	500
Total Expenses Within Borough		110	0	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	244	500	500
Total Expenses Outside Of Boro		244	500	500
EX21-Communications				
421.100	Telephone	656	1,000	1,000
421.200	Postage	0	93	150
Total Communications		656	1,093	1,150
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,311	4,500	5,000
424.200	Water & Sewer	6,052	20,771	15,000
Total Utilities-Building Oprtns		8,363	25,271	20,000
EX26-Professional Charges				
426.300	Due & Fees	210	275	350
Total Professional Charges		210	275	350
EX27-Insurance & Bond				
427.100	Property Insurance	786	1,100	1,200
427.500	Liability Insurance	69	100	200
Total Insurance & Bond		855	1,200	1,400
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	0	1,500
Total Maintenance Services		0	0	1,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 291-GARDEN TERRACE SA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	248	500	500
429.710	Testing	196	2,500	3,000
429.900	Other Contractual	550	0	2,000
Total Other Contractual		994	3,000	5,500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,362	1,800	2,000
Total Fuel/Oil-Vehicle Use		1,362	1,800	2,000
EX33-Misc Supplies				
433.900	Other Supplies	0	57	500
Total Misc Supplies		0	57	500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	1,527	54	0
Total Equipment Under \$5,000		1,527	54	0
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,646	1,985	1,300
Total Loan Payments		1,646	1,985	1,300
Division Total: Non-Departmental		40,935	65,866	51,823
Department Total: Non-Departmental		40,935	65,866	51,823
Fund Total: GARDEN TERRACE SA		40,935	65,866	51,823

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	44,137	42,000	48,500
TOTAL EXPENDITURES	427	40,000	35,000

Audit balance as of 6/30/2007 116,783

Estimated revenues 2007-2008 fiscal year 42,000

Estimated expenditures 2007-2008 fiscal year (40,000)

Estimated adjustment to fund balance 2,000

Estimated fund balance 6/30/2008 118,783

Estimated revenues 2008-2009 fiscal year 48,500

Estimated expenditures 2008-2009 fiscal year (35,000)

Estimated FY2009 adjustment to fund balance 13,500

Estimated fund balance 6/30/2009 132,283



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 292-PT. MACKENZIE SA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	39,398	41,000	46,500
Total General Property Taxes		39,398	41,000	46,500
RE61-Interest Earnings				
361.100	Interest On Investments	4,739	1,000	2,000
Total Interest Earnings		4,739	1,000	2,000
Division Total: Non-Departmental		44,137	\$42,000	\$48,500
Department Total: Non-Departmental		44,137	\$42,000	\$48,500
Fund Total: PT. MACKENZIE SA		44,137	\$42,000	\$48,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 292-PT. MACKENZIE SA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	63	0	0
Total Salaries & Wages		63	0	0
EX12-Benefits				
412.200	Unemployment Contrib	1	0	0
412.300	Medicare	1	0	0
412.600	Workers Compensation	6	0	0
412.700	Sbs Contribution	4	0	0
Total Benefits		12	0	0
EX28-Maintenance Services				
428.600	Road Maintenance Services	352	25,000	25,000
Total Maintenance Services		352	25,000	25,000
EX29-Other Contractual				
429.900	Other Contractual	0	15,000	10,000
Total Other Contractual		0	15,000	10,000
Division Total: Non-Departmental		427	40,000	35,000
Department Total: Non-Departmental		427	40,000	35,000
Fund Total: PT. MACKENZIE SA		427	40,000	35,000

RECONCILIATION OF FUND BALANCE: 293

TALKEETNA WATER/SEWER

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	211,235	220,013	219,332
TOTAL EXPENDITURES	161,115	195,966	186,723

Audit balance as of 6/30/2007 (29,299)

Estimated revenues 2007-2008 fiscal year 220,013

Estimated expenditures 2007-2008 fiscal year (195,966)
 Loan – Principal Payment (12,625)

Estimated adjustment to fund balance 11,422

Estimated fund balance 6/30/2008 (17,877)

Estimated revenues 2008-2009 fiscal year 219,332

Estimated expenditures 2008-2009 fiscal year (166,923)
 Capital projects (19,800)
 Loan – Principal Payment (12,625)

Estimated FY2009 adjustment to fund balance 19,984

Estimated fund balance 6/30/2009 2,107



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR S/A DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
RE21-Special Assessmnt Revenue				
321.300	Penalty	5,285	3,000	4,500
Total Special Assessmnt Revenue		5,285	3,000	4,500
RE37-Other State Revenue				
337.800	State PERS Relief	2,329	6,913	3,732
Total Other State Revenue		2,329	6,913	3,732
RE49-Water & Sewer Fees				
349.100	Water Charges	91,598	100,000	100,000
349.150	Other Water Charges	11,492	10,000	11,000
349.500	Sewer Charges	94,544	100,000	100,000
349.550	Other Sewer Charges	547	100	100
Total Water & Sewer Fees		198,181	210,100	211,100
RE61-Interest Earnings				
361.100	Interest On Investments	709	0	0
Total Interest Earnings		709	0	0
RE67-Transfer From Other Funds				
367.400	Capital Projects	4,573	0	0
Total Transfer From Other Funds		4,573	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	158	0	0
Total Other Revenue Sources		158	0	0
Division Total: Non-Departmental		211,235	\$220,013	\$219,332
Department Total: Non-Departmental		211,235	\$220,013	\$219,332
Fund Total: TALKEETNA WATER & SWR S		211,235	\$220,013	\$219,332



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR S/A DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
EX11-Salaries & Wages				
411.100	Permanent Wages	54,168	55,638	38,797
411.200	Temp Wages & Adjmts	251	3,000	3,500
411.300	Overtime Wages	4,619	2,500	4,500
Total Salaries & Wages		59,038	61,138	46,797
EX12-Benefits				
412.100	Insurance Contrib	12,742	15,210	10,998
412.200	Unemployment Contrib	357	367	281
412.300	Medicare	869	887	679
412.400	Retirement Contrib. - DB Plan	10,786	19,703	13,258
412.410	PERS Tier IV - DC Plan	13	0	0
412.411	PERS Tier IV - Health Plan	5	0	0
412.412	PERS Tier IV - HRA	8	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	4,263	6,925	4,116
412.700	Sbs Contribution	3,642	3,748	2,869
Total Benefits		32,686	46,840	32,201
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	376	100	500
Total Expenses Within Borough		376	100	500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	200
414.200	Exp Reimb- Outside Boro	244	550	600
Total Expenses Outside Of Boro		244	700	800
EX21-Communications				
421.100	Telephone	8,429	9,500	10,000
421.200	Postage	958	1,500	1,500
Total Communications		9,387	11,000	11,500
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX23-Printing				
423.000	Printing	0	250	250
Total Printing		0	250	250



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR S/A DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
EX24-Utilities-Building Optrns				
424.100	Electricity	17,791	16,000	17,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	10	0	0
424.600	Heating Fuel-Oil	154	750	1,000
Total Utilities-Building Optrns		17,955	16,850	18,100
EX25-Rental/Lease				
425.300	Equipment Rental	2,629	1,500	1,500
Total Rental/Lease		2,629	1,500	1,500
EX26-Professional Charges				
426.300	Due & Fees	1,945	2,000	2,000
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		1,945	3,000	3,000
EX27-Insurance & Bond				
427.100	Property Insurance	11,759	15,500	15,800
427.500	Liability Insurance	964	800	1,025
Total Insurance & Bond		12,723	16,300	16,825
EX28-Maintenance Services				
428.200	Grounds Maint Services	3,490	7,200	2,000
428.300	Equipment Maint Services	2,146	3,500	3,000
Total Maintenance Services		5,636	10,700	5,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	363	750	1,000
429.500	Labor Services	0	500	500
429.710	Testing	2,652	6,500	7,500
429.900	Other Contractual	2,246	1,300	4,000
Total Other Contractual		5,261	9,050	13,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	150	200
430.200	Copier/Fax Supplies	0	150	200
Total Office Supplies		0	300	400
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	200	250
431.300	Equipment Maint Supplies	222	1,000	1,000
431.900	Other Maint. Supplies	256	0	0
Total Maintenance Supplies		478	1,200	1,250



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR S/A DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	3,703	7,500	5,500
Total Fuel/Oil-Vehicle Use		3,703	7,500	5,500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	100	0
433.110	Clothing	109	650	750
433.120	Tools under \$500	101	500	1,000
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	0	50	50
433.900	Other Supplies	2,595	500	500
Total Misc Supplies		2,805	1,900	2,400
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	2,000
434.100	Other Equip under \$5,000	2,737	2,500	0
434.300	Furniture Under \$5,000	0	500	2,500
Total Equipment Under \$5,000		2,737	3,000	4,500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	3,512	4,538	3,300
Total Loan Payments		3,512	4,538	3,300
EX46-Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	0	0	19,800
Total Capital Project Transfers		0	0	19,800
Division Total: Non-Departmental		161,115	195,966	186,723
Department Total: Non-Departmental		161,115	195,966	186,723
Fund Total: TALKEETNA WATER & SWR S		161,115	195,966	186,723

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	3,287	1,500	900
TOTAL EXPENDITURES	3,518	35,000	10,000

Audit Balance as of 6/30/2007 65,733

Estimated revenues 2007-2008 fiscal year 1,500

Estimated expenditures 2007-2008 fiscal year (35,000)

Estimated adjustment to fund balance (33,500)

Estimated fund balance 6/30/2008 32,233

Estimated revenues 2008-2009 fiscal year 900

Estimated expenditures 2008-2009 fiscal year (10,000)

Estimated FY2009 adjustment to fund balance (9,100)

Estimated fund balance 6/30/2009 23,133



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
RE61-Interest Earnings				
361.100	Interest On Investments	3,287	1,500	900
Total Interest Earnings		3,287	1,500	900
Division Total: Non-Departmental		3,287	\$1,500	\$900
Department Total: Non-Departmental		3,287	\$1,500	\$900
Fund Total: FREEDOM HILLS SUBD ROAE		3,287	\$1,500	\$900



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
EX26-Professional Charges				
426.900	Other Professional Chgs	3,518	0	10,000
Total Professional Charges		3,518	0	10,000
EX28-Maintenance Services				
428.600	Road Maintenance Services	0	25,000	0
Total Maintenance Services		0	25,000	0
EX29-Other Contractual				
429.900	Other Contractual	0	10,000	0
Total Other Contractual		0	10,000	0
Division Total: Non-Departmental		3,518	35,000	10,000
Department Total: Non-Departmental		3,518	35,000	10,000
Fund Total: FREEDOM HILLS SUBD ROAD		3,518	35,000	10,000

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	16,137	10,200	10,723
TOTAL EXPENDITURES	6,925	10,080	8,300

Audit Balance as of 6/30/2007			(148,051)
Estimated revenues 2007-2008 fiscal year	10,200		
Estimated expenditures 2007-2008 fiscal year	(10,080)		
Loan – Principal payment	(6,000)		
Estimated adjustment to fund balance		(5,880)	
Estimated fund balance 6/30/2008			(153,931)
Estimated revenues 2008-2009 fiscal year	10,723		
Estimated expenditures 2008-2009 fiscal year	(8,300)		
Loan – Principal Payment	(6,000)		
Estimated FY2009 adjustment to fund balance		(3,577)	
Estimated fund balance 6/30/2009			(157,508)



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depar				
RE11-General Property Taxes				
311.100	Real Property	8,873	9,460	10,300
311.102	Real Property-Delinquent	58	0	0
311.400	Penalty & Interest	57	50	50
311.500	Vehicle Tax State Collec	180	220	290
Total General Property Taxes		9,168	9,730	10,640
RE21-Special Assessmnt Revenue				
321.100	Principal	2,786	0	0
321.200	Interest	952	0	0
Total Special Assessmnt Revenue		3,738	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	911	0	0
Total Interest Earnings		911	0	0
RE67-Transfer From Other Funds				
367.500	Debt Service	2,320	470	83
Total Transfer From Other Funds		2,320	470	83
Division Total: Non-Departmental		16,137	\$10,200	\$10,723
Department Total: Non-Departmental		16,137	\$10,200	\$10,723
Fund Total: CIRC VIEW/STAMPEDE EST S		16,137	\$10,200	\$10,723



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depar				
EX41-Debt Service				
441.220	Dbt Srv-Interest-Borough	6,925	10,080	8,300
Total Debt Service		<u>6,925</u>	<u>10,080</u>	<u>8,300</u>
Division Total: Non-Departmental		<u>6,925</u>	<u>10,080</u>	<u>8,300</u>
Department Total: Non-Departmental		<u>6,925</u>	<u>10,080</u>	<u>8,300</u>
Fund Total: CIRC VIEW/STAMPEDE EST S		<u>6,925</u>	<u>10,080</u>	<u>8,300</u>

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	1,223	630	630
TOTAL EXPENDITURES	0	2,900	3,000

Audit balance as of 6/30/2007 22,745

Estimated revenues 2007-2008 fiscal year 630

Estimated expenditures 2007-2008 fiscal year (2,900)

Estimated adjustment to fund balance (2,270)

Estimated fund balance 6/30/2008 20,475

Estimated revenues 2008-2009 fiscal year 630

Estimated expenditures 2008-2009 fiscal year (3,000)

Estimated FY2009 adjustment to fund balance (2,370)

Estimated fund balance 6/30/2009 18,105



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
RE11-General Property Taxes				
311.500	Vehicle Tax State Collec	120	130	130
Total General Property Taxes		120	130	130
RE61-Interest Earnings				
361.100	Interest On Investments	1,103	500	500
Total Interest Earnings		1,103	500	500
Division Total: Non-Departmental		1,223	\$630	\$630
Department Total: Non-Departmental		1,223	\$630	\$630
Fund Total: CHASE TRAIL SERVICE AREA		1,223	\$630	\$630



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 296-CHASE TRAIL SERVICE AREA				
DEPARTMENT 000-Non-Departmental				
DIVISION 000-Non-Departi				
EX27-Insurance & Bond				
427.500	Liability Insurance	0	400	500
Total Insurance & Bond		<u>0</u>	<u>400</u>	<u>500</u>
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,000	1,000
Total Maintenance Services		<u>0</u>	<u>1,000</u>	<u>1,000</u>
EX29-Other Contractual				
429.900	Other Contractual	0	1,500	1,500
Total Other Contractual		<u>0</u>	<u>1,500</u>	<u>1,500</u>
Division Total: Non-Departmental		<u>0</u>	<u>2,900</u>	<u>3,000</u>
Department Total: Non-Departmental		<u>0</u>	<u>2,900</u>	<u>3,000</u>
Fund Total: CHASE TRAIL SERVICE AREA		<u>0</u>	<u>2,900</u>	<u>3,000</u>

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	184	100	100
TOTAL EXPENDITURES	1,500	2,500	500

Audit Balance as of 6/30/2007 3,028

Estimated revenues 2007-2008 fiscal year 100

Estimated expenditures 2007-2008 fiscal year (2,500)

Estimated adjustment to fund balance (2,400)

Estimated fund balance 6/30/2008 628

Estimated revenues 2008-2009 fiscal year 100

Estimated expenditures 2008-2009 fiscal year (500)

Estimated FY2009 adjustment to fund balance (400)

Estimated fund balance 6/30/2009 228



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
RE61-Interest Earnings				
361.100	Interest On Investments	184	100	100
Total Interest Earnings		184	100	100
Division Total: Non-Departmental		184	\$100	\$100
Department Total: Non-Departmental		184	\$100	\$100
Fund Total: ROADS OUTSIDE SERV. ARE/		184	\$100	\$100



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
EX28-Maintenance Services				
428.600	Road Maintenance Services	1,500	2,500	500
Total Maintenance Services		<u>1,500</u>	<u>2,500</u>	<u>500</u>
Division Total: Non-Departmental		<u>1,500</u>	<u>2,500</u>	<u>500</u>
Department Total: Non-Departmental		<u>1,500</u>	<u>2,500</u>	<u>500</u>
Fund Total: ROADS OUTSIDE SERV. ARE/		<u>1,500</u>	<u>2,500</u>	<u>500</u>

RECONCILIATION OF FUND BALANCE: FUND 300 SCHOOL DEBT SERVICE

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	50,396,547	16,885,000	16,890,000
TOTAL EXPENDITURES	50,386,213	16,895,523	16,931,369

Audit balance as of 6/30/2007			248,179
Estimated revenues 2007-2008 fiscal year	16,885,000		
Estimated expenditures 2007-2008 fiscal year	(16,895,523)		
Estimated adjustment to fund balance		(10,523)	
Estimated fund balance 6/30/2008			237,656
Estimated revenues 2008-2009 fiscal year	16,890,000		
Estimated expenditures 2008-2009 fiscal year	(16,931,369)		
Estimated FY2008 adjustment to fund balance		(41,369)	
Estimated fund balance 6/30/2009			196,287

REVENUE DETAIL: FUND 300**SCHOOL DEBT SERVICE**

CLASSIFICATION	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
INTEREST ON BOND SALE	20,082	-	-
TRANSFER FROM OTHER FUNDS:			
General Fund/Areawide	13,700,000	16,885,000	16,890,000
SALE OF G.O. BONDS	36,676,465		
TOTAL REVENUES	50,396,547	16,885,000	16,890,000

**SCHEDULE OF LONG TERM DEBT: FUND 300
FISCAL YEAR 2009**

SCHOOL DEBT SERVICE

SCHOOL CONSTRUCTION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2008	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2009
1998 Series A	51,950,000	2,635,000	2,635,000	131,750	2,766,750	-
1999 Series A*	36,745,000	15,880,000	2,320,000	859,269	3,179,269	13,560,000
2000 Series A	10,500,000	940,000	460,000	50,060	510,060	480,000
2001 Series A	14,143,000	1,870,000	595,000	85,775	680,775	1,275,000
2004 Series A	15,895,000	7,405,000	620,000	309,725	929,725	6,785,000
2004 Series B	6,305,000	4,645,000	250,000	189,763	439,763	4,395,000
2004 Series D**	44,575,000	42,945,000	150,000	1,983,570	2,133,570	42,795,000
2005 Series A	27,700,000	10,580,000	1,015,000	419,763	1,434,763	9,565,000
2006 Series A	20,500,000	20,085,000	770,000	870,694	1,640,694	19,315,000
2006 Series B	19,200,000	18,815,000	720,000	824,250	1,544,250	18,095,000
2007 Series A***	33,505,000	33,505,000	0	1,631,750	1,631,750	33,505,000
TOTAL DEBT SERVICE REQUIREMENTS		159,305,000	9,535,000	7,356,369	16,891,369	149,770,000

* Include the partial refunding of the 1994 Series A bonds totaling \$7,895,000.

** Include the partial refunding of the 1998 Series A Bonds, 1999 Series A Bonds, 2000 Series A Bonds and 2001 Series A Bonds totaling \$44,575,000.

*** Includes the partial refunding of the 1998 Series A Bonds, 2001 Series A, 2004 Series A, 2004 Series B and 2005 Series B



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE61-Interest Earnings				
361.500	Interest On Bond Sales	20,082	0	0
Total Interest Earnings		20,082	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	13,700,000	16,885,000	16,890,000
Total Transfer From Other Funds		13,700,000	16,885,000	16,890,000
RE69-Other Revenue Sources				
369.200	Sale Of G.O. Bonds	36,676,465	0	0
Total Other Revenue Sources		36,676,465	0	0
Division Total: Non-Departmental		50,396,547	\$16,885,000	\$16,890,000
Department Total: Non-Departmental		50,396,547	\$16,885,000	\$16,890,000
Fund Total: DEBT SERVICE (SCHOOLS)		50,396,547	\$16,885,000	\$16,890,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	7,415,000	8,515,000	9,535,000
441.200	Dbt Srv-Interest-Schools	6,317,987	8,340,523	7,356,369
441.300	Debt Refunding	36,199,276	0	0
Total Debt Service		49,932,263	16,855,523	16,891,369
EX65-Other				
465.000	Other	453,950	40,000	40,000
Total Other		453,950	40,000	40,000
Division Total: Non-Departmental		50,386,213	16,895,523	16,931,369
Department Total: Non-Departmental		50,386,213	16,895,523	16,931,369
Fund Total: DEBT SERVICE (SCHOOLS)		50,386,213	16,895,523	16,931,369

RECONCILIATION OF FUND BALANCE: FUND 310**CIRCLE VIEW DEBT SERVICE**

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	83	0	0
TOTAL EXPENDITURES	2,320	470	83

Audit balance as of 6/30/2007			553
Estimated revenues 2007-2008 fiscal year	-0-		
Estimated expenditures 2007-2008 fiscal year	(470)		
Estimated adjustment to fund balance		(470)	
Estimated fund balance 6/30/2008			83
Estimated revenues 2008-2009 fiscal year	0		
Estimated expenditures 2008-2009 fiscal year	83		
Estimated FY2008 adjustment to fund balance		(83)	
Estimated fund balance 6/30/2009			0



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

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 310-DEBT SERVICE (CIRCLE VW) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departr				
RE61-Interest Earnings				
361.100	Interest On Investments	83	0	0
Total Interest Earnings		83	0	0
Division Total: Non-Departmental		83	\$0	\$0
Department Total: Non-Departmental		83	\$0	\$0
Fund Total: DEBT SERVICE (CIRCLE VW)		83	\$0	\$0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 310-DEBT SERVICE (CIRCLE VW) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX45-Operating Fund Transfers				
445.230	Transfer To- Service Area	2,320	470	83
Total Operating Fund Transfers		<u>2,320</u>	<u>470</u>	<u>83</u>
Division Total: Non-Departmental		<u>2,320</u>	<u>470</u>	<u>83</u>
Department Total: Non-Departmental		<u>2,320</u>	<u>470</u>	<u>83</u>
Fund Total: DEBT SERVICE (CIRCLE VW)		<u>2,320</u>	<u>470</u>	<u>83</u>

**RECONCILIATION OF FUND BALANCE: FUND 315 CERTIFICATES OF PARTICIPATION
DEBT SERVICE**

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	545,887	525,000	517,000
TOTAL EXPENDITURES	521,256	524,174	526,813

Audit balance as of 6/30/2007			602,820
Reserve for Final Debt Service Payment		(522,857)	
Estimated revenues 2007-2008 fiscal year	525,000		
Estimated expenditures 2007-2008 fiscal year	(524,174)		
Estimated adjustment to fund balance		826	
Estimated fund balance 6/30/2008			80,789
Estimated revenues 2008-2009 fiscal year	517,000		
Estimated expenditures 2008-2009 fiscal year	(526,813)		
Estimated FY2008 adjustment to fund balance		(9,813)	
Estimated fund balance 6/30/2009			70,976

REVENUE DETAIL: FUND 315**CERTIFICATES OF PARTICIPATION
DEBT SERVICE**

CLASSIFICATION	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
Interest	25,887	20,000	12,000
Transfer from Areawide Fund	208,000	202,000	202,000
Transfer from Wasilla Lakes FSA	312,000	303,000	303,000
TOTAL REVENUES	545,887	525,000	517,000

**SCHEDULE OF LONG TERM DEBT: FUND 315
FISCAL YEAR 2009**

CERTIFICATES OF PARTICIPATION

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2008	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2009
COP's - 2000	5,235,000	3,270,000	340,000	182,813	522,813	2,930,000
TOTAL DEBT SERVICE REQUIREMENTS		3,270,000	340,000	182,813	522,813	2,930,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 315-DEBT SERVICE (COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	25,887	20,000	12,000
Total Interest Earnings		25,887	20,000	12,000
RE67-Transfer From Other Funds				
367.110	Areawide	208,000	202,000	202,000
367.700	Service Areas	312,000	303,000	303,000
Total Transfer From Other Funds		520,000	505,000	505,000
Division Total: Non-Departmental		545,887	\$525,000	\$517,000
Department Total: Non-Departmental		545,887	\$525,000	\$517,000
Fund Total: DEBT SERVICE (COPs)		545,887	\$525,000	\$517,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 315-DEBT SERVICE (COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	183,000	192,000	204,000
441.120	Dbt Srv-Principal-Borough	122,000	128,000	136,000
441.210	Dbt Srv-Interest-Fire	128,054	118,904	109,688
441.220	Dbt Srv-Interest-Borough	85,369	79,270	73,125
Total Debt Service		518,423	518,174	522,813
EX65-Other				
465.000	Other	2,833	6,000	4,000
Total Other		2,833	6,000	4,000
Division Total: Non-Departmental		521,256	524,174	526,813
Department Total: Non-Departmental		521,256	524,174	526,813
Fund Total: DEBT SERVICE (COPs)		521,256	524,174	526,813

RECONCILIATION OF FUND BALANCE: FUND 320**PARKS & RECREATION BONDS
DEBT SERVICE**

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	2,729,907	340,000	345,000
TOTAL EXPENDITURES	2,726,347	338,493	344,265

Audit balance as of 6/30/2007			10,115
Estimated revenues 2007-2008 fiscal year	340,000		
Estimated expenditures 2007-2008 fiscal year	(338,493)		
Estimated adjustment to fund balance		1,507	
Estimated fund balance 6/30/2008			11,622
Estimated revenues 2008-2009 fiscal year	345,000		
Estimated expenditures 2008-2009 fiscal year	(344,265)		
Estimated FY2008 adjustment to fund balance		735	
Estimated fund balance 6/30/2009			12,357

REVENUE DETAIL: FUND 320**PARKS & RECREATION BONDS
DEBT SERVICE**

CLASSIFICATION	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TRANSFER FROM OTHER FUNDS:			
Areawide Fund	350,000	340,000	345,000
SALE OF G.O. BONDS	2,379,907	-	-
TOTAL REVENUES	2,729,907	340,000	345,000

**SCHEDULE OF LONG TERM DEBT: FUND 320
FISCAL YEAR 2009**

PARKS & RECREATION BONDS

PARKS & RECREATION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2008	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2009
2001 Series B	4,400,000	1,030,000	190,000	47,865	237,865	840,000
2007 Series B*	2,210,000	2,210,000	\$ -	103,400	103,400	2,210,000
TOTAL DEBT SERVICE REQUIREMENTS		3,240,000	190,000	151,265	341,265	3,050,000

*This was for the partial refunding of the 2001 Series B Bonds.



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Revenue</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE67-Transfer From Other Funds				
367.110	Areawide	350,000	340,000	345,000
Total Transfer From Other Funds		350,000	340,000	345,000
RE69-Other Revenue Sources				
369.200	Sale Of G.O. Bonds	2,379,907	0	0
Total Other Revenue Sources		2,379,907	0	0
Division Total: Non-Departmental		2,729,907	\$340,000	\$345,000
Department Total: Non-Departmental		2,729,907	\$340,000	\$345,000
Fund Total: DEBT SERVICE (PARKS/REC)		2,729,907	\$340,000	\$345,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	170,000	180,000	190,000
441.220	Dbt Srv-Interest-Borough	178,438	156,493	151,265
441.300	Debt Refunding	2,348,025	0	0
Total Debt Service		2,696,463	336,493	341,265
EX65-Other				
465.000	Other	29,884	2,000	3,000
Total Other		29,884	2,000	3,000
Division Total: Non-Departmental		2,726,347	338,493	344,265
Department Total: Non-Departmental		2,726,347	338,493	344,265
Fund Total: DEBT SERVICE (PARKS/REC)		2,726,347	338,493	344,265

RECONCILIATION OF FUND BALANCE: FUND 325 NONAREAWIDE A/C DEBT SERVICE

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	0	590,000	531,300
TOTAL EXPENDITURES	0	587,404	526,499

Balance as of 6/30/2007			-0-
Estimated Revenues 2007-2008 fiscal year	590,000		
Estimated Expenses 2007-2008 fiscal year	(587,404)		
Estimated adjustment to fund balance		2,596	
Estimated Fund balance 6/30/2008			2,596
Estimated revenues 2008-2009 fiscal year	531,300		
Estimated expenditures 2008-2009 fiscal year	(526,499)		
Estimated Adjustment to Fund Balance		4,801	
Estimated Fund Balance at 6/30/2009			7,397

REVENUE DETAIL: FUND 325**NONAREAWIDE A/C
DEBT SERVICE**

CLASSIFICATION	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
INTEREST	-	-	11,300
TRANSFER FROM OTHER FUNDS:			
Nonareawide Fund	\$ -	\$ 590,000	520,000
TOTAL REVENUES	\$ -	\$ 590,000	\$ 531,300

**SCHEDULE OF LONG TERM DEBT: FUND 325
FISCAL YEAR 2009**

NONAREAWIDE A/C DEBT SERVICE

	AMOUNT ISSUED	BALANCE AT 7/1/2008	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2009
2008 Series A	5,750,000	5,750,000	260,000	261,499	521,499	5,490,000
TOTAL DEBT SERVICE REQUIREMENTS		5,750,000	260,000	261,499	521,499	5,490,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE01-Budgetary Fund Balance				
RE61-Interest Earnings				
361.100	Interest On Investments	0	0	11,300
Total Interest Earnings		0	0	11,300
RE67-Transfer From Other Funds				
367.120	Non Areawide	0	590,000	520,000
Total Transfer From Other Funds		0	590,000	520,000
RE69-Other Revenue Sources				
Division Total: Non-Departmental		0	\$590,000	\$531,300
Department Total: Non-Departmental		0	\$590,000	\$531,300
Fund Total: DEBT SERVICE (A/C COPs)		0	\$590,000	\$531,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.140	Dbt Svc, Principal	0	251,779	260,000
441.240	Dbt Svc, Interest	0	330,625	261,499
Total Debt Service		0	582,404	521,499
EX65-Other				
465.000	Other	0	5,000	5,000
Total Other		0	5,000	5,000
Division Total: Non-Departmental		0	587,404	526,499
Department Total: Non-Departmental		0	587,404	526,499
Fund Total: DEBT SERVICE (A/C COPs)		0	587,404	526,499

**RECONCILIATION OF FUND BALANCE: 600
REVOLVING LOAN FUND - SERVICE AREA OPERATING**

Cash Balance as of 6/30/2007		51,841
Recoveries 7/1/2007 - 6/30/2008:		
Garden Terrace	8,271	
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,375	
Talkeetna Water & Sewer	6,250	
New Loans 7/1/2007 – 6/30/2008:	<u>-0-</u>	
Adjustment to Cash Balance		26,896
Estimated Cash Balance as of 6/30/2008		78,737
Anticipated Recoveries 7/1/2008-6/30/2009:		
Garden Terrace	8,271	
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,375	
Talkeetna Water & Sewer	6,250	
Estimated New Loans 7/1/2008-6/30/2009	<u>-0-</u>	
Adjustment to Cash Balance		26,896
Estimated Cash Balance as of 6/30/2009		105,633
Loans Outstanding as of 6/30/2009:		
Garden Terrace	16,542	
Circle View S.A.	156,000	
Talkeetna Water & Sewer	19,125	
Talkeetna Water & Sewer	<u>31,250</u>	
Due to Fund		222,917
Fund Balance as of 6/30/2009		<u>328,550</u>

**RECONCILIATION OF FUND BALANCE: 605
REVOLVING LOAN FUND - FIRE SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2007		111,334
Recoveries 7/1/2007-6/30/2008:		
Talkeetna FSA	20,000	
Big Lake FSA	13,000	
Big Lake FSA	3,500	
Butte FSA	74,833	
New Loans 7/1/2007-6/30/2008:	<u>-0-</u>	
Net Adjustment to Cash Balance		111,333
Estimated Cash Balance as of 6/30/2008		222,667
Anticipated Recoveries 7/1/2008-6/30/2009:		
Talkeetna FSA	20,000	
Big Lake FSA	65,000	
Big Lake FSA	17,500	
Butte FSA	74,833	
Estimated New Loans 7/1/2008-6/30/2009	<u>-0-</u>	
Adjustment to Cash Balance		177,333
Estimated Cash Balance as of 6/30/2009		400,000
Loans Outstanding as of 6/30/2009:		-0-
Fund Balance as of 6/30/2009		<u>400,000</u>

**RECONCILIATION OF FUND BALANCE: 610
REVOLVING LOAN FUND - ROAD SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2007		471,350
Recoveries 7/1/2007-6/30/2008:		
Caswell Lakes	2,000	
Big Lake RSA	13,700	
Big Lake RSA	3,000	
Estimated New Loans 7/1/2007-6/30/2008	<u>-0-</u>	
Adjustment to Cash Balance		18,700
Cash Balance as of 6/30/2008		490,050
Anticipated Recoveries 7/1/2008-6/30/2009:		
Big Lake RSA	13,700	
Big Lake RSA	3,000	
Estimated New Loans 7/1/2008-6/30/2009	<u>-0-</u>	
Adjustment to Cash Balance		16,700
Estimated Cash Balance as of 6/30/2009		506,750
Loans Outstanding as of 6/30/2009:		
Big Lake RSA	13,700	
Big Lake RSA	<u>3,000</u>	
Due to Fund		16,700
Fund Balance as of 6/30/2009		<u>523,450</u>

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2009**

Approved Funding Source:

<u>DESCRIPTION</u>	Assembly Approved	Areawide	Non- Areawide	Service Areas	Land Management	Enhanced 911
<u>Grants/Pass Through</u>						
MSCVB	700,000	700,000				
Tourism Infrastructure	360,000	360,000				
City of Palmer Block Grant	177,679	177,679				
City of Wasilla Block Grant	216,266	216,266				
Youth Court	30,000	30,000				
Grant Match Federal Transit Administration/FHWA/State	1,135,000	1,135,000				
Grant Match Wastewater	50,000	50,000				
Grant Match Agriculture Preservation	300,000	300,000				
Grant Match Upper Susitna Soil & Water Conservation	7,500	7,500				
Grant Match Wasilla Soil & Water Conservation	7,500	7,500				
<u>Community Development</u>						
<u>MSCVB Building</u>						
Structural Study & Repairs	50,000	50,000				
Asphalt Sealing	10,000	10,000				
<u>Parks and Outdoor Recreation</u>						
Trailhead Improvements- Parking & Road (Crevasse Moraine)	130,000	130,000				
One Ton Service Van	35,000	35,000				
<u>Brett Memorial Ice Arena</u>						
Door and Hardware Replacement	50,000	50,000				
Arena Lighting Upgrades	25,000	25,000				
Pathway Replacement	20,000	20,000				

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2009**

Approved Funding Source:

<u>DESCRIPTION</u>	Assembly Approved	Areawide	Non- Areawide	Service Areas	Land Management	Enhanced 911
<u>Community Pools</u>						
Public Showers & Lavatory Room Repairs (P)	250,000	250,000				
Re-finish Pool - (P)	30,000	30,000				
Repair Damaged Tile - (P)	40,000	40,000				
New Lockers - (P)	25,000	25,000				
Outdoor Pool Entrance Sign Lighting - (P)	4,000	4,000				
Main Shower Replacement (W)	25,000	25,000				
Outdoor Signage - (W)	4,000	4,000				
New Diving Board & Base - (W)	20,000	20,000				
<u>Trapper Creek Library</u>						
New Shelving	15,000		15,000			
<u>Land and Resource Management</u>						
Road Right-of-Way Acquisitions	150,000	100,000			50,000	
Municipal Entitlement Land Surveys	45,000				45,000	
<u>Finance</u>						
Responder Financial Software	150,000	150,000				
<u>Public Works</u>						
Underground Storage Tank Fund	10,000	10,000				
Roof Assessment Study - Phase II	25,000	25,000				
Emergency Materials Storage Enclosure	50,000	50,000				
Asphalt Seal Coat & Striping at DSJ Building	25,000	25,000				
SUV 4WD (3 each)	75,000	75,000				
F450 4x4 Extended Cab (chassis only)	36,000	25,200		10,800		
Service Box (Facility Maintenance Truck)	20,000	20,000				
Service Bed w/ Crane (New facility truck)	30,000	21,000		9,000		
F450 4x4 Ext Cab Midsized 4WD Crew Cab (Replacement)	60,000	60,000				
<u>Administration Building</u>						
Window Replacements - Phase II (4 year program)	250,000	250,000				
HVAC Upgrades	150,000	150,000				
Exit Sign Replacements	10,000	10,000				
<u>Vroman Building</u>						

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2009**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Areawide	Non- Areawide	Service Areas	Land Management	Enhanced 911
Asphalt Seal Coat & Striping	25,000	12,500		12,500		
HVAC System Replacement (IT)	100,000	100,000				
<u>Road Service Area Capital Projects</u>						
<u>Administration</u>						
Steam Thaw Truck	150,000			150,000		
Truck Crane	15,000			15,000		
Asphalt/Concrete Saw	7,500			7,500		
4WD Crew Cab (Replacement)	27,000			27,000		
Midway RSA	529,844			529,844		
Fairview RSA	210,709			210,709		
Caswell RSA	59,026			59,026		
South Colony RSA	333,090			333,090		
Knik RSA	722,783			722,783		
Lazy Mountain RSA	13,698			13,698		
Greater Willow RSA	88,280			88,280		
Big Lake RSA	91,820			91,820		
Bogard RSA	236,350			236,350		
Greater Butte RSA	154,463			154,463		
Meadow Lakes RSA	502,910			502,910		
Gold Trails RSA	492,781			492,781		
Greater Talkeetna RSA	27,537			27,537		
Trapper Creek RSA	20,765			20,765		
Alpine RSA	25,279			25,279		
<u>Emergency Services</u>						
<u>Ambulance Divisions</u>						
DISTRICT #1 - CENTRAL AMBULANCE						
USAR Clothing, 50 sets	87,500	87,500				
DISTRICT #2 - BIG LAKE AND MEADOW LAKES AMBULANCE						

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2009**

Approved Funding Source:

<u>DESCRIPTION</u>	Assembly Approved	Areawide	Non- Areawide	Service Areas	Land Management	Enhanced 911
USAR Clothing, 40 sets	70,000	70,000				
Stryker Power-Pro Gurney	12,000	12,000				
DISTRICT #3 - PALMER AMBULANCE						
USAR Clothing, 40 sets	70,000	70,000				
Facility Improvements, Station 3-9	100,000	100,000				
DISTRICT #4 - TALKEETNA/TRAPPER CREEK/SUNSHINE AMBULANCE						
USAR Clothing, 15 sets	26,250	26,250				
Office & Meeting Room Furniture, Trapper Creek	30,000	30,000				
Stryker Power-Pro Gurney	12,000	12,000				
DISTRICT #5 - WILLOW & HOUSTON AMBULANCE						
USAR Clothing, 14 sets	24,500	24,500				
Stryker Power-Pro Gurney, 2 each	24,000	24,000				
Zoll Monitor/Defibrillator, 2 each	60,000	60,000				
DISTRICT #6 - SUTTON AMBULANCE						
USAR Clothing, 14 sets	24,500	24,500				
DISTRICT #7 - BUTTE AMBULANCE						
USAR Clothing, 18 sets	31,500	31,500				
DISTRICT #8 - LAKE LOUISE FIRST RESPONSE UNIT						
USAR Clothing, 8 sets	14,000	14,000				
<u>Rescue</u>						
Rescue Tool Replacement	40,000	40,000				
LSAR Equipment - Helmets	25,000	25,000				
LSAR Equipment - PPE	30,000	30,000				
LSAR Equipment - Response Equipment	75,000	75,000				
Water Rescue PPE	18,000	18,000				
SCUBA Equipment Replacement	25,000	25,000				
Upgrades to Airboat	40,000	40,000				

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2009**

Approved Funding Source:

<u>DESCRIPTION</u>	Assembly Approved	Areawide	Non- Areawide	Service Areas	Land Management	Enhanced 911
Underwater Dectection Devices	7,500	7,500				
SAR Equipment	18,000	18,000				
SAR Snowmachine & Trailer (Trapper creek)	17,000	17,000				
SAR Snowmachine & Trailer (Lake Louise)	17,000	17,000				
Cold Weather PPE	20,000	20,000				
8 1/2 x 27 Haulmark V-Nose Enclosed Trailer	11,500	11,500				
Snowmobile (2 each)	17,270	17,270				
4 x 4 ATV (2 each)	13,000	13,000				
<u>Enhanced 911</u>						
Reverse 911 Equipment	150,000					150,00
<u>Wasilla-Lakes FSA</u>						
Protective Clothing and Uniforms	50,000			50,000		
Brush Truck, 3 each (Replacement)	800,000			800,000		
Training Complex Improvements	400,000			400,000		
Station 6-3 - New Construction	550,000			550,000		
Crack/Seal Coat Station 6-4	15,000			15,000		
Roof Snow Cleats Station 6-4	5,000			5,000		
Command Vehicle	42,500			42,500		
<u>Butte FSA</u>						
Asphalt Sealing - Station 2-1	5,000			5,000		
Asphalt Sealing - Station 2-2	10,000			10,000		
Main Station Furnance Replacement w/2 unit heaters	18,000			18,000		
Command Vehicles (2 Replacements)	100,000			100,000		
<u>Sutton FSA</u>						
New Septic System	45,000			45,000		
<u>Talkeetna FSA</u>						
New Pump / Tanker	100,000			100,000		
Drill Two New Wells	40,000			40,000		

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2009**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Non- Areawide	Service Areas	Land Management	Enhanced 911	
<u>Big Lake FSA</u>						
Land Purchase Consolidate F.S. (25%)*	40,000		40,000			
Replace carpet in Training Room, Station 8-1	8,000		8,000			
Snow Removal Gate, Station 8-2	5,000		5,000			
Radio Tower Pad	5,000		5,000			
<u>Meadow Lakes FSA</u>						
Security System, Station 7-2	50,000		50,000			
<u>Willow FSA</u>						
Interior Paint, Station 12-1	10,000		10,000			
Pave Parking Lot, Station 12-2	45,000		45,000			
Perimeter Fencing, Station 12-2	15,000		15,000			
Heater Replacement, Station 12-2	15,000		15,000			
<u>Greater Palmer FSA</u>						
Exterior Painting, Station 3-2	12,500		12,500			
Exterior Painting, Station 3-3	12,500		12,500			
<u>Roads</u>						
Dust Control Program	<u>1,255,670</u>	<u>1,255,670</u>				
TOTALS:	<u>13,401,470</u>	<u>7,001,835</u>	<u>15,000</u>	<u>6,139,635</u>	<u>95,000</u>	<u>150,000</u>

* Total purchase \$160,000. 25% budgeted in FY09

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

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	3,615,164	3,887,006	3,886,451
TOTAL EXPENDITURES	5,379,191	6,065,736	4,178,181

Unrestricted Net Assets at June 30, 2007			1,111,009
Estimated revenues 2007-2008 fiscal year	3,887,006		
Estimated expenditures 2007-2008 fiscal year	(6,065,736)		
Estimated fiscal year 2008 adjustment to net assets		(2,178,730)	
Estimated Unrestricted Net Assets at June 30, 2008			(1,067,721)
Estimated revenues 2008-2009 fiscal year	3,886,451		
Estimated expenditures 2008-2009 fiscal year	(4,178,181)		
Estimated fiscal year 2009 adjustment to net assets		(291,730)	
Estimated Unrestricted Net Assets at June 30, 2009			(1,359,451)

337 000 OTHER STATE REVENUE

337 800	State PERS Relief	85,451
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344 000 SEPTAGE FEES

344.600	Landfill User Fees	\$3,700,000
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344.700	Finance Charge	600
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344.800	Sale of Recyclable Materials	2,000
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344.900	Hazardous Waste Fees	<u>35,000</u>
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	Subtotal	\$3,737,600
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361 000 INTEREST EARNINGS

361.100	Interest on Investments	63,400
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	TOTAL ESTIMATED REVENUES	<u>\$3,886,451</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	31,587	81,406	85,451
Total Other State Revenue		31,587	81,406	85,451
RE41-General Government				
341.900	Miscellaneous Fees	218	0	0
Total General Government		218	0	0
RE44-Sanitation/Septage Fees				
344.000	Sant Fill-Returned Ckecks	(452)	0	0
344.600	Landfill User Fees	3,410,254	3,650,000	3,700,000
344.700	Finance Charge	1,957	500	600
344.800	Sale of Recyclable Materials	1,846	100	2,000
344.900	Hazardous Waste Fees	42,863	65,000	35,000
Total Sanitation/Septage Fees		3,456,468	3,715,600	3,737,600
RE61-Interest Earnings				
361.100	Interest On Investments	126,891	90,000	63,400
Total Interest Earnings		126,891	90,000	63,400
Division Total: Non-Departmental		3,615,164	\$3,887,006	\$3,886,451
Department Total: Non-Departmental		3,615,164	\$3,887,006	\$3,886,451
Fund Total: SOLID WASTE		3,615,164	\$3,887,006	\$3,886,451



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX34-Equipment Under \$5,000				
451.998	Amortization Expense	1,416	50,000	48,400
Total Equipment Under \$5,000		1,416	50,000	48,400
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	103,350	90,000
Total Loan Payments		0	103,350	90,000
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	3,500	4,000	10,000
443.260	Computer - Admin & Audit	2,000	2,500	3,000
443.280	Finance - Admin & Audit	10,000	9,500	10,000
443.290	Legal - Admin & Audit	2,500	3,000	30,000
443.300	Maintenance	41,845	35,000	35,000
Total Intra Govern/Recov Expens		59,845	54,000	88,000
EX46-Capital Project Transfers				
446.600	Transfer To- Fund 420	1,791,678	2,253,985	0
Total Capital Project Transfers		1,791,678	2,253,985	0
EX49-Transfers/Pass Throughs				
449.900	Transfers-Other Agencies	0	100,000	0
Total Transfers/Pass Throughs		0	100,000	0
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	212,709	140,000	224,500
Total Equipment Over \$5000		212,709	140,000	224,500
EX52-Landfill Postclosure				
452.000	Postclosure Costs	235,655	220,717	244,900
Total Landfill Postclosure		235,655	220,717	244,900
Division Total: Non-Departmental		2,301,303	2,922,052	695,800
Department Total: Non-Departmental		2,301,303	2,922,052	695,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX11-Salaries & Wages				
411.100	Permanent Wages	235,962	237,186	253,200
411.200	Temp Wages & Adjmts	34,576	176,402	323,586
411.300	Overtime Wages	7,475	7,000	10,000
Total Salaries & Wages		278,013	420,588	586,786
EX12-Benefits				
412.100	Insurance Contrib	77,090	85,800	93,060
412.200	Unemployment Contrib	1,644	2,525	3,517
412.300	Medicare	4,035	6,100	8,498
412.400	Retirement Contrib. - DB Plan	58,014	82,755	80,798
412.410	PERS Tier IV - DC Plan	10	0	0
412.411	PERS Tier IV - Health Plan	4	0	0
412.412	PERS Tier IV - HRA	8	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	46,380	74,967	100,908
412.700	Sbs Contribution	16,785	25,781	35,923
Total Benefits		203,971	277,928	322,704
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	10	0	0
413.200	Expense Reimb-Within Boro	20	0	0
Total Expenses Within Borough		30	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	49	0	0
414.200	Exp Reimb- Outside Boro	2,091	1,600	1,800
414.400	Travel Tickets	1,609	2,100	3,500
414.900	Other Exp-Outside Boro	0	150	200
Total Expenses Outside Of Boro		3,749	3,850	5,500
EX20-Bad Debts Expense				
420.000	Bad Debts Expense	22	0	0
Total Bad Debts Expense		22	0	0
EX21-Communications				
421.100	Telephone	8,994	11,300	11,600
421.200	Postage	321	497	600
421.300	Communication Network	0	0	1,500
Total Communications		9,315	11,797	13,700
EX22-Advertising				
422.000	Advertising	2,735	1,000	3,000
Total Advertising		2,735	1,000	3,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX23-Printing				
423.000	Printing	658	1,300	700
Total Printing		658	1,300	700
EX24-Utilities-Building Optrns				
424.100	Electricity	12,920	21,500	10,000
424.300	Natural Gas	1,006	11,100	7,000
424.600	Heating Fuel-Oil	4,301	500	250
Total Utilities-Building Optrns		18,227	33,100	17,250
EX25-Rental/Lease				
425.300	Equipment Rental	593	448,395	450,000
Total Rental/Lease		593	448,395	450,000
EX26-Professional Charges				
426.200	Legal	0	3,000	0
426.300	Due & Fees	4,784	5,825	4,500
426.600	Computer Software	3,895	3,500	6,000
426.900	Other Professional Chgs	27,558	41,603	45,000
Total Professional Charges		36,237	53,928	55,500
EX27-Insurance & Bond				
427.100	Property Insurance	5,680	7,500	7,600
427.200	Vehicle Insurance	36	0	0
427.500	Liability Insurance	1,130	1,500	1,200
Total Insurance & Bond		6,846	9,000	8,800
EX28-Maintenance Services				
428.100	Building Maint Services	1,016	6,000	6,000
428.200	Grounds Maint Services	600	1,500	1,000
428.300	Equipment Maint Services	5,190	29,334	20,000
428.400	Vehicle Maint Services	1,455	3,300	3,000
428.910	Building Improve Services	1,680	5,000	5,000
428.920	Other Maintenance Service	1,981	50	2,000
Total Maintenance Services		11,922	45,184	37,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,864	1,500	3,500
429.210	Training/Instructor Fees	249	600	600
429.500	Labor Services	714,140	63,757	20,000
429.710	Testing	87,298	71,157	85,000
429.900	Other Contractual	61,028	206,014	25,000
Total Other Contractual		864,579	343,028	134,100



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,735	2,350	2,400
430.200	Copier/Fax Supplies	370	500	500
Total Office Supplies		2,105	2,850	2,900
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,759	7,400	6,600
431.200	Building Maint Supplies	1,928	2,200	2,100
431.300	Equipment Maint Supplies	8,589	15,450	7,000
431.400	Grounds Maint Supplies	1,203	1,400	1,700
Total Maintenance Supplies		13,479	26,450	17,400
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	2,500
432.200	Gas	8,230	78,300	9,000
432.300	Diesel Fuel	0	53,000	108,000
Total Fuel/Oil-Vehicle Use		8,230	131,300	119,500
EX33-Misc Supplies				
433.100	Personnel Supplies	1,520	1,000	1,500
433.110	Clothing	1,151	2,850	1,250
433.120	Tools under \$500	498	1,200	2,500
433.200	Medical Supplies	200	500	500
433.300	Books/Subscriptions	59	400	400
433.500	Training Supplies	220	100	100
433.900	Other Supplies	3,153	10,530	5,000
Total Misc Supplies		6,801	16,580	11,250
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,984	0	4,000
434.100	Other Equip under \$5,000	4,493	11,585	3,000
434.300	Furniture Under \$5,000	12,829	200	1,000
Total Equipment Under \$5,000		21,306	11,785	8,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	29,100	6,500
451.200	Vehicles	0	18,650	0
Total Equipment Over \$5000		0	47,750	6,500
Division Total: Central Landfill		1,488,818	1,885,813	1,800,590



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX11-Salaries & Wages				
411.100	Permanent Wages	366,916	350,965	178,007
411.200	Temp Wages & Adjmts	58,733	60,962	53,800
411.300	Overtime Wages	6,960	9,500	7,500
Total Salaries & Wages		432,609	421,427	239,307
EX12-Benefits				
412.100	Insurance Contrib	116,191	121,171	59,220
412.200	Unemployment Contrib	2,539	2,519	1,436
412.300	Medicare	6,152	6,087	3,470
412.400	Retirement Contrib. - DB Plan	89,001	124,879	56,803
412.600	Workers Compensation	75,841	83,320	37,540
412.700	Sbs Contribution	25,939	25,731	14,670
Total Benefits		315,663	363,707	173,139
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	980	600	600
413.200	Expense Reimb-Within Boro	123	200	200
Total Expenses Within Borough		1,103	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	60	60
414.200	Exp Reimb- Outside Boro	0	100	100
Total Expenses Outside Of Boro		0	160	160
EX21-Communications				
421.100	Telephone	9,351	11,700	9,000
421.200	Postage	321	500	500
Total Communications		9,672	12,200	9,500
EX22-Advertising				
422.000	Advertising	0	900	1,500
Total Advertising		0	900	1,500
EX23-Printing				
423.000	Printing	439	1,100	500
Total Printing		439	1,100	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,456	9,600	10,000
424.600	Heating Fuel-Oil	381	0	0
Total Utilities-Building Oprtns		9,837	9,600	10,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX25-Rental/Lease				
425.100	Land Lease	6,000	6,000	6,000
425.300	Equipment Rental	1,000	200	200
Total Rental/Lease		7,000	6,200	6,200
EX26-Professional Charges				
426.300	Due & Fees	100	500	500
426.600	Computer Software	719	500	500
426.900	Other Professional Chgs	0	4,010	5,000
Total Professional Charges		819	5,010	6,000
EX27-Insurance & Bond				
427.500	Liability Insurance	1,973	3,000	2,000
Total Insurance & Bond		1,973	3,000	2,000
EX28-Maintenance Services				
428.100	Building Maint Services	6,308	6,385	6,500
428.200	Grounds Maint Services	16,825	20,000	20,000
428.300	Equipment Maint Services	180	3,315	2,000
428.400	Vehicle Maint Services	0	500	500
428.900	Other Bldg. Maint Service	0	1,000	1,000
428.920	Other Maintenance Service	0	150	150
Total Maintenance Services		23,313	31,350	30,150
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	995	1,250	4,400
429.210	Training/Instructor Fees	0	0	600
429.500	Labor Services	356,397	368,000	420,000
429.710	Testing	18,331	29,623	30,000
429.900	Other Contractual	24,437	34,450	30,000
Total Other Contractual		400,160	433,323	485,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,068	1,500	1,500
430.200	Copier/Fax Supplies	0	100	500
Total Office Supplies		1,068	1,600	2,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	157	800	800
431.300	Equipment Maint Supplies	1,020	1,000	1,500
431.400	Grounds Maint Supplies	425	600	1,000
431.900	Other Maint. Supplies	0	100	200
Total Maintenance Supplies		1,602	2,500	3,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	100	0
432.200	Gas	946	1,800	2,000
Total Fuel/Oil-Vehicle Use		946	1,900	2,000
EX33-Misc Supplies				
433.100	Personnel Supplies	718	900	900
433.110	Clothing	13	300	300
433.120	Tools under \$500	87	500	600
433.200	Medical Supplies	44	500	500
433.500	Training Supplies	0	200	200
433.900	Other Supplies	1,089	2,100	2,100
Total Misc Supplies		1,951	4,500	4,600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,791	7,000	4,000
434.100	Other Equip under \$5,000	7,427	4,800	2,000
434.300	Furniture Under \$5,000	0	500	500
Total Equipment Under \$5,000		10,218	12,300	6,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	122,000
451.300	Furniture over \$5,000	0	0	500
Total Equipment Over \$5000		0	0	122,500
Division Total: Transfer Sites		1,218,373	1,311,577	1,105,356



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX11-Salaries & Wages				
411.100	Permanent Wages	45,523	71,089	78,033
411.200	Temp Wages & Adjmts	15,751	37,660	34,000
411.300	Overtime Wages	3,960	900	900
Total Salaries & Wages		65,234	109,649	112,933
EX12-Benefits				
412.100	Insurance Contrib	18,055	24,960	27,072
412.200	Unemployment Contrib	386	658	678
412.300	Medicare	947	1,590	1,638
412.400	Retirement Contrib. - DB Plan	1,888	24,397	24,170
412.410	PERS Tier IV - DC Plan	2,083	0	0
412.411	PERS Tier IV - Health Plan	697	0	0
412.412	PERS Tier IV - HRA	1,325	0	0
412.413	PERS Tier IV - OD&D	122	0	0
412.600	Workers Compensation	12,007	21,189	19,700
412.700	Sbs Contribution	3,939	6,722	6,923
Total Benefits		41,449	79,516	80,181
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	100	0
Total Expenses Within Borough		0	100	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	800	500
414.400	Travel Tickets	0	800	1,500
Total Expenses Outside Of Boro		0	1,600	2,000
EX21-Communications				
421.100	Telephone	170	800	800
421.200	Postage	0	200	200
Total Communications		170	1,000	1,000
EX22-Advertising				
422.000	Advertising	300	200	1,000
Total Advertising		300	200	1,000
EX24-Utilities-Building Optrns				
424.100	Electricity	0	4,500	15,000
424.300	Natural Gas	0	6,000	5,000
424.600	Heating Fuel-Oil	1,814	0	0
Total Utilities-Building Optrns		1,814	10,500	20,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	1,000
Total Rental/Lease		0	500	1,000
EX26-Professional Charges				
426.300	Due & Fees	25	150	400
426.600	Computer Software	2,060	500	500
426.900	Other Professional Chgs	0	0	1,000
Total Professional Charges		2,085	650	1,900
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	500
427.500	Liability Insurance	283	500	500
Total Insurance & Bond		283	500	1,000
EX28-Maintenance Services				
428.100	Building Maint Services	144	500	500
428.400	Vehicle Maint Services	0	500	1,500
428.920	Other Maintenance Service	0	500	0
Total Maintenance Services		144	1,500	2,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,525	1,000	1,000
429.210	Training/Instructor Fees	300	0	0
429.500	Labor Services	1,902	500	250
429.900	Other Contractual	168,219	140,027	160,000
Total Other Contractual		171,946	141,527	161,250
EX30-Office Supplies				
430.100	Office Supplies < \$500	120	200	200
Total Office Supplies		120	200	200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	3,700	4,000
431.200	Building Maint Supplies	44	300	1,000
431.300	Equipment Maint Supplies	527	700	250
431.900	Other Maint. Supplies	0	0	1,000
Total Maintenance Supplies		571	4,700	6,250
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	500
432.200	Gas	1,447	3,000	3,000
Total Fuel/Oil-Vehicle Use		1,447	3,000	3,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	<u>2007 Actual Expense</u>	<u>2008 Amended Budget</u>	<u>2009 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX33-Misc Supplies				
433.100	Personnel Supplies	452	800	800
433.110	Clothing	463	1,100	500
433.120	Tools under \$500	0	500	500
433.200	Medical Supplies	44	200	200
433.300	Books/Subscriptions	0	200	200
433.500	Training Supplies	45	200	300
433.900	Other Supplies	2,159	7,600	2,500
Total Misc Supplies		3,163	10,600	5,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,355	0	0
434.100	Other Equip under \$5,000	5,616	7,960	5,000
434.300	Furniture Under \$5,000	0	540	1,000
Total Equipment Under \$5,000		6,971	8,500	6,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	53,000
Total Equipment Over \$5000		0	0	53,000
Division Total: Hazardous Waste Removal		295,697	374,242	458,214



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX29-Other Contractual				
429.900	Other Contractual	75,000	75,000	75,000
Total Other Contractual		<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Division Total: Recycling		<u>75,000</u>	<u>75,000</u>	<u>75,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual <u>Expense</u>	2008 Amended Budget	2009 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX29-Other Contractual				
429.900	Other Contractual	0	0	43,221
Total Other Contractual		<u>0</u>	<u>0</u>	<u>43,221</u>
Division Total: Remote Transfer Sites		<u>0</u>	<u>0</u>	<u>43,221</u>
Department Total: Public Works		<u>3,077,888</u>	<u>3,646,632</u>	<u>3,482,381</u>
Fund Total: SOLID WASTE		<u>5,379,191</u>	<u>6,568,684</u>	<u>4,178,181</u>

RECONCILIATION OF FUND BALANCE: 520**PORT ENTERPRISE FUND**

	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 APPROVED
TOTAL REVENUES	760,123	1,077,876	1,411,545
TOTAL EXPENDITURES	2,575,810	1,963,402	2,195,455

Unrestricted Net Assets at June 30, 2007 (3,671,717)

Estimated revenues 2007-2008 fiscal year 1,077,876

Estimated expenditures 2007-2008 fiscal year (1,963,402)

Estimated fiscal year 2008 adjustment to net assets (885,526)

Estimated Unrestricted Net Assets at June 30, 2008 (4,557,243)

Estimated revenues 2008-2009 fiscal year 1,411,545

Estimated expenditures 2008-2009 fiscal year (2,195,455)

Estimated fiscal year 2009 adjustment to net assets (783,910)

Unrestricted Net Assets at June 30, 2009 (5,341,153)

337 000 OTHER STATE REVENUE

337 100	Debt Service Reimbursement	\$753,375
337 800	State PERS Relief	<u>13,170</u>
	Subtotal	\$766,545

341 000 GENERAL GOVERNMENT

341.840	Port Dockage Fees	\$45,000
341.841	Port Wharfage Fees	\$600,000
341.844	Port Lease/Permit Fees	0
341.900	Miscellaneous Fees	<u>0</u>
	Subtotal	\$645,000

	TOTAL ESTIMATED REVENUES	<u>\$1,411,545</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.100	Debt Service Reimb	753,788	751,588	753,375
337.800	State PERS Relief	5,130	26,288	13,170
Total Other State Revenue		758,918	777,876	766,545
RE41-General Government				
341.840	Port Dockage Fees	60	50,000	45,000
341.841	Port Wharfage Fees	850	250,000	600,000
341.900	Miscellaneous Fees	60	0	0
Total General Government		970	300,000	645,000
Division Total: Non-Departmental		759,888	\$1,077,876	\$1,411,545
Department Total: Non-Departmental		759,888	\$1,077,876	\$1,411,545



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

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Revenue	2008 Amended Budget	2009 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
RE69-Other Revenue Sources				
369.100	Miscellaneous	235	0	0
Total Other Revenue Sources		<u>235</u>	<u>0</u>	<u>0</u>
Division Total: Port Development		<u>235</u>	<u>\$0</u>	<u>\$0</u>
Department Total: Assembly		<u>235</u>	<u>\$0</u>	<u>\$0</u>
Fund Total: PORT		<u>760,123</u>	<u>\$1,077,876</u>	<u>\$1,411,545</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.240	Dbt Svc, Interest	478,469	488,375	443,224
Total Debt Service		478,469	488,375	443,224
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	6,000	6,500	6,500
443.260	Computer - Admin & Audit	3,500	3,750	3,800
443.280	Finance - Admin & Audit	6,000	6,500	6,500
443.290	Legal - Admin & Audit	3,500	4,000	4,000
Total Intra Govern/Recov Expens		19,000	20,750	20,800
EX45-Operating Fund Transfers				
445.210	Transfer To- Land Mgmt	753,788	0	0
Total Operating Fund Transfers		753,788	0	0
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	0	15,000	0
Total Capital Project Transfers		0	15,000	0
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	662,180	900,000	899,453
Total Equipment Over \$5000		662,180	900,000	899,453
EX65-Other				
465.000	Other	250	0	0
Total Other		250	0	0
Division Total: Non-Departmental		1,913,687	1,424,125	1,363,477
Department Total: Non-Departmental		1,913,687	1,424,125	1,363,477



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	131,429	126,857	150,285
411.200	Temp Wages & Adjmts	4,811	4,500	5,000
411.300	Overtime Wages	13	2,756	2,500
Total Salaries & Wages		136,253	134,113	157,785
EX12-Benefits				
412.100	Insurance Contrib	26,448	31,200	33,840
412.200	Unemployment Contrib	770	805	947
412.300	Medicare	1,860	1,945	2,288
412.400	Retirement Contrib. - DB Plan	30,210	43,926	46,783
412.410	PERS Tier IV - DC Plan	0	30	0
412.411	PERS Tier IV - Health Plan	0	2	0
412.412	PERS Tier IV - HRA	0	9	0
412.413	PERS Tier IV - OD&D	0	1	0
412.600	Workers Compensation	5,263	4,242	2,142
412.700	Sbs Contribution	7,860	8,222	9,673
Total Benefits		72,411	90,382	95,673
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	120	120
413.200	Expense Reimb-Within Boro	1,409	950	500
413.500	Meeting Comp - W/I Boro	0	100	100
413.900	Other Exp - Within Boro	0	0	450
Total Expenses Within Borough		1,409	1,170	1,170
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	94	145	450
414.200	Exp Reimb- Outside Boro	989	1,900	2,000
414.400	Travel Tickets	300	1,282	1,500
414.900	Other Exp-Outside Boro	0	0	1,000
Total Expenses Outside Of Boro		1,383	3,327	4,950
EX21-Communications				
421.100	Telephone	5,546	7,288	5,900
421.200	Postage	278	350	1,000
Total Communications		5,824	7,638	6,900
EX22-Advertising				
422.000	Advertising	6,135	325	15,000
Total Advertising		6,135	325	15,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX23-Printing				
423.000	Printing	0	0	5,500
Total Printing		0	0	5,500
EX24-Utilities-Building Optrns				
424.100	Electricity	5,408	12,220	15,000
424.500	Garbage Pickups	0	0	4,000
424.600	Heating Fuel-Oil	17,146	23,500	30,000
Total Utilities-Building Optrns		22,554	35,720	49,000
EX25-Rental/Lease				
425.300	Equipment Rental	5,008	6,367	8,000
Total Rental/Lease		5,008	6,367	8,000
EX26-Professional Charges				
426.200	Legal	0	0	7,000
426.300	Due & Fees	387	260	2,500
426.600	Computer Software	1,169	0	2,500
426.900	Other Professional Chgs	179,661	21,546	110,000
Total Professional Charges		181,217	21,806	122,000
EX27-Insurance & Bond				
427.100	Property Insurance	17,836	25,512	28,000
427.500	Liability Insurance	13,645	12,957	15,000
427.600	Insurance Consulting Fee	0	120	0
Total Insurance & Bond		31,481	38,589	43,000
EX28-Maintenance Services				
428.100	Building Maint Services	0	8,988	20,000
428.300	Equipment Maint Services	172	0	3,200
428.400	Vehicle Maint Services	0	0	2,000
428.600	Road Maintenance Services	0	10,000	25,000
428.920	Other Maintenance Service	654	0	8,000
Total Maintenance Services		826	18,988	58,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	470	2,963	2,500
429.210	Training/Instructor Fees	0	680	2,000
429.500	Labor Services	0	7,800	15,000
429.710	Testing	0	172	150
429.900	Other Contractual	146,470	144,691	215,000
Total Other Contractual		146,940	156,306	234,650



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2008

<u>Account</u>	<u>Description</u>	2007 Actual Expense	2008 Amended Budget	2009 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,100	1,499	4,300
430.200	Copier/Fax Supplies	146	100	500
Total Office Supplies		1,246	1,599	4,800
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	300
431.200	Building Maint Supplies	0	1,200	3,500
431.300	Equipment Maint Supplies	0	0	1,000
431.400	Grounds Maint Supplies	0	50	4,500
Total Maintenance Supplies		0	1,250	9,300
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	500
432.200	Gas	1,254	2,000	6,000
Total Fuel/Oil-Vehicle Use		1,254	2,000	6,500
EX33-Misc Supplies				
433.100	Personnel Supplies	426	300	350
433.120	Tools under \$500	0	0	500
433.200	Medical Supplies	270	0	200
433.300	Books/Subscriptions	183	114	500
433.700	Resale Supplies	0	1,500	1,500
433.900	Other Supplies	16,206	1,246	6,500
Total Misc Supplies		17,085	3,160	9,550
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	6,191	0	0
434.300	Furniture Under \$5,000	24,906	0	0
Total Equipment Under \$5,000		31,097	0	0
EX51-Equipment Over \$5000				
451.200	Vehicles	0	16,537	0
Total Equipment Over \$5000		0	16,537	0
Division Total: Port Development		662,123	539,277	831,978
Department Total: Assembly		662,123	539,277	831,978
Fund Total: PORT		2,575,810	1,963,402	2,195,455

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2009**

Department	Division	Title	Full-Time Equivalent
ASSEMBLY	Borough Clerk	Total	3.650
		Borough Clerk	0.750
		Deputy Borough Clerk	0.400
		Borough Clerk's Secretary	0.900
		Administrative Secretary I	1.600
	Elections	Total	1.850
		Borough Clerk	0.250
		Deputy Borough Clerk	0.600
		Borough Clerk's Secretary	0.100
		Administrative Secretary I	0.900
	Records Management	Total	2.500
		Records Management Officer	1.000
		Administrative Secretary I	1.500
	Administration	Total	5.350
		Borough Manager	0.850
		Assistant Borough Manager	0.800
		Executive Assistant	0.800
		Asst Borough Manager's Secretary	0.900
		Public Affairs Manager	1.000
		Admin Secretary I	1.000
	Law	Total	6.000
		Borough Attorney	1.000
		Deputy Borough Attorney	1.000
		Assistant Borough Attorney	2.000
		Legal Secretary II	1.000
		Legal Secretary I	1.000
	Human Resources	Total	3.020
		Human Resource Manager	1.000
		Human Resource Specialist	1.000
		Human Resource Assistant	1.000
		Volunteer Coordinator	0.020
	Information Technology	Total	11.750
		Chief Information Officer	1.000
Programmer/Analyst		4.000	
Network/Microcomputer Specialist		1.000	
IT Technician		3.000	
IT Specialist-System Admin		1.000	
Webmaster		1.000	
Administration Secretary		0.750	

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2009**

Department	Division	Title	Full-Time Equivalent
	GIS	Total	6.000
		GIS Manager	1.000
		GIS Addressing Officer	1.000
		GIS Technician	3.000
		GIS Tech-Data Analyst	1.000
MAYOR	Mayor	Total	0.200
		Borough Manager's Secretary	0.200
FINANCE	Administration	Total	1.800
		Borough Administrative Director	0.800
		Administrative Secretary II	1.000
	Revenue/Budget	Total	10.000
		Financial Analyst	1.000
		Collection Supervisor	1.000
		Excise Tax Officer	1.000
		Accounting Assistant II	2.000
		Bankruptcy- F/C Records Technician	1.000
		Document Technician	1.000
		Accounting Assistant I	3.000
	Accounting	Total	17.000
		Comptroller	1.000
		Assistant Comptroller	1.000
		Accountant	1.000
		Financial Technician	2.000
		Accounting Assistant II	5.000
		Ambulance Clerk	1.000
		Benefits- Acct Asst II	1.000
		Accounting Assistant I	4.000
		Office Assistant	1.000
	Purchasing	Total	7.000
		Purchasing Officer	1.000
		Assistant Purchasing Officer	1.000
		Purchasing Assistant	2.000
		Inventory/Purchasing Technician	1.000
		Office Assistant	1.000
		Buyer	1.000

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2009**

Department	Division	Title	Full-Time Equivalent
	Assessment	Total	21.000
		Borough Assessor	1.000
		Chief Appraiser	1.000
		Senior Appraiser	5.000
		Property Conveyance Specialist	1.000
		Assessment Records Supervisor	1.000
		Appraiser	6.000
		Appraisal Technician	1.000
		Administrative Secretary I	1.000
		Assessment Assistant	4.000
PLANNING & LAND USE	Planning	Total	8.500
		Planning Services Chief	1.000
		Planner II	5.000
		Administrative Secretary II	0.500
		Administrative Secretary I	1.000
		Planner / Grant Writer	1.000
	Platting	Total	8.000
		Platting Officer	1.000
		Platting Technician	3.000
		Platting Assistant	1.000
		Administrative Secretary I	1.000
		Office Assistant	2.000
	Cultural Resources	Total	1.000
		Cultural Resources Specialist II	1.000
	Planning Admin	Total	1.500
		Planning & Land Use Director	1.000
		Administrative Secretary II	0.500
	Code Compliance	Total	5.000
		Code Compliance Services Chief	1.000
		Code Compliance Officer	3.000
		Administrative Secretary I	1.000
	Environmental	Total	1.000
		Planner II (Environmental)	1.000
	Transportation	Total	2.000
		Transportation/Environmental Manager	1.000
		Traffic Technician	1.000
PUBLIC WORKS	Public Works Admin	Total	1.800
		Director of Public Works	0.900
		Administrative Secretary II	0.900

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2009**

Department	Division	Title	Full-Time Equivalent
	Facility Maintenance	Total	10.250
		Division Manager Operations and Maintenance	0.325
		Facilities/Utilities Maintenance Specialist	0.500
		Equipment Mechanic	1.000
		Facility Maintenance Specialist	3.875
		O & M Specialist	0.550
		Equipment Mechanic I	1.000
		Building Maintenance Specialist	1.000
		Custodian II	1.000
		Custodian I	1.000
	Operations	Total	0.950
		Division Manager Operations and Maintenance	0.350
		O & M Specialist	0.350
		Road Maintenance Technician	0.050
		Projects Manager I	0.200
	Project Mgmt /Engineering	Total	10.000
		Division Manager-Engineering	1.000
		Civil Engineer	0.800
		Projects Manager II	2.000
		Projects Manager I	3.000
		Civil Engineer Tech	0.100
		Engineering Coordinator	1.500
		Engineering Secretary 1	0.600
		PM Administrative Assistant	1.000
	Permits & Inspections	Total	2.800
		Right of Way Agent	1.000
		Civil Engineer Tech	0.900
		Road Maintenance Superintendent II	0.050
		Engineering Coordinator	0.350
		Engineering Secretary 1	0.400
		Road Maintenance Superintendent I	0.100

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2009**

Department	Division	Title	Full-Time Equivalent	
EMERGENCY SERVICES	Administration	Total	14.860	
		Emergency Services Director	1.000	
		Emergency Services Deputy Director	1.000	
		EMS District One Chief	0.100	
		EMS Quality Assurance Manager	1.000	
		Emergency Manager	1.000	
		RMS Chief	1.000	
		Health & Safety Officer Officer	0.570	
		Training Coordinator	2.000	
		Telecommunications Tech	0.500	
		Administrative Secretary II	1.200	
		Volunteer Coordinator	0.980	
		EMS Instructor	1.000	
		Emergency Support Specialist	1.000	
		Equipment Mechanic	0.210	
		Building Support Worker	0.300	
		Administrative Secretary I	1.000	
	Office Assistant	1.000		
		Rescue	Total	0.100
			EMS District 1 Chief	0.100
	Ambulance - District 1	Total	6.760	
		EMS Coordinator	1.000	
		Health & Safety Officer Officer	0.230	
		Emergency Services Assistant	1.000	
		Equipment Mechanic	0.530	
		Medic One (40-hour)	4.000	
	Ambulance - District 2	Total	0.140	
		Health & Safety Officer Officer	0.040	
		Equipment Mechanic	0.100	
	Ambulance - District 3	Total	0.290	
		Health & Safety Officer Officer	0.090	
		Equipment Mechanic	0.200	

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2009**

Department	Division	Title	Full-Time Equivalent
	Ambulance - District 4	Total	0.070
		Health & Safety Officer Officer	0.020
		Equipment Mechanic	0.050
	Ambulance - District 5	Total	0.090
		Health & Safety Officer Officer	0.030
		Equipment Mechanic	0.060
	Ambulance - District 6	Total	0.040
		Health & Safety Officer Officer	0.010
		Equipment Mechanic	0.030
	Ambulance - District 7	Total	0.040
		Health & Safety Officer Officer	0.010
		Equipment Mechanic	0.030
COMMUNITY DEVELOPMENT	Brett Memorial Ice Arena	Total	4.000
		Ice Arena Manager	1.000
		Skating Program Facilitator	1.000
		Ice Arena Operations Assistant	2.000
	Indoor/Outdoor Recreation	Total	2.000
		Recreation and Library Services Manager	1.000
		Administrative Secretary I	1.000
	Pools	Total	11.050
		Pool Manager	2.000
		Pool Maintenance Technician	1.000
		Water Safety Instructor	8.050
	Outdoor Recreation	Total	3.000
		Outdoor Recreation Specialist	1.000
		Outdoor Recreation Technician	2.000
	Community Development Administration	Total	1.700
		Community Development Director	0.200
		Real Estate Acquisition Officer	1.000
		Administrative Secretary II	0.500
TOTAL AREAWIDE FUND, FUND 100			194.060

**SUMMARY OF APPROVED POSITIONS
NON-AREAWIDE FUND FISCAL YEAR 2009**

Department	Division	Title	Full-Time Equivalent
ASSEMBLY	Economic Development	Total	2.20
		Borough Manager	0.15
		Assistant Borough Manager	0.05
		Economic Development Director	1.00
		Administrative Secretary I	1.00
	Finance - Administration	Total	0.20
		Borough Administrative Director	0.20
	Information Technology	Total	1.00
		Systems Administration	1.00
	Animal Care	Total	11.75
		Assistant Borough Manager	0.15
		Veterinarian/Shelter Supervisor	1.00
		Asst Borough Manager's Secretary	0.10
		Chief Animal Care/Regulation Officer	1.00
		Deputy Animal Care/Regulation Officer II	1.00
		Deputy Animal Care/Regulation Officer	3.00
		Animal Care/Regulation Technician	1.00
		Shelter Assistant	4.00
		Volunteer Tech	0.50
	COMMUNITY DEVELOPMENT	Sutton Library	Total
Librarian			1.00
Librarian Assistant			0.50
Talkeetna Library		Total	1.63
		Librarian	1.00
		Librarian Assistant	0.63
Trapper Creek Library		Total	0.75
		Librarian	0.75
Willow Library		Total	1.88
		Librarian	1.00
		Librarian Assistant	0.88
Big Lake Library		Total	1.88
		Librarian	1.00
		Librarian Assistant	0.88
TOTAL NON-AREAWIDE FUND, FUND 200			22.79

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2009**

Department	Division	Title	Full-Time Equivalent
FUND 202			
EMERGENCY SERVICES	Enhanced 911	Total	1.50
		GIS Addressing Assistant	1.00
		Telecommunication Technician	0.50
TOTAL ENHANCED 911 FUND, FUND 202			1.50

FUND 203			
COMMUNITY DEVELOPMENT	Land Management	Total	8.00
		Land & Resource Management Chief	1.00
		Real Property Analyst	1.00
		Land Management Agent	1.00
		Land Disposal & Tax Specialist	1.00
		Land & Resource Management Technician	1.00
		Administrative Secretary I	1.00
		Resource Management Specialist	1.00
		Land Management Specialist	1.00
	Community Development Administration	Total	1.30
		Community Development Director	0.80
		Administrative Secretary II	0.50
TOTAL LAND MANAGEMENT FUND, FUND 203			9.30

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2009**

Department	Division	Title	Full-Time Equivalent	
EMERGENCY SERVICES	FUND 250			
	Central FSA	Total		7.57
			EMS District 1 Chief	0.80
			Fire Service Area Assistant	3.00
			Administrative Secretary II	0.80
			Equipment Mechanic	0.97
			Building Support Worker	1.70
			Aministrative Secretary I	0.30
	Central FSA	Total		2.70
			Fire Code Official	2.00
			Administrative Secretary I	0.70
	TOTAL CENTRAL FSA FUND, FUND 250			10.27
	FUND 251			
	Butte FSA	Total		0.20
			Equipment Mechanic	0.20
TOTAL BUTTE FSA FUND, FUND 251			0.20	
FUND 253				
Sutton FSA	Total		0.04	
		Equipment Mechanic	0.04	
TOTAL SUTTON FSA FUND, FUND 253			0.04	
FUND 254				
Talkeetna FSA	Total		0.08	
		Equipment Mechanic	0.08	
TOTAL TALKEETNA FSA FUND, FUND 254			0.08	
EMERGENCY SERVICES (cont'd)	FUND 256			
	Big Lake FSA	Total		0.64
			Equipment Mechanic	0.14
			Fire Service Area Assistant	0.50
TOTAL BIG LAKE FSA FUND, FUND 256			0.64	
FUND 257				
Meadow Lakes FSA	Total		0.78	
		Equipment Mechanic	0.28	
		Fire Service Area Assistant	0.50	
TOTAL MEADOW LAKES FSA FUND, FUND 257			0.78	

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2009**

Department	Division	Title	Full-Time Equivalent
FUND 258			
	Willow FSA	Total	0.08
		Equipment Mechanic	0.08
TOTAL WILLOW FSA FUND, FUND 258			0.08
FUND 259			
	Greater Palmer FSA	Total	0.00
		Equipment Mechanic	0.00
		Data Processing Technician -- EMS	0.00
TOTAL GREATER PALMER FSA FUND, FUND 259			0.00
PUBLIC WORKS	FUND 265		
	RSA Administration	Total	9.30
		Director of Public Works	0.05
		Division Manager Operations and Maintenance	0.30
		Civil Engineer	0.20
		Road Maintenance Superintendent II	0.95
		Road Maintenance Superintendent I	1.90
		Road Maintenance Supervisor/ Construction Inspector	1.00
		Project Manager	0.80
		Road Assesment Management Specialist	1.00
		Engineer Coordinator	0.15
		Road Maintenance Technician	1.95
		Administrative Secretary II	0.05
		O & M Specialist	0.95
TOTAL RSA ADMINISTRATION FUND, FUND 265			9.30

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2009**

Department	Division	Title	Full-Time Equivalent
FUND 291			
	Garden Terrace	Total	0.150
		Facilities/Utilities Maintenance Specialist	0.100
		O & M Specialist	0.050
TOTAL GARDEN TERRACE FUND, FUND 291			0.150
PUBLIC WORKS (cont'd)	FUND 293		
	Talkeetna Sewer & Water	Total	0.650
		Division Manager Operations and Maintenance	0.025
		Facilities/Utilities Maintenance Specialist	0.400
		Facilities Maintenance Specialist	0.125
		Administrative Secretary I	0.100
TOTAL TALKEETNA SEWER & WATER FUND, FUND 293			0.650

**SUMMARY OF APPROVED POSITIONS
ENTERPRISE FUNDS FISCAL YEAR 2009**

Department	Division	Title	Full-Time Equivalent	
PUBLIC WORKS	Central Landfill	Total	5.50	
		Dir of Public Works	0.05	
		Solid Waste Division Manager	0.50	
		Project Manager I	0.40	
		Administrative Secretary I	0.40	
		Administration Secretary II	0.05	
		Landfill Gatehouse Attendant	2.00	
		Solid Waste Administrative Assistant	0.50	
		Solid Waste Utility I	1.60	
		Transfer Sites	Total	8.00
			Solid Waste Division Manager	0.40
			Project Manager I	0.50
			Transfer Site Operator	6.00
			Solid Waste Administrative Assistant	0.50
			Solid Waste Utility I	0.20
			Administrative Secretary I	0.40
		Hazardous Waste	Total	1.60
			Solid Waste Division Manager	0.20
			Administrative Secretary I	0.20
			Solid Waste Utility I	0.20
			Environmental Technician	1.00
TOTAL SOLID WASTE FUND, FUND 510			15.10	
ASSEMBLY	Port	Total	2.00	
		Port Director/Engineer	1.00	
		Port Administrative Secretary	1.00	
TOTAL PORT FUND, FUND 520			2.00	