

APPROVED
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING
JUNE 30, 2010



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 2010 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. The fiscal year 2010 budget was formally adopted by the Assembly on May 13, 2009. 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 2010, 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 and parks and recreation facilities. Additionally it includes two other funds. One is for the debt service for the Central Mat-Su Public Safety Building and the other is for debt service for the new Animal Care Facility.

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 the upgrade of Knik Museum, right-of-way acquisitions, equipment for solid waste 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, 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 2010 COMPREHENSIVE BUDGET: THE TIME TABLE AND THE MAJOR ASSEMBLY AMENDMENTS TO THE MANAGER'S PROPOSED BUDGET.

On April 21, 2009 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 2010 budget on April 30th and May 7th. The Assembly began deliberation on the budget on May 7, 2009. Deliberations continued on May 11th. The proposed budget as amended was adopted on May 13, 2009. The fiscal year 2010 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, Education Operating, Wasilla-Lakes Fire Service Area, Road Service Area Administration, all Road Service Areas 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 2010 budget, excluding the operating budgeted expenditures of the school district. The amount reserved was \$19,700,073.

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. Additionally, \$500,000 was approved for a reserve for administrative office space. Lastly, \$57,217 was approved for a reserve for an Assembly project which would have priority for Wasilla Lake access.

Upon approval of the technical and other amendments, the mill levies were set. The areawide mill rate was reduced to 9.980 mills and the nonareawide fund was reduced to .429 mills. The following summarizes the other major amendments to the Manager's Proposed Budget.

Technical Amendments:

- Addition of PERS relief from State of Alaska, for the Borough \$1,463,659. (Various Funds).

Assembly Amendments:

- Decrease of \$1,010,683 for the Transfer to Education and Education Operating Expenditures. (Areawide Fund and Education Operating Fund).
- Elimination of \$1,557,216 for various capital projects including \$325,000 for recreation projects for Hatcher Pass and Alcantra, Security Hardware and, Search and Rescue Equipment (Areawide Fund), \$830,000 for the Training Center (Wasilla-Lakes Fire Service), \$125,000 for Skid Steer (Road Service Area Administration) and road projects in Fairview (\$56,800), Knik Road (\$180,400) and Big Lake (\$40,116) Road Service Area.
- Decrease of \$200,000 for matching grant funds for Agricultural Land Preservation. (Areawide Fund).
- Increases and decreases in all Roads Service Areas for the reallocation of Administrative Road Service Area expenses. (All Road Service Areas).
- Decrease of \$150,000 to reduce Labor Services Expenses. (Solid Waste Enterprise Fund).

FISCAL YEAR 2010 ASSEMBLY ADOPTED COMPREHENSIVE BUDGET: A BUDGET THAT PROVIDES FOR NECESSARY SERVICES, FUNDING FOR EDUCATION, DEBT SERVICE FOR SCHOOLS, EMERGENCY SERVICES, ANIMAL CARE AND PARKS AND RECREATION PROJECTS, CAPITAL FOR PAVING ROADS AND OTHER PROJECTS, MATCHING FUNDS FOR VARIOUS GRANTS, MAINTENANCE OF AN ADEQUATE FUND BALANCE AND RESERVES FOR EMERGENCY RESPONSE, CAPITAL AND MAJOR REPAIR AND RENOVATION.

The fiscal year 2010 assembly adopted comprehensive budget is approximately \$12 million more than the 2009 revised budget. The major increase is in education operations which increased approximately \$12 million. The Borough had an overall net increase in operation budget of approximately \$800,000. This was offset by an overall decrease of \$900,000 for capital projects. Reductions in Capital occurred in the Areawide Fund, Enhanced 911 Fund, Land Management Fund, Solid Waste Enterprise Fund and most of the Fire and Road Service Areas. The major increase in general government operations related to the additional funding for contractual obligations, equipment, studies and enhancements in Information Technology for GIS. Additionally this budget contains contractual increases for professional and other services. No new positions were approved in this budget.

FISCAL YEAR 2010 BUDGET TOTALS \$331,157,679.

Overview. The adopted comprehensive budget for fiscal year 2010 totals \$331.2 million. Included in this total is \$231.5 million for school operations, \$18.4 million for debt service, \$43.2 million for Borough operations, \$6.2 million for fire service area operations, \$9.8 million for road service area operations, \$6.9 million for enterprise operations, \$8.3 million for capital projects, \$1.2 million for the dust control program, \$4.5 million for miscellaneous grants, and \$1.2 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 2008 and as of the base year of 1999. For fiscal year 2010 that amount was \$23,355,305.

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 \$45,097,365 as the local contribution for education. This is an increase in the amount provided in fiscal year 2009 which was \$44,711,888.

In addition to the direct contribution to the school district from local sources, \$16,898,357 must be provided for school construction debt service and related expenses. Of the \$16,898,357 in debt service payments and related costs, it is estimated that the Borough will receive \$11,237,580 from the state for reimbursement on the school related construction bonds. The portion of school debt borne by the taxpayers for fiscal year 2010 is budgeted at \$5,660,777. The total local appropriation for education related costs, including operations and gross debt service, is \$248,370,857. The total appropriation amounts to 75 percent of all fiscal year 2010 expenditures.

TABLE 1

SCHOOL SUPPORT					
	Federal	State	Local	Borough	Total
Operate Schools	950,000	177,923,740	7,501,395	45,097,365	231,472,500
Debt Service		11,237,580		5,660,777	16,898,357
Total	950,000	189,161,320	7,501,395	50,758,142	248,370,857

The adopted budget for the school district for operations for the fiscal year 2010 budget is \$231,472,500 as compared to the amended budget for the district for fiscal year 2009 of \$219,099,584.

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 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 2010 budget shows a decrease of approximately \$297,600 in total taxes.

The decrease referenced above is attributable to the decrease in mill rates in the Areawide Fund and in the Fairview, Caswell Lakes, Knik Road and Big Lake Road Service Areas. Additionally, it is attributable to the decrease in tax revenues from the tobacco tax and the transient accommodations tax.

While the volume of new construction has declined, new construction of both residential and commercial has continued. The following table, Table 2, illustrates the units built and value of 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
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	233,957,300	97	31,039,000
2008	775	114,754,139	68	28,188,600

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. For fiscal year 2010 alone, assessed valuations for these properties increased by over \$41 million. The increase in these properties for fiscal year 2009 was also over \$41 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	-0-	6,740,940
2010	7,842,180	*	7,293,680
* No reimbursement is expected.			

If the state had funded this program, the mill levy could have been reduced in the areawide fund alone by .76 mills.

OPERATING BUDGET CHANGES

The Matanuska-Susitna Borough is still one of the fastest growing areas of the State. Even in the global economy, overall assessed values in the Borough increased due to new construction and for commercial properties. 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 Land Use Analysis, AmeriCorps and Student Conservation Corps Crews and for projects that improve efficiency and /or effectiveness such as GIS technology enhancements. All of these are discussed in detail below.

Fund 100: Areawide Operations. Overall the general fund expenditures and transfers decreased in total by \$30,023 from the revised 2009 budget. While reducing the overall budget for operations and capital, funds were still approved for technology improvements, land use studies, contractual requirements, new vehicles and equipment for ambulance and rescue, funds to upgrade our

recreational facilities and other borough facilities, funds for the dust control program and matching funds for various grants. The approved capital projects for fiscal year 2010 is discussed below. Additionally, this budget funds reserves for emergency response, capital major repair and renovation and Administrative office space.

In preparing this budget, new programs or projects that were added were those that would assist in enhancing the quality of life for our residents. This includes the approval of funds for Land Use Analysis and for updating the Zoning Code. Additionally funds were approved to update the Long Range Transportation Plan and to address the West Coast Estuaries initiative. It also includes funding to bring up AmeriCorps and Student Conservation Corps Crews who in the past have provided a great benefit to borough residents through their trail work. Also funds were approved for a Community Cleanup.

Additionally it is important to include projects that will improve efficiency and/or effectiveness. Approved in this budget is the continued roll out of wireless across the borough facilities and the proposed implementation of some major enhancements in the Office of Information Technology. A major undertaking of GIS is the implementation of Survey Controls. This will ensure all GIS records are spatially correct. Additionally GIS will be implementing a webserver for map services. This will improve the web presence and the map services. Also, GIS will continue the additional Addressing Atlas production. GIS will also be working with the Planning Department on a Watershed Resource Mapsite. This will be an environmental GIS website.

Within Emergency Services, there has been approved \$150,000 for replacement of training equipment. This provided our responders with valued education that will benefit the Borough residents. There were also other capital requests to address residents needs. The projects approved for EMS 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 went live on July 1, 2008. The last major area of the Finance Department that needs upgrade is the Business License, Foreclosure and Local Improvement Districts systems. This will greatly enhance the efficiency of our systems. Information will be more readily accessible. This will also coincide with the implementation of the Govern Multi Media Project. This will allow taxpayers greater access to information and improve communications. Also, even though the Financial System is fairly new, we are continually looking at upgrades that will provide more efficiency. Funds were approved to purchase the E-suite Module which will enhance the HR/Payroll Module.

Approved in the capital projects/grant budget is \$3,341,000 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 various federal agencies. Additionally, there was approved \$100,000 for the program that is responsible for preservation of Agricultural Lands. Besides funds for matching grants, there was approved another \$30,000 for upgrades to the Visitor Center, \$30,000 for the Knik Museum, \$150,000 for upgrades to restrooms and storage areas at Alcantra Park, \$210,000 for upgrades to the Ice Arena, \$35,000 for upgrades to the pools and \$555,000 for the Administration Building. Rescue will receive \$50,000 for Search and Rescue ATV's and trailers in the Talkeetna area. Lastly, \$524,300 is approved for various

pieces of equipment for the Ambulance Districts. This includes Cardiac Monitors, defibrulators, Stryker Power-Pro Gurneys and a replacement ambulance for the Talkeetna, Trapper Creek and Sunshine area. The comprehensive list of requests is included under the tab for Capital.

The dust control road matching funds program was approved at \$1,211,700. This amount represents the amount projected as vehicle tax revenue for this program for fiscal year 2010. If amounts are received in excess of \$1,211,700, as discussed previously, a subsequent appropriation will be completed in accordance with code. The dust control matching program continues to be an extremely popular program with the residents of the borough.

Lastly, approximately \$1.1 million has been included for grants to the Mat-Su Convention and Visitors Bureau, the cities, other entities and for tourism related infrastructure.

Fund 200: Nonareawide. Overall expenditures in the nonareawide fund increased approximately \$37,000 as compared to fiscal year 2009. This namely relates to the increase in the debt service payment. In setting the annual debt service payments, we seek to establish level annual debt service payment each year. The first debt service payment was due on the new Animal Care Facility in fiscal year 2008. It was approximately \$40,000 less than other years payments due to the timing of the first interest payment.

Fund 203: Land Management Operations. The budget for the Land Management Fund shows an overall decrease of \$175,000 for operations and capital. This relates to a reduction in Capital Projects. Last year \$100,000 was budgeted for capital projects. This year, no capital funding was requested. The remainder related to a decrease in operating expenditures.

Funds 248-259: 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 \$1,100,000 in funding for a new station at Mile 12 Knik-Goose Bay Road (on Horizon) and \$550,000 for a replacement engine and equipment. Also approved was \$41,000 each for Butte and Greater Palmer for building repair and renovation. Additionally, \$112,000 was approved for a new drafting tanker for Talkeetna.

Funds 265-285: Road Service Areas. Included in the road service area budgets are not only their operating budgets but also their monies for capital projects. In prior years, a separate ordinance had been brought to the assembly to appropriate monies from the individual service areas for various capital projects. For fiscal year 2010, we have incorporated the transfer for road capital projects totaling \$3.2 million within the budget. The specific projects were identified in Assembly Memorandum 09-006 and approved by the Assembly on February 3, 2009.

Fund 510: Solid Waste Enterprise Fund. The Solid Waste Enterprise Fund is utilized to assist in clearly identifying the true cost of the Solid Waste operations and whether fees are sufficient to cover expenses of operation. The major change in the Solid Waste Enterprise Fund relates to the recycling effort. Funding was secured in the form of a \$2.5 million low cost (1.5%) DEC loan. Additionally the Borough received approval for a \$3 million EDA grant for this project. The estimated interest payment included in the budget is \$37,500. Total principal and interest on the new loan is projected to be \$162,500. Construction will began during 2009 on this state-of-the-art recycling center. The Regional Resource Recovery and Training Park Facility will provide

recycling services and be an educational center for recycling and renewable energy. The Borough owns the land and facility. This new facility will be completed in March 2010. In addition to the new facility, \$120,000 was approved for a new transfer station at the Butte site and \$30,000 to upgrade the truck scale at the Central Site. \$65,000 was approved to replace the 10 year old loader.

Fund 520: Port Enterprise Fund. The Port Enterprise Fund was newly created in fiscal year 2005. This was created for several reasons. This is an operation where fees are charged to external users. By segregating this in an Enterprise Fund, the true cost of the Port operation will clearly be apparent. Additionally, this addressed the Port Commission's request of segregating revenues from Port operations from those revenues of all other operations.

Overall there is a decrease in the expenditures in the Port Enterprise Fund of approximately \$81,000. This relates to a decrease in the interest being paid on the loan due the Land Management Permanent Fund. This loan had level principal payments. As the loan has declined in balance, the interest payments have declined. Plus the rate of interest has declined since it is tied to prime. In addition to the loan from the Land Management Permanent Fund, General Obligation Bonds were issued for the construction of the deep draft dock. After the principal payments in fiscal year 2010, the balance of the loan to the Land Management Permanent Fund and the General Obligation Bonds will be \$567,879 and \$7,630,000 respectively.

Additionally, there has been a decrease in other contractual services. That has decreased by approximately \$50,000 to \$158,000. Those funds will be used for a Ferry Planning and Operations Consultant, Construction Feasibility and Economic Studies, Construction Inspections, Architect and Engineering Services, surveying and Security Monitoring.

PERSONNEL

The adopted budget does not include any new positions. Although the Borough Manager had initially received requests for new positions, no new positions were included in the Manager's Proposed budget. Additionally, no amendments were made by the Assembly to add new positions.

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 Land Use Analysis and technology enhancements, funding for the Long Range Transportation Plan, training equipment for Emergency Services, 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 a reduction in the Areawide mill rate which resulted in a lower mill rate. It is now less than fiscal year 2009.

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

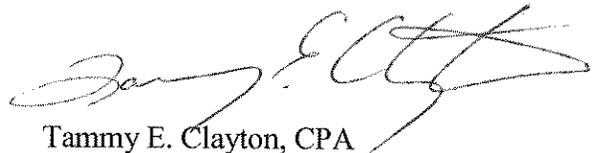
terms of where our tax dollars are spent. Although expenditures for other services are eclipsed by the \$248 million (75 percent of the comprehensive budget) spent on education or education related expenditures, these other services are key elements in the Borough's contribution toward the quality of life afforded to the residents of the Matanuska-Susitna Borough. It is our goal to supply these services, along with the general government functions to administer these programs, in the most effective means possible so that the residents of the Borough feel that their tax dollars are well invested. Administration and employees continue to strive to attain that goal and meeting the community's expectation of receiving prompt, professional service on all issues no matter how insignificant they may seem. It is important for our effort to provide an enhanced sense of protection and livability as well as necessary 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 the employees of the Budget and Revenue Division Manager Cheyenne Heindel, Jennifer Ballinger and Katie Robinson as well as Mary Jo Lentz and Rhonda Zak 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.

Talis J. Colberg, Mayor
Lynne Woods, Deputy Mayor

Pete Houston
Michelle Church
Mark Ewing

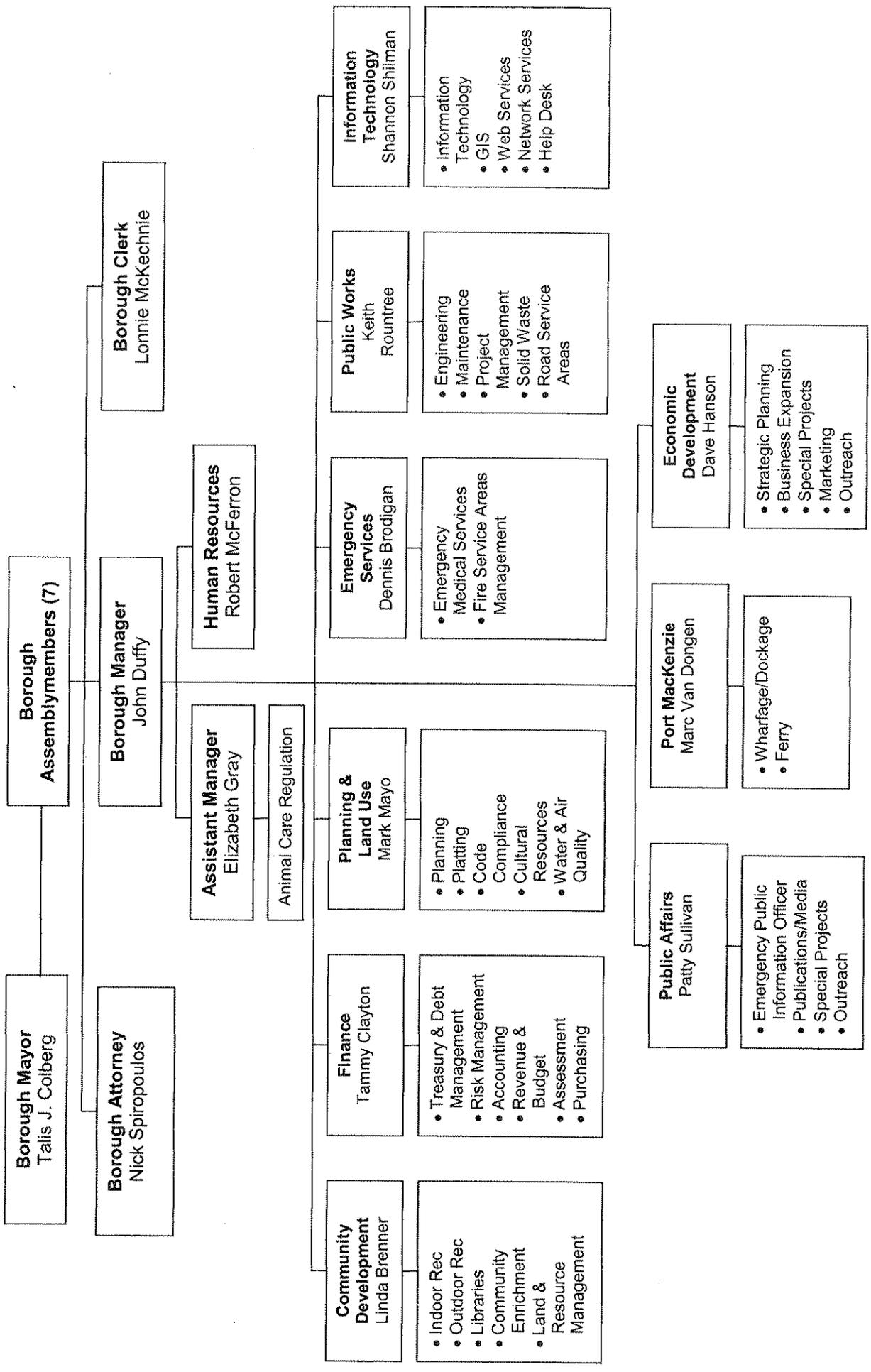
Cindy Bettine
Robert Wells
Tom Kluberton



BOROUGH STAFF

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

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



Borough Mayor
Talis J. Colberg

Borough Assemblymembers (7)

Borough Attorney
Nick Spiropoulos

Borough Manager
John Duffy

Borough Clerk
Lonnie McKechnie

Assistant Manager
Elizabeth Gray

Animal Care Regulation

Finance
Tammy Clayton

- Treasury & Debt Management
- Risk Management
- Accounting
- Revenue & Budget
- Assessment
- Purchasing

Community Development
Linda Brenner

- Indoor Rec
- Outdoor Rec
- Libraries
- Community Enrichment
- Land & Resource Management

Planning & Land Use
Mark Mayo

- Planning
- Platting
- Code
- Compliance
- Cultural Resources
- Water & Air Quality

Emergency Services
Dennis Brodigan

- Emergency
- Medical Services
- Fire Service Areas
- Management

Public Works
Keith Rountree

- Engineering
- Maintenance
- Project Management
- Solid Waste
- Road Service Areas

Information Technology
Shannon Shilman

- Information Technology
- GIS
- Web Services
- Network Services
- Help Desk

Human Resources
Robert McFerron

Public Affairs
Patty Sullivan

- Emergency Public Information Officer
- Publications/Media
- Special Projects
- Outreach

Port MacKenzie
Marc Van Dongen

- Wharfage/Dockage
- Ferry

Economic Development
Dave Hanson

- Strategic Planning
- Business Expansion
- Special Projects
- Marketing
- Outreach

Non-code Ordinance

By: Borough Manager

Introduced: 04/21/09
 Public Hearing: 04/30/09
 Postponed to 05/07/09: 04/30/09
 Public Hearing: 05/07/09
 Postponed to 05/11/09: 05/07/09
 Amended: 05/11/09
 Postponed to 05/13/09: 05/11/09
 Amended: 05/13/09
 Adopted: 05/13/09

**MATANUSKA-SUSITNA BOROUGH
 ORDINANCE SERIAL NO. 09-009**

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, 2009 AND ENDING JUNE 30, 2010.

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	37,836,721
200	Non-Areawide.....	3,607,442
202	Enhanced 911.....	829,706
203	Land Management.....	1,787,449
248	Caswell Fire Service Area.....	168,501
249	West Lakes Fire Service Area.....	1,066,061
250	Wasilla-Lakes Fire Service Area.....	3,648,450
251	Butte Fire Service Area.....	362,081
253	Sutton Fire Service Area.....	147,653
254	Talkeetna Fire Service Area.....	205,691
258	Willow Fire Service Area.....	318,528
259	Gr. Palmer Consol. Fire Service Area.....	324,378
265	Road Service Area: Administration.....	1,380,114
266	Grid Roller Maintenance.....	10,055
270	Midway Road Service Area.....	491,702
271	Fairview Road Service Area.....	384,476
272	Caswell Lakes Road Service Area.....	419,665

273 South Colony Road Service Area.....844,909
 274 Knik Road Service Area.....1,189,824
 275 Lazy Mountain Road Service Area.....161,674
 276 Greater Willow Road Service Area.....473,643
 277 Big Lake Road Service Area.....933,671
 278 North Colony Road Service Area.....103,455
 279 Bogard Road Service Area.....736,864
 280 Greater Butte Road Service Area.....421,726
 281 Meadow Lakes Road Service Area.....727,931
 282 Gold Trail Road Service Area.....862,363
 283 Gr. Talkeetna Road Service Area.....389,863
 284 Trapper Creek Road Service Area.....108,585
 285 Alpine Road Service Area.....158,614
 290 Talkeetna Flood Control.....15,105
 291 Garden Terrace Service Area.....51,011
 292 Point MacKenzie Service Area.....36,297
 293 Talkeetna Water/Sewer Service Area.....181,329
 294 Freedom Hills Road.....20,000
 295 Circle View/Stampede Estates E.C.S.A.6,708
 296 Chase Trail Service Area.....4,010
 297 Roads Outside Service Areas.....1,500
 300 Debt Service-Schools.....16,938,357
 315 Debt Service-COP's.....524,813
 320 Debt Service-Parks & Recreation.....340,715
 325 Debt Service-Nonareawide A/C.....566,455

Subtotal - Borough Operating Funds.....\$78,788,095

510 Solid Waste Enterprise Fund.....4,847,137
 520 Port Enterprise Fund.....2,093,468

Subtotal - Borough Enterprise Funds.....\$6,940,605

204 Education Operating.....\$231,472,500

Subtotal - Education Operating.....\$231,472,500

*** Areawide Capital Projects.....2,084,300
 *** Areawide-Dust Control Program.....1,211,700
 *** Areawide-Palmer Block Grant.....118,453
 *** Areawide-Wasilla Block Grant.....144,177
 *** Areawide-Youth Court.....25,000
 *** Areawide-MSCVB.....511,875
 *** Areawide-Tourism Infrastructure.....275,625
 *** Areawide-Grant Match.....3,341,000
 *** Agriculture Land Preservation.....100,000
 *** Non-Areawide Capital Projects.....58,000
 *** Caswell FSA Capital Projects.....16,770
 *** West Lakes FSA Capital Projects.....465,300
 *** Wasilla-Lakes FSA Capital Projects.....1,883,000
 *** Butte FSA Capital Projects.....48,800
 *** Sutton FSA Capital Projects.....33,500
 *** Talkeetna FSA Capital Projects.....132,300
 *** Greater Palmer FSA Capital Projects.....48,800
 *** Midway RSA Capital Projects.....589,270
 *** Fairview RSA Capital Projects.....139,141

*** South Colony RSA Capital Projects.....407,056
 *** Knik RSA Capital Projects.....475,516
 *** Lazy Mountain RSA Capital Projects.....16,472
 *** Greater Willow RSA Capital Projects.....56,475
 *** Bogard RSA Capital Projects.....271,894
 *** Greater Butte RSA Capital Projects.....184,356
 *** Meadow Lakes RSA Capital Projects.....579,395
 *** Gold Trails RSA Capital Projects.....454,594
 *** Trapper Creek RSA Capital Projects.....29,570
 *** Alpine RSA Capital Projects.....24,140
 *** Talkeetna Water & Sewer Capital Projects.....230,000

Subtotal - Borough Capital Projects.....\$13,956,479

TOTAL APPROPRIATION \$331,157,679

Section 4. Appropriation for accrued wages payable. There is hereby appropriated an additional sum of \$250,000 into an account within the areawide fund, \$20,000 into an account within the non-areawide fund and \$10,000 into an account within the Land Management Fund to cover the estimated amount accrued for wages and benefits as of June 30, 2009 and upon payment of accrued liability within the areawide, non-areawide, and land management funds and to set up this liability to comply within generally accepted accounting principles. Said funds are to be expended only in the event that payouts will cause a shortfall in those amounts included in Section 3 for operational purposes.

Section 5. Appropriation for insurance. There is hereby appropriated \$150,000 into an account within the areawide fund and \$10,000 into an account within the non-areawide fund for insurance reserves to provide for self-insurance retention costs as well as unforeseen premium adjustments and losses in fiscal year 2010.

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 administrative office space. There is hereby appropriated an additional sum of \$500,000 into a reserve within the areawide fund for administrative office space. Said funds are to be expended only upon assembly approval.

Section 10. Appropriation to a reserve for an Assembly Project. There is hereby appropriated an additional sum of \$57,217 into a reserve within the areawide fund for an Assembly Project with a priority for Wasilla Lake access. 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 \$19,700,073 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 2010 budget, excluding the budgeted expenditures of the school district.

Section 12. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2010. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

Section 13. 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	9.980
Non-Areawide429
Butte Fire Service Area #2	2.77
Sutton Fire Service Area #4	3.55
Talkeetna Flood Control #7	1.21
Garden Terrace Service Area #8	8.51
Midway Road Service Area #9	2.18
Fairview Road Service Area #14	1.51
Caswell Lakes Road Service Area #15	4.11
South Colony Road Service Area #16	1.78
Knik Road Service Area #17	2.75
Lazy Mountain Road Service Area #19	2.46
Greater Willow Road Service Area #20	3.17
Big Lake Road Service Area #21	2.57
North Colony Road Service Area #23	3.82
Talkeetna Fire Service Area #24	1.73
Bogard Road Service Area #25	1.46
Greater Butte Road Service Area #26	2.86
Meadow Lakes Road Service Area #27	3.24
Gold Trails Road Service Area #28	2.25
Gr. Talkeetna Road Service Area #29	2.73
Trapper Creek Road Service Area #30	3.74
Alpine Road Service Area #31	3.35
Willow Fire Service Area #35	1.14
Point MacKenzie Service Area #69	6.61
Wasilla-Lakes FSA #130	1.72
Circle View/Stampede Estates	
Erosion Control Service Area #131	3.51
Gr. Palmer Consolidated FSA #132	0.80
Caswell Fire Service Area #135	3.00
West Lakes Fire Service Area #136	1.49

Palmer, City of3.00
Wasilla, City of0.00
Houston, City of3.00

Section 14. 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 15. Interest income, service areas. Interest income collected for any service area shall be allocated to that service area.

Section 16. 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 17. 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 18. Due dates of taxes, general government and service areas. The above taxes are due and payable August 17, 2009, for the first installment, and February 16, 2010, for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment.

Section 19. Effective date. Ordinance Serial No. 09-009 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly.

ADOPTED by the Matanuska-Susitna Borough Assembly this 13 day
of May, 2009.


LYNNE WOODS, Deputy Borough Mayor

ATTEST:


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

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

NON CODE ORDINANCE

By: Finance
Introduced: 04/13/09
Public Hearing: 04/27/09
Amended: 04/27/09
Adopted: 04/27/09

**CITY OF WASILLA
ORDINANCE SERIAL NO. 09-34(AM)**

**AN ORDINANCE OF THE WASILLA CITY COUNCIL PROVIDING FOR THE
ADOPTION OF THE ANNUAL BUDGET FOR THE FISCAL YEAR 2010 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 13, 2009, and as subsequently amended.

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, 2010 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, 2010 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, 2010 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, 2009, the sum of \$25,202,209, which includes \$3,275,669 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			Special Revenue Funds	
Legislative			Library	\$ 896,053
Council	\$	205,904	Youth Court	151,094
Clerk		437,816	Asset Forfeiture	-
Mayor			Technology Replacement	77,000
Administration		272,122	Capital Reserve	-
General Administration		404,066		
Finance			Permanent Funds	
Finance		998,801	Cemetery	\$ 1,900
MIS		324,029		
Community & Economic Dev.		385,021	Enterprise Funds*	
Public Safety			Water	
Administration		610,967	Operations & Transfers	\$ 823,095
Investigation		511,933	Debt Service	266,657
Community Policing		2,480,471	Capital	95,000
Code Compliance		135,213	Total Water Funds	\$ 1,184,752
Dispatch		2,012,575		
Animal Control		105,000	Sewer	
Public Works			Operations & Transfers	881,142
Administration		454,415	Debt Service	28,340
Roads		1,072,256	Capital	80,000
Property Maintenance		655,169	Total Sewer Funds	\$ 989,482
Museum & Recreation Services				
Museum		178,949	Airport	
Recreation		165,589	Operations & Transfers	\$ 179,716
Recreation Fac. Maint.		505,215	Capital	\$ 1,700,000
Non-Departmental			Total Airport	\$ 1,879,716
Non-Departmental		116,000		
Transfers		2,902,269	Multi-Use Sports Complex (MUSC)	
Total General Fund	\$	14,933,780	Operations & Transfers	\$ 1,264,136
			Debt Service	2,066,657
Capital Fund	\$	895,000	Capital	30,000
Right-Of-Way Fund	\$	-	Total MUSC Fund	\$ 3,360,793
Roads Fund	\$	125,000		
Vehicle Fund	\$	229,000		
			*Does not include depreciation.	
			Debt Service Funds	
			1983 Sewer Assessment District	\$ 9,367
			1982 Original Water Bond	20,000
			1986 Southside Water District	5,996
			General Obligation	422,844
			Paving Assessments	20,432

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, 2009.

ADOPTED by the Wasilla City Council on April 27, 2009.



VERNE E RUPRIGHT, Mayor

ATTEST:



KRISTIE SMITHERS, MMC, City Clerk

[SEAL]

VOTE: Cox, Hall, Harris, Holler, Larson, and Woodruff in favor.

Introduced by: City Manager Allen
 Date: November 25, 2008
 Public Hearing (1 of 2): November 25, 2008
 Public Hearing (2 of 2): December 09, 2008
 Action: Adopted
 Vote: Unanimous

Yes:	No:
Vanover	
Best	
Combs	
Chmielewski	
Brown	

CITY OF PALMER, ALASKA

RESOLUTION NO. 09-001

A RESOLUTION OF THE PALMER CITY COUNCIL ADOPTING A BUDGET FOR THE CITY OF PALMER, ALASKA FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2009 AND ENDING DECEMBER 31, 2009 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 2009 Budget was held on Tuesday, November 25, 2008 and continued on Tuesday, December 9, 2008; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2009 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 2009 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)	\$ 9,220,955
Water/Sewer Fund (02)	\$ 1,471,357
Airport Fund (03)	\$ 148,072
Land Management Fund (04)	\$.00
Solid Waste Collection Fund (05)	\$ 364,859
Ice Rink (07)	\$.00
Golf Course (15)	\$ 817,360
Drug Enforcement (50)	\$.00
Police Grants (52)	\$.00
Narcotics Grant (53)	\$ 92,749
Neighborhood Parks Fund (55)	\$ 5,000
Subtotal Expenditures	\$ 12,120,352

Capital Improvements	
Water and Sewer (02)	\$.00
Airport Fund (03)	\$.00
Capital Projects (08)	\$.00
Capital Projects Equipment (09)	\$.00
Golf Course (15)	\$.00
Solid Waste Collection (05)	\$.00
Ice Arena (07)	\$.00
Neighborhood Parks (55)	\$.00
Subtotal Expenditures	\$.00

Debt Service	
General Fund	
Ice Arena – G.O. Bond payment	\$ 60,000
General Fund	
Golf Course– G.O. Bond payment	\$ 115,000
Water and Sewer (02) – ADEC loan payment	\$ 160,161
Subtotal Expenditures	\$ 335,161

Total Expenditures	\$ 12,455,513
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Section 3. That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2009 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 2009 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 2009 budget is adopted for a period of one (1) year, that being from January 1, 2009, through December 31, 2009.

Section 6. That the attached fee schedule is hereby adopted for a period of one (1) year, that being from January 1, 2009, through December 31, 2009.

Passed and approved by the City Council of the City of Palmer, Alaska, this 9th day of December, 2008.


 John C. Combs, Mayor


 Janette M. Bower, CMC, City Clerk

CITY OF HOUSTON, ALASKA
RESOLUTION 09-13

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

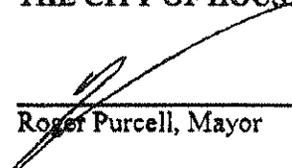
WHEREAS, Resolution 09-13 set the Mill Rate at 3 Mills;

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 2009 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 this 9th day of April, 2009.

THE CITY OF HOUSTON, ALASKA

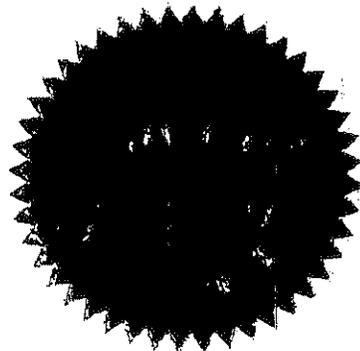


Roger Purcell, Mayor

ATTEST:



Steven M. Cunningham, City Clerk



DESCRIPTION OF BUDGET DOCUMENT

The budget document is divided into several sections. The first part of the budget is in the introduction, which includes the table of contents and narratives about the budget document, budget process and fund structure. Additionally, an ordinance is included in the introductory section of the budget. Ordinance No. 09-009 appropriated monies from the central treasury and established the rate of levy for all borough operating funds, enterprise funds and capital funds for fiscal year 2010. The ordinance also appropriated monies from the central treasury for the Education Operating Fund. The next section is the overview. The overview information is a recapitulation of detailed data presented later in the budget document. Its purpose is to give the reader an understanding of the overall financial activities and structure of the borough without having to sift through the many pages of detailed information.

Following the overview are sections for each type of fund, beginning with the general fund (areawide fund) and followed by special revenue funds, enterprise funds, debt service funds, capital projects fund, and internal service funds. Each section provides detailed information on revenues and expenditures for each fund within the fund type. There is also a page detailing the expenditures by account number. Expenditure information includes the actual 2008 expenditures and the 2009 budget as approved by the assembly in addition to any subsequent amendments.

Non-areawide, land management, enhanced 911, education and service area budgets are found in the special revenue section. All special revenue funds are summarized on the first page of their respective section and are followed by budget pages similar to the department budgets described above.

Following the Nonareawide Fund are specific sections for the Solid Waste Enterprise Fund, Port Enterprise Fund and Debt Service Funds. The revolving loan funds are in the Internal Service Funds section. Under the heading of Other Information, the reader will find the chart of accounts and a summary of employees by division.

THE BUDGET PROCESS

The budget process begins in January with a meeting of all department heads. The manager makes a presentation on the financial condition of the borough and a projection for the coming year, considering the economy and the legislature. The manager outlines his general budget policies and goals at this time, and budget preparation packets are distributed to the departments. Department meetings are held for division managers and other persons involved in the preparation of the departmental budgets. The finance department outlines their expectations on how and when the budget preparation schedules are to be completed through the manager's memorandum.

The detailed departmental budgets are input into the computerized budgeting system by the respective departments. The resulting computer reports are then routed to the department heads for their review. As the manager makes changes to the department's proposed budget, his recommendations are entered into the computerized budget system and shown as the "manager proposed" column in the preliminary budget document. The borough assembly makes the final adjustments to the budget, and the final budget amounts will appear in the "assembly approved" column of the final budget document.

Developing the budget for estimated revenues is a dynamic process. The preliminary revenue projections may change due to the fact that several of the revenues of the borough depend on events that may not occur until after the preliminary budget is published. Examples of these events are the actions of the Alaska State Legislature regarding the setting of funding levels for local governments and the fact that the assessment roll is not finalized until May 31st. The state legislature is meeting on the state budget at the same time that the borough budget work sessions are being held. As the state budget solidifies, adjustments are made to the borough estimates. The borough school board is required by MSB 3.04.020(B) to formally present the school budget for the following school year, including its request for local effort, to the borough assembly by April 1st. Within 30 days after receipt of the school budget, the assembly must furnish a statement to the school board of the amount to be made available to the school district from local sources. If the assembly does not furnish the school board with a statement of the amount to be made available within the 30 days, the amount requested in the budget is automatically approved. By May 31 the assembly must appropriate the amount to be made available from local sources. Fine tuning of the budget, both in terms of estimated revenues and appropriations, occurs as the final budget is deliberated and passed by the assembly.

The preliminary budget document is provided to the assembly the third Tuesday in April. The preliminary budget document includes all funds for which budgets will be set. This will allow the assembly to see the entire borough spending plan, including service areas, at the same time they are considering the school district budget.

The assembly holds work sessions on the budget throughout March and April. The ordinance setting the level of appropriation for fiscal year 2010 and setting the mill rates for the areawide fund and the service areas are introduced the third Tuesday in April. Public hearings on the proposed budget are held in April and May. By May 31 the assembly must appropriate the amount to be made available to the school district from local sources. After holding public hearings, the borough establishes the budgets and tax rates for the areawide fund, service areas, and other funds. This year, the budget is scheduled to be adopted on May 7th.

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

FUND STRUCTURE

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

GOVERNMENTAL FUNDS

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

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

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

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

PROPRIETARY FUNDS

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

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

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

FIDUCIARY FUNDS

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

FINANCIAL POLICIES

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

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

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

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

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

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

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

Prudent budgeting and effective budgetary control. This budget follows the sound fiscal management policies adopted in prior years. This includes a reservation to establish a minimum fund balance. The minimum fund balance is equal to 25% of all budgeted operating fund expenditures, excluding the operating expenditures of the school district. Additionally, policies previously adopted have allowed for three other reservations. One is for a reserve account within the areawide fund to cover unanticipated expenditures resulting from natural or human caused disaster response expenses. The reserve, which cannot exceed \$750,000, can only be expended after the issuance of the formal declaration of emergency. Also within the areawide fund a reserve is allowed for one-time capital expenditures or site acquisition costs. The reserve cannot exceed \$750,000, and can only be expended upon Assembly approval. Lastly, borough code allows for a reserve for major repair and renovation within the Areawide Fund in an amount not to exceed \$5,000,000. Annual contributions to the reserve cannot exceed \$1,000,000 and expenditures can only be for qualified projects as determined in accordance with Action Memorandum 04-042. In addition to designated, appropriated reservations, there may be reserves for major future equipment purchases or other items. These types of reserves significantly reduce the likelihood of the borough ever needing short-term debt to cover cash shortages.

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

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

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

FISCAL YEAR 2010
APPROVED
MILL LEVIES FOR BOROUGH SERVICES

CODE	FUND	DESCRIPTION	FY2010 APPROVED MILL LEVY
	100	Areawide	9.980
	200	Non-Areawide	0.429
FSA 2	251	Butte Fire Service Area	2.77
FSA 4	253	Sutton Fire Service Area	3.55
SSA 7	290	Talkeetna Flood Control	1.21
SSA 8	291	Garden Terrace Area	8.51
RSA 9	270	Midway Road Service Area	2.18
RSA 14	271	Fairview Road Service Area	1.51
RSA 15	272	Caswell Road Service Area	4.11
RSA 16	273	South Colony Road Service Area	1.78
RSA 17	274	Knik Road Service Area	2.75
RSA 19	275	Lazy Mountain Road Service Area	2.46
RSA 20	276	Greater Willow Road Service Area	3.17
RSA 21	277	Big Lake Road Service Area	2.57
RSA 23	278	North Colony Road Service Area	3.82
FSA 24	254	Talkeetna Fire Service Area	1.73
RSA 25	279	Bogard Road Service Area	1.46
RSA 26	280	Greater Butte Road Service Area	2.86
RSA 27	281	Meadow Lakes Road Service Area	3.24
RSA 28	282	Gold Trails Road Service Area	2.25
RSA 29	283	Greater Talkeetna Road Service Area	2.73
RSA 30	284	Trapper Creek Road Service Area	3.74
RSA 31	285	Alpine Road Service Area	3.35
FSA 35	258	Willow Fire Service Area	1.14
SSA 69	292	Pt. MacKenzie Service Area	6.61
FSA 130	250	Wasilla Lakes Fire Service Area	1.72
SSA 131	295	Circle View / Stampede Estates	3.51
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.80
FSA 135	248	Caswell Fire Service Area	3.00
FSA 136	249	West Lakes Fire Service Area	1.49

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

Consolidated Reconciliation of Unreserved Borough Funds

NO.	Fund Title	Estimated Fund Balance As of June 30, 2009	Estimated Revenue 2009-2010	Transfers In	Transfers Out	Estimated Expenditures 2009-2010	Reserves & Principal Payments	Estimated Fund Balance As of June 30, 2010
100	Areawide General	26,273,540	103,916,667	1,191,899	70,370,845	37,836,721	23,157,290	17,250
200	Non-Areawide	515,601	3,856,275	0	726,600	3,607,442	30,000	7,834
202	Enhanced 911	895,206	921,515	0	0	829,706	300,000	687,015
203	Land Management	776,111	1,481,187		100,000	1,787,449	315,569	54,280
204	Education-Operating	-	186,375,135	45,097,365	-	231,472,500	-	-
248	Caswell Lakes FSA	(25,000)	207,640		30,801	168,501	8,334	(24,996)
249	West Lakes FSA	950,766	1,492,042	19,800	593,330	1,066,061		803,217
250	Wasilla-Lakes Fire Service Area	2,600,472	6,404,761		2,460,471	3,648,450		2,896,312
251	Butte FSA	157,343	631,881		96,202	362,081		330,941
253	Sutton FSA	87,944	155,611	4,000	61,757	147,653		38,145
254	Talkeetna FSA	124,511	250,109	10,550	178,022	205,691		1,457
258	Willow FSA	309,705	263,766		53,089	318,528		201,854
259	Gr Palmer FSA	1,321,252	826,906		68,297	324,378	34,473	1,721,010
265	RSA Admin	44,518	56,894	1,475,997	15,400	1,380,114		181,895
266	Grid Roller Maintenance	-	10,055			10,055		-
270	Midway RSA	274,495	1,145,725		731,134	491,702	1,752	195,632
271	Fairview RSA	43,208	593,921		217,725	384,476	1,029	33,899
272	Caswell Lakes RSA	123,847	460,617		69,873	419,665		94,926
273	South Colony RSA	440,138	1,383,100		559,548	844,909	3,777	415,004
274	Knik RSA	82,703	1,890,805		734,378	1,189,824		49,306
275	Lazy Mtn RSA	78,413	198,114		32,259	161,674	21	82,573
276	Greater Willow RSA	96,457	621,014		125,229	473,643		118,599
277	Big Lake RSA	156,137	1,026,002		96,405	933,671	16,700	135,363
278	North Colony RSA	37	124,596		13,463	103,455	466	7,249
279	Bogard RSA	202,691	1,129,997		394,986	736,864	3,501	197,337
280	Gr Butte RSA	127,470	673,809		259,822	421,726	197	119,534
281	Meadow Lakes RSA	261,340	1,438,347		686,996	727,931		284,760
282	Gold Trails RSA	32,178	1,466,574		628,324	862,363	2,110	5,955
283	Greater Talkeetna RSA	79,991	440,421		58,988	389,863		71,561
284	Trapper Creek RSA	64,685	160,699		49,287	108,585		67,512
285	Alpine RSA	60,202	209,286		45,459	158,614	94	65,321
290	Talkeetna Flood	26,638	13,938			15,105		25,471
291	Garden Terrace Water	39,274	70,816			51,011	8,271	50,808
		36,221,873	319,898,225	47,799,611	79,458,690	291,640,411	23,883,584	8,937,024

Consolidated Reconciliation of Unreserved Borough Funds, continued

NO.	Fund Title	Estimated Fund Balance As of June 30, 2009	Estimated Revenue 2009-2010	Transfers In	Transfers Out	Estimated Expenditures 2009-2010	Reserves & Principal Payments	Estimated Fund Balance As of June 30, 2010
	SUBTOTAL FORWARD	36,221,873	319,898,225	47,799,611	79,458,690	291,640,411	23,883,584	8,937,024
292	Point Mackenzie Service Area	172,651	52,253			36,297		188,607
293	Talkeetna Water & Sewer Service Area	19,566	227,521			181,329	12,625	53,133
294	Freedom Hills	23,712	519			20,000		4,231
295	Circle View/Stampede	(147,936)	13,344			6,708	6,000	(147,300)
296	Chase Trail	21,506	385			4,010	17,500	381
297	Road Outside S.A.	2,758	32			1,500		1,290
300	Debt Service-School	236,562		16,890,000		16,938,357		188,205
315	Debt Service-COP's	72,453	7,500	480,000		524,813		35,140
320	Debt Service Parks & Rec	13,868		345,000		340,715		18,153
325	NAW Debt	4,801	5,000	565,000		566,455		8,346
510	Solid Waste	(1,436,796)	3,833,729		319,600	4,847,137		(2,769,804)
520	Port	(3,820,317)	1,473,152		21,000	2,093,468		(4,461,633)
600	Revolving Loan Funds	4,800			4,800			-
	Capital Appropriations:							-
***	Areawide Capital Projects	232,000		2,209,300	232,000	2,209,300		-
***	Areawide: MSCVB & Infrastructure			787,500		787,500		-
***	A/W-Road Program			1,211,700		1,211,700		-
***	A/W - Grants			3,603,630		3,603,630		-
***	Non-Areawide Capital Projects			58,000		58,000		-
***	Enhanced 911 Capital			-		-		-
***	Land Mngmnt Capital Projects			-		-		-
***	Fire Service Area Capital Projects			2,628,470		2,628,470		-
***	Road Service Area Capital Projects			3,227,879		3,227,879		-
***	Other Capital Projects							-
***	Solid Waste Capital			230,000		230,000		-
***	Port Projects							-
	TOTAL	31,621,501	325,511,660	80,036,090	80,036,090	331,157,679	23,919,709	2,055,773

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2010 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	75,842,000	1,255,500	8,599,450	16,210,717	1,975,000	34,000	103,916,667
200	Non-Areawide	2,715,270	12,456	169,700	852,102		106,747	3,856,275
202	Enhanced 911		13,494	900,000	8,021			921,515
203	Land Management		190,825	93,900	53,962		1,142,500	1,481,187
204	Education-Operating				177,923,740	950,000	7,501,395	186,375,135
248	Caswell Lakes FSA	207,640						207,640
249	West Lakes FSA	1,476,540	7,638		7,864			1,492,042
250	Wasilla-Lakes FSA	6,227,390	20,552	100,000	56,819			6,404,761
251	Butte FSA	627,880	2,816		1,185			631,881
253	Sutton FSA	153,180	1,663		768			155,611
254	Talkeetna FSA	246,300	3,283		526			250,109
258	Willow FSA	260,310	2,976		480			263,766
259	Gr Palmer Consolidated FSA	814,420	12,486					826,906
265	RSA Administration				56,894			56,894
266	Grid Roller Maintenance		55	10,000				10,055
270	Midway RSA	1,142,300	3,425					1,145,725
271	Fairview RSA	591,610	2,311					593,921
272	Caswell Lakes RSA	459,220	1,397					460,617
273	South Colony RSA	1,378,390	4,710					1,383,100
274	Knik RSA	1,888,680	2,125					1,890,805
275	Lazy Mountain RSA	197,290	824					198,114
276	Greater Willow RSA	619,530	1,484					621,014
277	Big Lake RSA	1,022,630	3,372					1,026,002
278	North Colony RSA	124,170	426					124,596
279	Bogard RSA	1,126,950	3,047					1,129,997
280	Greater Butte RSA	672,110	1,699					673,809
281	Meadow Lakes RSA	1,434,330	4,017					1,438,347
282	Gold Trails RSA	1,463,090	3,484					1,466,574
283	Greater Talkeetna RSA	438,720	1,701					440,421

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2010 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	160,140	559					160,699
285	Alpine RSA	208,310	976					209,286
290	Talkeetna Flood Control	13,750	188					13,938
291	Garden Terrace Water	69,170	607		1,039			70,816
292	Point MacKenzie SA	50,800	1,453					52,253
293	Talkeetna Water & Sewer		383	218,340	4,298		4,500	227,521
294	Freedom Hills		519					519
295	Circle View/Stampede Estates	13,150	194					13,344
296	Chase Trail Service Area	140	245					385
297	Roads Outside Service Area		32					32
315	Debt Service -- COP's		7,500					7,500
325	Debt Service -- AC/COP's		5,000					5,000
510	Solid Waste Enterprise Fund		22,504	3,738,500	72,725			3,833,729
520	Port Enterprise Fund			705,000	768,152			1,473,152
	TOTALS	101,645,410	1,597,926	14,534,890	196,019,292	2,925,000	8,789,142	325,511,660

FISCAL YEAR 2010 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2007-2008 Actual Expenditures	2008-2009 Revised Budget	2009-2010 Approved
100	Areawide General	30,802,530	39,064,066	37,836,721
200	Non-Areawide	3,267,192	3,570,525	3,607,442
202	Enhanced 911	443,051	755,965	829,706
203	Land Management	1,359,323	1,863,685	1,787,449
248	Caswell FSA	-	25,000	168,501
249	West Lakes FSA	-	950,789	1,066,061
250	Wasilla-Lakes FSA	2,232,574	2,924,838	3,648,450
251	Butte FSA	280,075	388,057	362,081
253	Sutton FSA	71,053	124,726	147,653
254	Talkeetna FSA	103,667	197,418	205,691
256	Big Lake FSA	432,188	-	-
257	Meadow Lakes FSA	345,057	-	-
258	Willow FSA	216,935	272,310	318,528
259	Gr Palmer Consolidated FSA	400,642	359,691	324,378
265	Road Service Areas Admin	1,220,132	1,255,711	1,380,114
266	RSA Grid Roller Maintenance	-	10,613	10,055
270	Midway RSA	257,051	457,491	491,702
271	Fairview RSA	228,404	385,871	384,476
272	Caswell Lakes RSA	260,134	297,595	419,665
273	South Colony RSA	411,893	803,391	844,909
274	Knik RSA	743,731	949,400	1,189,824
275	Lazy Mountain RSA	102,009	149,598	161,674
276	Greater Willow RSA	249,658	444,938	473,643
277	Big Lake RSA	725,243	875,549	933,671
278	North Colony RSA	100,264	118,406	103,455
279	Bogard RSA	564,899	673,694	736,864
280	Greater Butte RSA	363,665	391,890	421,726
281	Meadow Lakes RSA	519,630	706,810	727,931
282	Gold Trails RSA	551,988	698,681	862,363
283	Greater Talkeetna RSA	248,077	359,727	389,863
284	Trapper Creek RSA	80,564	101,369	108,585
285	Alpine RSA	131,120	163,667	158,614
290	Talkeetna Flood Control	1,342	10,239	15,105
291	Garden Terrace Water	50,884	51,823	51,011

FISCAL YEAR 2010 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2007-2008 Actual Expenditures	2008-2009 Revised Budget	2009-2010 Approved
292	Point MacKenzie Service Area	6,552	35,000	36,297
293	Talkeetna Water & Sewer	175,558	186,723	181,329
294	Freedom Hills Road	35,000	10,000	20,000
295	Circle View/Stampede Estates	8,585	8,300	6,708
296	Chase Trail Service Area	-	3,000	4,010
297	Roads Outside Service Area	-	500	1,500
300	Debt Service-Schools	16,858,443	16,931,369	16,938,357
310	Debt Service-Circle View	470	83	-
315	Debt Service COP'S	521,006	526,813	524,813
320	Debt Service Parks & Rec	337,001	344,265	340,715
325	Debt Service - Animal Care COPs	-	526,499	566,455
	Borough Operating Sub-Total	64,707,590	77,976,085	78,788,095
510	Solid Waste Enterprise	3,977,951	4,589,137	4,847,137
520	Port Enterprise	1,598,825	2,174,655	2,093,468
	Enterprise Fund Subtotal	5,576,776	6,763,792	6,940,605
204	Education-Operating	180,159,553	219,099,584	231,472,500
	Education-Operating Sub-Total	180,159,553	219,099,584	231,472,500
	Areawide Capital Projects	6,221,903	4,262,220	2,084,300
	Areawide Road Program	1,300,190	1,255,670	1,211,700
	Areawide-Palmer Block Grant	236,905	177,679	118,453
	Areawide-Wasilla Block Grant	288,355	216,266	144,177
	Areawide - Ag Land Preservation	-	-	100,000
	Areawide-Human Service Grant	60,000	-	-
	Areawide Grant Match	-	-	3,341,000
	Areawide Fed Transit Grant Match	-	-	-
	Areawide MSCVB & Infrastructure	945,000	1,060,000	787,500
	Areawide Youth Programs	30,000	30,000	25,000
	Non-Areawide Capital Proj.	717,183	15,000	58,000
	E-911 Pass Through Palmer	10,340	-	-
	E-911 Pass Through Wasilla	10,340	-	-
	Enhanced 911 Capital	732,445	150,000	-
	Land Mangmt Capital Proj.	526,772	100,000	-
	Caswell Lakes FSA	-	-	16,770
	West Lakes FSA	-	208,000	465,300

FISCAL YEAR 2010 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2007-2008 Actual Expenditures	2008-2009 Revised Budget	2009-2010 Approved
	Wasilla-Lakes FSA Cap.	2,190,196	1,862,500	1,883,000
	Butte FSA Cap.	7,500	139,000	48,800
	Sutton FSA Cap.	63,500	49,028	33,500
	Talkeetna FSA Cap.	99,500	140,000	132,300
	Big Lake FSA Cap.	52,294	-	-
	Meadow Lakes FSA Cap.	491,253	-	-
	Willow FSA Cap.	68,400	85,000	-
	Gr Palmer FSA Cap.	35,000	385,000	48,800
	Admin RSA Cap.	237,000	212,000	-
	Midway RSA Cap.	520,359	629,844	589,270
	Fairview RSA Cap.	225,043	210,709	139,141
	Caswell Lakes RSA Cap.	13,967	59,026	-
	South Colony RSA Cap.	491,080	333,090	407,056
	Knik RSA Cap.	865,173	722,783	475,516
	Lazy Mountain RSA Cap.	38,078	13,698	16,472
	Greater Willow RSA Cap.	155,482	88,280	56,475
	Big Lake RSA Cap.	71,063	91,820	-
	North Colony RSA Cap.	-	-	-
	Bogard RSA Cap.	312,164	236,350	271,894
	Greater Butte RSA Cap.	141,797	154,463	184,356
	Meadow Lakes RSA Cap.	645,226	502,910	579,395
	Gold Trails RSA Cap.	581,077	492,781	454,594
	Greater Talkeetna RSA Cap.	24,764	27,537	-
	Trapper Creek RSA Cap.	19,852	20,765	29,570
	Alpine RSA Cap.	8,862	40,279	24,140
	Talkeetna Water & Sewer S.A. Cap.	-	-	-
	Solid Waste Capital	2,287,116	891,918	230,000
	Port Capital	-	-	-
	Borough/Other Capital Sub-Total	20,725,179	14,863,616	13,956,479
	GRAND TOTALS	271,169,098	318,703,077	331,157,679

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

		FUND	2007	2008	APPROVED		
					2009	2010	INC/(DEC)
Mayor & Assembly:	Areawide Fund	100	33.37	36.12	40.32	41.30	0.98
	Non-Areawide Fund	200	13.65	15.02	14.95	14.95	0.00
			47.02	51.14	55.27	56.25	0.98
Finance:	Areawide Fund	100	52.70	55.70	56.80	56.80	0.00
	Non-Areawide Fund	200	0.30	0.30	0.20	0.20	0.00
			53.00	56.00	57.00	57.00	0.00
Planning & Land Use:	Areawide Fund	100	25.00	27.00	27.00	27.00	0.00
			25.00	27.00	27.00	27.00	0.00
Comm. Development:	Areawide Fund	100	21.59	21.59	21.75	21.75	0.00
	Non-Areawide Fund	200	7.64	7.64	7.64	7.64	0.00
	Land Management	203	9.30	9.30	9.30	9.30	0.00
			38.53	38.53	38.69	38.69	0.00
Emergency Services:	Areawide Fund	100	18.87	20.87	22.39	21.41	(0.98)
	Enhanced 911	202	1.00	1.00	1.50	1.50	0.00
	Fire Service Areas	24X - 25X	9.74	9.74	12.09	12.09	0.00
			29.61	31.61	35.98	35.00	(0.98)
Public Works:	Areawide Fund	100	23.55	24.10	25.80	25.80	0.00
	Road & Other S.A.	2XX	10.35	10.80	10.10	10.10	0.00
			33.90	34.90	35.90	35.90	0.00
Solid Waste:		510	15.10	15.10	16.10	16.10	0.00
			15.10	15.10	16.10	16.10	0.00
Port:		520	2.00	2.00	2.00	2.00	0.00
			2.00	2.00	2.00	2.00	0.00
TOTAL OPERATING FTE			244.16	256.28	267.94	267.94	0.00
PROJECT FTE			8.00	8.00	8.00	8.00	0.00
GRAND TOTAL			252.16	264.28	275.94	275.94	0.00

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

DEPARTMENT	DIVISION		2007	2008	2009	APPROVED 2010	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	1.85	1.85	0.00
	Records Management	100-106	1.90	1.90	2.50	2.50	0.00
	Administration	100-110	4.15	4.15	5.35	5.35	0.00
	Law	100-111	5.00	6.00	6.00	6.00	0.00
	Human Resources	100-115	2.02	2.02	3.02	4.00	0.98
	GIS	100-116	5.00	6.00	6.00	6.00	0.00
	Information Technology	115-121	10.00	10.75	11.75	11.75	0.00
TOTAL - ASSEMBLY & MAYOR			33.37	36.12	40.32	41.30	0.98
FINANCE:	Finance-Administration	120-120	1.70	1.70	1.80	1.80	0.00
	Revenue/Budget	120-119	10.00	10.00	10.00	10.00	0.00
	Accounting	120-125	15.00	17.00	17.00	17.00	0.00
	Purchasing	120-128	7.00	7.00	7.00	7.00	0.00
	Assessments	120-140	19.00	20.00	21.00	21.00	0.00
TOTAL - FINANCE			52.70	55.70	56.80	56.80	0.00
PLANNING AND LAND USE:	Planning	130-130	8.50	10.50	8.50	8.50	0.00
	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	2.00	2.00	0.00
TOTAL - PLANNING			25.00	27.00	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	10.25	10.25	0.00
	Operations	150-155	1.45	0.95	0.95	0.95	0.00
	Project Management / Engineering	150-159	11.50	12.55	10.00	9.85	(0.15)
	Permits & Inspections	150-250	0.00	0.00	2.80	2.95	0.15
TOTAL - PUBLIC WORKS			23.55	24.10	25.80	25.80	0.00
EMERGENCY SERVICES:	Telecommunications	100-126	0.00	0.00	0.00	0.50	0.50
	Public Safety-Administration	160-300	10.99	12.99	14.86	12.38	(2.48)
	Rescue	160-330	0.00	0.00	0.10	0.10	0.00
	District #1 (C)	160-341	7.21	7.21	6.76	6.76	0.00
	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	1.29	1.00
	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 #6 (S)	160-346	0.04	0.04	0.04	0.04	0.00
	District #7 (B)	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			18.87	20.87	22.39	21.41	(0.98)
COMMUNITY DEVELOPMENT:	Brett Memorial Ice Arena	170-124	4.00	4.00	4.00	4.00	0.00
	Recreational Services	170-129	2.00	2.00	2.00	2.00	0.00
	Community Pools	170-136	11.05	11.05	11.05	11.05	0.00
	Outdoor Recreation	170-142	2.84	2.84	3.00	2.70	(0.30)
	Administration	170-145	1.70	1.70	1.70	1.70	0.00
	Recreation Infrastructure	170-147	0.00	0.00	0.00	0.30	0.30
TOTAL - COMMUNITY DEVELOPMENT			21.59	21.59	21.75	21.75	0.00
TOTAL PERSONNEL - FUND 100			175.08	185.38	194.06	194.06	0.00

DEPARTMENT	DIVISION		2007	2008	2009	APPROVED 2010	INC/(DEC)
FUND 200							
Assembly:	Economic Development	100-114	2.28	2.65	2.20	2.20	0.00
	Information Technology	100-121	1.00	1.00	1.00	1.00	0.00
	Animal Care	100-606	10.37	11.37	11.75	11.75	0.00
TOTAL - ASSEMBLY & MAYOR			13.65	15.02	14.95	14.95	0.00
	Finance - Administration	100-114	0.30	0.30	0.20	0.20	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			21.59	22.96	22.79	22.79	0.00
FUND 202							
Emergency Services:	Enhanced 911	115-121	1.00	1.00	1.50	1.50	0.00
TOTAL PERSONNEL - FUND 202			1.00	1.00	1.50	1.50	0.00
FUND 203							
Community Development:	Land Management Division	170-141	8.00	8.00	8.00	8.00	0.00
	Administration	170-145	1.30	1.30	1.30	1.30	0.00
TOTAL - COMMUNITY DEVELOPMENT			9.30	9.30	9.30	9.30	0.00
TOTAL PERSONNEL - FUND 203			9.30	9.30	9.30	9.30	0.00
FIRE SERVICE AREAS							
Emergency Services:	Meadow Lakes Fire Service Area	249-000	0.00	0.00	0.00	1.42	1.42
	Wasilla-Lakes Fire Service Area	250-000	7.92	7.92	10.27	10.27	0.00
	Butte Fire Service Area	251-000	0.20	0.20	0.20	0.20	0.00
	Sutton Fire Service Area	253-000	0.04	0.04	0.04	0.04	0.00
	Talkeetna Fire Service Area	254-000	0.08	0.08	0.08	0.08	0.00
	Big Lake Fire Service Area	256-000	0.64	0.64	0.64	0.00	(0.64)
	Meadow Lakes Fire Service Area	257-000	0.78	0.78	0.78	0.00	(0.78)
	Willow Fire Service Area	258-000	0.08	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			9.74	9.74	12.09	12.09	(0.00)
TOTAL PERSONNEL - FIRE SERVICE AREAS			9.74	9.74	12.09	12.09	0.00
OTHER FUNDS							
Public Works:	Garden Terrace Estates Svc. Areas	291-000	0.28	0.28	0.150	0.150	0.00
	Talkeetna Sewer/Water Svc. Area	293-000	0.93	0.98	0.650	0.650	0.00
	Road Service Areas-Admin	265-000	9.15	9.55	9.30	9.30	0.00
TOTAL - PUBLIC WORKS			10.35	10.80	10.10	10.10	0.00
TOTAL PERSONNEL - OTHER FUNDS			10.35	10.80	10.10	10.10	0.00
FUND 510							
	Sanitary Landfills -- Central	150-401	5.50	5.50	5.50	5.50	0.00
	Sanitary Landfills -- Transfer Sites	150-402	8.00	8.00	8.00	8.00	0.00
	Hazardous Waste	150-416	1.60	1.60	2.60	2.60	0.00
TOTAL - SOLID WASTE ENTERPRISE FUND			15.10	15.10	16.10	16.10	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			17.10	20.10	18.10	18.10	0.00

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY FUND
PROJECT FUNDED EMPLOYEES

FUND	Project		2007	2008	2009	APPROVED 2010	INC/(DEC)
FUND 400							
	School Projects		2.00	2.00	4.00	4.00	0.00
TOTAL PERSONNEL - FUND 450			2.00	2.00	4.00	4.00	0.00
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		3.00	3.00	2.00	2.00	0.00
	CERT		1.00	1.00	1.00	1.00	0.00
	Agricultural Processing Facility		1.00	1.00	0.00	0.00	0.00
TOTAL PERSONNEL - FUND 480			5.00	5.00	3.00	3.00	0.00
TOTAL PERSONNEL - PROJECT FUNDED			8.00	8.00	8.00	8.00	0.00

RECONCILIATION OF FUND BALANCE: 100

GENERAL FUND

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	106,311,730	110,506,291	105,108,566
TOTAL EXPENDITURES	99,327,000	108,237,589	108,207,566

Fund balance 6/30/2008 25,220,790

2009 fiscal year revenues and transfers	110,506,291
2009 Capital Projects Transfer	343,036
2009 fiscal year expenditures and transfers	(108,237,589)
Adjusted Reserves, GASB 31, & MV Allocation	(1,558,988)

Estimated Adjustment to Fund Balance 1,052,750

Estimated total fund balance 6/30/2009 26,273,540

Fiscal Year 2010 operations:

Estimated operating revenues	103,916,667
Recoveries/Other	1,187,099
Transfers In	4,800
Estimated operating expenditures	(37,836,721)
Grants/Pass Through	(287,630)
Transfers out:	
Education operating	(45,097,365)
Education debt service	(16,890,000)
Parks & Recreation debt service	(345,000)
Certificates of Participation	(192,000)
Capital projects	(6,312,800)
Dust Control program	(1,211,700)
FSA's (Ambulance Bld Rental)	(34,350)

Estimated FY2010 adjustment to fund balance (3,099,000)

Estimated total fund balance 6/30/2010 23,174,540

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 Administrative Office Space	(500,000)
Reserve for Assembly Project	(57,217)
Reserve for Minimum Fund Balance	(19,700,073)

Estimated adjustment to fund balance (23,157,290)

Estimated undesignated fund balance 6/30/2010 17,250

FY 2010 REVENUE SUMMARY: FUND 100

AREAWIDE

CLASSIFICATION	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
PROPERTY TAXES	72,321,090	78,176,230	75,842,000
EXCISE TAXES	4,528,495	5,012,000	4,509,500
FEDERAL PAYMENTS	2,031,560	1,961,200	1,975,000
STATE GRANTS & SHARED REVENUES	15,076,680	16,037,141	16,214,717
FEES	3,463,626	4,343,100	3,294,450
TRANSIENT ACCOMMODATIONS TAX	1,038,309	1,066,900	795,500
INTEREST EARNINGS	5,022,058	2,500,000	1,255,500
RECOVERIES & TRANSFERS	2,796,879	1,369,720	1,191,899
OTHER	33,033	40,000	30,000
TOTAL REVENUES	106,311,730	110,506,291	105,108,566

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	2,110,239	2,178,300	2,437,100
311 101	Real Prop-Scit/Dvet/Farm	(353)	-	-
311 102	Real Property Taxes - Delinquent	62,247	25,000	50,000
311 200	Personal Property Tax	4,870	3,610	4,100
311 202	Personal Property Tax - Delinquent	10	-	-
311 400	Penalty and Interest	33,977	20,000	20,000
311 500	Vehicle Tax/State Collected	189,860	197,890	204,070
	TOTAL 311	2,400,850	2,424,800	2,715,270
	STATE GRANTS:			
334 400	Sutton Library	7,937	7,750	7,750
334 400	Talkeetna Library	7,937	7,750	7,750
334 400	Big Lake Library	7,938	7,750	7,750
334 400	Willow Library	7,938	7,750	7,750
	TOTAL 334	31,750	31,000	31,000
	STATE PAYMENT-IN-LIEU-OF-TAXES:			
336 100	Utility Co-Operative Tax	706,082	700,000	706,000
	TOTAL 336	706,082	700,000	706,000
	OTHER STATE REVENUE:			
337 800	State PERS Relief	83,036	109,403	115,102
	TOTAL 337	83,036	109,403	115,102
	GENERAL GOVERNMENT:			
341 900	Miscellaneous Fees	880	800	1,000
341 935	Library Fees & Fines	21,602	20,000	20,000
341 XXX	Animal Care Fees	104,717	105,400	97,200
341 955	Animal Microchips	25,319	25,000	20,000
341 956	Animal Care Crematory Fees	8,702	10,000	8,500
341 960	Animal Care Fines	10,810	10,000	15,000
341 995	Vehicle Removal Fees	5,010	4,000	3,000
	TOTAL 341	177,040	175,200	164,700

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
	ANIMAL CARE FEES:			
345 000	Animal Care - Retr Cks	(432)	-	-
345 200	A/C Palmer	-	5,000	5,000
	TOTAL 345	(432)	5,000	5,000
	INTEREST EARNINGS:			
361 100	Interest Earnings	49,825	50,000	12,456
	TOTAL 361	49,825	50,000	12,456
	RECOVERY WAGES,FRINGE,EXP.			
368 400	From Cities	36,987	37,610	39,584
368 500	From School District	60,719	61,536	64,663
	TOTAL 368	97,706	99,146	104,247
	OTHER REVENUES			
369 100	Miscellaneous	858	500	500
369 900	Donations	5,509	500	2,000
	TOTAL 369	6,367	1,000	2,500
	TOTAL REVENUES	3,552,224	3,595,549	3,856,275

311 000 GENERAL PROPERTY TAXES

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$8,104,215,400 for areawide purposes. A mill rate of 9.98 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	7,438,855,600	74,239,700	0	4,157,400	70,082,300
Sr Cit/Vets	536,985,300	5,359,100	5,359,100	0	0
Farm	61,961,500	0	0	0	0
Personal	66,413,000	662,800	0	37,100	625,700
Total	8,104,215,400	80,261,600	5,359,100	4,194,500	70,708,000

311 100	Real Property Taxes-Current	70,082,300
311 101	Real Property Taxes-Sr.Citizens/Dis. Vets	-0-
311 102	Real Property Taxes-Delinquent	1,400,000
311 200	Personal Property Taxes-Current	625,700
311 202	Personal Property Taxes-Delinquent	500
311 300	Aircraft Registration Tax-Current	65,000
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 2010 is estimated at \$805,000.

311 500 VEHICLE TAX/STATE COLLECTED: The State Department of Motor Vehicles collects registration tax at time of registration. Receipts of \$2,862,000 are estimated for fiscal year 2010. Of that amount, \$1,211,700 will be transferred to the road dust control program.

315 XXX EXCISE TAX

315 100 A tax is collected on any cigarettes or tobacco products acquired within or brought into the borough. Receipts of \$4,500,000 are estimated for fiscal year 2010.

315 200 A license is required to purchase cigarettes or any other tobacco products within the borough. Receipts of \$9,500 are estimated for fiscal year 2010.

33X 000 FEDERAL PAYMENTS

331 000 Federal grants in fiscal year 2010 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 \$1,910,000 for fiscal year 2010.

333 100 It is estimated that \$40,000 will be received from the National Forest Receipts Program.

335 XXX STATE REVENUE

335 350 State shared revenues in the amount of \$3,903,063 is projected for fiscal year 2010.

335.900 Miscellaneous State revenues in the amount of \$250 is projected for fiscal year 2010.

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

1999 Series A	\$3,175,800 x 97.4116% @ 70%	\$2,165,519
2000 Series A	\$505,680 x 99.831% @ 70%	\$353,378
2001 Series A	\$684,000 @ 70%	\$478,800
2004 Series A	\$932,675 @ 60%	\$559,605
2004 Series B	\$437,263 @ 70%	\$306,085
2004 Series D	\$4,904,070 @ 69.1056%	\$3,388,987
2005 Series A	\$1,436,775 @ 60%	\$862,065
2006 Series A	\$1,644,894 @ 70%	\$1,151,426
2006 Series B	\$1,545,450 @ 60%	\$927,270
2007 Series A	\$1,631,750 @ 64.0076%	<u>\$1,044,445</u>
	Total Reimbursement	<u>\$11,237,580</u>

337 800 STATE PERS RELIEF: The ARM Board approved a PERS rate of 30.62% for Fiscal Year 2010 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 2010.

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 \$489,900 for fiscal year 2010.

342 000 EMERGENCY SERVICES

342-xxx \$1,907,100 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2010.

343 000 PARKS & RECREATION FEES

343-xxx During fiscal year 2010 it is estimated that \$7,500 will be collected in fees related to Lake Lucille Park. Additionally, approximately \$27,000 is projected to be collected in fees from Matanuska River Park, \$2,500 from Deshka Park and \$5,000 from Christensen Lake Park. Also, an additional \$21,750 is budgeted for other park related fees.

346 000 ICE ARENA FEES

Including rentals, concessions, skating, lessons, etc., \$310,000 is estimated to be generated from the ice arena operation.

347 000 COMMUNITY POOLS

Estimated revenues of \$523,700 from concessions, swimming, lessons, etc., is expected to be generated from the pool operations.

348 000 TRANSIENT ACCOMMODATIONS TAX

It is estimated that \$787,500 will be received in fiscal year 2010 from bed taxes collected. Additionally, \$8,000 in late payment penalties are expected to be received.

361 000 INTEREST EARNINGS

Interest earned from investments is estimated at \$1,255,500.

367 000 TRANSFERS FROM OTHER FUNDS

Transfers to the areawide fund will total \$4,800 for fiscal year 2010. 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 \$ 1,187,099 from these sources.

3xx xxx OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2010 are projected to equal \$30,000.

EXPENDITURE DETAIL: FUND 100 AREA WIDE

Division	Division Name	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
000	Non Departmental	72,205,750	73,922,423	70,336,495
101	Assembly	358,573	382,276	491,083
102	Assembly Reserve	284	40,000	40,000
103	Borough Clerk	384,022	401,654	447,029
105	Elections	238,437	384,645	408,150
106	Records Management	270,367	411,075	363,846
110	Administration	848,598	1,136,655	1,391,397
111	Law	790,867	1,066,736	1,177,137
115	Human Resources	353,782	483,861	703,445
116	GIS	657,194	701,336	811,570
117	Information Technology Admin	223,107	247,766	295,141
121	Information Technology	1,684,326	2,407,258	2,570,697
604	Labor Relations Board	-	550	5,550
609	Board of Adjustments & Appeals	2,065	3,300	5,800
611	Board of Ethics	263	88,935	16,300
612	Bid Review Committee	1,939	1,400	12,400
613	Senior Citizen Advisory Board	1,131	700	3,100
104	Mayor	72,786	97,834	101,984
113	Common Contractual	909,404	1,245,400	1,889,450
119	Revenue and Budget	1,081,416	1,136,082	1,231,043
120	Finance Admin	723,649	762,937	958,827
125	Accounting	1,378,186	1,659,081	1,793,361
128	Purchasing	573,949	640,225	743,009
140	Assessment	1,954,852	2,321,131	2,478,187
130	Planning	1,161,788	1,461,850	1,472,163
131	Platting	693,137	751,490	756,220
132	Cultural Resources	172,928	196,865	259,950
133	Planning Admin	213,842	327,686	339,153
134	Code Compliance	473,232	566,465	635,685

EXPENDITURE DETAIL: FUND 100 AREA WIDE

Division	Division Name	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
137	Environmental	140,686	368,939	229,797
138	Transportation	-	354,283	461,386
150	Public Works Admin	245,670	356,542	333,223
151	Facility Maintenance	1,308,521	1,558,136	1,692,902
155	Operations	123,844	136,929	156,385
158	Community Clean Up	51,626	36,364	62,066
159	Project Management / Engineering	1,515,568	1,458,409	1,623,417
250	Permits & Inspections	-	312,690	358,869
126	Telecommunication	660,515	915,006	947,046
300	Emergency Services	1,582,715	2,160,909	2,140,259
301	Emergency Medical Service Board	837	912	900
330	Rescue Units	362,029	445,435	499,801
339	Ambulance District #9 (CL)	-	-	23,789
341	Ambulance District #1 (C)	1,731,013	1,959,806	2,112,632
342	Ambulance District #2 (BL/ML)	503,963	650,208	612,960
343	Ambulance District #3 (P)	541,800	558,939	755,946
344	Ambulance District #4 (T/S/TC)	267,095	468,251	464,064
345	Ambulance District #5 (W/H)	219,416	289,337	323,192
346	Ambulance District #6 (S)	96,448	148,840	190,421
347	Ambulance District #7 (B)	119,307	187,999	208,400
349	Lake Louise	4,663	38,725	45,815
350	Emergency Services	68,040	123,188	144,150
360	Local Emerg. Planning Board	740	5,430	5,430
123	Outdoor Ice Rinks	2,828	1,000	7,350
124	Brett Memorial Ice Arena	548,619	634,655	651,974
129	Recreational Services	191,768	226,229	215,393
136	Community Pools	983,615	1,224,598	1,297,552
142	Parks & Recreation	424,525	442,257	495,769
145	Community Development Admin	198,947	258,066	290,363

EXPENDITURE DETAIL: FUND 100 AREAWIDE

Division	Division Name	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
146	Community Enrichment	-	28,000	43,000
147	Recreation Infrastructure	2,328	39,891	75,143
	FUND 100 TOTAL	99,327,000	108,237,589	108,207,566



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	65,891,927	71,709,400	70,082,300
311.101	Real Prop-SCit/DVet/Farm	(9,773)	0	0
311.102	Real Property-Delinquent	2,008,073	2,000,000	1,400,000
311.200	Personal Property	556,891	643,900	625,700
311.202	Personal Property-Delinq	274	1,000	500
311.300	Aircraft Registration Tax	64,573	63,000	65,000
311.302	Aircraft Reg-Delinquent	4,994	1,500	1,500
311.400	Penalty & Interest	1,045,351	900,000	805,000
311.500	Vehicle Tax State Collec	2,758,780	2,857,430	2,862,000
Total General Property Taxes		72,321,090	78,176,230	75,842,000
RE15-Excise Taxes				
315.100	Tobacco Excise Tax	4,518,895	5,000,000	4,500,000
315.200	Excise License	9,600	12,000	9,500
Total Excise Taxes		4,528,495	5,012,000	4,509,500
RE31-Federal Grants				
331.000	Federal Grants	94,813	25,000	25,000
Total Federal Grants		94,813	25,000	25,000
RE33-Federal Pilot				
333.000	Federal Pilot	1,935,514	1,935,000	1,910,000
333.100	National Forest Income	1,233	1,200	40,000
Total Federal Pilot		1,936,747	1,936,200	1,950,000
RE35-State Shared Revenue				
335.350	State Shared A/W	3,223,175	3,784,000	3,903,063
335.900	Misc. State Revenue	217	250	250
Total State Shared Revenue		3,223,392	3,784,250	3,903,313
RE37-Other State Revenue				
337.100	Debt Service Reimb	11,216,715	11,258,746	11,237,580
337.800	State PERS Relief	636,282	990,145	1,069,824
Total Other State Revenue		11,852,997	12,248,891	12,307,404
RE38-Other Pilot Revenue				
338.100	Miscellaneous Pilot	291	4,000	4,000
Total Other Pilot Revenue		291	4,000	4,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.100	Nsf & Atty Fees	6,775	1,000	5,000
341.200	Recording Fees	19,947	16,000	18,000
341.210	Borough Gym Fees	22,960	36,800	23,000
341.230	Computer Pub Access Fees	1,282	200	500
341.300	Planning Recording Fees	300	500	500
341.350	Land Use & Zoning Permits	16,750	17,000	13,000
341.351	Mandatory LUP	14,025	3,000	20,000
341.352	Liquor License Referral	5,400	4,000	4,000
341.355	Sutton CUP	100	0	0
341.356	Core Area LUP	850	200	500
341.357	Core Area CUP	800	500	500
341.359	Multi-Family LUP	0	0	900
341.370	Community Enrichmnt Fees	2,715	2,200	2,400
341.400	Subdivision Fees	133,567	145,000	130,000
341.500	Clerk'S Office Fees	29	100	100
341.550	Candidate Filing Fees	275	400	300
341.600	Historical Fees	911	800	800
341.610	Historical Pamphlets	0	100	50
341.700	Eng. Inspection Fees	56,665	35,000	10,000
341.710	Flood Plain Permit Fees	100	0	0
341.720	Utility Permit App Fee	25,175	25,000	30,000
341.730	Utility Permit(Lin Ft)Fee	39,784	45,000	12,000
341.740	Rght Of Way Prmit App Fee	17,125	15,000	4,000
341.750	Public Works,Plans/Specs	4,580	1,500	1,500
341.900	Miscellaneous Fees	41,212	45,000	50,000
341.905	Sale of Maps	7,466	8,000	5,000
341.906	Sale-Query,Subd Index&Oth	253	400	100
341.907	Sale of Labels	147	150	50
341.910	Sale-Asesmnt/Recvble Roll	1,955	1,500	1,000
341.920	Lid Fee'S	21,944	30,000	20,000
341.940	Foreclosure Fees	117,349	85,000	85,000
341.980	Liquor License Fees	1,150	1,100	1,500
341.981	Liquor License Relocation Fee	500	0	0
341.990	Business License Fee	48,739	250,000	50,000
341.996	Assessments Filing Fees	610	150	200
Total General Government		611,440	770,600	489,900



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE42-Public Safety				
342.010	Amb Dist #1 (C)	1,047,719	1,450,000	1,050,000
342.020	Amb Dist #2 (BL/MS)	197,804	275,000	190,000
342.030	Amb Dist #3 (P)	316,439	460,000	315,000
342.040	Amb Dist #4 (T/S/TC)	120,943	165,000	120,000
342.050	Amb Dist #5 (W/H)	107,569	170,000	107,000
342.060	Amb Dist #6 (S)	31,415	60,000	30,000
342.070	Amb Dist #7 (B)	82,815	100,000	80,000
342.100	EMS Rescue	34,150	5,000	15,000
342.600	Ems - Donations	1,220	100	100
Total Public Safety		1,940,074	2,685,100	1,907,100
RE43-Parks & Recreation Fees				
343.310	Park Fees-Wasilla	7,479	7,000	7,500
343.320	Park Fees-Palmer	25,166	26,000	27,000
343.360	Park Fees-Deshka Park	2,265	3,000	2,500
343.365	Park fees-Talkeetna	4,428	5,500	5,000
343.400	Trailhead Parking Fees	20,291	19,000	20,000
343.700	Boat Launch Fees	1,861	1,500	1,750
343.800	Alcantra Usage Fees	300	300	0
343.900	Miscellaneous	0	100	0
Total Parks & Recreation Fees		61,790	62,400	63,750
RE46-Ice Arena Fees				
346.000	Ice Arena Fees	(18)	0	0
346.100	Ice Arena Fees	308,781	340,000	310,000
Total Ice Arena Fees		308,763	340,000	310,000
RE47-Community Pool Revenues				
347.000	Community Pool Revenues	(553)	0	0
347.100	Palmer Pool Revenues	258,257	230,000	257,700
347.200	Wasilla Pool Revenues	283,855	255,000	266,000
Total Community Pool Revenues		541,559	485,000	523,700
RE48-Transient Accommodation Tax				
348.100	Bed Tax Revenues	1,034,357	1,060,000	787,500
348.200	Penalty & Interest	3,952	6,900	8,000
Total Transient Accommodation Tax		1,038,309	1,066,900	795,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	5,022,058	2,500,000	1,255,500
Total Interest Earnings		5,022,058	2,500,000	1,255,500
RE67-Transfer From Other Funds				
367.110	Areawide	13,982	0	0
367.400	Capital Projects	1,201,029	0	0
367.510	Revolving Loan	31,554	23,500	4,800
Total Transfer From Other Funds		1,246,565	23,500	4,800
RE68-Recovery Wage,Fringe,Exp				
368.120	Service Areas-Fnd 405/410	118,240	100,000	120,000
368.130	Schools- Fund 400	282,332	200,000	30,000
368.150	Boro/415/425/430/435/440	49,894	50,000	50,000
368.170	Port Enterprise - Fund 450	647	0	0
368.180	Pass Through - Fund 475	11,790	2,000	2,000
368.190	Infrastructure - Fund 490	62,651	0	30,000
368.210	Land Management	167,500	99,500	100,000
368.220	Service Areas	566,798	617,420	640,899
368.230	Non-Areawide	208,000	168,500	103,600
368.240	Solid Waste Fund	60,100	88,000	89,600
368.250	Port Fund Transfer	22,362	20,800	21,000
Total Recovery Wage,Fringe,Exp		1,550,314	1,346,220	1,187,099
RE69-Other Revenue Sources				
369.100	Miscellaneous	35,426	30,000	25,000
369.500	Cash Balance/Collections	(1,812)	0	0
369.700	Credit Card Discounts	(6,642)	0	0
369.900	Donations	0	5,000	0
Total Other Revenue Sources		26,972	35,000	25,000
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	6,061	5,000	5,000
Total Proceeds Of Gfs Disposal		6,061	5,000	5,000
Division Total: Non-Departmental		106,311,730	\$110,506,291	\$105,108,566
Department Total: Non-Departmental		106,311,730	\$110,506,291	\$105,108,566
Fund Total: AREAWIDE		106,311,730	\$110,506,291	\$105,108,566



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX45-Operating Fund Transfers				
445.140	Trnfr To- Debt Svc (Schl)	16,885,000	16,890,000	16,890,000
445.141	Trnfr To- Debt Svc (P&R)	340,000	345,000	345,000
445.142	Trnfr To- Debt Svc (COPs)	202,000	202,000	192,000
445.220	Trnfr To- Education Oprtg	41,758,621	44,711,888	45,097,365
Total Operating Fund Transfers		59,185,621	62,148,888	62,524,365
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,501,093	1,385,670	7,524,500
446.500	Transfer To- Fund 480	2,400,000	2,114,200	0
446.700	Tfr415/425/430/435/440/47	3,660,000	3,078,020	0
446.900	Transfer To- Fund 450	1,200,000	0	0
Total Capital Project Transfers		8,761,093	6,577,890	7,524,500
EX49-Transfers/Pass Throughs				
449.100	Transfers-City Of Palmer	236,823	177,679	118,453
449.200	Transfers-City Of Wasilla	288,133	216,266	144,177
449.210	Transfers-Youth Programs	30,000	30,000	25,000
Total Transfers/Pass Throughs		554,956	423,945	287,630
EX57-Property Tax Relief				
457.100	Areawide Tax Relief	3,704,080	4,771,700	0
Total Property Tax Relief		3,704,080	4,771,700	0
Division Total: Non-Departmental		72,205,750	73,922,423	70,336,495
Department Total: Non-Departmental		72,205,750	73,922,423	70,336,495



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX11-Salaries & Wages				
411.100	Permanent Wages	43,302	43,800	43,800
Total Salaries & Wages		43,302	43,800	43,800
EX12-Benefits				
412.100	Insurance Contrib	109,200	118,440	128,800
412.300	Medicare	1,341	636	636
412.400	Retirement Contrib. - DB Plan	10,631	13,412	29,059
412.600	Workers Compensation	1,043	595	478
412.700	Sbs Contribution	5,667	2,685	2,685
Total Benefits		127,882	135,768	161,658
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	11,454	10,600	11,500
413.200	Expense Reimb-Within Boro	317	850	800
413.300	Exp Allowance-Within Boro	49,145	51,100	51,100
Total Expenses Within Borough		60,916	62,550	63,400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,385	1,574	3,000
414.200	Exp Reimb- Outside Boro	5,824	13,745	17,000
414.400	Travel Tickets	6,078	13,000	15,000
Total Expenses Outside Of Boro		13,287	28,319	35,000
EX21-Communications				
421.100	Telephone	518	0	600
421.200	Postage	409	550	550
Total Communications		927	550	1,150
EX23-Printing				
423.000	Printing	230	625	625
Total Printing		230	625	625
EX25-Rental/Lease				
425.200	Building Rental	250	655	1,200
425.300	Equipment Rental	75	45	100
Total Rental/Lease		325	700	1,300
EX26-Professional Charges				
426.100	Auditing & Accounting	50,000	61,750	64,500
426.200	Legal	0	0	5,000
426.300	Due & Fees	36,707	20,000	40,000
426.600	Computer Software	0	2,195	0
426.900	Other Professional Chgs	0	5	2,900
Total Professional Charges		86,707	83,950	112,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX28-Maintenance Services				
428.300	Equipment Maint Services	392	350	1,300
Total Maintenance Services		392	350	1,300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,940	5,681	5,000
429.210	Training/Instructor Fees	1,954	4,141	5,000
429.900	Other Contractual	9,837	3,659	28,500
Total Other Contractual		14,731	13,481	38,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,300	3,550	2,550
430.200	Copier/Fax Supplies	121	0	700
Total Office Supplies		2,421	3,550	3,250
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	100	100
431.900	Other Maint. Supplies	0	0	1,600
Total Maintenance Supplies		0	100	1,700
EX33-Misc Supplies				
433.100	Personnel Supplies	0	2,600	7,500
433.300	Books/Subscriptions	675	250	1,000
433.900	Other Supplies	5,016	4,650	500
Total Misc Supplies		5,691	7,500	9,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,033	15,000
434.100	Other Equip under \$5,000	1,762	0	0
434.300	Furniture Under \$5,000	0	0	3,000
Total Equipment Under \$5,000		1,762	1,033	18,000
Division Total: Assembly		358,573	382,276	491,083



Matanuska-Susitna Borough
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Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve				
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	284	0	0
Total Expenses Outside Of Boro		284	0	0
EX29-Other Contractual				
429.900	Other Contractual	0	7,000	40,000
Total Other Contractual		0	7,000	40,000
Division Total: Assembly Reserve		284	7,000	40,000



Matanuska-Susitna Borough
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Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX11-Salaries & Wages				
411.100	Permanent Wages	183,968	193,848	201,731
411.200	Temp Wages & Adjmts	0	8,000	8,000
411.300	Overtime Wages	8,428	11,000	11,000
Total Salaries & Wages		192,396	212,848	220,731
EX12-Benefits				
412.100	Insurance Contrib	56,940	61,758	67,160
412.200	Unemployment Contrib	1,155	1,278	1,325
412.300	Medicare	2,790	3,087	3,201
412.400	Retirement Contrib. - DB Plan	43,714	62,725	65,139
412.410	PERS Tier IV - DC Plan	5,042	0	0
412.411	PERS Tier IV - Health Plan	242	0	0
412.412	PERS Tier IV - HRA	958	0	0
412.413	PERS Tier IV - OD&D	142	0	0
412.600	Workers Compensation	2,007	2,889	2,406
412.700	Sbs Contribution	11,794	13,048	13,531
Total Benefits		124,784	144,785	152,762
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	154	250	200
413.200	Expense Reimb-Within Boro	10	150	150
Total Expenses Within Borough		164	400	350
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	117	600	600
414.200	Exp Reimb- Outside Boro	3,414	4,880	5,880
414.400	Travel Tickets	1,998	2,300	3,400
Total Expenses Outside Of Boro		5,529	7,780	9,880
EX21-Communications				
421.100	Telephone	527	1,160	1,080
421.200	Postage	1,842	2,000	2,000
Total Communications		2,369	3,160	3,080
EX23-Printing				
423.000	Printing	604	200	2,000
Total Printing		604	200	2,000
EX25-Rental/Lease				
425.300	Equipment Rental	4,235	3,891	2,000
Total Rental/Lease		4,235	3,891	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX26-Professional Charges				
426.200	Legal	0	1,864	8,000
426.300	Due & Fees	1,074	976	1,476
426.600	Computer Software	1,104	2,406	1,700
426.900	Other Professional Chgs	0	0	500
Total Professional Charges		2,178	5,246	11,676
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,731	5,050	1,500
Total Maintenance Services		1,731	5,050	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,713	1,679	5,450
429.210	Training/Instructor Fees	2,322	2,771	0
429.900	Other Contractual	4,963	994	23,400
Total Other Contractual		11,998	5,444	28,850
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,200	5,000	5,000
430.200	Copier/Fax Supplies	121	0	2,100
Total Office Supplies		4,321	5,000	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	540	1,000	300
433.200	Medical Supplies	10	100	100
433.300	Books/Subscriptions	360	450	450
433.900	Other Supplies	757	2,000	500
Total Misc Supplies		1,667	3,550	1,350
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,751	2,950	2,000
434.100	Other Equip under \$5,000	582	378	2,500
434.300	Furniture Under \$5,000	7,434	722	1,000
Total Equipment Under \$5,000		15,767	4,050	5,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	16,279	0	0
Total Equipment Over \$5000		16,279	0	0
Division Total: Borough Clerk		384,022	401,654	447,029



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX11-Salaries & Wages				
411.100	Permanent Wages	72,739	95,935	98,618
411.200	Temp Wages & Adjmts	6,527	2,010	8,000
411.300	Overtime Wages	3,482	5,000	5,000
411.400	Nonemployee Compensation	31,996	75,000	80,000
Total Salaries & Wages		114,744	177,945	191,618
EX12-Benefits				
412.100	Insurance Contrib	22,620	31,302	34,040
412.200	Unemployment Contrib	500	654	670
412.250	Fica	314	2,480	4,960
412.300	Medicare	1,281	2,160	2,779
412.400	Retirement Contrib. - DB Plan	13,806	30,907	31,728
412.410	PERS Tier IV - DC Plan	3,968	0	0
412.411	PERS Tier IV - Health Plan	193	0	0
412.412	PERS Tier IV - HRA	725	0	0
412.413	PERS Tier IV - OD&D	113	0	0
412.600	Workers Compensation	1,247	1,479	1,217
412.700	Sbs Contribution	5,102	6,678	6,843
Total Benefits		49,869	75,660	82,237
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	3,167	7,400	7,000
413.200	Expense Reimb-Within Boro	283	500	800
Total Expenses Within Borough		3,450	7,900	7,800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	148	100	400
414.200	Exp Reimb- Outside Boro	1,883	275	1,300
414.400	Travel Tickets	1,050	600	1,500
Total Expenses Outside Of Boro		3,081	975	3,200
EX21-Communications				
421.100	Telephone	7	50	0
421.200	Postage	2,041	3,420	5,100
Total Communications		2,048	3,470	5,100
EX22-Advertising				
422.000	Advertising	7,008	17,555	19,000
Total Advertising		7,008	17,555	19,000
EX23-Printing				
423.000	Printing	46,332	94,495	60,000
Total Printing		46,332	94,495	60,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX25-Rental/Lease				
425.200	Building Rental	160	350	600
425.300	Equipment Rental	0	0	200
Total Rental/Lease		160	350	800
EX26-Professional Charges				
426.300	Due & Fees	175	255	270
426.600	Computer Software	0	0	500
426.900	Other Professional Chgs	0	0	500
Total Professional Charges		175	255	1,270
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	100	1,725
Total Maintenance Services		0	100	1,725
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	905	900	1,650
429.900	Other Contractual	4,607	21,940	23,000
Total Other Contractual		5,512	22,840	24,650
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,720	2,960	1,900
430.200	Copier/Fax Supplies	122	290	200
Total Office Supplies		2,842	3,250	2,100
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	100
Total Maintenance Supplies		0	0	100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	200
433.300	Books/Subscriptions	197	250	250
433.900	Other Supplies	2,570	11,180	5,800
Total Misc Supplies		2,767	11,630	6,250
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	1,000	1,500
434.300	Furniture Under \$5,000	449	220	800
Total Equipment Under \$5,000		449	1,220	2,300
Division Total: Elections		238,437	417,645	408,150



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	93,279	120,726	131,644
411.200	Temp Wages & Adjmts	586	5,000	5,000
411.300	Overtime Wages	5,968	5,000	5,000
Total Salaries & Wages		99,833	130,726	141,644
EX12-Benefits				
412.100	Insurance Contrib	29,640	42,300	46,000
412.200	Unemployment Contrib	599	785	850
412.300	Medicare	1,448	1,896	2,054
412.400	Retirement Contrib. - DB Plan	21,335	38,498	41,841
412.410	PERS Tier IV - DC Plan	4,418	0	0
412.411	PERS Tier IV - Health Plan	220	0	0
412.412	PERS Tier IV - HRA	900	0	0
412.413	PERS Tier IV - OD&D	129	0	0
412.600	Workers Compensation	1,103	1,774	1,544
412.700	Sbs Contribution	6,120	8,014	8,683
Total Benefits		65,912	93,267	100,972
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	136	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		136	550	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	180	500	500
414.200	Exp Reimb- Outside Boro	5,930	3,975	4,055
414.400	Travel Tickets	3,719	3,250	3,800
Total Expenses Outside Of Boro		9,829	7,725	8,355
EX22-Advertising				
422.000	Advertising	0	233	0
Total Advertising		0	233	0
EX23-Printing				
423.000	Printing	0	60	0
Total Printing		0	60	0
EX26-Professional Charges				
426.300	Due & Fees	790	925	925
426.600	Computer Software	27,703	20,832	5,500
426.900	Other Professional Chgs	0	0	51,950
Total Professional Charges		28,493	21,757	58,375



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,726	3,850	5,250
429.900	Other Contractual	34,329	29,766	42,800
Total Other Contractual		37,055	33,616	48,050
EX30-Office Supplies				
430.100	Office Supplies < \$500	23	2,147	400
Total Office Supplies		23	2,147	400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	722	0
Total Maintenance Supplies		0	722	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	200
433.300	Books/Subscriptions	256	400	400
433.900	Other Supplies	368	7,251	2,400
Total Misc Supplies		624	7,851	3,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	10,972	1,680	2,500
434.100	Other Equip under \$5,000	619	952	0
434.300	Furniture Under \$5,000	0	3,429	0
Total Equipment Under \$5,000		11,591	6,061	2,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	16,871	106,360	0
Total Equipment Over \$5000		16,871	106,360	0
Division Total: Records Management		270,367	411,075	363,846



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	336,094	379,795	459,688
411.200	Temp Wages & Adjmts	29,627	18,439	0
411.300	Overtime Wages	5,815	7,500	2,500
Total Salaries & Wages		371,536	405,734	462,188
EX12-Benefits				
412.100	Insurance Contrib	66,208	87,706	98,440
412.200	Unemployment Contrib	2,229	2,444	2,774
412.300	Medicare	5,405	5,904	6,702
412.400	Retirement Contrib. - DB Plan	95,801	119,528	141,522
412.600	Workers Compensation	4,126	5,465	5,038
412.700	Sbs Contribution	21,446	24,960	28,333
Total Benefits		195,215	246,007	282,809
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	452	600	1,000
413.200	Expense Reimb-Within Boro	864	1,200	1,700
413.900	Other Exp - Within Boro	23	2,500	4,500
Total Expenses Within Borough		1,339	4,300	7,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	336	950	950
414.200	Exp Reimb- Outside Boro	11,940	17,500	9,500
414.400	Travel Tickets	8,758	20,000	25,000
414.900	Other Exp-Outside Boro	0	0	4,000
Total Expenses Outside Of Boro		21,034	38,450	39,450
EX21-Communications				
421.100	Telephone	3,143	5,000	6,000
421.200	Postage	1,023	3,000	3,000
421.300	Communication Network	1,850	1,090	5,000
Total Communications		6,016	9,090	14,000
EX22-Advertising				
422.000	Advertising	5,348	15,910	11,000
Total Advertising		5,348	15,910	11,000
EX23-Printing				
423.000	Printing	504	15,000	15,000
Total Printing		504	15,000	15,000
EX25-Rental/Lease				
425.200	Building Rental	40	10,300	2,300
425.300	Equipment Rental	0	600	10,000
Total Rental/Lease		40	10,900	12,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX26-Professional Charges				
426.200	Legal	3,772	8,000	158,000
426.300	Due & Fees	2,657	10,000	12,500
426.600	Computer Software	1,403	5,000	5,000
426.900	Other Professional Chgs	174,562	254,364	300,000
Total Professional Charges		182,394	277,364	475,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	84	1,050	1,000
428.920	Other Maintenance Service	45	100	100
Total Maintenance Services		129	1,150	1,100
EX29-Other Contractual				
429.100	Contingency-Other Contract	0	0	100
429.200	Training Reimb/Conf Fees	10,869	7,200	11,000
429.210	Training/Instructor Fees	1,309	2,000	2,500
429.900	Other Contractual	20,055	54,800	20,000
Total Other Contractual		32,233	64,000	33,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,762	6,400	6,000
Total Office Supplies		3,762	6,400	6,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	1,500
Total Maintenance Supplies		0	0	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	5,329	7,000	8,000
433.200	Medical Supplies	10	250	250
433.300	Books/Subscriptions	8,723	10,000	10,500
433.500	Training Supplies	813	1,000	1,000
433.900	Other Supplies	4,704	5,800	7,000
Total Misc Supplies		19,579	24,050	26,750
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,825	11,000	0
434.100	Other Equip under \$5,000	400	7,100	2,000
434.300	Furniture Under \$5,000	3,244	200	1,000
Total Equipment Under \$5,000		9,469	18,300	3,000
Division Total: Administration		848,598	1,136,655	1,391,397



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX11-Salaries & Wages				
411.100	Permanent Wages	411,319	452,009	490,203
411.200	Temp Wages & Adjmts	0	0	10,000
411.300	Overtime Wages	0	10,000	0
Total Salaries & Wages		411,319	462,009	500,203
EX12-Benefits				
412.100	Insurance Contrib	93,600	101,520	110,400
412.200	Unemployment Contrib	2,468	2,773	3,002
412.300	Medicare	5,965	6,700	7,253
412.400	Retirement Contrib. - DB Plan	95,104	141,467	153,163
412.410	PERS Tier IV - DC Plan	15,927	0	0
412.411	PERS Tier IV - Health Plan	699	0	0
412.412	PERS Tier IV - HRA	1,485	0	0
412.413	PERS Tier IV - OD&D	410	0	0
412.600	Workers Compensation	2,936	6,270	5,453
412.700	Sbs Contribution	25,214	28,322	30,663
Total Benefits		243,808	287,052	309,934
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	178	400	400
413.200	Expense Reimb-Within Boro	86	400	400
Total Expenses Within Borough		264	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	249	1,000	1,000
414.200	Exp Reimb- Outside Boro	2,881	5,500	6,000
414.400	Travel Tickets	2,170	5,750	6,000
Total Expenses Outside Of Boro		5,300	12,250	13,000
EX21-Communications				
421.100	Telephone	1,366	2,900	2,900
421.200	Postage	416	1,000	1,000
Total Communications		1,782	3,900	3,900
EX23-Printing				
423.000	Printing	807	600	600
Total Printing		807	600	600
EX25-Rental/Lease				
425.300	Equipment Rental	2,231	4,900	0
Total Rental/Lease		2,231	4,900	0



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Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX26-Professional Charges				
426.200	Legal	61,304	206,400	250,000
426.300	Due & Fees	2,518	4,000	4,000
426.500	Recording Fees	147	800	800
426.600	Computer Software	1,273	2,400	2,500
426.900	Other Professional Chgs	0	0	10,000
Total Professional Charges		65,242	213,600	267,300
EX27-Insurance & Bond				
427.500	Liability Insurance	8,732	9,500	9,500
Total Insurance & Bond		8,732	9,500	9,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	936	1,500	1,500
Total Maintenance Services		936	1,500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,521	8,800	10,000
429.210	Training/Instructor Fees	1,746	2,900	4,000
429.500	Labor Services	0	0	1,000
429.900	Other Contractual	16,871	20,500	20,500
Total Other Contractual		24,138	32,200	35,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,725	5,000	5,000
430.200	Copier/Fax Supplies	0	750	750
Total Office Supplies		2,725	5,750	5,750
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	250	250
Total Maintenance Supplies		0	250	250
EX33-Misc Supplies				
433.100	Personnel Supplies	380	1,425	1,000
433.200	Medical Supplies	10	100	100
433.300	Books/Subscriptions	18,314	27,700	24,500
433.900	Other Supplies	49	200	300
Total Misc Supplies		18,753	29,425	25,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,000	2,000
434.100	Other Equip under \$5,000	2,378	0	0
434.300	Furniture Under \$5,000	2,452	0	1,000
Total Equipment Under \$5,000		4,830	3,000	3,000
Division Total: Law		790,867	1,066,736	1,177,137



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	135,292	144,198	256,894
411.200	Temp Wages & Adjmts	40,246	9,143	50,000
411.300	Overtime Wages	402	4,000	10,000
Total Salaries & Wages		175,940	157,341	316,894
EX12-Benefits				
412.100	Insurance Contrib	31,512	44,211	73,600
412.200	Unemployment Contrib	1,056	945	1,902
412.300	Medicare	2,552	2,282	4,595
412.400	Retirement Contrib. - DB Plan	18,840	48,208	81,723
412.410	PERS Tier IV - DC Plan	11,985	0	0
412.411	PERS Tier IV - Health Plan	520	0	0
412.412	PERS Tier IV - HRA	1,002	0	0
412.413	PERS Tier IV - OD&D	305	0	0
412.600	Workers Compensation	1,760	2,178	3,455
412.700	Sbs Contribution	10,785	9,646	19,426
412.800	Wellness/Other	7,700	10,542	26,250
Total Benefits		88,017	118,012	210,951
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	40	400	700
413.200	Expense Reimb-Within Boro	0	400	400
413.900	Other Exp - Within Boro	0	500	500
Total Expenses Within Borough		40	1,300	1,600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	319	1,050	700
414.200	Exp Reimb- Outside Boro	3,565	6,000	8,000
414.400	Travel Tickets	2,412	4,800	6,000
Total Expenses Outside Of Boro		6,296	11,850	14,700
EX21-Communications				
421.100	Telephone	160	615	1,000
421.200	Postage	1,529	1,500	1,500
Total Communications		1,689	2,115	2,500
EX23-Printing				
423.000	Printing	39	382	1,000
Total Printing		39	382	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX26-Professional Charges				
426.200	Legal	0	7,500	5,000
426.300	Due & Fees	364	1,450	1,000
426.600	Computer Software	4,190	19,390	25,000
426.900	Other Professional Chgs	39,142	53,158	63,000
Total Professional Charges		43,696	81,498	94,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	208	300	0
Total Maintenance Services		208	300	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,577	7,000	10,000
429.210	Training/Instructor Fees	1,335	3,000	3,000
429.900	Other Contractual	2,056	67,595	21,000
Total Other Contractual		10,968	77,595	34,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	5,695	12,258	5,000
Total Office Supplies		5,695	12,258	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	809	0	0
Total Maintenance Supplies		809	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	50	800	500
433.200	Medical Supplies	341	0	0
433.300	Books/Subscriptions	524	500	500
433.500	Training Supplies	2,433	5,000	7,000
433.900	Other Supplies	3,103	9,410	5,000
Total Misc Supplies		6,451	15,710	13,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,861	0	4,800
434.100	Other Equip under \$5,000	9,204	5,500	0
434.300	Furniture Under \$5,000	869	0	5,000
Total Equipment Under \$5,000		13,934	5,500	9,800
Division Total: Human Resources		353,782	483,861	703,445



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 604-Labor Relations Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		0	550	550
EX26-Professional Charges				
426.200	Legal	0	0	5,000
Total Professional Charges		0	0	5,000
Division Total: Labor Relations Board		0	550	5,550



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 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	43	200	200
413.500	Meeting Comp - W/I Boro	2,000	1,500	2,500
Total Expenses Within Borough		2,043	1,900	2,900
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		0	100	100
EX26-Professional Charges				
426.200	Legal	0	0	1,500
Total Professional Charges		0	0	1,500
EX29-Other Contractual				
429.900	Other Contractual	0	1,000	1,000
Total Other Contractual		0	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	22	200	200
Total Misc Supplies		22	200	200
Division Total: Board Of Adjmt. & Appeals		2,065	3,300	5,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 611-Board Of Ethics				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	246	750	500
Total Expenses Within Borough		246	750	500
EX26-Professional Charges				
426.200	Legal	0	87,685	15,000
Total Professional Charges		0	87,685	15,000
EX29-Other Contractual				
429.900	Other Contractual	0	0	300
Total Other Contractual		0	0	300
EX33-Misc Supplies				
433.900	Other Supplies	17	500	500
Total Misc Supplies		17	500	500
Division Total: Board Of Ethics		263	88,935	16,300



Matanuska-Susitna Borough
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Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Bid Appeals Committee				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		0	400	400
EX26-Professional Charges				
426.200	Legal	1,500	0	12,000
Total Professional Charges		1,500	0	12,000
EX29-Other Contractual				
429.900	Other Contractual	439	1,000	0
Total Other Contractual		439	1,000	0
Division Total: Bid Appeals Committee		1,939	1,400	12,400



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 613-Senior Citizen Advisory				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	26	400	500
413.200	Expense Reimb-Within Boro	0	150	150
Total Expenses Within Borough		26	550	650
EX23-Printing				
423.000	Printing	1,105	0	2,300
Total Printing		1,105	0	2,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	150	150
Total Office Supplies		0	150	150
Division Total: Senior Citizen Advisory		1,131	700	3,100
Department Total: Assembly		3,250,328	4,401,787	5,065,237



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Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX11-Salaries & Wages				
411.100	Permanent Wages	23,105	23,214	23,872
411.300	Overtime Wages	1,280	1,500	1,000
Total Salaries & Wages		24,385	24,714	24,872
EX12-Benefits				
412.100	Insurance Contrib	19,035	20,304	22,080
412.200	Unemployment Contrib	85	88	89
412.300	Medicare	484	359	361
412.400	Retirement Contrib. - DB Plan	3,977	7,568	10,410
412.600	Workers Compensation	376	336	272
412.700	Sbs Contribution	2,046	1,515	1,525
Total Benefits		26,003	30,170	34,737
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	623	1,650	2,050
413.200	Expense Reimb-Within Boro	95	500	500
413.300	Exp Allowance-Within Boro	8,990	10,000	10,000
413.900	Other Exp - Within Boro	0	600	0
Total Expenses Within Borough		9,708	12,750	12,550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	817	900	1,000
414.200	Exp Reimb- Outside Boro	2,266	3,500	3,500
414.400	Travel Tickets	2,783	9,000	9,000
Total Expenses Outside Of Boro		5,866	13,400	13,500
EX21-Communications				
421.100	Telephone	1,723	2,000	2,200
421.200	Postage	52	450	450
421.300	Communication Network	298	300	300
Total Communications		2,073	2,750	2,950
EX22-Advertising				
422.000	Advertising	0	700	700
Total Advertising		0	700	700
EX23-Printing				
423.000	Printing	178	300	300
Total Printing		178	300	300
EX26-Professional Charges				
426.300	Due & Fees	278	400	400
426.600	Computer Software	62	500	500
426.900	Other Professional Chgs	0	700	700
Total Professional Charges		340	1,600	1,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	600	600
Total Maintenance Services		0	600	600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	715	1,500	1,500
429.900	Other Contractual	551	2,000	2,000
Total Other Contractual		1,266	3,500	3,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	700	660	600
Total Office Supplies		700	660	600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	190	250
Total Maintenance Supplies		0	190	250
EX33-Misc Supplies				
433.100	Personnel Supplies	0	125	125
433.300	Books/Subscriptions	0	175	500
433.900	Other Supplies	250	700	700
Total Misc Supplies		250	1,000	1,325
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,017	3,000	3,000
434.100	Other Equip under \$5,000	0	1,500	1,500
434.300	Furniture Under \$5,000	0	1,000	0
Total Equipment Under \$5,000		2,017	5,500	4,500
Division Total: Mayor		72,786	97,834	101,984
Department Total: Mayor		72,786	97,834	101,984



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	345,163	359,648	417,628
411.200	Temp Wages & Adjmts	12,928	21,000	25,000
411.300	Overtime Wages	1,550	2,000	4,000
Total Salaries & Wages		359,641	382,648	446,628
EX12-Benefits				
412.100	Insurance Contrib	94,783	101,520	110,400
412.200	Unemployment Contrib	2,158	2,296	2,680
412.300	Medicare	4,330	5,549	6,477
412.400	Retirement Contrib. - DB Plan	98,600	110,737	129,103
412.600	Workers Compensation	5,829	5,193	4,869
412.700	Sbs Contribution	22,046	23,457	27,379
Total Benefits		227,746	248,752	280,908
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	40	53	52
Total Expenses Within Borough		40	53	52
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	327	926	650
414.200	Exp Reimb- Outside Boro	3,685	7,475	3,900
414.400	Travel Tickets	2,817	3,250	3,000
Total Expenses Outside Of Boro		6,829	11,651	7,550
EX21-Communications				
421.100	Telephone	45	98	100
421.200	Postage	5	112	105
Total Communications		50	210	205
EX23-Printing				
423.000	Printing	39	1,789	2,500
423.100	Resale/Printed Maps	0	0	2,500
Total Printing		39	1,789	5,000
EX26-Professional Charges				
426.300	Due & Fees	300	1,300	325
426.600	Computer Software	8,530	34,183	30,340
Total Professional Charges		8,830	35,483	30,665
EX28-Maintenance Services				
428.300	Equipment Maint Services	723	1,500	1,475
Total Maintenance Services		723	1,500	1,475



Matanuska-Susitna Borough
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Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,089	7,150	9,000
429.900	Other Contractual	36,527	1,300	6,500
Total Other Contractual		43,616	8,450	15,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	500
430.200	Copier/Fax Supplies	0	0	100
Total Office Supplies		0	0	600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	987	550	700
Total Maintenance Supplies		987	550	700
EX33-Misc Supplies				
433.100	Personnel Supplies	0	350	359
433.200	Medical Supplies	38	100	103
433.300	Books/Subscriptions	0	2,350	1,975
433.500	Training Supplies	0	0	200
433.900	Other Supplies	539	250	250
Total Misc Supplies		577	3,050	2,887
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,980	4,200	16,400
434.100	Other Equip under \$5,000	3,520	3,000	2,500
434.300	Furniture Under \$5,000	616	0	500
Total Equipment Under \$5,000		8,116	7,200	19,400
Division Total: Geographic Info Systems		657,194	701,336	811,570



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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	129,065	148,525	165,028
411.300	Overtime Wages	192	0	0
Total Salaries & Wages		129,257	148,525	165,028
EX12-Benefits				
412.100	Insurance Contrib	27,748	29,610	32,200
412.200	Unemployment Contrib	776	892	991
412.300	Medicare	1,875	2,154	2,393
412.400	Retirement Contrib. - DB Plan	9,739	45,479	50,532
412.410	PERS Tier IV - DC Plan	21,774	0	0
412.411	PERS Tier IV - Health Plan	942	0	0
412.412	PERS Tier IV - HRA	1,569	0	0
412.413	PERS Tier IV - OD&D	552	0	0
412.600	Workers Compensation	1,460	2,016	1,799
412.700	Sbs Contribution	7,924	9,105	10,117
Total Benefits		74,359	89,256	98,032
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	405	1	526
413.200	Expense Reimb-Within Boro	297	23	106
413.900	Other Exp - Within Boro	0	0	210
Total Expenses Within Borough		702	24	842
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	204	59	526
414.200	Exp Reimb- Outside Boro	2,062	1,568	3,152
414.400	Travel Tickets	498	782	2,101
Total Expenses Outside Of Boro		2,764	2,409	5,779
EX21-Communications				
421.100	Telephone	364	615	1,920
Total Communications		364	615	1,920
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	718	1,700	4,200
429.900	Other Contractual	3,987	0	0
Total Other Contractual		4,705	1,700	4,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	5,717	4,494	13,290
430.200	Copier/Fax Supplies	0	0	950
Total Office Supplies		5,717	4,494	14,240



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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	579	600
Total Maintenance Supplies		0	579	600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,149	0	3,000
434.100	Other Equip under \$5,000	199	0	0
434.300	Furniture Under \$5,000	891	164	1,500
Total Equipment Under \$5,000		5,239	164	4,500
Division Total: IT Administration		223,107	247,766	295,141



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Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	489,399	557,203	595,194
411.200	Temp Wages & Adjmts	40,800	180,000	180,000
411.300	Overtime Wages	28,325	49,950	60,000
Total Salaries & Wages		558,524	787,153	835,194
EX12-Benefits				
412.100	Insurance Contrib	142,290	169,200	184,000
412.200	Unemployment Contrib	3,351	3,907	6,528
412.300	Medicare	8,099	9,442	15,776
412.400	Retirement Contrib. - DB Plan	133,045	184,073	210,664
412.410	PERS Tier IV - DC Plan	10,470	0	0
412.411	PERS Tier IV - Health Plan	474	0	0
412.412	PERS Tier IV - HRA	1,514	0	0
412.413	PERS Tier IV - OD&D	278	0	0
412.600	Workers Compensation	6,291	8,837	11,860
412.700	Sbs Contribution	34,238	39,916	66,695
Total Benefits		340,050	415,375	495,523
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	617	1,164	1,000
413.200	Expense Reimb-Within Boro	0	1,329	1,500
413.900	Other Exp - Within Boro	173	308	500
Total Expenses Within Borough		790	2,801	3,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,049	600	2,000
414.200	Exp Reimb- Outside Boro	6,211	12,050	27,500
414.400	Travel Tickets	5,167	6,650	13,200
Total Expenses Outside Of Boro		12,427	19,300	42,700
EX21-Communications				
421.100	Telephone	67,294	123,169	25,500
421.200	Postage	97	250	250
421.300	Communication Network	0	600	159,000
Total Communications		67,391	124,019	184,750
EX22-Advertising				
422.000	Advertising	578	0	0
Total Advertising		578	0	0
EX23-Printing				
423.000	Printing	156	51	320
Total Printing		156	51	320



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Expense

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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Information Technology				
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	0	11	0
Total Utilities-Building Optrns		0	11	0
EX25-Rental/Lease				
425.200	Building Rental	150	325	500
425.300	Equipment Rental	8,556	0	0
Total Rental/Lease		8,706	325	500
EX26-Professional Charges				
426.300	Due & Fees	361	3,951	8,550
426.600	Computer Software	327,711	381,231	344,947
426.900	Other Professional Chgs	(32,079)	0	0
Total Professional Charges		295,993	385,182	353,497
EX28-Maintenance Services				
428.300	Equipment Maint Services	22,168	62,496	69,000
Total Maintenance Services		22,168	62,496	69,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	38,350	23,175	77,400
429.210	Training/Instructor Fees	5,274	33,300	0
429.900	Other Contractual	66,319	252,505	200,000
Total Other Contractual		109,943	308,980	277,400
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	348	0
431.300	Equipment Maint Supplies	1,929	757	2,200
Total Maintenance Supplies		1,929	1,105	2,200
EX33-Misc Supplies				
433.100	Personnel Supplies	1,298	2,900	2,500
433.120	Tools under \$500	0	194	200
433.200	Medical Supplies	93	154	150
433.300	Books/Subscriptions	1,050	1,156	2,013
433.500	Training Supplies	0	150	1,000
433.900	Other Supplies	19,383	20,000	1,200
Total Misc Supplies		21,824	24,554	7,063
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	24,604	68,500	49,000
434.100	Other Equip under \$5,000	61,090	63,448	91,550
434.300	Furniture Under \$5,000	3,383	2,288	4,000
Total Equipment Under \$5,000		89,077	134,236	144,550



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology				
DIVISION 121-Information Technology				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	154,770	99,801	155,000
451.300	Furniture over \$5,000	0	41,869	0
Total Equipment Over \$5000		154,770	141,670	155,000
Division Total: Information Technology		1,684,326	2,407,258	2,570,697
Department Total: Information Technology		2,564,627	3,356,360	3,677,408



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX21-Communications				
421.100	Telephone	36,087	50,000	50,000
421.200	Postage	5,373	17,000	40,000
Total Communications		41,460	67,000	90,000
EX22-Advertising				
422.000	Advertising	200,062	160,000	180,000
422.100	Display Advertising	0	3,000	3,000
Total Advertising		200,062	163,000	183,000
EX23-Printing				
423.000	Printing	0	10,000	10,000
Total Printing		0	10,000	10,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	114,002	150,000	175,000
424.200	Water & Sewer	8,835	20,000	20,000
424.300	Natural Gas	54,223	80,000	90,000
424.500	Garbage Pickups	11,381	22,000	22,000
Total Utilities-Building Oprtns		188,441	272,000	307,000
EX25-Rental/Lease				
425.300	Equipment Rental	106,255	118,000	129,000
Total Rental/Lease		106,255	118,000	129,000
EX26-Professional Charges				
426.200	Legal	0	0	250,000
426.300	Due & Fees	100	200	500
426.600	Computer Software	0	32,000	35,000
426.900	Other Professional Chgs	66,062	58,000	160,000
Total Professional Charges		66,162	90,200	445,500
EX27-Insurance & Bond				
427.100	Property Insurance	76,198	108,000	124,200
427.200	Vehicle Insurance	0	5,000	5,750
427.300	Crime Insurance	0	2,000	2,000
427.500	Liability Insurance	57,667	101,600	110,000
427.510	Umbrella Liability Ins	0	21,000	25,000
427.520	Professional Liab Insur	1,700	2,000	2,000
427.600	Insurance Consulting Fee	62,472	75,000	80,000
427.800	Insurance Adjusters Fees	27,173	10,000	50,000
427.900	Insurance Deductible	0	10,000	20,000
Total Insurance & Bond		225,210	334,600	418,950



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Expense

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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX28-Maintenance Services				
428.300	Equipment Maint Services	19,120	60,500	61,000
428.500	Commun Equip Maint Servic	11,340	12,000	15,000
Total Maintenance Services		30,460	72,500	76,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	5,000	15,000
429.900	Other Contractual	1,649	25,000	130,000
Total Other Contractual		1,649	30,000	145,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	13,000	7,000
430.200	Copier/Fax Supplies	17,974	24,000	30,000
Total Office Supplies		17,974	37,000	37,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	1,902	2,500	2,500
Total Maintenance Supplies		1,902	2,500	2,500
EX33-Misc Supplies				
433.100	Personnel Supplies	2,399	5,000	6,000
433.200	Medical Supplies	0	500	1,000
433.900	Other Supplies	25	2,000	2,000
Total Misc Supplies		2,424	7,500	9,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	1,397	5,000	4,000
434.300	Furniture Under \$5,000	1,689	2,000	2,500
Total Equipment Under \$5,000		3,086	7,000	6,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	24,319	34,100	30,000
Total Equipment Over \$5000		24,319	34,100	30,000
Division Total: Common Contractual		909,404	1,245,400	1,889,450



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX11-Salaries & Wages				
411.100	Permanent Wages	518,227	482,213	547,537
411.200	Temp Wages & Adjmts	21,898	35,000	25,000
411.300	Overtime Wages	33,614	25,000	25,000
Total Salaries & Wages		573,739	542,213	597,537
EX12-Benefits				
412.100	Insurance Contrib	158,475	169,200	184,000
412.200	Unemployment Contrib	3,443	3,224	3,586
412.300	Medicare	8,320	7,790	8,665
412.400	Retirement Contrib. - DB Plan	136,392	161,433	175,311
412.410	PERS Tier IV - DC Plan	9,712	0	0
412.411	PERS Tier IV - Health Plan	489	0	0
412.412	PERS Tier IV - HRA	2,305	0	0
412.413	PERS Tier IV - OD&D	287	0	0
412.600	Workers Compensation	6,133	7,290	6,514
412.700	Sbs Contribution	35,170	32,932	36,630
Total Benefits		360,726	381,869	414,706
EX21-Communications				
421.100	Telephone	0	1,200	1,200
421.200	Postage	44,043	49,700	49,900
Total Communications		44,043	50,900	51,100
EX22-Advertising				
422.010	Foreclosure Advertising	7,580	17,200	9,950
Total Advertising		7,580	17,200	9,950
EX23-Printing				
423.000	Printing	27,852	35,600	45,000
Total Printing		27,852	35,600	45,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,500	1,500
Total Rental/Lease		0	1,500	1,500
EX26-Professional Charges				
426.300	Due & Fees	40	3,000	3,000
426.500	Recording Fees	4,408	4,200	6,900
426.600	Computer Software	475	3,100	3,100
426.900	Other Professional Chgs	25,091	42,500	40,000
Total Professional Charges		30,014	52,800	53,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	771	2,000	2,000
Total Maintenance Services		771	2,000	2,000



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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX29-Other Contractual				
429.500	Labor Services	0	2,000	2,000
429.900	Other Contractual	12,676	17,500	18,400
Total Other Contractual		12,676	19,500	20,400
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,572	10,500	9,900
430.200	Copier/Fax Supplies	285	200	1,200
Total Office Supplies		7,857	10,700	11,100
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	112	1,500	1,500
Total Maintenance Supplies		112	1,500	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	500
433.300	Books/Subscriptions	321	600	1,200
433.500	Training Supplies	0	100	100
433.900	Other Supplies	1,020	1,100	750
Total Misc Supplies		1,341	2,300	2,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,945	5,400	6,000
434.100	Other Equip under \$5,000	8,028	5,972	6,600
434.300	Furniture Under \$5,000	2,732	4,228	3,000
Total Equipment Under \$5,000		14,705	15,600	15,600
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	2,400	5,100
Total Equipment Over \$5000		0	2,400	5,100
Division Total: Revenue & Budget		1,081,416	1,136,082	1,231,043



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX11-Salaries & Wages				
411.100	Permanent Wages	140,231	147,309	146,392
411.200	Temp Wages & Adjmts	5,905	35,000	30,000
411.300	Overtime Wages	591	5,000	5,000
Total Salaries & Wages		146,727	187,309	181,392
EX12-Benefits				
412.100	Insurance Contrib	27,018	30,456	33,120
412.200	Unemployment Contrib	881	1,034	879
412.300	Medicare	2,128	2,499	2,631
412.400	Retirement Contrib. - DB Plan	36,888	46,637	46,357
412.600	Workers Compensation	1,527	2,339	1,978
412.700	Sbs Contribution	7,864	10,563	11,120
Total Benefits		76,306	93,528	96,085
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	117	300	300
413.200	Expense Reimb-Within Boro	1,028	3,000	3,000
413.900	Other Exp - Within Boro	0	200	200
Total Expenses Within Borough		1,145	3,500	3,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	3,891	5,000	5,000
414.200	Exp Reimb- Outside Boro	21,445	32,000	31,000
414.400	Travel Tickets	17,920	25,000	30,000
Total Expenses Outside Of Boro		43,256	62,000	66,000
EX21-Communications				
421.100	Telephone	896	3,000	3,000
421.200	Postage	204	850	1,000
421.300	Communication Network	888	2,000	2,000
Total Communications		1,988	5,850	6,000
EX22-Advertising				
422.000	Advertising	467	0	0
Total Advertising		467	0	0
EX23-Printing				
423.000	Printing	4,874	20,000	20,000
Total Printing		4,874	20,000	20,000
EX25-Rental/Lease				
425.200	Building Rental	200	0	0
Total Rental/Lease		200	0	0



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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX26-Professional Charges				
426.100	Auditing & Accounting	5,000	7,500	8,000
426.200	Legal	198,370	105,000	250,000
426.300	Due & Fees	5,007	6,000	6,000
426.500	Recording Fees	108	100	100
426.600	Computer Software	9,840	75,000	65,000
426.900	Other Professional Chgs	112,066	70,000	70,000
Total Professional Charges		330,391	263,600	399,100
EX28-Maintenance Services				
428.300	Equipment Maint Services	255	1,500	1,500
Total Maintenance Services		255	1,500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	25,359	37,900	38,000
429.210	Training/Instructor Fees	11,888	15,000	50,000
429.900	Other Contractual	72,708	50,000	75,000
Total Other Contractual		109,955	102,900	163,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,044	5,000	5,000
430.200	Copier/Fax Supplies	151	1,000	1,000
Total Office Supplies		3,195	6,000	6,000
EX33-Misc Supplies				
433.100	Personnel Supplies	143	1,950	750
433.300	Books/Subscriptions	1,510	1,800	3,000
433.900	Other Supplies	750	500	500
Total Misc Supplies		2,403	4,250	4,250
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	5,000	5,000
434.100	Other Equip under \$5,000	390	5,000	4,500
434.300	Furniture Under \$5,000	2,097	2,500	2,500
Total Equipment Under \$5,000		2,487	12,500	12,000
Division Total: Admin-Finance		723,649	762,937	958,827



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX11-Salaries & Wages				
411.100	Permanent Wages	724,882	824,788	895,005
411.200	Temp Wages & Adjmts	989	10,000	10,000
411.300	Overtime Wages	29,729	38,000	38,000
Total Salaries & Wages		755,600	872,788	943,005
EX12-Benefits				
412.100	Insurance Contrib	249,600	287,640	312,800
412.200	Unemployment Contrib	4,534	5,237	5,659
412.300	Medicare	10,957	12,656	13,674
412.400	Retirement Contrib. - DB Plan	203,926	264,186	285,687
412.410	PERS Tier IV - DC Plan	5,753	0	0
412.411	PERS Tier IV - Health Plan	286	0	0
412.412	PERS Tier IV - HRA	1,223	0	0
412.413	PERS Tier IV - OD&D	168	0	0
412.600	Workers Compensation	9,257	11,844	10,279
412.700	Sbs Contribution	46,319	53,502	57,807
Total Benefits		532,023	635,065	685,906
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	17	120	130
Total Expenses Within Borough		17	120	130
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	120	130
Total Expenses Outside Of Boro		0	120	130
EX21-Communications				
421.100	Telephone	0	1,650	0
421.200	Postage	15,649	20,600	31,040
Total Communications		15,649	22,250	31,040
EX23-Printing				
423.000	Printing	11,285	20,240	22,260
Total Printing		11,285	20,240	22,260
EX26-Professional Charges				
426.300	Due & Fees	11,423	3,850	4,240
426.600	Computer Software	9,320	9,308	9,030
426.900	Other Professional Chgs	0	1,000	15,840
Total Professional Charges		20,743	14,158	29,110
EX28-Maintenance Services				
428.100	Building Maint Services	0	3,140	3,450
428.300	Equipment Maint Services	2,845	4,130	4,540
Total Maintenance Services		2,845	7,270	7,990



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX29-Other Contractual				
429.900	Other Contractual	1,890	7,990	8,790
Total Other Contractual		1,890	7,990	8,790
EX30-Office Supplies				
430.100	Office Supplies < \$500	9,373	18,700	20,570
430.200	Copier/Fax Supplies	285	1,100	1,210
Total Office Supplies		9,658	19,800	21,780
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	114	550	610
431.300	Equipment Maint Supplies	405	770	850
Total Maintenance Supplies		519	1,320	1,460
EX33-Misc Supplies				
433.100	Personnel Supplies	95	150	0
433.200	Medical Supplies	160	430	310
433.300	Books/Subscriptions	5,185	9,080	9,990
433.900	Other Supplies	77	1,100	1,210
Total Misc Supplies		5,517	10,760	11,510
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	9,777	9,600	13,800
434.100	Other Equip under \$5,000	8,793	8,100	11,500
434.300	Furniture Under \$5,000	3,870	29,500	4,950
Total Equipment Under \$5,000		22,440	47,200	30,250
Division Total: Accounting		1,378,186	1,659,081	1,793,361



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	309,140	332,399	398,069
411.300	Overtime Wages	287	1,000	2,500
Total Salaries & Wages		309,427	333,399	400,569
EX12-Benefits				
412.100	Insurance Contrib	109,200	118,440	128,800
412.200	Unemployment Contrib	1,857	2,001	2,404
412.300	Medicare	4,487	4,835	5,809
412.400	Retirement Contrib. - DB Plan	76,167	102,087	122,655
412.410	PERS Tier IV - DC Plan	6,766	0	0
412.411	PERS Tier IV - Health Plan	359	0	0
412.412	PERS Tier IV - HRA	1,901	0	0
412.413	PERS Tier IV - OD&D	210	0	0
412.600	Workers Compensation	3,423	4,525	4,367
412.700	Sbs Contribution	18,968	20,438	24,555
Total Benefits		223,338	252,326	288,590
EX21-Communications				
421.100	Telephone	132	1,000	1,000
421.200	Postage	3,055	5,263	2,500
Total Communications		3,187	6,263	3,500
EX22-Advertising				
422.000	Advertising	0	328	500
Total Advertising		0	328	500
EX23-Printing				
423.000	Printing	2,331	2,900	3,000
Total Printing		2,331	2,900	3,000
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	633	4,000	4,000
Total Utilities-Building Oprtns		633	4,000	4,000
EX26-Professional Charges				
426.200	Legal	3,973	0	0
426.300	Due & Fees	770	1,200	1,200
426.600	Computer Software	1,132	1,500	1,500
426.900	Other Professional Chgs	3,460	2,000	2,000
Total Professional Charges		9,335	4,700	4,700
EX28-Maintenance Services				
428.300	Equipment Maint Services	930	2,000	2,000
Total Maintenance Services		930	2,000	2,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX29-Other Contractual				
429.900	Other Contractual	1,287	10,000	10,000
Total Other Contractual		1,287	10,000	10,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	5,429	5,000	6,000
430.200	Copier/Fax Supplies	982	1,200	1,000
Total Office Supplies		6,411	6,200	7,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	9	0
431.300	Equipment Maint Supplies	889	1,500	1,500
Total Maintenance Supplies		889	1,509	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	700	700
433.120	Tools under \$500	0	150	150
433.200	Medical Supplies	1,091	250	250
433.300	Books/Subscriptions	747	750	800
433.500	Training Supplies	0	250	250
433.900	Other Supplies	500	550	0
Total Misc Supplies		2,338	2,650	2,150
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	9,630	2,500	2,500
434.100	Other Equip under \$5,000	3,649	5,000	5,000
434.300	Furniture Under \$5,000	564	2,000	2,000
Total Equipment Under \$5,000		13,843	9,500	9,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	4,450	6,000
Total Equipment Over \$5000		0	4,450	6,000
Division Total: Purchasing		573,949	640,225	743,009



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,060,301	1,144,713	1,240,482
411.200	Temp Wages & Adjmts	8,311	35,000	35,000
411.300	Overtime Wages	45,245	45,000	45,000
Total Salaries & Wages		1,113,857	1,224,713	1,320,482
EX12-Benefits				
412.100	Insurance Contrib	312,204	355,320	386,400
412.200	Unemployment Contrib	6,684	7,349	7,923
412.300	Medicare	15,340	17,759	19,147
412.400	Retirement Contrib. - DB Plan	274,285	364,291	393,615
412.410	PERS Tier IV - DC Plan	24,697	0	0
412.411	PERS Tier IV - Health Plan	1,184	0	0
412.412	PERS Tier IV - HRA	4,357	0	0
412.413	PERS Tier IV - OD&D	694	0	0
412.600	Workers Compensation	42,728	55,894	48,144
412.700	Sbs Contribution	68,280	75,075	80,946
Total Benefits		750,453	875,688	936,175
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	483	500	500
413.400	Meal Allowance -W/I Boro	0	300	300
413.500	Meeting Comp - W/I Boro	3,400	8,000	8,000
Total Expenses Within Borough		3,883	8,800	8,800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	530	530
Total Expenses Outside Of Boro		0	530	530
EX21-Communications				
421.100	Telephone	615	2,200	2,200
421.200	Postage	23,763	55,000	55,000
421.300	Communication Network	0	2,400	2,400
Total Communications		24,378	59,600	59,600
EX23-Printing				
423.000	Printing	5,120	17,000	17,000
Total Printing		5,120	17,000	17,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	19,500	25,000
Total Rental/Lease		0	19,500	25,000



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX26-Professional Charges				
426.300	Due & Fees	832	2,000	2,000
426.500	Recording Fees	37	950	1,000
426.600	Computer Software	3,591	19,000	19,000
426.900	Other Professional Chgs	50	3,000	4,000
Total Professional Charges		4,510	24,950	26,000
EX28-Maintenance Services				
428.100	Building Maint Services	0	800	800
428.300	Equipment Maint Services	1,455	4,000	4,000
428.400	Vehicle Maint Services	0	1,200	1,200
428.500	Commun Equip Maint Servic	0	600	600
428.920	Other Maintenance Service	0	50	0
Total Maintenance Services		1,455	6,650	6,600
EX29-Other Contractual				
429.900	Other Contractual	8,034	20,000	20,000
Total Other Contractual		8,034	20,000	20,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	5,342	10,000	10,000
430.200	Copier/Fax Supplies	0	4,000	4,000
Total Office Supplies		5,342	14,000	14,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	30	600	600
431.200	Building Maint Supplies	0	100	100
431.300	Equipment Maint Supplies	893	2,200	2,000
Total Maintenance Supplies		923	2,900	2,700
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	179	300	300
433.300	Books/Subscriptions	2,902	3,500	3,500
433.900	Other Supplies	3,604	3,100	3,100
Total Misc Supplies		6,685	8,500	8,500



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	11,546	10,000	10,000
434.100	Other Equip under \$5,000	7,552	10,000	10,000
434.300	Furniture Under \$5,000	0	290	10,000
Total Equipment Under \$5,000		19,098	20,290	30,000
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	11,114	15,210	0
Total Equipment Over \$5000		11,114	15,210	0
Division Total: Assessment		1,954,852	2,321,131	2,478,187
Department Total: Finance		6,621,456	7,764,856	9,093,877



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX11-Salaries & Wages				
411.100	Permanent Wages	529,729	493,603	525,308
411.200	Temp Wages & Adjmts	10,053	37,000	18,000
411.300	Overtime Wages	26,300	15,000	10,000
Total Salaries & Wages		566,082	545,603	553,308
EX12-Benefits				
412.100	Insurance Contrib	146,198	143,553	156,400
412.200	Unemployment Contrib	3,397	3,352	3,320
412.300	Medicare	8,209	8,100	8,023
412.400	Retirement Contrib. - DB Plan	127,596	155,835	163,912
412.410	PERS Tier IV - DC Plan	20,273	0	0
412.411	PERS Tier IV - Health Plan	944	0	0
412.412	PERS Tier IV - HRA	3,151	0	0
412.413	PERS Tier IV - OD&D	553	0	0
412.600	Workers Compensation	10,509	7,585	6,032
412.700	Sbs Contribution	34,700	34,242	33,918
Total Benefits		355,530	352,667	371,605
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,686	3,000	3,000
413.200	Expense Reimb-Within Boro	67	1,000	1,000
413.400	Meal Allowance -W/I Boro	0	0	100
413.500	Meeting Comp - W/I Boro	7,450	6,000	12,000
Total Expenses Within Borough		10,203	10,000	16,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	176	300	500
414.200	Exp Reimb- Outside Boro	877	300	500
414.400	Travel Tickets	849	1,000	1,000
Total Expenses Outside Of Boro		1,902	1,600	2,000
EX21-Communications				
421.100	Telephone	3,252	4,000	8,000
421.200	Postage	22,064	20,000	15,000
Total Communications		25,316	24,000	23,000
EX22-Advertising				
422.000	Advertising	2,536	60,500	2,000
Total Advertising		2,536	60,500	2,000
EX23-Printing				
423.000	Printing	14,966	53,000	35,000
Total Printing		14,966	53,000	35,000



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX25-Rental/Lease				
425.200	Building Rental	860	1,000	5,000
425.300	Equipment Rental	0	300	500
Total Rental/Lease		860	1,300	5,500
EX26-Professional Charges				
426.300	Due & Fees	1,741	3,000	3,000
426.500	Recording Fees	0	250	250
426.600	Computer Software	4,821	5,000	5,000
426.900	Other Professional Chgs	16,471	25,500	40,000
Total Professional Charges		23,033	33,750	48,250
EX28-Maintenance Services				
428.100	Building Maint Services	0	2,473	0
428.300	Equipment Maint Services	373	1,000	1,000
Total Maintenance Services		373	3,473	1,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	2,200	0
429.300	Planning Studies	66,661	254,757	250,000
429.900	Other Contractual	48,253	79,000	120,000
Total Other Contractual		114,914	335,957	370,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,791	12,200	10,000
430.200	Copier/Fax Supplies	0	500	600
Total Office Supplies		6,791	12,700	10,600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	849	1,640	600
Total Maintenance Supplies		849	1,640	600
EX33-Misc Supplies				
433.100	Personnel Supplies	1,131	800	500
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	2,637	5,000	5,000
433.900	Other Supplies	7,575	6,360	10,000
Total Misc Supplies		11,343	12,360	15,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	6,515	7,500	7,500
434.100	Other Equip under \$5,000	1,500	2,000	4,000
434.300	Furniture Under \$5,000	9,075	6,000	6,000
Total Equipment Under \$5,000		17,090	15,500	17,500



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX49-Transfers/Pass Throughs				
449.900	Transfers-Other Agencies	10,000	0	0
Total Transfers/Pass Throughs		10,000	0	0
Division Total: Planning		1,161,788	1,464,050	1,472,163



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX11-Salaries & Wages				
411.100	Permanent Wages	391,076	390,675	393,647
411.200	Temp Wages & Adjmts	0	5,200	0
411.300	Overtime Wages	5,018	4,000	5,000
Total Salaries & Wages		396,094	399,875	398,647
EX12-Benefits				
412.100	Insurance Contrib	124,800	135,360	147,200
412.200	Unemployment Contrib	2,377	2,400	2,392
412.300	Medicare	4,838	5,799	5,781
412.400	Retirement Contrib. - DB Plan	93,272	120,850	122,066
412.410	PERS Tier IV - DC Plan	6,354	0	0
412.411	PERS Tier IV - Health Plan	339	0	0
412.412	PERS Tier IV - HRA	1,641	0	0
412.413	PERS Tier IV - OD&D	199	0	0
412.600	Workers Compensation	4,075	5,427	4,346
412.700	Sbs Contribution	24,281	24,513	24,438
Total Benefits		262,176	294,349	306,223
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,598	2,500	1,000
413.500	Meeting Comp - W/I Boro	5,400	6,500	4,000
Total Expenses Within Borough		6,998	9,000	5,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	101	0	1,500
414.200	Exp Reimb- Outside Boro	262	0	250
Total Expenses Outside Of Boro		363	0	1,750
EX21-Communications				
421.100	Telephone	0	0	900
421.200	Postage	8,563	12,000	5,000
Total Communications		8,563	12,000	5,900
EX23-Printing				
423.000	Printing	194	379	600
Total Printing		194	379	600
EX26-Professional Charges				
426.300	Due & Fees	880	900	1,000
426.500	Recording Fees	695	1,000	500
426.600	Computer Software	5,482	5,800	5,800
426.900	Other Professional Chgs	0	800	1,000
Total Professional Charges		7,057	8,500	8,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX28-Maintenance Services				
428.300	Equipment Maint Services	431	1,100	1,100
Total Maintenance Services		431	1,100	1,100
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	570	1,700	0
429.900	Other Contractual	1,736	3,300	0
Total Other Contractual		2,306	5,000	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,774	6,000	6,000
430.200	Copier/Fax Supplies	0	500	500
Total Office Supplies		3,774	6,500	6,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	304	500	0
Total Maintenance Supplies		304	500	0
EX33-Misc Supplies				
433.100	Personnel Supplies	29	25	0
433.200	Medical Supplies	0	162	200
433.300	Books/Subscriptions	465	1,000	1,000
433.900	Other Supplies	1,302	3,100	4,000
Total Misc Supplies		1,796	4,287	5,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,587	4,500	12,500
434.100	Other Equip under \$5,000	199	1,700	2,500
434.300	Furniture Under \$5,000	1,295	3,800	2,000
Total Equipment Under \$5,000		3,081	10,000	17,000
Division Total: Platting		693,137	751,490	756,220



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	73,971	71,129	73,993
411.200	Temp Wages & Adjmts	29,311	28,000	50,000
411.300	Overtime Wages	3,737	3,000	5,000
Total Salaries & Wages		107,019	102,129	128,993
EX12-Benefits				
412.100	Insurance Contrib	15,600	16,920	18,400
412.200	Unemployment Contrib	643	613	774
412.300	Medicare	1,552	1,481	1,871
412.400	Retirement Contrib. - DB Plan	21,608	22,699	24,188
412.600	Workers Compensation	5,254	6,073	6,166
412.700	Sbs Contribution	6,561	6,261	7,908
Total Benefits		51,218	54,047	59,307
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	840	600	650
413.200	Expense Reimb-Within Boro	0	500	550
Total Expenses Within Borough		840	1,100	1,200
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	113	200	500
Total Expenses Outside Of Boro		113	200	500
EX21-Communications				
421.100	Telephone	0	250	275
421.200	Postage	108	250	275
Total Communications		108	500	550
EX22-Advertising				
422.000	Advertising	0	1,000	2,000
Total Advertising		0	1,000	2,000
EX23-Printing				
423.000	Printing	3,500	4,000	4,200
Total Printing		3,500	4,000	4,200
EX25-Rental/Lease				
425.300	Equipment Rental	203	1,000	1,100
Total Rental/Lease		203	1,000	1,100
EX26-Professional Charges				
426.300	Due & Fees	617	700	1,000
426.600	Computer Software	0	850	1,000
426.900	Other Professional Chgs	0	15,000	15,000
Total Professional Charges		617	16,550	17,000



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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,100	1,000
Total Maintenance Services		0	1,100	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	294	0	0
429.500	Labor Services	0	5,000	5,000
429.710	Testing	0	600	650
429.900	Other Contractual	6,517	2,527	15,000
Total Other Contractual		6,811	8,127	20,650
EX30-Office Supplies				
430.100	Office Supplies < \$500	442	500	550
430.200	Copier/Fax Supplies	0	250	300
Total Office Supplies		442	750	850
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	300	350
431.900	Other Maint. Supplies	0	300	0
Total Maintenance Supplies		0	600	350
EX33-Misc Supplies				
433.100	Personnel Supplies	0	300	350
433.120	Tools under \$500	0	1,000	1,050
433.200	Medical Supplies	0	162	0
433.300	Books/Subscriptions	150	300	350
433.900	Other Supplies	646	650	2,000
Total Misc Supplies		796	2,412	3,750
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,199	2,500	2,500
434.100	Other Equip under \$5,000	62	500	600
434.300	Furniture Under \$5,000	0	350	400
Total Equipment Under \$5,000		1,261	3,350	3,500
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	0	15,000
Total Small Bldg Const/Imprv		0	0	15,000
Division Total: Cultural Resources		172,928	196,865	259,950



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	73,400	131,151	136,163
411.200	Temp Wages & Adjmts	0	8,000	0
411.300	Overtime Wages	1,709	3,000	2,000
Total Salaries & Wages		75,109	142,151	138,163
EX12-Benefits				
412.100	Insurance Contrib	23,400	25,380	27,600
412.200	Unemployment Contrib	451	913	829
412.300	Medicare	1,089	2,207	2,004
412.400	Retirement Contrib. - DB Plan	20,812	41,077	42,306
412.600	Workers Compensation	824	2,059	1,506
412.700	Sbs Contribution	4,605	9,328	8,470
Total Benefits		51,181	80,964	82,715
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	95	500	500
413.200	Expense Reimb-Within Boro	2,622	2,000	1,000
413.400	Meal Allowance -W/I Boro	0	200	200
413.900	Other Exp - Within Boro	0	250	250
Total Expenses Within Borough		2,717	2,950	1,950
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	104	500	500
414.200	Exp Reimb- Outside Boro	12,986	15,815	17,000
414.300	Expense Allow- O/S Boro	122	0	0
414.400	Travel Tickets	14,822	14,300	12,500
Total Expenses Outside Of Boro		28,034	30,615	30,000
EX21-Communications				
421.100	Telephone	60	900	2,000
421.200	Postage	1,117	900	1,000
421.300	Communication Network	420	0	1,000
Total Communications		1,597	1,800	4,000
EX23-Printing				
423.000	Printing	0	0	3,800
Total Printing		0	0	3,800
EX25-Rental/Lease				
425.200	Building Rental	0	580	125
425.300	Equipment Rental	0	900	500
Total Rental/Lease		0	1,480	625



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX26-Professional Charges				
426.300	Due & Fees	800	1,175	1,500
426.600	Computer Software	1,359	2,000	2,000
426.900	Other Professional Chgs	400	4,425	15,000
Total Professional Charges		2,559	7,600	18,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	275	300	300
Total Maintenance Services		275	300	300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	24,742	22,000	23,000
429.210	Training/Instructor Fees	7,843	0	0
429.900	Other Contractual	3,490	9,500	11,000
Total Other Contractual		36,075	31,500	34,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,057	5,000	7,000
430.200	Copier/Fax Supplies	0	500	500
Total Office Supplies		7,057	5,500	7,500
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	0	300
431.300	Equipment Maint Supplies	135	298	0
431.900	Other Maint. Supplies	0	0	500
Total Maintenance Supplies		135	298	800
EX33-Misc Supplies				
433.100	Personnel Supplies	136	1,508	1,000
433.110	Clothing	227	0	0
433.200	Medical Supplies	188	300	300
433.300	Books/Subscriptions	1,096	2,020	2,000
433.900	Other Supplies	670	2,000	1,000
Total Misc Supplies		2,317	5,828	4,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	5,000	5,000
434.100	Other Equip under \$5,000	1,131	2,500	3,000
434.300	Furniture Under \$5,000	0	2,000	2,000
Total Equipment Under \$5,000		1,131	9,500	10,000
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	5,655	5,000	2,500
Total Equipment Over \$5000		5,655	5,000	2,500
Division Total: Planning-Admin		213,842	325,486	339,153



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 134-Code Compliance				
EX11-Salaries & Wages				
411.100	Permanent Wages	261,028	270,137	304,255
411.200	Temp Wages & Adjmts	0	8,000	18,000
411.300	Overtime Wages	3,177	4,000	8,000
Total Salaries & Wages		264,205	282,137	330,255
EX12-Benefits				
412.100	Insurance Contrib	78,000	84,600	92,000
412.200	Unemployment Contrib	1,538	1,693	1,982
412.300	Medicare	3,383	4,091	4,789
412.400	Retirement Contrib. - DB Plan	63,527	83,941	95,613
412.410	PERS Tier IV - DC Plan	2,451	0	0
412.411	PERS Tier IV - Health Plan	116	0	0
412.412	PERS Tier IV - HRA	411	0	0
412.413	PERS Tier IV - OD&D	68	0	0
412.600	Workers Compensation	10,225	14,883	14,001
412.700	Sbs Contribution	16,196	17,295	20,245
Total Benefits		175,915	206,503	228,630
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	31	0
413.200	Expense Reimb-Within Boro	0	10	0
413.500	Meeting Comp - W/I Boro	0	0	200
Total Expenses Within Borough		0	41	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	116	360	0
414.200	Exp Reimb- Outside Boro	924	239	2,500
Total Expenses Outside Of Boro		1,040	599	2,500
EX21-Communications				
421.100	Telephone	1,139	1,800	2,500
421.200	Postage	2,244	5,000	6,000
Total Communications		3,383	6,800	8,500
EX22-Advertising				
422.000	Advertising	8,599	14,600	15,000
Total Advertising		8,599	14,600	15,000
EX23-Printing				
423.000	Printing	2,199	2,900	3,000
Total Printing		2,199	2,900	3,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	800	1,000
Total Rental/Lease		0	800	1,000



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 134-Code Compliance				
EX26-Professional Charges				
426.300	Due & Fees	714	2,900	2,500
426.500	Recording Fees	923	2,000	1,500
426.600	Computer Software	99	600	600
Total Professional Charges		1,736	5,500	4,600
EX28-Maintenance Services				
428.300	Equipment Maint Services	823	600	700
Total Maintenance Services		823	600	700
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	1,560	0
429.900	Other Contractual	11,232	20,160	26,000
Total Other Contractual		11,232	21,720	26,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,764	3,800	4,000
Total Office Supplies		1,764	3,800	4,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	325	0
Total Maintenance Supplies		0	325	0
EX33-Misc Supplies				
433.100	Personnel Supplies	348	1,000	1,000
433.300	Books/Subscriptions	99	600	800
433.900	Other Supplies	173	1,440	1,000
Total Misc Supplies		620	3,040	2,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	10,000	2,500
434.100	Other Equip under \$5,000	967	3,000	2,500
434.300	Furniture Under \$5,000	749	4,100	500
Total Equipment Under \$5,000		1,716	17,100	5,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	3,000
Total Equipment Over \$5000		0	0	3,000
Division Total: Code Compliance		473,232	566,465	635,685



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	50,987	58,197	68,100
411.200	Temp Wages & Adjmts	15,533	55,000	50,000
411.300	Overtime Wages	4,754	1,100	4,000
Total Salaries & Wages		71,274	114,297	122,100
EX12-Benefits				
412.100	Insurance Contrib	15,600	16,920	18,400
412.200	Unemployment Contrib	428	686	733
412.300	Medicare	1,034	1,658	1,771
412.400	Retirement Contrib. - DB Plan	15,902	18,157	22,077
412.600	Workers Compensation	1,344	1,552	1,331
412.700	Sbs Contribution	4,369	7,007	7,485
Total Benefits		38,677	45,980	51,797
EX21-Communications				
421.100	Telephone	0	300	300
421.200	Postage	0	300	300
Total Communications		0	600	600
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	0	2,400	2,000
Total Printing		0	2,400	2,000
EX25-Rental/Lease				
425.200	Building Rental	0	1,000	0
425.300	Equipment Rental	0	300	0
Total Rental/Lease		0	1,300	0
EX26-Professional Charges				
426.300	Due & Fees	215	250	0
426.600	Computer Software	0	500	0
426.900	Other Professional Chgs	0	0	15,000
Total Professional Charges		215	750	15,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	488	8,500	3,500
Total Maintenance Services		488	8,500	3,500



Matanuska-Susitna Borough
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Expense

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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX29-Other Contractual				
429.300	Planning Studies	0	100,000	0
429.710	Testing	9,512	22,000	15,000
429.900	Other Contractual	14,955	50,243	6,000
Total Other Contractual		24,467	172,243	21,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	33	150	0
430.200	Copier/Fax Supplies	0	119	0
Total Office Supplies		33	269	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	100	0
433.300	Books/Subscriptions	0	500	300
433.900	Other Supplies	857	4,000	4,500
Total Misc Supplies		857	4,600	4,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	5,000	2,500
434.100	Other Equip under \$5,000	4,675	10,000	5,000
434.300	Furniture Under \$5,000	0	2,500	1,000
Total Equipment Under \$5,000		4,675	17,500	8,500
Division Total: Environmental		140,686	368,939	229,797



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 138-Transportation				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	91,318	110,930
411.200	Temp Wages & Adjmts	0	1,266	18,000
411.300	Overtime Wages	0	253	5,000
Total Salaries & Wages		0	92,837	133,930
EX12-Benefits				
412.100	Insurance Contrib	0	33,840	36,800
412.200	Unemployment Contrib	0	558	804
412.300	Medicare	0	1,347	1,942
412.400	Retirement Contrib. - DB Plan	0	28,881	35,498
412.600	Workers Compensation	0	6,328	6,402
412.700	Sbs Contribution	0	5,692	8,210
Total Benefits		0	76,646	89,656
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	1,000	1,000
421.200	Postage	0	(800)	200
Total Communications		0	200	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	1,000	22,000
425.300	Equipment Rental	0	150	150
Total Rental/Lease		0	1,150	22,150
EX26-Professional Charges				
426.300	Due & Fees	0	500	500
426.600	Computer Software	0	1,000	10,000
426.900	Other Professional Chgs	0	10,000	10,000
Total Professional Charges		0	11,500	20,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 138-Transportation				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,000	1,000
Total Maintenance Services		0	1,000	1,000
EX29-Other Contractual				
429.300	Planning Studies	0	113,500	125,000
429.900	Other Contractual	0	10,300	30,000
Total Other Contractual		0	123,800	155,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	150	150
Total Office Supplies		0	150	150
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	355	0
431.300	Equipment Maint Supplies	0	600	600
Total Maintenance Supplies		0	955	600
EX33-Misc Supplies				
433.100	Personnel Supplies	0	100	100
433.110	Clothing	0	0	200
433.120	Tools under \$500	0	100	100
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	0	100	500
433.900	Other Supplies	0	600	0
Total Misc Supplies		0	1,000	1,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	145	7,500
434.100	Other Equip under \$5,000	0	2,400	400
Total Equipment Under \$5,000		0	2,545	7,900
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	40,000	0
451.300	Furniture over \$5,000	0	0	20,000
Total Equipment Over \$5000		0	40,000	20,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	2,500	2,500
Total Small Bldg Const/Imprv		0	2,500	2,500
Division Total: Transportation		0	354,283	461,386
Department Total: Planning & Land Use		2,855,613	4,027,578	4,154,354



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	132,648	135,679	142,190
411.200	Temp Wages & Adjmts	0	3,300	3,300
411.300	Overtime Wages	0	800	800
Total Salaries & Wages		132,648	139,779	146,290
EX12-Benefits				
412.100	Insurance Contrib	24,874	30,456	33,120
412.200	Unemployment Contrib	796	839	878
412.300	Medicare	1,924	2,027	2,122
412.400	Retirement Contrib. - DB Plan	34,357	41,790	43,784
412.410	PERS Tier IV - DC Plan	2,797	0	0
412.411	PERS Tier IV - Health Plan	122	0	0
412.412	PERS Tier IV - HRA	216	0	0
412.413	PERS Tier IV - OD&D	71	0	0
412.600	Workers Compensation	4,883	6,102	5,111
412.700	Sbs Contribution	8,132	8,569	8,968
Total Benefits		78,172	89,783	93,983
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	250
413.200	Expense Reimb-Within Boro	31	150	150
Total Expenses Within Borough		31	250	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	51	724	1,300
414.200	Exp Reimb- Outside Boro	764	800	800
414.400	Travel Tickets	533	0	2,000
Total Expenses Outside Of Boro		1,348	1,524	4,100
EX21-Communications				
421.100	Telephone	785	2,400	2,400
421.200	Postage	223	450	450
Total Communications		1,008	2,850	2,850
EX22-Advertising				
422.000	Advertising	0	876	500
Total Advertising		0	876	500
EX23-Printing				
423.000	Printing	0	1,430	200
Total Printing		0	1,430	200
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	150
Total Rental/Lease		0	0	150



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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX26-Professional Charges				
426.200	Legal	76	500	500
426.300	Due & Fees	1,420	700	600
426.600	Computer Software	0	700	20,000
426.900	Other Professional Chgs	10,390	9,650	15,000
Total Professional Charges		11,886	11,550	36,100
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	540	2,110	2,000
429.210	Training/Instructor Fees	0	1,290	1,500
429.900	Other Contractual	9,589	22,000	15,000
Total Other Contractual		10,129	25,400	18,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,341	6,000	7,000
430.200	Copier/Fax Supplies	253	700	1,700
Total Office Supplies		4,594	6,700	8,700
EX33-Misc Supplies				
433.100	Personnel Supplies	1,075	915	800
433.110	Clothing	0	1,100	100
433.120	Tools under \$500	0	250	250
433.200	Medical Supplies	166	285	450
433.300	Books/Subscriptions	419	100	650
433.500	Training Supplies	109	600	700
433.900	Other Supplies	333	4,549	10,000
Total Misc Supplies		2,102	7,799	12,950
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,085	4,050	4,500
434.100	Other Equip under \$5,000	1,725	2,000	1,500
434.300	Furniture Under \$5,000	677	2,000	2,000
Total Equipment Under \$5,000		3,487	8,050	8,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	18,000	0
Total Equipment Over \$5000		0	18,000	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	42,051	0
Total Small Bldg Const/Imprv		0	42,051	0
Division Total: Public Works-Admin		245,670	356,542	333,223



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Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	525,906	563,824	636,468
411.200	Temp Wages & Adjmts	36,698	40,000	42,000
411.300	Overtime Wages	11,722	11,500	12,500
Total Salaries & Wages		574,326	615,324	690,968
EX12-Benefits				
412.100	Insurance Contrib	128,674	173,430	188,600
412.200	Unemployment Contrib	3,466	3,692	4,146
412.300	Medicare	6,881	8,923	10,020
412.400	Retirement Contrib. - DB Plan	124,216	176,165	198,714
412.410	PERS Tier IV - DC Plan	12,581	0	0
412.411	PERS Tier IV - Health Plan	609	0	0
412.412	PERS Tier IV - HRA	2,399	0	0
412.413	PERS Tier IV - OD&D	357	0	0
412.600	Workers Compensation	50,290	70,662	66,397
412.700	Sbs Contribution	35,404	37,720	42,357
Total Benefits		364,877	470,592	510,234
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	3,243	3,887	5,000
Total Expenses Within Borough		3,243	3,887	5,000
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,235	0	2,500
414.300	Expense Allow- O/S Boro	0	0	1,000
414.400	Travel Tickets	471	0	2,500
Total Expenses Outside Of Boro		1,706	0	6,000
EX21-Communications				
421.100	Telephone	5,185	12,825	15,000
421.200	Postage	202	294	400
Total Communications		5,387	13,119	15,400
EX22-Advertising				
422.000	Advertising	0	876	1,000
Total Advertising		0	876	1,000
EX23-Printing				
423.000	Printing	500	680	1,000
Total Printing		500	680	1,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	1,500
424.400	Lp-Propane	0	110	150
424.500	Garbage Pickups	265	11	1,200
Total Utilities-Building Oprtns		265	121	2,850
EX25-Rental/Lease				
425.300	Equipment Rental	4,725	5,225	7,000
Total Rental/Lease		4,725	5,225	7,000
EX26-Professional Charges				
426.300	Due & Fees	685	1,075	1,200
426.600	Computer Software	1,604	6,942	5,000
426.900	Other Professional Chgs	0	2,000	1,000
Total Professional Charges		2,289	10,017	7,200
EX28-Maintenance Services				
428.100	Building Maint Services	37,921	69,663	65,000
428.200	Grounds Maint Services	7,987	9,553	7,500
428.300	Equipment Maint Services	4,409	13,653	20,000
428.400	Vehicle Maint Services	19,755	24,508	32,000
Total Maintenance Services		70,072	117,377	124,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,500	377	3,500
429.210	Training/Instructor Fees	3,930	6,560	3,500
429.710	Testing	80	200	500
429.900	Other Contractual	3,543	3,950	5,000
Total Other Contractual		9,053	11,087	12,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,641	1,588	2,500
430.200	Copier/Fax Supplies	0	0	1,000
Total Office Supplies		1,641	1,588	3,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	31,408	41,924	40,000
431.200	Building Maint Supplies	85,885	108,605	100,000
431.300	Equipment Maint Supplies	3,090	6,982	8,000
431.400	Grounds Maint Supplies	1,543	1,930	3,500
431.900	Other Maint. Supplies	1,590	1,500	3,000
Total Maintenance Supplies		123,516	160,941	154,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	4,331	4,930	10,000
432.200	Gas	116,701	103,970	100,000
Total Fuel/Oil-Vehicle Use		121,032	108,900	110,000
EX33-Misc Supplies				
433.100	Personnel Supplies	6,424	5,668	7,000
433.110	Clothing	3,723	4,300	5,000
433.120	Tools under \$500	3,228	8,732	10,000
433.200	Medical Supplies	125	442	750
433.300	Books/Subscriptions	1,810	1,530	3,000
433.500	Training Supplies	0	0	1,000
433.900	Other Supplies	2,534	2,838	2,000
Total Misc Supplies		17,844	23,510	28,750
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,025	4,854	5,000
434.100	Other Equip under \$5,000	2,467	9,893	5,000
434.300	Furniture Under \$5,000	0	145	2,500
Total Equipment Under \$5,000		5,492	14,892	12,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	1,575	0	0
451.200	Vehicles	978	0	0
Total Equipment Over \$5000		2,553	0	0
Division Total: Maintenance		1,308,521	1,558,136	1,692,902



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	75,180	77,833	90,701
411.300	Overtime Wages	785	2,500	2,500
Total Salaries & Wages		75,965	80,333	93,201
EX12-Benefits				
412.100	Insurance Contrib	15,190	16,074	17,480
412.200	Unemployment Contrib	456	482	560
412.300	Medicare	869	1,165	1,352
412.400	Retirement Contrib. - DB Plan	21,068	24,598	28,538
412.600	Workers Compensation	2,788	3,702	3,290
412.700	Sbs Contribution	4,657	4,925	5,714
Total Benefits		45,028	50,946	56,934
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	10	0	0
Total Expenses Outside Of Boro		10	0	0
EX21-Communications				
421.100	Telephone	1,075	3,000	3,000
421.200	Postage	202	250	250
Total Communications		1,277	3,250	3,250
EX26-Professional Charges				
426.200	Legal	265	0	0
426.300	Due & Fees	950	900	1,000
426.600	Computer Software	0	500	500
Total Professional Charges		1,215	1,400	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	250	0	500
Total Other Contractual		250	0	500
EX33-Misc Supplies				
433.300	Books/Subscriptions	99	500	500
433.500	Training Supplies	0	500	500
Total Misc Supplies		99	1,000	1,000
Division Total: Operations		123,844	136,929	156,385



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	8,602	12,000	12,000
411.300	Overtime Wages	193	300	300
Total Salaries & Wages		8,795	12,300	12,300
EX12-Benefits				
412.200	Unemployment Contrib	53	74	74
412.300	Medicare	128	179	179
412.400	Retirement Contrib. - DB Plan	0	92	92
412.600	Workers Compensation	1,360	2,286	1,767
412.700	Sbs Contribution	540	754	754
Total Benefits		2,081	3,385	2,866
EX21-Communications				
421.100	Telephone	0	0	200
421.200	Postage	6,697	7,500	7,000
Total Communications		6,697	7,500	7,200
EX22-Advertising				
422.000	Advertising	2,905	500	3,000
Total Advertising		2,905	500	3,000
EX23-Printing				
423.000	Printing	2,842	3,200	4,000
Total Printing		2,842	3,200	4,000
EX25-Rental/Lease				
425.300	Equipment Rental	325	0	300
Total Rental/Lease		325	0	300
EX26-Professional Charges				
426.900	Other Professional Chgs	0	50	0
Total Professional Charges		0	50	0
EX29-Other Contractual				
429.900	Other Contractual	22,307	4,844	25,000
Total Other Contractual		22,307	4,844	25,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	76	300	300
Total Office Supplies		76	300	300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	585	385	500
Total Maintenance Supplies		585	385	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	1,650	1,500
Total Fuel/Oil-Vehicle Use		0	1,650	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	602	450	600
433.900	Other Supplies	4,411	1,800	4,500
Total Misc Supplies		5,013	2,250	5,100
Division Total: Community Cleanup		51,626	36,364	62,066



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX11-Salaries & Wages				
411.100	Permanent Wages	726,689	663,219	733,629
411.200	Temp Wages & Adjmts	88,757	90,000	98,000
411.300	Overtime Wages	58,685	75,000	82,000
Total Salaries & Wages		874,131	828,219	913,629
EX12-Benefits				
412.100	Insurance Contrib	179,237	169,200	181,240
412.200	Unemployment Contrib	5,247	4,970	5,482
412.300	Medicare	12,679	12,010	13,248
412.400	Retirement Contrib. - DB Plan	241,951	226,043	249,746
412.410	PERS Tier IV - DC Plan	12,871	0	0
412.411	PERS Tier IV - Health Plan	150	0	0
412.412	PERS Tier IV - HRA	881	0	0
412.413	PERS Tier IV - OD&D	88	0	0
412.600	Workers Compensation	38,904	45,947	40,816
412.700	Sbs Contribution	53,601	50,770	56,006
Total Benefits		545,609	508,940	546,538
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	341	2,690	700
413.200	Expense Reimb-Within Boro	132	150	300
413.400	Meal Allowance -W/I Boro	0	0	300
Total Expenses Within Borough		473	2,840	1,300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	197	865	700
414.200	Exp Reimb- Outside Boro	2,541	3,216	2,800
414.400	Travel Tickets	3,524	2,478	5,000
Total Expenses Outside Of Boro		6,262	6,559	8,500
EX21-Communications				
421.100	Telephone	10,849	10,065	15,000
421.200	Postage	807	750	800
Total Communications		11,656	10,815	15,800
EX22-Advertising				
422.000	Advertising	242	775	1,600
Total Advertising		242	775	1,600
EX23-Printing				
423.000	Printing	139	250	250
Total Printing		139	250	250



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX26-Professional Charges				
426.200	Legal	1,710	0	2,000
426.300	Due & Fees	3,951	4,288	5,000
426.500	Recording Fees	207	550	500
426.600	Computer Software	10,944	26,503	14,800
426.810	Taxes and LID Fees	0	0	10,000
426.900	Other Professional Chgs	9,755	24,900	40,000
Total Professional Charges		26,567	56,241	72,300
EX27-Insurance & Bond				
427.800	Insurance Adjusters Fees	0	2,944	0
Total Insurance & Bond		0	2,944	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	418	162	0
Total Maintenance Services		418	162	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	10,255	12,889	16,000
429.210	Training/Instructor Fees	3,720	1,859	11,000
429.900	Other Contractual	6,822	8,523	15,000
Total Other Contractual		20,797	23,271	42,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,889	3,925	2,500
Total Office Supplies		2,889	3,925	2,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	300	500
Total Maintenance Supplies		0	300	500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	14	0	0
Total Fuel/Oil-Vehicle Use		14	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	32	3,726	500
433.110	Clothing	0	0	200
433.120	Tools under \$500	0	116	500
433.300	Books/Subscriptions	1,023	128	1,200
433.500	Training Supplies	0	88	800
433.900	Other Supplies	1,234	1,202	800
Total Misc Supplies		2,289	5,260	4,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,933	3,362	6,000
434.100	Other Equip under \$5,000	4,638	4,546	2,500
434.300	Furniture Under \$5,000	3,306	0	6,000
Total Equipment Under \$5,000		13,877	7,908	14,500
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	10,205	0	0
Total Equipment Over \$5000		10,205	0	0
Division Total: Project Management & Eng		1,515,568	1,458,409	1,623,417



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 250-Permits & Inspections				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	169,062	188,458
411.300	Overtime Wages	0	1,600	0
Total Salaries & Wages		0	170,662	188,458
EX12-Benefits				
412.100	Insurance Contrib	0	47,376	54,280
412.200	Unemployment Contrib	0	1,024	1,131
412.300	Medicare	0	2,475	2,733
412.400	Retirement Contrib. - DB Plan	0	52,257	57,706
412.600	Workers Compensation	0	9,354	8,733
412.700	Sbs Contribution	0	10,462	11,553
Total Benefits		0	122,948	136,136
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	50	50
Total Expenses Within Borough		0	300	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	0	1,000	600
414.400	Travel Tickets	0	1,000	600
Total Expenses Outside Of Boro		0	2,200	1,400
EX21-Communications				
421.100	Telephone	0	0	3,250
421.200	Postage	0	250	250
Total Communications		0	250	3,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	400
424.200	Water & Sewer	0	100	100
424.300	Natural Gas	0	200	200
424.500	Garbage Pickups	0	50	0
Total Utilities-Building Oprtns		0	350	700
EX26-Professional Charges				
426.300	Due & Fees	0	0	1,000
426.500	Recording Fees	0	250	200
426.600	Computer Software	0	2,200	2,000
426.900	Other Professional Chgs	0	0	2,500
Total Professional Charges		0	2,450	5,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 250-Permits & Inspections				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	250	250
428.400	Vehicle Maint Services	0	400	400
Total Maintenance Services		0	650	650
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	3,300	3,000
429.210	Training/Instructor Fees	0	0	700
429.900	Other Contractual	0	3,650	3,000
Total Other Contractual		0	6,950	6,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,015	1,200
Total Office Supplies		0	1,015	1,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	200	200
431.300	Equipment Maint Supplies	0	350	300
Total Maintenance Supplies		0	550	500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	50	50
432.200	Gas	0	0	3,000
Total Fuel/Oil-Vehicle Use		0	50	3,050
EX33-Misc Supplies				
433.100	Personnel Supplies	0	145	0
433.110	Clothing	0	150	0
433.120	Tools under \$500	0	335	325
433.300	Books/Subscriptions	0	0	600
433.500	Training Supplies	0	385	350
433.900	Other Supplies	0	0	1,000
Total Misc Supplies		0	1,015	2,275
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,300	3,000
434.100	Other Equip under \$5,000	0	0	1,800
434.300	Furniture Under \$5,000	0	0	3,500
Total Equipment Under \$5,000		0	3,300	8,300
Division Total: Permits & Inspections		0	312,690	358,869
Department Total: Public Works		3,245,229	3,859,070	4,226,862



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	32,490
411.300	Overtime Wages	0	0	2,000
Total Salaries & Wages		0	0	34,490
EX12-Benefits				
412.100	Insurance Contrib	0	0	9,200
412.200	Unemployment Contrib	0	0	207
412.300	Medicare	0	0	501
412.400	Retirement Contrib. - DB Plan	0	0	10,561
412.600	Workers Compensation	0	0	1,706
412.700	Sbs Contribution	0	0	2,115
Total Benefits		0	0	24,290
EX21-Communications				
421.100	Telephone	15,187	30,900	31,827
421.300	Communication Network	25,575	40,170	41,375
Total Communications		40,762	71,070	73,202
EX22-Advertising				
422.000	Advertising	0	1,000	0
Total Advertising		0	1,000	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	897	1,800	2,000
Total Utilities-Building Oprtns		897	1,800	2,000
EX26-Professional Charges				
426.600	Computer Software	0	26,970	27,779
Total Professional Charges		0	26,970	27,779
EX27-Insurance & Bond				
427.100	Property Insurance	1,106	1,250	1,250
Total Insurance & Bond		1,106	1,250	1,250
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	12,860	13,246
428.500	Commun Equip Maint Servic	250	5,150	5,305
Total Maintenance Services		250	18,010	18,551
EX29-Other Contractual				
429.900	Other Contractual	617,460	790,670	754,111
Total Other Contractual		617,460	790,670	754,111
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	40	1,236	1,273
Total Maintenance Supplies		40	1,236	1,273



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,500	7,600
434.100	Other Equip under \$5,000	0	1,500	2,500
Total Equipment Under \$5,000		0	3,000	10,100
Division Total: Telecommunication Network		660,515	915,006	947,046



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	696,858	868,471	764,599
411.200	Temp Wages & Adjmts	43,549	59,760	72,280
411.300	Overtime Wages	22,268	70,000	20,000
Total Salaries & Wages		762,675	998,231	856,879
EX12-Benefits				
412.100	Insurance Contrib	202,644	251,432	227,792
412.200	Unemployment Contrib	4,577	5,990	5,142
412.300	Medicare	11,059	14,475	12,425
412.400	Retirement Contrib. - DB Plan	197,541	287,360	240,245
412.410	PERS Tier IV - DC Plan	6,118	0	0
412.411	PERS Tier IV - Health Plan	316	0	0
412.412	PERS Tier IV - HRA	1,606	0	0
412.413	PERS Tier IV - OD&D	186	0	0
412.600	Workers Compensation	41,869	76,280	52,259
412.700	Sbs Contribution	46,499	61,192	52,527
Total Benefits		512,415	696,729	590,390
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	419	350	350
413.200	Expense Reimb-Within Boro	438	400	400
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		857	850	850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	215	200	0
414.200	Exp Reimb- Outside Boro	3,764	10,635	12,000
414.400	Travel Tickets	4,862	7,500	13,500
Total Expenses Outside Of Boro		8,841	18,335	25,500
EX21-Communications				
421.100	Telephone	18,727	57,500	71,000
421.200	Postage	1,886	2,500	2,500
421.300	Communication Network	1,513	4,000	4,000
Total Communications		22,126	64,000	77,500
EX22-Advertising				
422.000	Advertising	7,012	15,400	15,400
Total Advertising		7,012	15,400	15,400
EX23-Printing				
423.000	Printing	3,659	5,000	8,000
Total Printing		3,659	5,000	8,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX24-Utilities-Building Optrns				
424.100	Electricity	13,058	23,100	30,600
424.200	Water & Sewer	50	150	150
424.300	Natural Gas	8,281	23,472	16,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	1,849	2,987	3,300
Total Utilities-Building Optrns		23,238	49,809	50,150
EX25-Rental/Lease				
425.200	Building Rental	6,020	22,200	27,300
425.300	Equipment Rental	6,851	9,600	10,500
Total Rental/Lease		12,871	31,800	37,800
EX26-Professional Charges				
426.200	Legal	2,404	2,000	0
426.300	Due & Fees	3,723	3,635	7,500
426.600	Computer Software	39,367	52,400	76,000
426.900	Other Professional Chgs	29,870	25,500	25,000
Total Professional Charges		75,364	83,535	108,500
EX27-Insurance & Bond				
427.100	Property Insurance	1,237	1,400	1,700
427.200	Vehicle Insurance	7,820	8,500	9,500
427.500	Liability Insurance	2,339	2,600	2,600
Total Insurance & Bond		11,396	12,500	13,800
EX28-Maintenance Services				
428.100	Building Maint Services	3,813	2,000	3,100
428.200	Grounds Maint Services	0	1,100	1,100
428.300	Equipment Maint Services	12,208	11,850	15,000
428.400	Vehicle Maint Services	7,736	10,760	14,760
428.500	Commun Equip Maint Servic	155	1,900	3,900
428.920	Other Maintenance Service	246	200	500
Total Maintenance Services		24,158	27,810	38,360
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,848	9,600	11,480
429.210	Training/Instructor Fees	8,020	2,750	22,200
429.710	Testing	69	600	900
429.900	Other Contractual	(4,876)	5,000	28,300
Total Other Contractual		11,061	17,950	62,880



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,357	14,000	15,500
430.200	Copier/Fax Supplies	1,513	1,000	950
Total Office Supplies		8,870	15,000	16,450
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,729	12,000	12,000
431.200	Building Maint Supplies	2,240	4,250	5,250
431.300	Equipment Maint Supplies	3,494	4,625	6,325
431.400	Grounds Maint Supplies	118	800	800
431.900	Other Maint. Supplies	6	400	400
Total Maintenance Supplies		9,587	22,075	24,775
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	8	1,000	1,000
432.200	Gas	17,847	16,700	16,700
Total Fuel/Oil-Vehicle Use		17,855	17,700	17,700
EX33-Misc Supplies				
433.100	Personnel Supplies	8,219	16,190	23,400
433.110	Clothing	882	4,925	5,925
433.120	Tools under \$500	515	2,000	2,500
433.200	Medical Supplies	255	3,500	3,500
433.300	Books/Subscriptions	7,193	8,200	7,300
433.500	Training Supplies	4,695	8,500	10,000
433.900	Other Supplies	3,805	15,500	13,200
Total Misc Supplies		25,564	58,815	65,825
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,512	7,570	13,100
434.100	Other Equip under \$5,000	24,752	16,500	21,500
434.300	Furniture Under \$5,000	1,117	1,300	1,300
Total Equipment Under \$5,000		33,381	25,370	35,900
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	10,437	0	93,600
451.200	Vehicles	1,348	0	0
Total Equipment Over \$5000		11,785	0	93,600
Division Total: Emergency Services Admin		1,582,715	2,160,909	2,140,259



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 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	837	300	800
413.200	Expense Reimb-Within Boro	0	612	100
Total Expenses Within Borough		837	912	900
Division Total: Emer Med Service Board		837	912	900



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX11-Salaries & Wages				
411.100	Permanent Wages	162	6,789	7,535
411.200	Temp Wages & Adjmts	888	3,000	3,000
411.400	Nonemployee Compensation	148,456	115,000	125,000
Total Salaries & Wages		149,506	124,789	135,535
EX12-Benefits				
412.100	Insurance Contrib	40	1,692	1,840
412.150	On-Call Health Insurance	832	9,736	9,736
412.200	Unemployment Contrib	7	59	64
412.300	Medicare	2,163	1,810	1,966
412.400	Retirement Contrib. - DB Plan	47	2,079	2,308
412.600	Workers Compensation	15,111	12,055	9,881
412.700	Sbs Contribution	9,163	7,650	8,309
Total Benefits		27,363	35,081	34,104
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	3,000	2,500
414.400	Travel Tickets	0	4,000	2,000
Total Expenses Outside Of Boro		0	7,000	4,500
EX21-Communications				
421.100	Telephone	388	900	1,200
421.200	Postage	0	25	0
421.300	Communication Network	0	540	500
Total Communications		388	1,465	1,700
EX22-Advertising				
422.000	Advertising	0	300	300
Total Advertising		0	300	300
EX23-Printing				
423.000	Printing	0	500	400
Total Printing		0	500	400
EX25-Rental/Lease				
425.200	Building Rental	2,040	500	3,000
425.300	Equipment Rental	9,128	4,000	6,000
Total Rental/Lease		11,168	4,500	9,000
EX26-Professional Charges				
426.300	Due & Fees	1,110	550	1,100
426.600	Computer Software	0	5,500	2,000
426.900	Other Professional Chgs	567	600	800
Total Professional Charges		1,677	6,650	3,900



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX27-Insurance & Bond				
427.100	Property Insurance	55	100	100
427.200	Vehicle Insurance	4,736	5,300	6,000
427.500	Liability Insurance	297	330	400
Total Insurance & Bond		5,088	5,730	6,500
EX28-Maintenance Services				
428.100	Building Maint Services	0	1,500	1,500
428.300	Equipment Maint Services	3,792	8,100	9,000
428.400	Vehicle Maint Services	6,716	9,535	10,000
428.500	Commun Equip Maint Servic	291	1,700	1,700
428.920	Other Maintenance Service	9	1,000	0
Total Maintenance Services		10,808	21,835	22,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,316	3,000	8,000
429.210	Training/Instructor Fees	2,412	2,000	4,000
429.710	Testing	101	500	400
429.900	Other Contractual	58,961	42,000	52,662
Total Other Contractual		62,790	47,500	65,062
EX30-Office Supplies				
430.100	Office Supplies < \$500	247	800	1,000
430.200	Copier/Fax Supplies	174	200	200
Total Office Supplies		421	1,000	1,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,892	12,000	12,000
431.200	Building Maint Supplies	0	1,000	550
431.300	Equipment Maint Supplies	8,379	51,600	10,000
Total Maintenance Supplies		13,271	64,600	22,550
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	68	1,000	1,000
432.200	Gas	12,537	12,500	13,000
Total Fuel/Oil-Vehicle Use		12,605	13,500	14,000



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Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX33-Misc Supplies				
433.100	Personnel Supplies	2,061	3,300	4,100
433.110	Clothing	6,243	4,900	15,000
433.120	Tools under \$500	115	1,700	2,500
433.200	Medical Supplies	1,061	800	2,000
433.300	Books/Subscriptions	1,136	800	800
433.500	Training Supplies	595	750	750
433.900	Other Supplies	6,541	13,600	11,700
Total Misc Supplies		17,752	25,850	36,850
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	8,000	2,000
434.100	Other Equip under \$5,000	40,108	34,400	40,000
Total Equipment Under \$5,000		40,108	42,400	42,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	9,084	42,735	100,000
Total Equipment Over \$5000		9,084	42,735	100,000
Division Total: Rescue Units		362,029	445,435	499,801



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Expense

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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 339-Amb Dist #9 (CL)				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	0	20,000
Total Salaries & Wages		0	0	20,000
EX12-Benefits				
412.300	Medicare	0	0	290
412.600	Workers Compensation	0	0	1,458
412.700	Sbs Contribution	0	0	1,226
Total Benefits		0	0	2,974
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	500
Total Insurance & Bond		0	0	500
EX29-Other Contractual				
429.900	Other Contractual	0	0	315
Total Other Contractual		0	0	315
Division Total: Amb Dist #9 (CL)		0	0	23,789



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Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX11-Salaries & Wages				
411.100	Permanent Wages	320,454	362,748	392,400
411.200	Temp Wages & Adjmts	14,047	39,620	29,800
411.300	Overtime Wages	119,738	64,344	65,000
411.400	Nonemployee Compensation	598,553	601,903	660,000
Total Salaries & Wages		1,052,792	1,068,615	1,147,200
EX12-Benefits				
412.100	Insurance Contrib	94,816	114,380	124,384
412.150	On-Call Health Insurance	2,631	41,232	41,232
412.200	Unemployment Contrib	2,726	2,800	2,924
412.300	Medicare	15,266	15,663	16,635
412.400	Retirement Contrib. - DB Plan	77,039	135,304	140,056
412.410	PERS Tier IV - DC Plan	34,185	0	0
412.411	PERS Tier IV - Health Plan	1,519	0	0
412.412	PERS Tier IV - HRA	3,684	0	0
412.413	PERS Tier IV - OD&D	890	0	0
412.600	Workers Compensation	86,914	104,049	82,835
412.700	Sbs Contribution	64,535	66,213	70,324
412.800	Wellness/Other	80	0	0
Total Benefits		384,285	479,641	478,390
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	500
414.200	Exp Reimb- Outside Boro	343	4,915	6,000
414.400	Travel Tickets	242	6,300	6,500
Total Expenses Outside Of Boro		585	11,315	13,000
EX21-Communications				
421.100	Telephone	3,262	14,000	16,000
421.200	Postage	1,000	1,500	1,000
421.300	Communication Network	725	1,200	1,300
Total Communications		4,987	16,700	18,300
EX22-Advertising				
422.000	Advertising	1,708	3,350	3,600
Total Advertising		1,708	3,350	3,600
EX23-Printing				
423.000	Printing	3,465	7,300	6,000
Total Printing		3,465	7,300	6,000



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX24-Utilities-Building Optrns				
424.100	Electricity	1,816	6,200	9,400
424.200	Water & Sewer	156	300	400
424.300	Natural Gas	1,039	3,400	5,500
424.500	Garbage Pickups	0	0	100
Total Utilities-Building Optrns		3,011	9,900	15,400
EX25-Rental/Lease				
425.200	Building Rental	1,590	7,000	19,300
425.300	Equipment Rental	255	4,500	3,300
Total Rental/Lease		1,845	11,500	22,600
EX26-Professional Charges				
426.300	Due & Fees	1,609	3,975	3,200
426.600	Computer Software	2,739	3,800	2,200
426.900	Other Professional Chgs	34,806	45,250	57,200
Total Professional Charges		39,154	53,025	62,600
EX27-Insurance & Bond				
427.200	Vehicle Insurance	5,830	6,300	7,000
427.500	Liability Insurance	3,205	3,600	3,700
Total Insurance & Bond		9,035	9,900	10,700
EX28-Maintenance Services				
428.100	Building Maint Services	500	2,025	600
428.200	Grounds Maint Services	0	590	590
428.300	Equipment Maint Services	762	5,450	6,000
428.400	Vehicle Maint Services	16,820	24,000	23,000
428.500	Commun Equip Maint Servic	362	4,500	3,000
428.920	Other Maintenance Service	0	2,000	1,600
Total Maintenance Services		18,444	38,565	34,790
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,523	10,500	19,000
429.210	Training/Instructor Fees	3,331	4,080	5,000
429.710	Testing	13	300	1,000
429.900	Other Contractual	11,290	15,000	17,552
Total Other Contractual		22,157	29,880	42,552
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,321	10,000	10,000
430.200	Copier/Fax Supplies	488	1,700	900
Total Office Supplies		4,809	11,700	10,900



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Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 342-Amb Dist #2 (WL)				
EX11-Salaries & Wages				
411.100	Permanent Wages	8,152	7,727	8,138
411.200	Temp Wages & Adjmts	13,563	3,000	3,000
411.300	Overtime Wages	172	0	0
411.400	Nonemployee Compensation	272,215	352,800	275,000
Total Salaries & Wages		294,102	363,527	286,138
EX12-Benefits				
412.100	Insurance Contrib	2,224	2,369	2,576
412.150	On-Call Health Insurance	2,518	13,744	13,744
412.200	Unemployment Contrib	132	412	67
412.300	Medicare	4,265	5,273	4,149
412.400	Retirement Contrib. - DB Plan	2,181	2,366	2,492
412.600	Workers Compensation	25,883	32,557	20,722
412.700	Sbs Contribution	18,029	22,285	17,541
412.800	Wellness/Other	80	0	0
Total Benefits		55,312	79,006	61,291
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	200
414.200	Exp Reimb- Outside Boro	93	500	1,500
414.400	Travel Tickets	946	0	2,000
Total Expenses Outside Of Boro		1,039	500	3,700
EX21-Communications				
421.100	Telephone	4,154	6,000	6,500
421.200	Postage	409	200	200
Total Communications		4,563	6,200	6,700
EX22-Advertising				
422.000	Advertising	0	0	1,000
Total Advertising		0	0	1,000
EX23-Printing				
423.000	Printing	872	1,600	2,000
Total Printing		872	1,600	2,000
EX24-Utilities-Building Optrns				
424.100	Electricity	291	500	3,000
424.200	Water & Sewer	25	0	200
424.300	Natural Gas	167	500	3,000
424.500	Garbage Pickups	1,174	1,000	1,000
Total Utilities-Building Optrns		1,657	2,000	7,200



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 342-Amb Dist #2 (WL)				
EX25-Rental/Lease				
425.200	Building Rental	7,600	7,800	19,800
425.300	Equipment Rental	41	300	400
Total Rental/Lease		7,641	8,100	20,200
EX26-Professional Charges				
426.300	Due & Fees	1,070	2,500	2,500
426.600	Computer Software	1,993	1,300	500
426.900	Other Professional Chgs	10,606	13,500	17,500
Total Professional Charges		13,669	17,300	20,500
EX27-Insurance & Bond				
427.100	Property Insurance	32	100	100
427.200	Vehicle Insurance	4,031	4,500	4,600
427.500	Liability Insurance	837	950	1,000
Total Insurance & Bond		4,900	5,550	5,700
EX28-Maintenance Services				
428.100	Building Maint Services	81	250	250
428.200	Grounds Maint Services	0	600	600
428.300	Equipment Maint Services	1,134	3,800	4,000
428.400	Vehicle Maint Services	3,996	15,600	16,600
428.500	Commun Equip Maint Servic	970	1,855	3,500
428.920	Other Maintenance Service	704	1,000	600
Total Maintenance Services		6,885	23,105	25,550
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	9,668	10,300	10,000
429.210	Training/Instructor Fees	356	1,625	3,000
429.710	Testing	2	200	200
429.900	Other Contractual	1,706	3,500	4,981
Total Other Contractual		11,732	15,625	18,181
EX30-Office Supplies				
430.100	Office Supplies < \$500	456	1,500	2,500
430.200	Copier/Fax Supplies	128	750	800
Total Office Supplies		584	2,250	3,300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,097	19,400	12,500
431.200	Building Maint Supplies	676	2,500	3,200
431.300	Equipment Maint Supplies	911	2,700	3,000
431.400	Grounds Maint Supplies	61	900	500
431.900	Other Maint. Supplies	3	150	150
Total Maintenance Supplies		5,748	25,650	19,350



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 342-Amb Dist #2 (WL)				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	447	2,000	1,500
432.200	Gas	14,017	26,600	22,100
Total Fuel/Oil-Vehicle Use		14,464	28,600	23,600
EX33-Misc Supplies				
433.100	Personnel Supplies	1,655	7,000	6,000
433.110	Clothing	14,255	7,150	8,000
433.120	Tools under \$500	213	0	1,250
433.200	Medical Supplies	25,533	27,000	22,000
433.300	Books/Subscriptions	690	2,000	2,000
433.500	Training Supplies	1,244	3,300	3,300
433.900	Other Supplies	3,617	5,000	5,000
Total Misc Supplies		47,207	51,450	47,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,838	0	15,000
434.100	Other Equip under \$5,000	13,903	19,450	25,000
434.300	Furniture Under \$5,000	0	250	1,000
Total Equipment Under \$5,000		19,741	19,700	41,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	13,847	45	20,000
Total Equipment Over \$5000		13,847	45	20,000
Division Total: Amb Dist #2 (WL)		503,963	650,208	612,960



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX11-Salaries & Wages				
411.100	Permanent Wages	16,830	15,969	92,785
411.200	Temp Wages & Adjmts	359	3,000	3,000
411.300	Overtime Wages	344	0	0
411.400	Nonemployee Compensation	310,343	260,000	280,000
Total Salaries & Wages		327,876	278,969	375,785
EX12-Benefits				
412.100	Insurance Contrib	4,607	4,907	23,736
412.150	On-Call Health Insurance	1,175	12,599	12,599
412.200	Unemployment Contrib	106	114	575
412.300	Medicare	4,755	4,046	5,449
412.400	Retirement Contrib. - DB Plan	4,502	4,890	28,411
412.600	Workers Compensation	28,715	26,563	27,084
412.700	Sbs Contribution	20,100	17,101	23,036
Total Benefits		63,960	70,220	120,890
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	300	0
Total Expenses Within Borough		0	300	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	200
414.200	Exp Reimb- Outside Boro	75	0	1,000
414.400	Travel Tickets	0	0	3,000
Total Expenses Outside Of Boro		75	0	4,200
EX21-Communications				
421.100	Telephone	3,120	6,250	6,300
421.200	Postage	0	250	250
421.300	Communication Network	0	450	450
Total Communications		3,120	6,950	7,000
EX22-Advertising				
422.000	Advertising	0	1,500	1,500
Total Advertising		0	1,500	1,500
EX23-Printing				
423.000	Printing	1,423	3,000	3,000
Total Printing		1,423	3,000	3,000



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,784	7,500	9,000
424.200	Water & Sewer	800	2,700	1,600
424.300	Natural Gas	7,899	10,000	13,000
424.500	Garbage Pickups	429	1,300	1,000
Total Utilities-Building Oprtns		13,912	21,500	24,600
EX25-Rental/Lease				
425.200	Building Rental	3,950	0	0
425.300	Equipment Rental	282	1,200	1,200
Total Rental/Lease		4,232	1,200	1,200
EX26-Professional Charges				
426.300	Due & Fees	1,442	2,500	2,500
426.600	Computer Software	360	1,850	500
426.900	Other Professional Chgs	13,457	15,500	19,000
Total Professional Charges		15,259	19,850	22,000
EX27-Insurance & Bond				
427.200	Vehicle Insurance	2,593	2,700	3,000
427.500	Liability Insurance	816	900	1,000
Total Insurance & Bond		3,409	3,600	4,000
EX28-Maintenance Services				
428.100	Building Maint Services	200	1,500	2,000
428.200	Grounds Maint Services	785	2,500	2,100
428.300	Equipment Maint Services	1,608	1,950	1,600
428.400	Vehicle Maint Services	2,545	8,000	8,000
428.500	Commun Equip Maint Servic	148	800	700
Total Maintenance Services		5,286	14,750	14,400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	11,001	8,400	10,000
429.210	Training/Instructor Fees	1,391	500	500
429.710	Testing	5	300	300
429.900	Other Contractual	2,928	4,800	6,071
Total Other Contractual		15,325	14,000	16,871
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,698	7,000	8,200
430.200	Copier/Fax Supplies	67	3,000	1,500
Total Office Supplies		1,765	10,000	9,700



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,575	10,000	10,000
431.200	Building Maint Supplies	1,401	4,700	3,600
431.300	Equipment Maint Supplies	995	5,950	10,000
431.400	Grounds Maint Supplies	0	250	250
431.900	Other Maint. Supplies	7	100	150
Total Maintenance Supplies		8,978	21,000	24,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	304	1,500	1,000
432.200	Gas	11,634	12,000	18,000
Total Fuel/Oil-Vehicle Use		11,938	13,500	19,000
EX33-Misc Supplies				
433.100	Personnel Supplies	2,303	9,000	5,000
433.110	Clothing	2,077	5,000	5,000
433.120	Tools under \$500	453	1,150	1,300
433.200	Medical Supplies	24,321	32,900	35,100
433.300	Books/Subscriptions	620	2,500	2,000
433.500	Training Supplies	1,346	3,000	3,000
433.900	Other Supplies	2,608	9,000	6,000
Total Misc Supplies		33,728	62,550	57,400
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	263	5,000	10,400
434.100	Other Equip under \$5,000	12,529	9,000	9,000
434.300	Furniture Under \$5,000	0	1,500	1,000
Total Equipment Under \$5,000		12,792	15,500	20,400
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	3,250	550	30,000
451.200	Vehicles	15,472	0	0
Total Equipment Over \$5000		18,722	550	30,000
Division Total: Amb Dist #3 (P)		541,800	558,939	755,946



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX11-Salaries & Wages				
411.100	Permanent Wages	4,076	3,864	4,069
411.200	Temp Wages & Adjmts	10,585	3,000	3,000
411.300	Overtime Wages	86	0	0
411.400	Nonemployee Compensation	121,081	190,000	200,000
Total Salaries & Wages		135,828	196,864	207,069
EX12-Benefits				
412.100	Insurance Contrib	1,111	1,185	1,288
412.150	On-Call Health Insurance	672	22,907	22,907
412.200	Unemployment Contrib	89	42	43
412.300	Medicare	1,970	2,855	3,003
412.400	Retirement Contrib. - DB Plan	1,089	1,183	1,246
412.600	Workers Compensation	11,619	18,932	15,027
412.700	Sbs Contribution	8,326	12,068	12,694
Total Benefits		24,876	59,172	56,208
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	77	0	1,300
413.200	Expense Reimb-Within Boro	0	2,300	2,300
Total Expenses Within Borough		77	2,300	3,600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	241	500	500
414.200	Exp Reimb- Outside Boro	0	1,500	1,500
Total Expenses Outside Of Boro		241	2,000	2,000
EX21-Communications				
421.100	Telephone	4,813	8,500	8,000
421.200	Postage	23	400	400
421.300	Communication Network	796	1,800	1,800
Total Communications		5,632	10,700	10,200
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX23-Printing				
423.000	Printing	294	750	750
Total Printing		294	750	750



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX24-Utilities-Building Oprtns				
424.100	Electricity	628	4,500	4,500
424.200	Water & Sewer	13	40	150
424.300	Natural Gas	84	500	650
424.400	Lp-Propane	0	300	300
424.500	Garbage Pickups	47	700	200
424.600	Heating Fuel-Oil	10,141	18,200	22,100
Total Utilities-Building Oprtns		10,913	24,240	27,900
EX25-Rental/Lease				
425.200	Building Rental	19,950	43,350	0
425.300	Equipment Rental	21	100	100
Total Rental/Lease		19,971	43,450	100
EX26-Professional Charges				
426.300	Due & Fees	1,359	2,500	2,500
426.600	Computer Software	3,749	3,000	300
426.900	Other Professional Chgs	6,941	10,500	12,000
Total Professional Charges		12,049	16,000	14,800
EX27-Insurance & Bond				
427.100	Property Insurance	736	100	1,000
427.200	Vehicle Insurance	3,873	4,300	4,300
427.500	Liability Insurance	695	800	800
Total Insurance & Bond		5,304	5,200	6,100
EX28-Maintenance Services				
428.100	Building Maint Services	41	1,125	1,600
428.200	Grounds Maint Services	5,890	8,000	6,000
428.300	Equipment Maint Services	603	3,500	3,500
428.400	Vehicle Maint Services	12	6,500	9,100
428.500	Commun Equip Maint Servic	0	1,000	800
Total Maintenance Services		6,546	20,125	21,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,503	2,500	3,300
429.210	Training/Instructor Fees	0	500	2,000
429.710	Testing	22	200	200
429.900	Other Contractual	1,486	3,000	4,387
Total Other Contractual		3,011	6,200	9,887
EX30-Office Supplies				
430.100	Office Supplies < \$500	657	1,500	1,800
430.200	Copier/Fax Supplies	2	500	800
Total Office Supplies		659	2,000	2,600



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	914	7,500	10,000
431.200	Building Maint Supplies	1,071	2,200	2,200
431.300	Equipment Maint Supplies	1,509	2,500	2,500
431.400	Grounds Maint Supplies	0	300	300
431.900	Other Maint. Supplies	2	100	100
Total Maintenance Supplies		3,496	12,600	15,100
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2	900	1,000
432.200	Gas	10,898	17,500	26,400
Total Fuel/Oil-Vehicle Use		10,900	18,400	27,400
EX33-Misc Supplies				
433.100	Personnel Supplies	271	2,600	3,300
433.110	Clothing	5	4,500	4,500
433.120	Tools under \$500	92	1,000	800
433.200	Medical Supplies	14,760	21,900	16,000
433.300	Books/Subscriptions	290	2,000	1,000
433.500	Training Supplies	650	2,500	2,500
433.900	Other Supplies	2,853	4,000	3,000
Total Misc Supplies		18,921	38,500	31,100
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,031	0	15,000
434.100	Other Equip under \$5,000	6,704	4,500	5,000
434.300	Furniture Under \$5,000	416	2,000	2,000
Total Equipment Under \$5,000		8,151	6,500	22,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	226	3,000	6,000
Total Equipment Over \$5000		226	3,000	6,000
Division Total: Amb Dist #4 (T/S/TC)		267,095	468,251	464,064



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 345-Amb Dist #5 (W/H)				
EX11-Salaries & Wages				
411.100	Permanent Wages	5,207	4,946	5,218
411.200	Temp Wages & Adjmts	3,168	6,000	3,000
411.300	Overtime Wages	104	0	0
411.400	Nonemployee Compensation	94,418	105,000	115,000
Total Salaries & Wages		102,897	115,946	123,218
EX12-Benefits				
412.100	Insurance Contrib	1,428	1,523	1,656
412.150	On-Call Health Insurance	592	10,880	10,880
412.200	Unemployment Contrib	51	66	50
412.300	Medicare	1,493	1,682	1,787
412.400	Retirement Contrib. - DB Plan	1,390	1,515	1,598
412.600	Workers Compensation	8,981	11,072	8,879
412.700	Sbs Contribution	6,308	7,108	7,554
Total Benefits		20,243	33,846	32,404
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	56	100	100
414.200	Exp Reimb- Outside Boro	319	850	1,000
Total Expenses Outside Of Boro		375	950	1,100
EX21-Communications				
421.100	Telephone	2,620	9,000	6,000
421.200	Postage	12	180	180
421.300	Communication Network	0	500	500
Total Communications		2,632	9,680	6,680
EX22-Advertising				
422.000	Advertising	0	400	400
Total Advertising		0	400	400
EX23-Printing				
423.000	Printing	395	1,000	750
Total Printing		395	1,000	750



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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 345-Amb Dist #5 (W/H)				
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,750	5,000	6,000
424.200	Water & Sewer	19	40	150
424.300	Natural Gas	125	600	2,000
424.400	Lp-Propane	4,780	7,000	8,200
424.500	Garbage Pickups	215	650	500
424.600	Heating Fuel-Oil	1,634	3,000	3,600
Total Utilities-Building Oprtns		9,523	16,290	20,450
EX25-Rental/Lease				
425.200	Building Rental	9,900	14,000	15,600
425.300	Equipment Rental	181	500	400
Total Rental/Lease		10,081	14,500	16,000
EX26-Professional Charges				
426.300	Due & Fees	913	2,000	2,100
426.600	Computer Software	3,785	650	200
426.900	Other Professional Chgs	5,370	8,000	10,000
Total Professional Charges		10,068	10,650	12,300
EX27-Insurance & Bond				
427.200	Vehicle Insurance	1,718	2,000	2,000
427.500	Liability Insurance	369	400	450
Total Insurance & Bond		2,087	2,400	2,450
EX28-Maintenance Services				
428.100	Building Maint Services	70	325	150
428.200	Grounds Maint Services	79	700	400
428.300	Equipment Maint Services	1,694	3,500	4,000
428.400	Vehicle Maint Services	2,720	5,000	5,000
428.500	Commun Equip Maint Servic	444	2,300	2,300
Total Maintenance Services		5,007	11,825	11,850
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	417	2,000	12,000
429.210	Training/Instructor Fees	0	2,500	2,500
429.710	Testing	2	200	200
429.900	Other Contractual	900	9,000	3,040
Total Other Contractual		1,319	13,700	17,740
EX30-Office Supplies				
430.100	Office Supplies < \$500	232	1,200	1,200
430.200	Copier/Fax Supplies	319	400	700
Total Office Supplies		551	1,600	1,900



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 345-Amb Dist #5 (W/H)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,257	8,500	10,000
431.200	Building Maint Supplies	603	1,500	1,500
431.300	Equipment Maint Supplies	324	2,500	2,000
431.400	Grounds Maint Supplies	0	200	200
431.900	Other Maint. Supplies	2	200	200
Total Maintenance Supplies		6,186	12,900	13,900
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	111	900	750
432.200	Gas	6,574	14,000	14,300
Total Fuel/Oil-Vehicle Use		6,685	14,900	15,050
EX33-Misc Supplies				
433.100	Personnel Supplies	144	2,600	2,000
433.110	Clothing	116	4,000	5,000
433.120	Tools under \$500	136	750	800
433.200	Medical Supplies	15,027	10,200	11,000
433.300	Books/Subscriptions	56	1,300	800
433.500	Training Supplies	2,236	2,300	2,800
433.900	Other Supplies	1,423	2,500	2,500
Total Misc Supplies		19,138	23,650	24,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	79	0	10,000
434.100	Other Equip under \$5,000	6,339	4,000	6,000
434.300	Furniture Under \$5,000	0	1,000	1,000
Total Equipment Under \$5,000		6,418	5,000	17,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	339	0	5,000
451.200	Vehicles	15,472	0	0
Total Equipment Over \$5000		15,811	0	5,000
Division Total: Amb Dist #5 (W/H)		219,416	289,337	323,192



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7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (\$)				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,341	2,215	2,330
411.200	Temp Wages & Adjmts	838	3,000	3,000
411.300	Overtime Wages	52	100	0
411.400	Nonemployee Compensation	42,008	50,488	50,000
Total Salaries & Wages		45,239	55,803	55,330
EX12-Benefits				
412.100	Insurance Contrib	634	677	736
412.150	On-Call Health Insurance	1	2,880	10,880
412.200	Unemployment Contrib	20	72	32
412.300	Medicare	656	722	803
412.400	Retirement Contrib. - DB Plan	625	679	714
412.600	Workers Compensation	3,962	3,859	3,999
412.700	Sbs Contribution	2,773	3,048	3,392
Total Benefits		8,671	11,937	20,556
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	500
413.200	Expense Reimb-Within Boro	0	200	300
Total Expenses Within Borough		0	200	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	200
414.200	Exp Reimb- Outside Boro	0	1,200	1,200
414.400	Travel Tickets	0	0	1,000
Total Expenses Outside Of Boro		0	1,200	2,400
EX21-Communications				
421.100	Telephone	915	4,500	6,000
421.200	Postage	0	100	100
421.300	Communication Network	386	1,000	1,000
Total Communications		1,301	5,600	7,100
EX23-Printing				
423.000	Printing	170	500	500
Total Printing		170	500	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	73	1,200	1,600
424.200	Water & Sewer	7	50	65
424.300	Natural Gas	42	100	130
424.500	Garbage Pickups	108	250	250
424.600	Heating Fuel-Oil	3,340	4,500	5,600
Total Utilities-Building Oprtns		3,570	6,100	7,645



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (\$)				
EX25-Rental/Lease				
425.200	Building Rental	7,000	5,400	5,400
425.300	Equipment Rental	1,911	4,000	2,500
Total Rental/Lease		8,911	9,400	7,900
EX26-Professional Charges				
426.300	Due & Fees	669	2,000	2,000
426.600	Computer Software	1,885	250	250
426.900	Other Professional Chgs	2,207	4,500	4,500
Total Professional Charges		4,761	6,750	6,750
EX27-Insurance & Bond				
427.200	Vehicle Insurance	2,635	3,000	3,200
427.500	Liability Insurance	169	200	250
Total Insurance & Bond		2,804	3,200	3,450
EX28-Maintenance Services				
428.100	Building Maint Services	20	50	65
428.200	Grounds Maint Services	608	2,500	2,000
428.300	Equipment Maint Services	1,762	2,500	2,500
428.400	Vehicle Maint Services	304	4,500	7,500
428.500	Commun Equip Maint Servic	175	1,300	700
Total Maintenance Services		2,869	10,850	12,765
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	883	2,000	5,400
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	1	200	200
429.900	Other Contractual	415	1,500	2,225
Total Other Contractual		1,299	4,200	8,325
EX30-Office Supplies				
430.100	Office Supplies < \$500	58	900	750
430.200	Copier/Fax Supplies	30	250	250
Total Office Supplies		88	1,150	1,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	638	4,500	5,000
431.200	Building Maint Supplies	108	750	600
431.300	Equipment Maint Supplies	177	1,600	1,600
431.400	Grounds Maint Supplies	0	50	50
431.900	Other Maint. Supplies	1	100	50
Total Maintenance Supplies		924	7,000	7,300



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7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1	950	700
432.200	Gas	1,824	7,500	10,000
Total Fuel/Oil-Vehicle Use		1,825	8,450	10,700
EX33-Misc Supplies				
433.100	Personnel Supplies	792	2,500	2,100
433.110	Clothing	3	1,000	2,000
433.120	Tools under \$500	47	500	500
433.200	Medical Supplies	5,466	6,000	7,100
433.300	Books/Subscriptions	40	1,000	700
433.500	Training Supplies	112	1,500	1,000
433.900	Other Supplies	1,144	2,500	2,500
Total Misc Supplies		7,604	15,000	15,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,520	0	10,000
434.100	Other Equip under \$5,000	2,008	1,500	2,000
Total Equipment Under \$5,000		3,528	1,500	12,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	113	0	10,000
451.200	Vehicles	1,770	0	0
Total Equipment Over \$5000		1,883	0	10,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	1,001	0	0
Total Small Bldg Const/Imprv		1,001	0	0
Division Total: Amb Dist #6 (S)		96,448	148,840	190,421



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,341	2,215	2,330
411.200	Temp Wages & Adjmts	59	3,000	3,000
411.300	Overtime Wages	52	300	0
411.400	Nonemployee Compensation	56,970	66,505	65,000
Total Salaries & Wages		59,422	72,020	70,330
EX12-Benefits				
412.100	Insurance Contrib	634	677	736
412.150	On-Call Health Insurance	348	945	7,445
412.200	Unemployment Contrib	15	34	32
412.300	Medicare	862	1,044	1,020
412.400	Retirement Contrib. - DB Plan	625	679	714
412.600	Workers Compensation	5,236	6,730	5,093
412.700	Sbs Contribution	3,643	4,415	4,312
Total Benefits		11,363	14,524	19,352
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	550
413.200	Expense Reimb-Within Boro	0	150	150
Total Expenses Within Borough		0	400	700
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	1,000
Total Expenses Outside Of Boro		0	0	1,000
EX21-Communications				
421.100	Telephone	615	2,400	2,000
421.200	Postage	0	100	100
421.300	Communication Network	387	900	1,000
Total Communications		1,002	3,400	3,100
EX22-Advertising				
422.000	Advertising	0	0	100
Total Advertising		0	0	100
EX23-Printing				
423.000	Printing	212	700	600
Total Printing		212	700	600
EX24-Utilities-Building Optrns				
424.100	Electricity	2,696	5,300	9,100
424.200	Water & Sewer	19	100	200
424.300	Natural Gas	3,679	7,500	10,000
424.500	Garbage Pickups	166	350	500
Total Utilities-Building Optrns		6,560	13,250	19,800



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Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX25-Rental/Lease				
425.200	Building Rental	0	0	100
425.300	Equipment Rental	31	250	250
Total Rental/Lease		31	250	350
EX26-Professional Charges				
426.300	Due & Fees	398	2,000	1,500
426.600	Computer Software	1,947	750	500
426.900	Other Professional Chgs	2,944	3,750	6,000
Total Professional Charges		5,289	6,500	8,000
EX27-Insurance & Bond				
427.200	Vehicle Insurance	998	1,100	1,200
427.500	Liability Insurance	199	225	275
Total Insurance & Bond		1,197	1,325	1,475
EX28-Maintenance Services				
428.100	Building Maint Services	60	300	500
428.200	Grounds Maint Services	0	0	300
428.300	Equipment Maint Services	1,388	1,500	1,500
428.400	Vehicle Maint Services	2,707	5,500	6,000
428.500	Commun Equip Maint Servic	352	600	700
428.900	Other Bldg. Maint Service	0	100	0
428.920	Other Maintenance Service	0	100	0
Total Maintenance Services		4,507	8,100	9,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,688	2,000	3,500
429.210	Training/Instructor Fees	356	0	2,500
429.710	Testing	2	300	300
429.900	Other Contractual	527	2,500	3,693
Total Other Contractual		2,573	4,800	9,993
EX30-Office Supplies				
430.100	Office Supplies < \$500	91	1,500	2,000
430.200	Copier/Fax Supplies	3	800	300
Total Office Supplies		94	2,300	2,300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,123	9,000	8,000
431.200	Building Maint Supplies	73	600	1,300
431.300	Equipment Maint Supplies	303	1,100	1,300
431.400	Grounds Maint Supplies	180	200	200
431.900	Other Maint. Supplies	2	125	150
Total Maintenance Supplies		3,681	11,025	10,950



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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	3	900	900
432.200	Gas	2,690	6,955	11,100
Total Fuel/Oil-Vehicle Use		2,693	7,855	12,000
EX33-Misc Supplies				
433.100	Personnel Supplies	1,165	2,500	2,600
433.110	Clothing	2,284	8,000	6,500
433.120	Tools under \$500	130	750	750
433.200	Medical Supplies	11,634	8,700	9,000
433.300	Books/Subscriptions	96	1,500	1,000
433.500	Training Supplies	711	1,750	2,500
433.900	Other Supplies	1,089	2,000	2,000
Total Misc Supplies		17,109	25,200	24,350
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	79	(1,000)	5,000
434.100	Other Equip under \$5,000	3,156	14,100	5,000
434.300	Furniture Under \$5,000	0	750	5,000
Total Equipment Under \$5,000		3,235	13,850	15,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	339	0	0
451.200	Vehicles	0	2,500	0
Total Equipment Over \$5000		339	2,500	0
Division Total: Amb Dist #7 (B)		119,307	187,999	208,400



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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	200
413.200	Expense Reimb-Within Boro	0	500	500
Total Expenses Within Borough		0	500	700
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	200
414.200	Exp Reimb- Outside Boro	0	0	200
Total Expenses Outside Of Boro		0	0	400
EX21-Communications				
421.100	Telephone	19	200	200
Total Communications		19	200	200
EX23-Printing				
423.000	Printing	0	40	50
Total Printing		0	40	50
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	105	1,440
424.400	Lp-Propane	0	315	600
424.600	Heating Fuel-Oil	0	0	6,000
Total Utilities-Building Oprtns		0	420	8,040
EX25-Rental/Lease				
425.200	Building Rental	1,000	12,000	12,000
Total Rental/Lease		1,000	12,000	12,000
EX26-Professional Charges				
426.300	Due & Fees	228	500	500
426.900	Other Professional Chgs	0	100	100
Total Professional Charges		228	600	600
EX27-Insurance & Bond				
427.500	Liability Insurance	0	500	500
Total Insurance & Bond		0	500	500
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	500
428.400	Vehicle Maint Services	0	3,000	3,000
Total Maintenance Services		0	3,500	3,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	150	150
429.210	Training/Instructor Fees	0	3,740	2,500
429.900	Other Contractual	0	0	200
Total Other Contractual		0	3,890	2,850



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	160	1,000	1,000
431.300	Equipment Maint Supplies	0	125	125
431.900	Other Maint. Supplies	0	350	350
Total Maintenance Supplies		160	1,475	1,475
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	300
432.200	Gas	471	2,400	3,200
Total Fuel/Oil-Vehicle Use		471	2,700	3,500
EX33-Misc Supplies				
433.100	Personnel Supplies	284	2,200	2,200
433.110	Clothing	0	3,000	3,000
433.120	Tools under \$500	0	3,000	2,000
433.200	Medical Supplies	1,694	1,300	1,300
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	14	600	700
433.900	Other Supplies	94	300	300
Total Misc Supplies		2,086	10,900	10,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	699	2,000	2,000
Total Equipment Under \$5,000		699	2,000	2,000
Division Total: Amb Dist #8 (LL)		4,663	38,725	45,815



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX21-Communications				
421.100	Telephone	8,362	19,356	20,324
Total Communications		8,362	19,356	20,324
EX24-Utilities-Building Oprtns				
424.100	Electricity	15,498	25,500	26,910
424.200	Water & Sewer	1,282	2,700	2,025
424.300	Natural Gas	20,915	27,000	32,850
424.500	Garbage Pickups	1,057	4,056	4,050
Total Utilities-Building Oprtns		38,752	59,256	65,835
EX25-Rental/Lease				
425.300	Equipment Rental	3,153	4,500	7,758
Total Rental/Lease		3,153	4,500	7,758
EX26-Professional Charges				
426.600	Computer Software	945	2,256	1,800
Total Professional Charges		945	2,256	1,800
EX27-Insurance & Bond				
427.100	Property Insurance	2,849	3,200	3,500
Total Insurance & Bond		2,849	3,200	3,500
EX28-Maintenance Services				
428.100	Building Maint Services	4,860	6,850	4,950
428.200	Grounds Maint Services	203	1,800	1,800
428.300	Equipment Maint Services	2,963	3,600	7,632
428.900	Other Bldg. Maint Service	0	0	1,350
Total Maintenance Services		8,026	12,250	15,732
EX29-Other Contractual				
429.900	Other Contractual	306	4,350	6,048
Total Other Contractual		306	4,350	6,048
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	800	1,800
430.200	Copier/Fax Supplies	0	540	540
Total Office Supplies		0	1,340	2,340
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	3,176	4,500	4,995
431.300	Equipment Maint Supplies	1,238	2,350	2,610
431.400	Grounds Maint Supplies	0	675	360
Total Maintenance Supplies		4,414	7,525	7,965



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	240	765	1,170
Total Fuel/Oil-Vehicle Use		240	765	1,170
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,000	495
433.120	Tools under \$500	0	585	495
433.900	Other Supplies	444	1,080	810
Total Misc Supplies		444	2,665	1,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	2,475
434.100	Other Equip under \$5,000	549	2,475	2,138
434.300	Furniture Under \$5,000	0	3,250	2,565
Total Equipment Under \$5,000		549	5,725	7,178
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	2,700
Total Equipment Over \$5000		0	0	2,700
Division Total: Emergency Services Bldg		68,040	123,188	144,150



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 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	0	500	1,200
Total Printing		0	500	1,200
EX29-Other Contractual				
429.900	Other Contractual	0	2,100	100
Total Other Contractual		0	2,100	100
EX30-Office Supplies				
430.100	Office Supplies < \$500	400	1,000	1,000
430.200	Copier/Fax Supplies	0	50	50
Total Office Supplies		400	1,050	1,050
EX33-Misc Supplies				
433.110	Clothing	0	450	450
433.300	Books/Subscriptions	0	80	80
433.900	Other Supplies	340	1,100	400
Total Misc Supplies		340	1,630	930
Division Total: Local Emer. PI. Board		740	5,430	5,430
Department Total: Emergency Services		6,158,581	7,952,985	8,474,805



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<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks				
EX24-Utilities-Building Oprtns				
424.400	Lp-Propane	1,078	1,000	1,350
Total Utilities-Building Oprtns		1,078	1,000	1,350
EX29-Other Contractual				
429.900	Other Contractual	0	0	2,500
Total Other Contractual		0	0	2,500
EX31-Maintenance Supplies				
431.900	Other Maint. Supplies	1,750	0	3,500
Total Maintenance Supplies		1,750	0	3,500
Division Total: Outdoor Ice Rinks		2,828	1,000	7,350



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Aren.				
EX11-Salaries & Wages				
411.100	Permanent Wages	196,689	206,736	215,559
411.200	Temp Wages & Adjmts	43,898	64,275	61,800
411.300	Overtime Wages	66	1,077	1,035
Total Salaries & Wages		240,653	272,088	278,394
EX12-Benefits				
412.100	Insurance Contrib	63,474	67,680	73,600
412.200	Unemployment Contrib	1,444	1,639	1,671
412.300	Medicare	2,590	3,959	4,037
412.400	Retirement Contrib. - DB Plan	56,115	63,917	66,321
412.600	Workers Compensation	15,212	21,256	18,625
412.700	Sbs Contribution	14,752	16,736	17,066
Total Benefits		153,587	175,187	181,320
EX21-Communications				
421.100	Telephone	3,980	4,520	4,000
421.200	Postage	0	150	100
Total Communications		3,980	4,670	4,100
EX22-Advertising				
422.000	Advertising	1,269	1,500	1,500
Total Advertising		1,269	1,500	1,500
EX23-Printing				
423.000	Printing	219	300	300
Total Printing		219	300	300
EX24-Utilities-Building Oprtns				
424.100	Electricity	73,563	92,600	85,700
424.200	Water & Sewer	4,715	5,830	5,220
424.300	Natural Gas	31,557	34,300	38,500
424.400	Lp-Propane	2,459	3,600	3,500
Total Utilities-Building Oprtns		112,294	136,330	132,920
EX25-Rental/Lease				
425.300	Equipment Rental	769	2,340	2,340
Total Rental/Lease		769	2,340	2,340
EX26-Professional Charges				
426.300	Due & Fees	2,368	2,500	3,025
426.600	Computer Software	600	750	1,000
Total Professional Charges		2,968	3,250	4,025



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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Aren.				
EX28-Maintenance Services				
428.100	Building Maint Services	304	0	500
428.200	Grounds Maint Services	2,275	0	1,800
428.300	Equipment Maint Services	437	1,418	1,850
428.920	Other Maintenance Service	755	1,152	1,000
Total Maintenance Services		3,771	2,570	5,150
EX29-Other Contractual				
429.900	Other Contractual	7,865	19,800	8,200
Total Other Contractual		7,865	19,800	8,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	515	700	700
430.200	Copier/Fax Supplies	0	0	50
Total Office Supplies		515	700	750
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	3,515	11,000	10,000
431.300	Equipment Maint Supplies	999	2,000	2,500
431.400	Grounds Maint Supplies	195	270	400
431.900	Other Maint. Supplies	1,313	0	100
Total Maintenance Supplies		6,022	13,270	13,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	150	125
432.200	Gas	91	150	150
Total Fuel/Oil-Vehicle Use		91	300	275
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	50
433.110	Clothing	0	0	100
433.120	Tools under \$500	15	250	200
433.200	Medical Supplies	5	100	50
433.600	Concession Food/Supplies	569	0	5,500
433.900	Other Supplies	12,533	1,700	4,500
Total Misc Supplies		13,122	2,100	10,400
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,494	0	1,500
434.100	Other Equip under \$5,000	0	250	7,300
434.300	Furniture Under \$5,000	0	0	500
Total Equipment Under \$5,000		1,494	250	9,300
Division Total: Brett Memorial Ice Arena		548,619	634,655	651,974



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	89,961	110,222	114,290
411.200	Temp Wages & Adjmts	10,177	11,194	11,641
411.300	Overtime Wages	101	13,175	600
Total Salaries & Wages		100,239	134,591	126,531
EX12-Benefits				
412.100	Insurance Contrib	31,200	33,840	36,800
412.200	Unemployment Contrib	602	808	760
412.300	Medicare	1,454	1,952	1,835
412.400	Retirement Contrib. - DB Plan	17,285	37,785	35,180
412.410	PERS Tier IV - DC Plan	6,570	0	0
412.411	PERS Tier IV - Health Plan	292	0	0
412.412	PERS Tier IV - HRA	686	0	0
412.413	PERS Tier IV - OD&D	171	0	0
412.600	Workers Compensation	2,028	1,827	1,380
412.700	Sbs Contribution	6,145	8,251	7,757
Total Benefits		66,433	84,463	83,712
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	317	400	400
Total Expenses Within Borough		317	400	400
EX21-Communications				
421.100	Telephone	21	556	50
421.200	Postage	74	600	200
Total Communications		95	1,156	250
EX23-Printing				
423.000	Printing	24	275	200
Total Printing		24	275	200
EX26-Professional Charges				
426.300	Due & Fees	270	300	300
426.600	Computer Software	3,328	3,800	3,000
Total Professional Charges		3,598	4,100	3,300
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	300	300
Total Maintenance Services		0	300	300
EX29-Other Contractual				
429.900	Other Contractual	16,204	44	0
Total Other Contractual		16,204	44	0



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<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	0	200
433.900	Other Supplies	4,275	400	500
Total Misc Supplies		4,275	400	700
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	583	500	0
Total Equipment Under \$5,000		583	500	0
Division Total: Recreational Services		191,768	226,229	215,393



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX11-Salaries & Wages				
411.100	Permanent Wages	355,611	467,354	503,706
411.200	Temp Wages & Adjmts	159,410	154,000	171,405
411.300	Overtime Wages	1,034	2,167	1,100
Total Salaries & Wages		516,055	623,521	676,211
EX12-Benefits				
412.100	Insurance Contrib	172,380	186,966	203,320
412.200	Unemployment Contrib	3,097	3,742	4,058
412.300	Medicare	7,483	9,042	9,806
412.400	Retirement Contrib. - DB Plan	90,593	159,078	154,572
412.410	PERS Tier IV - DC Plan	6,131	0	0
412.411	PERS Tier IV - Health Plan	319	0	0
412.412	PERS Tier IV - HRA	1,585	0	0
412.413	PERS Tier IV - OD&D	187	0	0
412.600	Workers Compensation	54,552	80,382	76,818
412.700	Sbs Contribution	31,635	38,222	41,452
Total Benefits		367,962	477,432	490,026
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	184	325	400
Total Expenses Within Borough		184	325	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	110
Total Expenses Outside Of Boro		0	100	110
EX21-Communications				
421.100	Telephone	5,717	7,300	5,950
421.200	Postage	0	150	100
Total Communications		5,717	7,450	6,050
EX22-Advertising				
422.000	Advertising	907	1,000	1,000
Total Advertising		907	1,000	1,000
EX23-Printing				
423.000	Printing	865	1,500	1,530
Total Printing		865	1,500	1,530
EX24-Utilities-Building Optns				
424.500	Garbage Pickups	0	460	450
Total Utilities-Building Optns		0	460	450
EX25-Rental/Lease				
425.300	Equipment Rental	1,925	2,175	2,250
Total Rental/Lease		1,925	2,175	2,250



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<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX26-Professional Charges				
426.300	Due & Fees	985	1,800	1,500
426.600	Computer Software	0	5,200	1,210
426.900	Other Professional Chgs	750	1,975	1,900
Total Professional Charges		1,735	8,975	4,610
EX28-Maintenance Services				
428.100	Building Maint Services	7,896	2,800	7,500
428.200	Grounds Maint Services	0	1,006	1,000
428.300	Equipment Maint Services	110	2,100	1,400
Total Maintenance Services		8,006	5,906	9,900
EX29-Other Contractual				
429.710	Testing	3,190	4,500	4,375
429.900	Other Contractual	153	1,000	1,030
Total Other Contractual		3,343	5,500	5,405
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,587	2,200	2,000
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		1,587	2,400	2,200
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	12,129	14,830	18,000
431.300	Equipment Maint Supplies	18,299	24,694	14,000
431.400	Grounds Maint Supplies	40	200	100
431.900	Other Maint. Supplies	26,358	25,700	28,500
Total Maintenance Supplies		56,826	65,424	60,600
EX33-Misc Supplies				
433.100	Personnel Supplies	823	1,600	1,500
433.110	Clothing	15	3,500	500
433.120	Tools under \$500	213	700	350
433.200	Medical Supplies	43	225	210
433.300	Books/Subscriptions	0	335	100
433.500	Training Supplies	0	1,818	600
433.700	Resale Supplies	1,869	1,632	2,200
433.900	Other Supplies	7,757	7,000	7,000
Total Misc Supplies		10,720	16,810	12,460
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,098	0	0
434.100	Other Equip under \$5,000	5,685	3,786	12,350
434.300	Furniture Under \$5,000	0	0	2,000
Total Equipment Under \$5,000		7,783	3,786	14,350



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	1,834	10,000
Total Equipment Over \$5000		<u>0</u>	<u>1,834</u>	<u>10,000</u>
Division Total: Community Pools		<u>983,615</u>	<u>1,224,598</u>	<u>1,297,552</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	41,487	39,300	47,000
431.200	Building Maint Supplies	570	2,200	2,200
431.300	Equipment Maint Supplies	1,972	8,100	7,000
431.400	Grounds Maint Supplies	334	300	300
431.900	Other Maint. Supplies	16	400	400
Total Maintenance Supplies		44,379	50,300	56,900
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,607	4,500	4,500
432.200	Gas	40,010	25,000	26,000
Total Fuel/Oil-Vehicle Use		41,617	29,500	30,500
EX33-Misc Supplies				
433.100	Personnel Supplies	3,129	7,620	7,000
433.110	Clothing	5,457	11,000	18,000
433.120	Tools under \$500	1,480	5,000	5,500
433.200	Medical Supplies	63,324	67,400	75,000
433.300	Books/Subscriptions	2,475	4,000	4,200
433.500	Training Supplies	1,492	7,495	6,500
433.900	Other Supplies	3,736	8,000	8,000
Total Misc Supplies		81,093	110,515	124,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,674	6,000	20,000
434.100	Other Equip under \$5,000	10,219	11,100	15,000
434.300	Furniture Under \$5,000	0	1,000	0
Total Equipment Under \$5,000		12,893	18,100	35,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	2,711	0	0
451.200	Vehicles	2,043	0	0
Total Equipment Over \$5000		4,754	0	0
Division Total: Amb Dist #1 (C)		1,731,013	1,959,806	2,112,632



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX11-Salaries & Wages				
411.100	Permanent Wages	129,896	127,828	134,863
411.200	Temp Wages & Adjmts	72,713	77,397	84,417
411.300	Overtime Wages	123	2,000	2,080
Total Salaries & Wages		202,732	207,225	221,360
EX12-Benefits				
412.100	Insurance Contrib	44,304	45,684	49,680
412.200	Unemployment Contrib	1,217	1,244	1,329
412.300	Medicare	2,940	3,005	3,210
412.400	Retirement Contrib. - DB Plan	34,343	39,754	41,932
412.410	PERS Tier IV - DC Plan	66	0	0
412.412	PERS Tier IV - HRA	19	0	0
412.600	Workers Compensation	12,002	16,062	15,628
412.700	Sbs Contribution	12,428	12,703	13,570
Total Benefits		107,319	118,452	125,349
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	300	300
413.200	Expense Reimb-Within Boro	8	0	0
Total Expenses Within Borough		8	300	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	50
Total Expenses Outside Of Boro		0	0	50
EX21-Communications				
421.100	Telephone	1,263	1,600	2,200
421.200	Postage	0	50	40
Total Communications		1,263	1,650	2,240
EX22-Advertising				
422.000	Advertising	552	500	600
Total Advertising		552	500	600
EX23-Printing				
423.000	Printing	2,256	500	2,500
Total Printing		2,256	500	2,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,684	10,400	8,500
424.200	Water & Sewer	2,075	2,500	2,535
424.300	Natural Gas	228	1,500	750
424.400	Lp-Propane	268	500	575
424.500	Garbage Pickups	522	600	540
Total Utilities-Building Oprtns		10,777	15,500	12,900



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX25-Rental/Lease				
425.300	Equipment Rental	4,400	10,000	11,000
Total Rental/Lease		4,400	10,000	11,000
EX26-Professional Charges				
426.300	Due & Fees	973	1,135	1,350
426.600	Computer Software	0	0	400
Total Professional Charges		973	1,135	1,750
EX28-Maintenance Services				
428.100	Building Maint Services	0	250	500
428.200	Grounds Maint Services	3,733	2,500	3,800
428.300	Equipment Maint Services	675	1,800	2,000
428.400	Vehicle Maint Services	859	1,750	1,500
428.920	Other Maintenance Service	1,639	3,000	2,500
Total Maintenance Services		6,906	9,300	10,300
EX29-Other Contractual				
429.500	Labor Services	2,010	3,900	3,000
429.710	Testing	33	120	120
429.900	Other Contractual	26,668	17,250	14,800
Total Other Contractual		28,711	21,270	17,920
EX30-Office Supplies				
430.100	Office Supplies < \$500	438	1,025	1,000
430.200	Copier/Fax Supplies	0	100	150
Total Office Supplies		438	1,125	1,150
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,151	1,300	2,650
431.200	Building Maint Supplies	2,919	5,500	6,200
431.300	Equipment Maint Supplies	3,222	7,500	7,000
431.400	Grounds Maint Supplies	12,585	20,100	20,000
431.900	Other Maint. Supplies	228	1,300	1,200
Total Maintenance Supplies		21,105	35,700	37,050
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	156	2,500	1,800
432.200	Gas	0	500	1,000
Total Fuel/Oil-Vehicle Use		156	3,000	2,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX33-Misc Supplies				
433.100	Personnel Supplies	202	600	500
433.110	Clothing	164	925	825
433.120	Tools under \$500	308	800	700
433.200	Medical Supplies	487	425	425
433.300	Books/Subscriptions	384	100	150
433.900	Other Supplies	12,417	8,500	10,000
Total Misc Supplies		13,962	11,350	12,600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,494	0	1,500
434.100	Other Equip under \$5,000	9,708	4,250	13,200
434.300	Furniture Under \$5,000	0	1,000	2,200
Total Equipment Under \$5,000		11,202	5,250	16,900
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	9,445	0	19,000
Total Equipment Over \$5000		9,445	0	19,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	2,320	0	0
Total Small Bldg Const/Imprv		2,320	0	0
Division Total: Parks & Recreation		424,525	442,257	495,769



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX11-Salaries & Wages				
411.100	Permanent Wages	94,720	107,754	115,123
411.200	Temp Wages & Adjmts	0	6,000	6,240
411.300	Overtime Wages	793	2,000	2,080
Total Salaries & Wages		95,513	115,754	123,443
EX12-Benefits				
412.100	Insurance Contrib	26,015	28,764	31,280
412.200	Unemployment Contrib	574	695	741
412.300	Medicare	1,385	1,679	1,790
412.400	Retirement Contrib. - DB Plan	27,248	33,607	35,888
412.600	Workers Compensation	1,079	4,616	4,058
412.700	Sbs Contribution	5,855	7,096	7,568
Total Benefits		62,156	76,457	81,325
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	396	2,370	2,200
Total Expenses Within Borough		396	2,370	2,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,052	1,150	1,000
414.200	Exp Reimb- Outside Boro	2,327	5,250	11,315
414.400	Travel Tickets	1,483	4,100	8,250
414.800	Moving Expenses	1,563	5,206	0
Total Expenses Outside Of Boro		6,425	15,706	20,565
EX21-Communications				
421.100	Telephone	0	120	120
421.200	Postage	411	400	400
Total Communications		411	520	520
EX25-Rental/Lease				
425.300	Equipment Rental	0	6,014	0
Total Rental/Lease		0	6,014	0
EX26-Professional Charges				
426.300	Due & Fees	206	460	225
426.600	Computer Software	0	0	295
Total Professional Charges		206	460	520
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,740	10,145	18,180
429.210	Training/Instructor Fees	4,220	780	0
429.900	Other Contractual	21,606	28,485	40,000
Total Other Contractual		29,566	39,410	58,180



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX30-Office Supplies				
430.100	Office Supplies < \$500	556	1,000	1,000
430.200	Copier/Fax Supplies	0	225	225
Total Office Supplies		556	1,225	1,225
EX33-Misc Supplies				
433.100	Personnel Supplies	0	150	150
433.300	Books/Subscriptions	15	0	0
433.900	Other Supplies	68	0	0
Total Misc Supplies		83	150	150
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,635	0	2,235
Total Equipment Under \$5,000		3,635	0	2,235
Division Total: Community Develop-Admin		198,947	258,066	290,363



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 146-Community Enrichment				
EX22-Advertising				
422.000	Advertising	0	1,000	1,000
Total Advertising		0	1,000	1,000
EX29-Other Contractual				
429.500	Labor Services	0	0	2,000
429.900	Other Contractual	0	27,000	40,000
Total Other Contractual		0	27,000	42,000
Division Total: Community Enrichment		0	28,000	43,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure				
EX11-Salaries & Wages				
411.100	Permanent Wages	123	10,644	11,765
411.200	Temp Wages & Adjmts	1,809	16,748	21,615
Total Salaries & Wages		1,932	27,392	33,380
EX12-Benefits				
412.100	Insurance Contrib	71	5,076	5,520
412.200	Unemployment Contrib	12	164	201
412.300	Medicare	28	398	485
412.400	Retirement Contrib. - DB Plan	36	3,259	3,603
412.600	Workers Compensation	130	1,909	2,357
412.700	Sbs Contribution	119	1,680	2,047
Total Benefits		396	12,486	14,213
EX29-Other Contractual				
429.900	Other Contractual	0	0	13,050
Total Other Contractual		0	0	13,050
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	13	14,500
Total Maintenance Supplies		0	13	14,500
Division Total: Recreation Infrastructure Mair		2,328	39,891	75,143
Department Total: Community Development		2,352,630	2,854,696	3,076,544



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 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>99,327,000</u>	<u>108,237,589</u>	<u>108,207,566</u>

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	3,552,224	3,595,549	3,856,275
TOTAL EXPENDITURES	4,192,375	4,274,025	4,334,042

Audit fund balance 6/30/2008 1,092,345

Estimated revenue 2008-2009 fiscal year 3,595,549

Transfer from capital 101,732

Estimated expenditures 2008-2009 fiscal year (4,274,025)

Adjustment to Fund Balance (576,744)

Estimated total fund balance 6/30/2009 515,601

Fiscal Year 2010 operations:

Estimated operating revenues 3,856,275

Estimated expenditures (3,607,442)

Transfers out:

Capital Projects (58,000)

Areawide (103,600)

Debt Service (565,000)

Estimated FY2010 adjustment to fund balance (477,767)

Estimated total fund balance 6/30/2010 37,834

Appropriated reservations, transfers and required adjustments to fund balance:

Reserve for insurance losses (10,000)

Reserve for sick/annual leave (20,000)

Estimated adjustment to fund balance (30,000)

Estimated unreserved, undesignated fund balance at 6/30/2010 7,834

FY 2010 REVENUE SUMMARY: FUND 200**NON-AREAWIDE**

CLASSIFICATION	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
PROPERTY TAXES	2,400,850	2,424,800	2,715,270
STATE GRANTS & SHARED REVENUES	820,868	840,403	852,102
FEES & OTHER MISC. INCOME	176,608	180,200	169,700
INTEREST EARNINGS	49,825	50,000	12,456
RECOVERIES	97,706	99,146	104,247
MISCELLANEOUS	6,367	1,000	2,500
TOTAL REVENUES	3,552,224	3,595,549	3,856,275

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	2,110,239	2,178,300	2,437,100
311 101	Real Prop-Scit/Dvet/Farm	(353)	-	-
311 102	Real Property Taxes - Delinquent	62,247	25,000	50,000
311 200	Personal Property Tax	4,870	3,610	4,100
311 202	Personal Property Tax - Delinquent	10	-	-
311 400	Penalty and Interest	33,977	20,000	20,000
311 500	Vehicle Tax/State Collected	189,860	197,890	204,070
	TOTAL 311	2,400,850	2,424,800	2,715,270
	STATE GRANTS:			
334 400	Sutton Library	7,937	7,750	7,750
334 400	Talkeetna Library	7,937	7,750	7,750
334 400	Big Lake Library	7,938	7,750	7,750
334 400	Willow Library	7,938	7,750	7,750
	TOTAL 334	31,750	31,000	31,000
	STATE PAYMENT-IN-LIEU-OF-TAXES:			
336 100	Utility Co-Operative Tax	706,082	700,000	706,000
	TOTAL 336	706,082	700,000	706,000
	OTHER STATE REVENUE:			
337 800	State PERS Relief	83,036	109,403	115,102
	TOTAL 337	83,036	109,403	115,102
	GENERAL GOVERNMENT:			
341 900	Miscellaneous Fees	880	800	1,000
341 935	Library Fees & Fines	21,602	20,000	20,000
341 XXX	Animal Care Fees	104,717	105,400	97,200
341 955	Animal Microchips	25,319	25,000	20,000
341 956	Animal Care Crematory Fees	8,702	10,000	8,500
341 960	Animal Care Fines	10,810	10,000	15,000
341 995	Vehicle Removal Fees	5,010	4,000	3,000
	TOTAL 341	177,040	175,200	164,700

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
	ANIMAL CARE FEES:			
345 000	Animal Care - Retr Cks	(432)	-	-
345 200	A/C Palmer	-	5,000	5,000
	TOTAL 345	(432)	5,000	5,000
	INTEREST EARNINGS:			
361 100	Interest Earnings	49,825	50,000	12,456
	TOTAL 361	49,825	50,000	12,456
	RECOVERY WAGES,FRINGE,EXP.			
368 400	From Cities	36,987	37,610	39,584
368 500	From School District	60,719	61,536	64,663
	TOTAL 368	97,706	99,146	104,247
	OTHER REVENUES			
369 100	Miscellaneous	858	500	500
369 900	Donations	5,509	500	2,000
	TOTAL 369	6,367	1,000	2,500
	TOTAL REVENUES	3,552,224	3,595,549	3,856,275

311 000 GENERAL PROPERTY TAXES

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$6,531,767,200 for non-areawide purposes. A mill rate of .429 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	6,017,813,300	2,581,600	0	144,500	2,437,100
Sr Cit/Vet	445,120,200	190,900	190,900	0	0
Farm	58,765,000	0	0	0	0
Personal	10,068,700	4,300	0	200	4,100
Total	6,531,767,200	2,776,800	190,900	144,700	2,441,200

311 100	Real Property Taxes-Current	2,437,100
311 101	Real Property Taxes - Sr. Citizens/Dis. Vets	-0-
311 102	Real Property Taxes-Delinquent	50,000
311 200	Personal Property Taxes-Current	4,100
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 2010 is estimated at \$20,000.

311 500 VEHICLE TAX/STATE COLLECTED: It is estimated that the State of Alaska will collect \$204,070 in vehicle tax revenue for fiscal year 2010.

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 \$706,000.

337 000 OTHER STATE REVENUE

337 800 STATE PERS RELIEF: The ARM Board approved a PERS rate of 30.62% for Fiscal Year 2010 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 \$1,000.

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 \$97,200.

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

341.956 ANIMAL CARE CREMATORY FEES: Estimated revenue from the utilization of the animal care crematorium is \$8,500 for fiscal year 2010.

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

341 995 VEHICLE REMOVAL FEES: Estimated revenue from the removal of vehicles is \$3,000.

345 XXX ANIMAL CARE FEES

345 200 ANIMAL CARE PALMER: Estimated revenue from City of Palmer generated by Animal Care fees for services provided within the city limits is estimated at \$5000.

361 100 INTEREST INCOME

Earnings from cash on hand in the central treasury attributable to the Non-Areawide Fund is estimated at \$12,456 for fiscal year 2010.

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 2010 it is estimated that the city of Palmer will contribute 10.4% of the costs, the city of Wasilla 11.2% and the school district will contribute 35.4%.

This equates to \$104,247 with \$19,076 from the city of Palmer, \$20,508 from the city of Wasilla and \$64,663 from the school district.

369 100 OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2010 are projected to equal \$2,500.

EXPENDITURE DETAIL: FUND 200 NON-AREAWIDE

Division	Division Name	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
000	Intergovernmental Transfers	208,000	688,500	668,600
000	Capital Projects	717,183	15,000	58,000
110	Administration	0	5,000	1,000
113	Common Contractual	0	5,000	5,000
114	Economic Development	647,333	577,474	557,540
121	Information Technology	117,521	125,330	128,904
129	Recreational Services	3,892	68,570	69,752
501	Library Board	233	1,400	1,700
503	Sutton Library	188,391	206,024	217,017
504	Talkeetna Library	203,272	234,315	250,155
505	Trapper Creek Library	104,412	124,534	133,359
507	Willow Library	248,904	250,834	263,432
508	Big Lake Library	266,854	282,595	312,427
415	Vehicle Removal Program	27,620	50,921	36,016
606	Animal Care	1,458,742	1,634,028	1,626,590
614	Animal Care Board	18	4,500	4,550
	FUND 200 TOTAL	4,192,375	4,274,025	4,334,042



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,110,239	2,178,300	2,437,100
311.101	Real Prop-SCit/DVet/Farm	(353)	0	0
311.102	Real Property-Delinquent	62,247	25,000	50,000
311.200	Personal Property	4,870	3,610	4,100
311.202	Personal Property-Delinq	10	0	0
311.400	Penalty & Interest	33,977	20,000	20,000
311.500	Vehicle Tax State Collec	189,860	197,890	204,070
Total General Property Taxes		2,400,850	2,424,800	2,715,270
RE34-State Grants				
334.400	Library	31,750	31,000	31,000
Total State Grants		31,750	31,000	31,000
RE36-State Pilot				
336.100	Utility	706,082	700,000	706,000
Total State Pilot		706,082	700,000	706,000
RE37-Other State Revenue				
337.800	State PERS Relief	83,036	109,403	115,102
Total Other State Revenue		83,036	109,403	115,102
RE41-General Government				
341.900	Miscellaneous Fees	880	800	1,000
341.935	Library Fees & Fines	21,602	20,000	20,000
341.950	Animal Licensing Fees	20,651	20,000	20,000
341.951	Kennel Licensing Fees	3,825	3,000	3,000
341.952	Animal Impound Fees	21,709	22,000	20,000
341.953	Kennel & Boarding Fees	12,618	15,000	12,000
341.954	Animal Adoption Fees	12,071	13,000	13,000
341.955	Animal Microchips	25,319	25,000	20,000
341.956	A/C Crematory Fees	8,702	10,000	8,500
341.957	Euthanasia Fees	3,730	4,000	4,000
341.959	Animal Treatment Fees	29,720	28,000	25,000
341.960	Animal Care Fines	10,810	10,000	15,000
341.961	Animal Supply Sales	393	400	200
341.995	Vehicle Removal Fees	5,010	4,000	3,000
Total General Government		177,040	175,200	164,700



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE45-Animal Care Fees				
345.000	Animal Care - Retr Cks	(432)	0	0
345.200	A/C Palmer	0	5,000	5,000
Total Animal Care Fees		(432)	5,000	5,000
RE61-Interest Earnings				
361.100	Interest On Investments	49,825	50,000	12,456
Total Interest Earnings		49,825	50,000	12,456
RE68-Recovery Wage,Fringe,Exp				
368.400	Cities	36,987	37,610	39,584
368.500	School District	60,719	61,536	64,663
Total Recovery Wage,Fringe,Exp		97,706	99,146	104,247
RE69-Other Revenue Sources				
369.100	Miscellaneous	858	500	500
369.900	Donations	5,509	500	2,000
Total Other Revenue Sources		6,367	1,000	2,500
Division Total: Non-Departmental		3,552,224	\$3,595,549	\$3,856,275
Department Total: Non-Departmental		3,552,224	\$3,595,549	\$3,856,275
Fund Total: NON AREAWIDE		3,552,224	\$3,595,549	\$3,856,275



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	36,500	13,500	13,600
443.260	Computer - Admin & Audit	43,500	35,000	20,000
443.280	Finance - Admin & Audit	50,500	45,000	20,000
443.290	Legal - Admin & Audit	52,500	50,000	25,000
443.300	Maintenance	25,000	25,000	25,000
Total Intra Govern/Recov Expens		208,000	168,500	103,600
EX45-Operating Fund Transfers				
445.143	Trnfr To- Debt Svc (NonAW)	0	520,000	565,000
Total Operating Fund Transfers		0	520,000	565,000
EX46-Capital Project Transfers				
446.120	Trnfr To- NonAreawide(Cp)	127,000	0	0
446.500	Transfer To- Fund 480	220,000	75,000	0
446.700	Tfr415/425/430/435/440/47	370,183	15,000	58,000
Total Capital Project Transfers		717,183	90,000	58,000
Division Total: Non-Departmental		925,183	778,500	726,600
Department Total: Non-Departmental		925,183	778,500	726,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX22-Advertising				
422.000	Advertising	0	2,000	1,000
Total Advertising		0	2,000	1,000
EX33-Misc Supplies				
433.900	Other Supplies	0	3,000	0
Total Misc Supplies		0	3,000	0
Division Total: Administration		0	5,000	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	230,641	178,132	186,205
411.200	Temp Wages & Adjmts	1,656	0	0
411.300	Overtime Wages	0	0	3,500
Total Salaries & Wages		232,297	178,132	189,705
EX12-Benefits				
412.100	Insurance Contrib	46,580	40,608	44,160
412.200	Unemployment Contrib	1,394	1,069	1,139
412.300	Medicare	3,375	2,583	2,751
412.400	Retirement Contrib. - DB Plan	63,905	54,544	58,088
412.600	Workers Compensation	2,574	2,418	2,068
412.700	Sbs Contribution	13,313	10,920	11,629
Total Benefits		131,141	112,142	119,835
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	564	1,500	600
413.200	Expense Reimb-Within Boro	718	500	500
Total Expenses Within Borough		1,282	2,000	1,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	890	1,000	1,000
414.200	Exp Reimb- Outside Boro	2,184	6,500	4,000
414.400	Travel Tickets	4,566	6,200	5,400
Total Expenses Outside Of Boro		7,640	13,700	10,400
EX21-Communications				
421.100	Telephone	441	700	600
Total Communications		441	700	600
EX22-Advertising				
422.000	Advertising	3,321	8,000	4,000
Total Advertising		3,321	8,000	4,000
EX23-Printing				
423.000	Printing	12,266	15,000	15,000
Total Printing		12,266	15,000	15,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	9,000
Total Rental/Lease		0	0	9,000
EX26-Professional Charges				
426.300	Due & Fees	2,010	2,500	2,500
426.600	Computer Software	310	3,000	3,000
426.900	Other Professional Chgs	83,234	24,700	100,000
Total Professional Charges		85,554	30,200	105,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX27-Insurance & Bond				
427.500	Liability Insurance	851	1,000	1,000
Total Insurance & Bond		851	1,000	1,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	514	300	1,000
428.920	Other Maintenance Service	5,865	0	0
Total Maintenance Services		6,379	300	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,534	3,800	2,800
429.210	Training/Instructor Fees	325	0	0
429.900	Other Contractual	155,099	125,000	80,000
Total Other Contractual		159,958	128,800	82,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,698	2,500	3,000
430.200	Copier/Fax Supplies	158	355	500
Total Office Supplies		2,856	2,855	3,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	20	145	0
Total Maintenance Supplies		20	145	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	260	0
433.200	Medical Supplies	0	0	100
433.300	Books/Subscriptions	770	1,740	2,000
433.900	Other Supplies	16	0	500
Total Misc Supplies		786	2,000	2,600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,338	5,000	5,000
434.100	Other Equip under \$5,000	1,203	1,500	1,500
434.300	Furniture Under \$5,000	0	1,000	5,000
Total Equipment Under \$5,000		2,541	7,500	11,500
Division Total: Economic Development		647,333	502,474	557,540



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	631,665	639,454
411.200	Temp Wages & Adjmts	0	60,600	63,680
411.300	Overtime Wages	0	33,000	35,400
Total Salaries & Wages		0	725,265	738,534
EX12-Benefits				
412.100	Insurance Contrib	0	197,966	216,200
412.200	Unemployment Contrib	0	4,352	4,432
412.300	Medicare	0	10,517	10,709
412.400	Retirement Contrib. - DB Plan	0	203,876	206,641
412.600	Workers Compensation	0	34,528	33,480
412.700	Sbs Contribution	0	44,460	45,273
Total Benefits		0	495,699	516,735
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	200
413.200	Expense Reimb-Within Boro	0	158	150
413.300	Exp Allowance-Within Boro	0	0	150
413.400	Meal Allowance -W/I Boro	0	0	150
413.900	Other Exp - Within Boro	0	400	400
Total Expenses Within Borough		0	558	1,050
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	300
414.200	Exp Reimb- Outside Boro	0	6,300	8,000
414.400	Travel Tickets	0	6,550	10,000
414.800	Moving Expenses	0	6,500	0
Total Expenses Outside Of Boro		0	19,350	18,300
EX21-Communications				
421.100	Telephone	0	21,000	21,656
421.200	Postage	0	1,746	3,000
421.300	Communication Network	0	6,925	3,085
Total Communications		0	29,671	27,741
EX22-Advertising				
422.000	Advertising	0	4,100	2,000
Total Advertising		0	4,100	2,000
EX23-Printing				
423.000	Printing	0	3,693	2,000
Total Printing		0	3,693	2,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	24,850	38,000
424.300	Natural Gas	0	47,955	70,000
424.400	Lp-Propane	0	315	300
424.500	Garbage Pickups	0	1,500	1,500
424.600	Heating Fuel-Oil	0	900	1,000
Total Utilities-Building Oprtns		0	75,520	110,800
EX25-Rental/Lease				
425.200	Building Rental	0	200	200
425.300	Equipment Rental	0	1,575	1,600
Total Rental/Lease		0	1,775	1,800
EX26-Professional Charges				
426.200	Legal	0	200	200
426.300	Due & Fees	0	4,630	4,000
426.600	Computer Software	0	11,159	10,000
426.900	Other Professional Chgs	0	24,150	6,000
Total Professional Charges		0	40,139	20,200
EX27-Insurance & Bond				
427.100	Property Insurance	0	2,400	5,600
427.200	Vehicle Insurance	0	1,400	2,000
427.500	Liability Insurance	0	1,900	2,300
Total Insurance & Bond		0	5,700	9,900
EX28-Maintenance Services				
428.100	Building Maint Services	0	15,153	5,200
428.200	Grounds Maint Services	0	405	1,380
428.300	Equipment Maint Services	0	6,020	6,000
428.400	Vehicle Maint Services	0	569	2,000
428.500	Commun Equip Maint Servic	0	3,149	1,200
428.920	Other Maintenance Service	0	250	250
Total Maintenance Services		0	25,546	16,030
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	7,455	7,500
429.210	Training/Instructor Fees	0	5,250	4,000
429.710	Testing	0	300	0
429.900	Other Contractual	0	11,332	9,500
Total Other Contractual		0	24,337	21,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 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	6,534	3,750
430.200	Copier/Fax Supplies	0	750	750
Total Office Supplies		0	7,284	4,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	1,800	500
431.200	Building Maint Supplies	0	8,200	5,000
431.300	Equipment Maint Supplies	0	1,597	1,500
431.400	Grounds Maint Supplies	0	1,500	1,500
431.900	Other Maint. Supplies	0	107	250
Total Maintenance Supplies		0	13,204	8,750
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	263	250
432.200	Gas	0	25,000	26,000
Total Fuel/Oil-Vehicle Use		0	25,263	26,250
EX33-Misc Supplies				
433.100	Personnel Supplies	0	6,900	3,000
433.110	Clothing	0	6,600	3,000
433.120	Tools under \$500	0	600	1,000
433.200	Medical Supplies	0	1,000	500
433.300	Books/Subscriptions	0	300	500
433.500	Training Supplies	0	3,624	2,500
433.900	Other Supplies	0	80,500	72,000
Total Misc Supplies		0	99,524	82,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	10,000	6,000
434.100	Other Equip under \$5,000	0	12,400	7,500
434.300	Furniture Under \$5,000	0	15,000	5,000
Total Equipment Under \$5,000		0	37,400	18,500
Division Total: Animal Care & Regulation		0	1,634,028	1,626,590



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 614-Animal Care & Reg. Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	800	800
Total Expenses Within Borough		0	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	1,550
Total Other Contractual		0	1,500	1,550
EX33-Misc Supplies				
433.900	Other Supplies	18	100	100
Total Misc Supplies		18	100	100
Division Total: Animal Care & Reg. Board		18	4,500	4,550
Department Total: Assembly		647,351	2,146,002	2,189,680



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Information Techno				
EX11-Salaries & Wages				
411.100	Permanent Wages	64,618	59,851	63,243
411.300	Overtime Wages	5,407	3,000	4,000
Total Salaries & Wages		70,025	62,851	67,243
EX12-Benefits				
412.100	Insurance Contrib	15,869	16,920	18,400
412.200	Unemployment Contrib	421	378	404
412.300	Medicare	1,016	912	976
412.400	Retirement Contrib. - DB Plan	18,082	19,245	20,590
412.600	Workers Compensation	716	853	733
412.700	Sbs Contribution	4,293	3,853	4,122
Total Benefits		40,397	42,161	45,225
EX21-Communications				
421.100	Telephone	4,608	4,944	5,092
Total Communications		4,608	4,944	5,092
EX26-Professional Charges				
426.300	Due & Fees	90	308	315
426.600	Computer Software	0	3,268	5,797
Total Professional Charges		90	3,576	6,112
EX27-Insurance & Bond				
427.500	Liability Insurance	226	400	300
Total Insurance & Bond		226	400	300
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,000	0
Total Maintenance Services		0	1,000	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,175	3,200	3,200
Total Other Contractual		2,175	3,200	3,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	968	1,732
Total Office Supplies		0	968	1,732
EX33-Misc Supplies				
433.900	Other Supplies	0	730	0
Total Misc Supplies		0	730	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	5,500	0
Total Equipment Over \$5000		0	5,500	0
Division Total: Information Technology		117,521	125,330	128,904



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

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
Department Total:	Information Technology	117,521	125,330	128,904



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX27-Insurance & Bond				
427.800	Insurance Adjusters Fees	0	5,000	5,000
Total Insurance & Bond		<u>0</u>	<u>5,000</u>	<u>5,000</u>
Division Total: Common Contractual		<u>0</u>	<u>5,000</u>	<u>5,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 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>0</u>	<u>5,000</u>	<u>5,000</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	8,800	14,000	10,000
411.300	Overtime Wages	193	300	300
Total Salaries & Wages		8,993	14,300	10,300
EX12-Benefits				
412.200	Unemployment Contrib	54	86	62
412.300	Medicare	131	208	150
412.400	Retirement Contrib. - DB Plan	0	92	92
412.600	Workers Compensation	1,392	2,658	1,480
412.700	Sbs Contribution	552	877	632
Total Benefits		2,129	3,921	2,416
EX21-Communications				
421.100	Telephone	197	800	200
421.200	Postage	28	500	500
Total Communications		225	1,300	700
EX23-Printing				
423.000	Printing	500	0	500
Total Printing		500	0	500
EX24-Utilities-Building Optrns				
424.100	Electricity	0	250	0
424.500	Garbage Pickups	314	1,000	500
Total Utilities-Building Optrns		314	1,250	500
EX27-Insurance & Bond				
427.500	Liability Insurance	58	100	100
Total Insurance & Bond		58	100	100
EX29-Other Contractual				
429.900	Other Contractual	14,089	16,000	20,000
Total Other Contractual		14,089	16,000	20,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	32	200	0
Total Office Supplies		32	200	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,280	12,500	1,500
Total Fuel/Oil-Vehicle Use		1,280	12,500	1,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	0
433.120	Tools under \$500	0	200	0
433.900	Other Supplies	0	350	0
Total Misc Supplies		0	750	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	600	0
Total Equipment Under \$5,000		0	600	0
Division Total: Vehicle Removal Program		27,620	50,921	36,016



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
	Division Total: Recycling	<u>0</u>	<u>0</u>	<u>0</u>
	Department Total: Public Works	<u>27,620</u>	<u>50,921</u>	<u>36,016</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 160-Emergency Services DIVISION 606-Animal Care & Regulati				
EX11-Salaries & Wages				
411.100	Permanent Wages	636,207	0	0
411.200	Temp Wages & Adjmts	52,109	0	0
411.300	Overtime Wages	27,551	0	0
Total Salaries & Wages		715,867	0	0
EX12-Benefits				
412.100	Insurance Contrib	179,160	0	0
412.200	Unemployment Contrib	4,296	0	0
412.300	Medicare	10,381	0	0
412.400	Retirement Contrib. - DB Plan	151,711	0	0
412.410	PERS Tier IV - DC Plan	19,123	0	0
412.411	PERS Tier IV - Health Plan	879	0	0
412.412	PERS Tier IV - HRA	2,576	0	0
412.413	PERS Tier IV - OD&D	515	0	0
412.600	Workers Compensation	25,579	0	0
412.700	Sbs Contribution	43,870	0	0
Total Benefits		438,090	0	0
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	166	0	0
413.900	Other Exp - Within Boro	137	0	0
Total Expenses Within Borough		303	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	6,373	0	0
414.400	Travel Tickets	5,506	0	0
414.800	Moving Expenses	2,634	0	0
Total Expenses Outside Of Boro		14,513	0	0
EX21-Communications				
421.100	Telephone	14,428	0	0
421.200	Postage	3,059	0	0
421.300	Communication Network	3,248	0	0
Total Communications		20,735	0	0
EX22-Advertising				
422.000	Advertising	1,180	0	0
Total Advertising		1,180	0	0
EX23-Printing				
423.000	Printing	1,953	0	0
Total Printing		1,953	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 160-Emergency Services DIVISION 606-Animal Care & Regulation				
EX24-Utilities-Building Oprtns				
424.100	Electricity	17,051	0	0
424.300	Natural Gas	42,797	0	0
424.500	Garbage Pickups	1,931	0	0
Total Utilities-Building Oprtns		61,779	0	0
EX25-Rental/Lease				
425.300	Equipment Rental	952	0	0
Total Rental/Lease		952	0	0
EX26-Professional Charges				
426.300	Due & Fees	2,271	0	0
426.600	Computer Software	13,271	0	0
426.900	Other Professional Chgs	6,990	0	0
Total Professional Charges		22,532	0	0
EX27-Insurance & Bond				
427.100	Property Insurance	2,398	0	0
427.200	Vehicle Insurance	1,587	0	0
427.500	Liability Insurance	1,887	0	0
Total Insurance & Bond		5,872	0	0
EX28-Maintenance Services				
428.100	Building Maint Services	2,851	0	0
428.200	Grounds Maint Services	135	0	0
428.300	Equipment Maint Services	6,525	0	0
428.400	Vehicle Maint Services	253	0	0
428.500	Commun Equip Maint Servic	652	0	0
428.920	Other Maintenance Service	225	0	0
Total Maintenance Services		10,641	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,611	0	0
429.210	Training/Instructor Fees	11,819	0	0
429.900	Other Contractual	3,178	0	0
Total Other Contractual		20,608	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,350	0	0
Total Office Supplies		6,350	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 160-Emergency Services DIVISION 606-Animal Care & Regulation				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	860	0	0
431.200	Building Maint Supplies	5,650	0	0
431.300	Equipment Maint Supplies	750	0	0
431.400	Grounds Maint Supplies	6,215	0	0
431.900	Other Maint. Supplies	173	0	0
Total Maintenance Supplies		13,648	0	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	8,202	0	0
Total Fuel/Oil-Vehicle Use		8,202	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	2,934	0	0
433.110	Clothing	5,937	0	0
433.120	Tools under \$500	295	0	0
433.200	Medical Supplies	431	0	0
433.300	Books/Subscriptions	514	0	0
433.500	Training Supplies	1,087	0	0
433.900	Other Supplies	70,797	0	0
Total Misc Supplies		81,995	0	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	15,591	0	0
434.100	Other Equip under \$5,000	16,065	0	0
434.300	Furniture Under \$5,000	1,866	0	0
Total Equipment Under \$5,000		33,522	0	0
Division Total: Animal Care & Regulation		1,458,742	0	0
Department Total: Emergency Services		1,458,742	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 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	43	300	300
413.200	Expense Reimb-Within Boro	57	0	0
Total Expenses Within Borough		100	300	300
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	1,500	1,500
414.400	Travel Tickets	0	1,300	1,350
Total Expenses Outside Of Boro		0	2,800	2,850
EX21-Communications				
421.100	Telephone	477	425	425
421.200	Postage	73	1,000	1,000
Total Communications		550	1,425	1,425
EX22-Advertising				
422.000	Advertising	0	125	125
Total Advertising		0	125	125
EX23-Printing				
423.000	Printing	964	1,000	1,000
Total Printing		964	1,000	1,000
EX26-Professional Charges				
426.300	Due & Fees	0	687	707
426.600	Computer Software	1,311	55,583	56,695
Total Professional Charges		1,311	56,270	57,402
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,660	2,700
429.210	Training/Instructor Fees	0	250	250
429.900	Other Contractual	527	3,160	3,700
Total Other Contractual		527	6,070	6,650
EX33-Misc Supplies				
433.100	Personnel Supplies	0	552	0
433.900	Other Supplies	440	28	0
Total Misc Supplies		440	580	0
Division Total: Recreational Services		3,892	68,570	69,752



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 501-Library Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	233	1,190	1,500
Total Expenses Within Borough		233	1,190	1,500
EX21-Communications				
421.100	Telephone	0	200	200
Total Communications		0	200	200
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	10	0
Total Misc Supplies		0	10	0
Division Total: Library Board		233	1,400	1,700



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	85,729	86,171	91,087
411.200	Temp Wages & Adjmts	3,583	6,250	6,450
Total Salaries & Wages		89,312	92,421	97,537
EX12-Benefits				
412.100	Insurance Contrib	29,641	25,380	27,600
412.200	Unemployment Contrib	536	555	586
412.300	Medicare	346	1,341	1,415
412.400	Retirement Contrib. - DB Plan	23,604	26,386	27,891
412.600	Workers Compensation	974	1,255	1,064
412.700	Sbs Contribution	5,475	5,666	5,979
Total Benefits		60,576	60,583	64,535
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	131	150	150
Total Expenses Within Borough		131	150	150
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	175
414.200	Exp Reimb- Outside Boro	0	0	500
414.400	Travel Tickets	0	0	500
Total Expenses Outside Of Boro		0	0	1,175
EX21-Communications				
421.100	Telephone	2,969	6,590	6,050
421.200	Postage	638	730	700
Total Communications		3,607	7,320	6,750
EX22-Advertising				
422.000	Advertising	0	125	300
Total Advertising		0	125	300
EX23-Printing				
423.000	Printing	179	215	200
Total Printing		179	215	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,234	4,700	4,600
424.500	Garbage Pickups	269	310	325
424.600	Heating Fuel-Oil	3,416	3,500	4,200
Total Utilities-Building Oprtns		6,919	8,510	9,125
EX25-Rental/Lease				
425.300	Equipment Rental	1,414	1,800	1,525
Total Rental/Lease		1,414	1,800	1,525



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX26-Professional Charges				
426.300	Due & Fees	0	175	320
426.600	Computer Software	5	1,600	1,500
Total Professional Charges		5	1,775	1,820
EX27-Insurance & Bond				
427.100	Property Insurance	782	700	925
427.500	Liability Insurance	335	500	425
Total Insurance & Bond		1,117	1,200	1,350
EX28-Maintenance Services				
428.100	Building Maint Services	1,250	1,700	1,600
428.200	Grounds Maint Services	516	1,500	1,400
428.300	Equipment Maint Services	0	300	250
Total Maintenance Services		1,766	3,500	3,250
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	150	150
429.210	Training/Instructor Fees	322	824	250
429.710	Testing	130	130	150
429.900	Other Contractual	2,068	2,563	2,500
Total Other Contractual		2,520	3,667	3,050
EX30-Office Supplies				
430.100	Office Supplies < \$500	414	800	900
430.200	Copier/Fax Supplies	0	170	200
Total Office Supplies		414	970	1,100
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	147	425	200
431.300	Equipment Maint Supplies	0	91	50
431.400	Grounds Maint Supplies	75	350	125
431.900	Other Maint. Supplies	713	825	750
Total Maintenance Supplies		935	1,691	1,125
EX33-Misc Supplies				
433.100	Personnel Supplies	0	147	0
433.110	Clothing	0	0	200
433.300	Books/Subscriptions	17,238	19,000	20,000
433.900	Other Supplies	498	2,300	1,800
Total Misc Supplies		17,736	21,447	22,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,494	0	1,500
434.100	Other Equip under \$5,000	266	650	525
Total Equipment Under \$5,000		1,760	650	2,025



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

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
	Division Total: Sutton Library	188,391	206,024	217,017



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	81,446	85,882	92,971
411.200	Temp Wages & Adjmts	11,674	13,350	13,900
411.300	Overtime Wages	82	0	0
Total Salaries & Wages		93,202	99,232	106,871
EX12-Benefits				
412.100	Insurance Contrib	16,643	27,580	29,992
412.200	Unemployment Contrib	560	596	642
412.300	Medicare	1,352	1,439	1,550
412.400	Retirement Contrib. - DB Plan	23,260	26,298	28,468
412.600	Workers Compensation	1,051	1,347	1,165
412.700	Sbs Contribution	5,714	6,083	6,552
Total Benefits		48,580	63,343	68,369
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	693	1,400	1,275
Total Expenses Within Borough		693	1,400	1,275
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	100
414.200	Exp Reimb- Outside Boro	0	500	860
414.400	Travel Tickets	0	74	700
Total Expenses Outside Of Boro		0	724	1,660
EX21-Communications				
421.100	Telephone	2,971	5,840	5,960
421.200	Postage	924	1,350	1,000
Total Communications		3,895	7,190	6,960
EX22-Advertising				
422.000	Advertising	0	100	300
Total Advertising		0	100	300
EX23-Printing				
423.000	Printing	238	250	150
Total Printing		238	250	150
EX24-Utilities-Building Optrns				
424.100	Electricity	3,185	4,000	3,825
424.200	Water & Sewer	540	600	575
424.500	Garbage Pickups	692	850	750
424.600	Heating Fuel-Oil	3,045	4,000	3,650
Total Utilities-Building Optrns		7,462	9,450	8,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX25-Rental/Lease				
425.300	Equipment Rental	1,392	1,800	1,500
Total Rental/Lease		1,392	1,800	1,500
EX26-Professional Charges				
426.300	Due & Fees	474	350	450
426.600	Computer Software	3	1,200	500
Total Professional Charges		477	1,550	950
EX27-Insurance & Bond				
427.100	Property Insurance	16,914	9,000	10,900
427.500	Liability Insurance	356	500	475
Total Insurance & Bond		17,270	9,500	11,375
EX28-Maintenance Services				
428.100	Building Maint Services	1,302	3,000	8,050
428.200	Grounds Maint Services	2,005	3,200	1,800
428.300	Equipment Maint Services	0	500	300
Total Maintenance Services		3,307	6,700	10,150
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	150	500
429.210	Training/Instructor Fees	0	390	390
429.900	Other Contractual	2,250	2,300	2,300
Total Other Contractual		2,250	2,840	3,190
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,765	700	900
430.200	Copier/Fax Supplies	0	150	75
Total Office Supplies		1,765	850	975
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	435	650	500
431.300	Equipment Maint Supplies	0	100	50
431.400	Grounds Maint Supplies	440	400	200
431.900	Other Maint. Supplies	1,250	1,450	1,200
Total Maintenance Supplies		2,125	2,600	1,950
EX33-Misc Supplies				
433.100	Personnel Supplies	0	36	40
433.120	Tools under \$500	0	100	0
433.300	Books/Subscriptions	19,506	23,000	23,690
433.900	Other Supplies	1,110	2,450	1,950
Total Misc Supplies		20,616	25,586	25,680



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 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	0	1,200	0
Total Equipment Under \$5,000		<u>0</u>	<u>1,200</u>	<u>0</u>
Division Total: Talkeetna Library		<u>203,272</u>	<u>234,315</u>	<u>250,155</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	40,444	40,651	44,705
411.200	Temp Wages & Adjmts	4,985	5,850	6,570
Total Salaries & Wages		45,429	46,501	51,275
EX12-Benefits				
412.100	Insurance Contrib	8,126	12,690	13,800
412.200	Unemployment Contrib	273	279	308
412.300	Medicare	659	675	744
412.400	Retirement Contrib. - DB Plan	10,763	12,448	13,689
412.600	Workers Compensation	484	632	559
412.700	Sbs Contribution	2,785	2,851	3,144
Total Benefits		23,090	29,575	32,244
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,087	1,345	1,600
Total Expenses Within Borough		1,087	1,345	1,600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	200
414.200	Exp Reimb- Outside Boro	0	0	1,060
Total Expenses Outside Of Boro		0	0	1,260
EX21-Communications				
421.100	Telephone	4,163	4,831	6,135
421.200	Postage	382	500	460
Total Communications		4,545	5,331	6,595
EX22-Advertising				
422.000	Advertising	75	160	300
Total Advertising		75	160	300
EX23-Printing				
423.000	Printing	30	200	100
Total Printing		30	200	100
EX24-Utilities-Building Oprtns				
424.100	Electricity	483	3,750	3,645
424.500	Garbage Pickups	0	100	50
424.600	Heating Fuel-Oil	1,735	3,284	5,240
Total Utilities-Building Oprtns		2,218	7,134	8,935
EX25-Rental/Lease				
425.200	Building Rental	5,250	0	0
425.300	Equipment Rental	1,392	1,576	1,400
Total Rental/Lease		6,642	1,576	1,400



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX26-Professional Charges				
426.300	Due & Fees	52	150	150
426.600	Computer Software	0	1,074	600
Total Professional Charges		52	1,224	750
EX27-Insurance & Bond				
427.100	Property Insurance	1,060	1,540	1,800
427.500	Liability Insurance	165	400	200
Total Insurance & Bond		1,225	1,940	2,000
EX28-Maintenance Services				
428.100	Building Maint Services	0	310	325
428.200	Grounds Maint Services	1,061	4,570	3,200
428.300	Equipment Maint Services	0	770	250
Total Maintenance Services		1,061	5,650	3,775
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	740
429.710	Testing	21	65	60
429.900	Other Contractual	1,045	980	1,150
Total Other Contractual		1,066	1,045	1,950
EX30-Office Supplies				
430.100	Office Supplies < \$500	552	1,000	600
430.200	Copier/Fax Supplies	0	200	150
Total Office Supplies		552	1,200	750
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	211	350	300
431.300	Equipment Maint Supplies	10	0	25
431.400	Grounds Maint Supplies	412	100	425
431.900	Other Maint. Supplies	317	550	500
Total Maintenance Supplies		950	1,000	1,250
EX33-Misc Supplies				
433.120	Tools under \$500	0	67	75
433.300	Books/Subscriptions	14,423	16,000	16,000
433.900	Other Supplies	1,116	2,334	2,100
Total Misc Supplies		15,539	18,401	18,175
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	88	500	500
434.300	Furniture Under \$5,000	763	499	500
Total Equipment Under \$5,000		851	999	1,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	1,253	0
Total Small Bldg Const/Imprv		<u>0</u>	<u>1,253</u>	<u>0</u>
Division Total: Trapper Ck Library		<u>104,412</u>	<u>124,534</u>	<u>133,359</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	99,875	100,254	107,259
411.200	Temp Wages & Adjmts	11,298	10,650	12,142
Total Salaries & Wages		111,173	110,904	119,401
EX12-Benefits				
412.100	Insurance Contrib	31,737	31,810	34,592
412.200	Unemployment Contrib	668	666	717
412.300	Medicare	1,612	1,609	1,732
412.400	Retirement Contrib. - DB Plan	27,285	18,616	19,753
412.600	Workers Compensation	1,209	1,505	1,302
412.700	Sbs Contribution	6,815	6,799	7,320
Total Benefits		69,326	61,005	65,416
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	700	300
Total Expenses Within Borough		0	700	300
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	200
Total Expenses Outside Of Boro		0	0	200
EX21-Communications				
421.100	Telephone	3,759	6,200	7,000
421.200	Postage	1,024	1,800	1,200
Total Communications		4,783	8,000	8,200
EX22-Advertising				
422.000	Advertising	0	100	300
Total Advertising		0	100	300
EX23-Printing				
423.000	Printing	89	400	100
Total Printing		89	400	100
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,355	2,590	2,750
424.500	Garbage Pickups	628	750	650
424.600	Heating Fuel-Oil	14,382	12,600	17,250
Total Utilities-Building Oprtns		17,365	15,940	20,650
EX25-Rental/Lease				
425.300	Equipment Rental	1,572	1,800	1,600
Total Rental/Lease		1,572	1,800	1,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX26-Professional Charges				
426.300	Due & Fees	196	325	490
426.600	Computer Software	3	1,500	0
Total Professional Charges		199	1,825	490
EX27-Insurance & Bond				
427.500	Liability Insurance	400	600	500
Total Insurance & Bond		400	600	500
EX28-Maintenance Services				
428.100	Building Maint Services	0	350	0
428.200	Grounds Maint Services	2,029	3,500	2,100
428.300	Equipment Maint Services	0	0	250
Total Maintenance Services		2,029	3,850	2,350
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	150	150
429.210	Training/Instructor Fees	322	0	400
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	130	350	150
429.900	Other Contractual	1,892	2,100	2,100
Total Other Contractual		14,344	14,600	14,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	490	950	1,500
430.200	Copier/Fax Supplies	0	0	100
Total Office Supplies		490	950	1,600
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	100	100
431.300	Equipment Maint Supplies	0	100	75
431.400	Grounds Maint Supplies	737	750	750
431.900	Other Maint. Supplies	899	900	850
Total Maintenance Supplies		1,636	1,850	1,775
EX33-Misc Supplies				
433.300	Books/Subscriptions	23,131	23,250	23,250
433.900	Other Supplies	811	2,800	2,400
Total Misc Supplies		23,942	26,050	25,650
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,494	1,710	0
434.100	Other Equip under \$5,000	62	550	100
Total Equipment Under \$5,000		1,556	2,260	100
Division Total: Willow Library		248,904	250,834	263,432



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	110,473	104,464	109,865
411.200	Temp Wages & Adjmts	20,263	24,840	32,000
Total Salaries & Wages		130,736	129,304	141,865
EX12-Benefits				
412.100	Insurance Contrib	31,737	31,810	34,592
412.200	Unemployment Contrib	785	776	852
412.300	Medicare	1,896	1,875	2,058
412.400	Retirement Contrib. - DB Plan	28,388	31,987	33,641
412.600	Workers Compensation	1,601	1,755	1,547
412.700	Sbs Contribution	8,014	7,927	8,697
Total Benefits		72,421	76,130	81,387
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	372	475	1,000
Total Expenses Within Borough		372	475	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	132	100	100
414.200	Exp Reimb- Outside Boro	848	500	1,600
414.400	Travel Tickets	207	500	700
Total Expenses Outside Of Boro		1,187	1,100	2,400
EX21-Communications				
421.100	Telephone	3,838	7,600	7,250
421.200	Postage	1,427	1,150	1,275
Total Communications		5,265	8,750	8,525
EX22-Advertising				
422.000	Advertising	0	125	300
Total Advertising		0	125	300
EX23-Printing				
423.000	Printing	412	450	415
Total Printing		412	450	415
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,871	10,470	10,000
424.300	Natural Gas	6,089	12,000	11,500
424.500	Garbage Pickups	419	480	450
Total Utilities-Building Oprtns		13,379	22,950	21,950
EX25-Rental/Lease				
425.300	Equipment Rental	1,506	1,880	2,280
Total Rental/Lease		1,506	1,880	2,280



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX26-Professional Charges				
426.300	Due & Fees	280	650	675
426.600	Computer Software	995	2,180	1,100
Total Professional Charges		1,275	2,830	1,775
EX27-Insurance & Bond				
427.100	Property Insurance	2,620	2,400	3,100
427.500	Liability Insurance	468	626	550
Total Insurance & Bond		3,088	3,026	3,650
EX28-Maintenance Services				
428.100	Building Maint Services	828	2,300	2,175
428.200	Grounds Maint Services	0	0	5,600
428.300	Equipment Maint Services	0	79	425
Total Maintenance Services		828	2,379	8,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	125	150	530
429.210	Training/Instructor Fees	0	0	650
429.710	Testing	130	200	150
429.900	Other Contractual	2,345	2,600	2,400
Total Other Contractual		2,600	2,950	3,730
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,658	1,000	1,600
430.200	Copier/Fax Supplies	0	225	150
Total Office Supplies		1,658	1,225	1,750
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,287	1,300	1,300
431.300	Equipment Maint Supplies	18	250	150
431.400	Grounds Maint Supplies	379	500	325
431.900	Other Maint. Supplies	1,345	1,000	1,050
Total Maintenance Supplies		3,029	3,050	2,825
EX33-Misc Supplies				
433.100	Personnel Supplies	6	470	100
433.110	Clothing	0	0	200
433.300	Books/Subscriptions	26,395	22,650	23,100
433.900	Other Supplies	716	2,450	2,025
Total Misc Supplies		27,117	25,570	25,425
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,779	0	0
434.100	Other Equip under \$5,000	202	401	4,950
Total Equipment Under \$5,000		1,981	401	4,950



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly <u>Approved</u>
	Division Total: Big Lake Library	<u>266,854</u>	<u>282,595</u>	<u>312,427</u>
	Department Total: Community Development	<u>1,015,958</u>	<u>1,168,272</u>	<u>1,247,842</u>
	Fund Total: NON AREAWIDE	<u>4,192,375</u>	<u>4,274,025</u>	<u>4,334,042</u>

RECONCILIATION OF FUND BALANCE: 202**ENHANCED 911**

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	953,404	874,734	921,515
TOTAL EXPENDITURES	1,175,496	905,965	829,706

Audited fund balance 6/30/2008			1,226,437
Estimated revenues 2008-2009 fiscal year	874,734		
Estimated expenditures 2008-2009 fiscal year	(905,965)		
Reserve for equipment	(300,000)		
Estimated FY2009 adjustment to fund balance		(331,231)	
Estimated fund balance 6/30/2009			895,206
Estimated revenues 2009-2010 fiscal year	921,515		
Estimated expenditures 2009-2010 fiscal year	(829,706)		
Reserve for equipment	(300,000)		
Estimated FY2010 adjustment to fund balance		(208,191)	
Estimated fund balance 6/30/2010			687,015



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	3,640	7,734	8,021
Total Other State Revenue		3,640	7,734	8,021
RE42-Public Safety				
342.700	Enhanced 911 Surcharge	895,786	852,000	900,000
Total Public Safety		895,786	852,000	900,000
RE61-Interest Earnings				
361.100	Interest On Investments	53,978	15,000	13,494
Total Interest Earnings		53,978	15,000	13,494
Division Total: Non-Departmental		953,404	\$874,734	\$921,515
Department Total: Non-Departmental		953,404	\$874,734	\$921,515
Fund Total: ENHANCED 911		953,404	\$874,734	\$921,515



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	660,000	150,000	0
Total Capital Project Transfers		660,000	150,000	0
Division Total: Non-Departmental		660,000	150,000	0
Department Total: Non-Departmental		660,000	150,000	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Information Technol				
EX11-Salaries & Wages				
411.100	Permanent Wages	55,579	84,224	89,539
411.300	Overtime Wages	160	5,500	3,500
Total Salaries & Wages		55,739	89,724	93,039
EX12-Benefits				
412.100	Insurance Contrib	16,012	25,380	27,600
412.200	Unemployment Contrib	335	539	559
412.300	Medicare	809	1,301	1,350
412.400	Retirement Contrib. - DB Plan	15,902	27,474	28,489
412.600	Workers Compensation	630	1,218	2,267
412.700	Sbs Contribution	3,417	5,501	5,704
Total Benefits		37,105	61,413	65,969
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	47	47
414.200	Exp Reimb- Outside Boro	0	1,685	1,685
Total Expenses Outside Of Boro		0	1,732	1,732
EX21-Communications				
421.100	Telephone	22,124	104,588	111,726
421.200	Postage	69	12,600	12,600
Total Communications		22,193	117,188	124,326
EX22-Advertising				
422.000	Advertising	0	8,000	8,000
Total Advertising		0	8,000	8,000
EX23-Printing				
423.000	Printing	0	6,000	6,000
Total Printing		0	6,000	6,000
EX26-Professional Charges				
426.100	Auditing & Accounting	0	15,000	5,000
426.300	Due & Fees	0	825	825
426.600	Computer Software	0	2,260	15,000
426.900	Other Professional Chgs	0	18,000	0
Total Professional Charges		0	36,085	20,825
EX27-Insurance & Bond				
427.500	Liability Insurance	149	400	250
Total Insurance & Bond		149	400	250
EX28-Maintenance Services				
428.500	Commun Equip Maint Servic	17,544	13,636	31,636
Total Maintenance Services		17,544	13,636	31,636



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Information Technol				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	796	13,500	13,500
429.210	Training/Instructor Fees	0	7,500	7,500
429.900	Other Contractual	309,525	319,800	365,862
Total Other Contractual		310,321	340,800	386,862
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	300	300
430.200	Copier/Fax Supplies	0	300	300
Total Office Supplies		0	600	600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total Maintenance Supplies		0	500	500
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	220	200
433.900	Other Supplies	0	0	100
Total Misc Supplies		0	220	300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,600	3,600
Total Equipment Under \$5,000		0	3,600	3,600
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	72,445	0	0
Total Capital Project Transfers		72,445	0	0
EX53-Miscellaneous				
453.000	Miscellaneous	0	76,067	86,067
Total Miscellaneous		0	76,067	86,067
Division Total: Information Technology		515,496	755,965	829,706
Department Total: Information Technology		515,496	755,965	829,706
Fund Total: ENHANCED 911		1,175,496	905,965	829,706

RECONCILIATION OF FUND BALANCE: 203

LAND MANAGEMENT

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	1,811,424	1,602,364	1,481,187
TOTAL EXPENDITURES	2,053,595	2,063,185	1,887,449

Audit balance as of 6/30/2008 7,097,316

Land Management Permanent Fund (4,394,426)
 Interfund note receivable (899,679)
 Interest Earnings on Permanent Fund (573,443)

Unreserved, undesignated audited fund balance at 6/30/2008 1,229,768

Estimated revenues 2008-2009 fiscal year 1,602,364
 Transfer from Capital & Other 352,539

Estimated expenditures 2008-2009 fiscal year (2,063,185)

Estimated contribution to Permanent Fund (255,375)
 Estimated Interest Earnings on Permanent Fund (90,000)

Estimated Adjustment to Fund Balance (453,657)

Estimated fund balance 6/30/2009 776,111

Estimated revenues 2009-2010 fiscal year 1,481,187

Estimated expenditures 2009-2010 fiscal year (1,887,449)

Estimated contribution to Permanent Fund (261,625)
 Estimated interest earnings on Permanent Fund (43,944)

Estimated FY2010 adjustment to fund balance (711,831)

Reserve for leave and benefits (10,000)

Estimated fund balance 6/30/2010 54,280

(A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2008 were \$5,294,105. The estimated contributions at June 30, 2009 and 2010 respectively is \$255,375 and \$261,625. The estimated Land Management Permanent fund balance at June 30, 2010 is \$5,811,105.)

FY 2008 REVENUE SUMMARY: FUND 203**LAND MANAGEMENT**

CLASSIFICATION	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
STATE GRANTS AND OTHER STATE REVENUES	35,085	50,614	53,962
FEES	82,820	98,250	93,900
INTEREST EARNINGS	455,402	336,000	190,825
PROPERTY SALES AND USES	1,230,121	1,115,500	1,140,500
MISCELLANEOUS	7,996	2,000	2,000
TOTAL REVENUES	1,811,424	1,602,364	1,481,187

REVENUE DETAIL: FUND 203

LAND MANAGEMENT

ACCOUNT	CLASSIFICATION	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
	OTHER STATE REVENUE:			
337.800	PERS Relief	35,085	50,614	53,962
	Total 337	35,085	50,614	53,962
	GENERAL GOVERNMENT:			
341 800	Land Management Fees	4,400	3,000	3,000
341 xxx	Miscellaneous	74,420	92,250	87,900
	Total 341	78,820	95,250	90,900
	PARK FEES:			
343 360	Deshka Park Fees	4,000	3,000	3,000
	Total 343	4,000	3,000	3,000
	INTEREST EARNINGS:			
361 100	Interest on Investments	271,299	160,000	67,825
361 200	Interest on Loans	87,910	80,000	44,000
361 400	Interest on Borough Land Sales	83,233	80,000	70,000
361 450	Interest on Ag Sales	12,960	16,000	9,000
	Total 361	455,402	336,000	190,825
	PROPERTY SALES AND USES:			
366 100	Facility Rental	500	500	500
366 400	Land Sales	1,042,037	850,000	850,000
366 410	Gravel Sale Royalties	-	100,000	100,000
366 450	Ag Sales	116,526	100,000	50,000
366 500	Land Leases	42,816	35,000	40,000
366 600	Land Use Charges	28,242	30,000	100,000
	Total 366	1,230,121	1,115,500	1,140,500
	MISCELLANEOUS:			
369 xxx	Other Revenue Sources	7,996	2,000	2,000
	Total 3xxx	7,996	2,000	2,000
	TOTAL REVENUES	1,811,424	1,602,364	1,481,187

337 000 OTHER STATE REVENUE

337 800 STATE PERS RELIEF: The ARM Board approved a PERS rate of 30.62% for Fiscal Year 2010 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 2010 is \$90,900.

343 000 PARK FEES

343 360 PARK FEES - DESHKA PARK: In fiscal year 2010 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 \$67,825 for the fiscal year 2010.

361 200 INTEREST ON LOANS: Estimated interest on a loan from the Permanent Fund for fiscal year 2010 is \$44,000.

361 400 INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total \$70,000 in fiscal year 2010.

361 450 INTEREST ON AG SALES: Estimated interest earnings from Agriculture sales is \$9,000.

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 2010.

366 400 LAND SALES: The proceeds from land sales agreements are projected to be \$850,000 during fiscal year 2010.

366 410 GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be \$100,000 during fiscal year 2010.

366 450 AG SALES: The agriculture sales program is expected to generate \$50,000 in income for fiscal year 2010.

- 366 500 LAND LEASES: Revenue from borough land leases is projected at \$40,000 for fiscal year 2010.
- 366 600 LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements is \$100,000.
- 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	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
000	Non Departmental	694,272	199,500	100,000
141	Land Management	1,191,552	1,487,001	1,388,346
144	Asset Management	0	0	0
145	Community Development Admin	167,771	376,684	399,103
	FUND 203 TOTAL	2,053,595	2,063,185	1,887,449



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	35,085	50,614	53,962
Total Other State Revenue		35,085	50,614	53,962
RE41-General Government				
341.200	Recording Fees	560	1,000	1,000
341.450	Land Sales Brochures	755	1,500	1,500
341.800	Land Mgmt Fees	4,400	3,000	3,000
341.900	Miscellaneous Fees	304	250	200
341.905	Sale of Maps	408	500	200
341.945	Foreclosure Sale Fees	72,393	89,000	85,000
Total General Government		78,820	95,250	90,900
RE43-Parks & Recreation Fees				
343.360	Park Fees-Deshka Park	4,000	3,000	3,000
Total Parks & Recreation Fees		4,000	3,000	3,000
RE61-Interest Earnings				
361.100	Interest On Investments	271,299	160,000	67,825
361.200	Interest On Loans	87,910	80,000	44,000
361.400	Interest On Boro Lands	83,233	80,000	70,000
361.450	Interest On Ag Sales	12,960	16,000	9,000
Total Interest Earnings		455,402	336,000	190,825
RE66-Property Sales & Uses				
366.100	Facility Rental	500	500	500
366.400	Land Sales	1,042,037	850,000	850,000
366.410	Gravel Sale Royalties	0	100,000	100,000
366.450	Ag Sales - Principal	116,526	100,000	50,000
366.500	Land Leases	42,816	35,000	40,000
366.600	Land Use Charges	28,242	30,000	100,000
Total Property Sales & Uses		1,230,121	1,115,500	1,140,500
RE69-Other Revenue Sources				
369.100	Miscellaneous	4,670	0	0
369.800	Fines	3,326	2,000	2,000
Total Other Revenue Sources		7,996	2,000	2,000
Division Total: Non-Departmental		1,811,424	\$1,602,364	\$1,481,187
Department Total: Non-Departmental		1,811,424	\$1,602,364	\$1,481,187
Fund Total: LAND MANAGEMENT		1,811,424	\$1,602,364	\$1,481,187



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	40,500	25,000	25,000
443.260	Computer - Admin & Audit	46,000	24,500	25,000
443.280	Finance - Admin & Audit	48,500	30,000	30,000
443.290	Legal - Admin & Audit	32,500	20,000	20,000
Total Intra Govern/Recov Expens		167,500	99,500	100,000
EX46-Capital Project Transfers				
446.300	Transfer To- Fund 400	0	5,000	0
446.500	Transfer To- Fund 480	276,772	95,000	0
446.810	Transfer To- Fund 490	25,000	0	0
446.820	Transfer To - Fund 495	225,000	0	0
Total Capital Project Transfers		526,772	100,000	0
Division Total: Non-Departmental		694,272	199,500	100,000
Department Total: Non-Departmental		694,272	199,500	100,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX11-Salaries & Wages				
411.100	Permanent Wages	451,546	475,676	507,238
411.200	Temp Wages & Adjmts	21,917	53,000	35,120
411.300	Overtime Wages	17,328	8,000	9,000
Total Salaries & Wages		490,791	536,676	551,358
EX12-Benefits				
412.100	Insurance Contrib	124,800	135,360	147,200
412.200	Unemployment Contrib	2,945	3,221	3,369
412.300	Medicare	7,115	7,782	8,140
412.400	Retirement Contrib. - DB Plan	131,080	148,102	158,073
412.410	PERS Tier IV - DC Plan	825	0	0
412.411	PERS Tier IV - Health Plan	39	0	0
412.412	PERS Tier IV - HRA	157	0	0
412.413	PERS Tier IV - OD&D	23	0	0
412.600	Workers Compensation	11,770	20,006	16,904
412.700	Sbs Contribution	30,086	32,899	34,412
Total Benefits		308,840	347,370	368,098
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	241	225	250
Total Expenses Within Borough		241	225	250
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	176	500	500
414.200	Exp Reimb- Outside Boro	188	500	500
Total Expenses Outside Of Boro		364	1,000	1,000
EX21-Communications				
421.100	Telephone	110	350	350
421.200	Postage	6,527	8,600	8,700
421.300	Communication Network	16	0	0
Total Communications		6,653	8,950	9,050
EX22-Advertising				
422.000	Advertising	5,159	6,200	6,500
422.010	Foreclosure Advertising	4,918	7,100	8,500
Total Advertising		10,077	13,300	15,000
EX23-Printing				
423.000	Printing	1,849	1,200	1,300
423.100	Resale/Printed Maps	0	5,300	0
Total Printing		1,849	6,500	1,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	50	250	250
Total Utilities-Building Oprtns		50	250	250
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	600
Total Rental/Lease		0	500	600
EX26-Professional Charges				
426.200	Legal	1,655	7,500	10,000
426.300	Due & Fees	10,518	10,600	10,825
426.500	Recording Fees	2,199	2,500	3,000
426.600	Computer Software	4,014	7,850	8,735
426.800	Brokers/Appraiser Fees	24,000	30,000	32,000
426.810	Taxes and LID Fees	24,365	40,000	42,000
426.900	Other Professional Chgs	111,734	150,000	176,000
Total Professional Charges		178,485	248,450	282,560
EX27-Insurance & Bond				
427.100	Property Insurance	0	1,000	1,100
427.500	Liability Insurance	2,607	5,000	5,500
Total Insurance & Bond		2,607	6,000	6,600
EX28-Maintenance Services				
428.200	Grounds Maint Services	750	0	0
428.300	Equipment Maint Services	1,770	1,119	700
428.600	Road Maintenance Services	0	8,500	8,500
Total Maintenance Services		2,520	9,619	9,200
EX29-Other Contractual				
429.600	Vehicle and Junk Removal	555	1,000	1,100
429.710	Testing	0	300	350
429.900	Other Contractual	140,314	253,474	98,000
Total Other Contractual		140,869	254,774	99,450
EX30-Office Supplies				
430.100	Office Supplies < \$500	28	4,597	5,000
430.200	Copier/Fax Supplies	0	231	700
Total Office Supplies		28	4,828	5,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	500	600
431.200	Building Maint Supplies	179	0	0
431.300	Equipment Maint Supplies	2,969	1,103	0
431.400	Grounds Maint Supplies	0	50	75
431.900	Other Maint. Supplies	0	750	800
Total Maintenance Supplies		3,148	2,403	1,475
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	3,128	4,000	4,200
Total Fuel/Oil-Vehicle Use		3,128	4,000	4,200
EX33-Misc Supplies				
433.100	Personnel Supplies	0	130	130
433.110	Clothing	61	0	0
433.300	Books/Subscriptions	115	550	550
433.900	Other Supplies	2,546	9,426	8,950
Total Misc Supplies		2,722	10,106	9,630
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	16,170	9,150	5,825
434.100	Other Equip under \$5,000	1,865	4,300	5,100
434.300	Furniture Under \$5,000	2,793	4,362	1,700
Total Equipment Under \$5,000		20,828	17,812	12,625
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	18,352	14,238	0
Total Equipment Over \$5000		18,352	14,238	0
EX55-Land Acquisitions				
455.000	Land Acquisitions	0	0	10,000
Total Land Acquisitions		0	0	10,000
Division Total: Land Management		1,191,552	1,487,001	1,388,346



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX11-Salaries & Wages				
411.100	Permanent Wages	74,754	101,497	107,679
411.200	Temp Wages & Adjmts	0	6,000	6,240
411.300	Overtime Wages	720	2,000	2,080
Total Salaries & Wages		75,474	109,497	115,999
EX12-Benefits				
412.100	Insurance Contrib	19,624	21,996	23,920
412.200	Unemployment Contrib	453	657	696
412.300	Medicare	1,095	1,588	1,682
412.400	Retirement Contrib. - DB Plan	21,534	31,691	33,609
412.600	Workers Compensation	854	1,492	1,265
412.700	Sbs Contribution	4,627	6,713	7,111
Total Benefits		48,187	64,137	68,283
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,719	1,770	1,800
Total Expenses Within Borough		1,719	1,770	1,800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	805	300	300
414.200	Exp Reimb- Outside Boro	2,951	8,300	9,616
414.400	Travel Tickets	3,559	7,200	5,700
Total Expenses Outside Of Boro		7,315	15,800	15,616
EX21-Communications				
421.100	Telephone	347	0	1,140
421.200	Postage	0	500	500
421.300	Communication Network	296	500	0
Total Communications		643	1,000	1,640
EX22-Advertising				
422.000	Advertising	0	600	0
Total Advertising		0	600	0
EX23-Printing				
423.000	Printing	24	0	0
Total Printing		24	0	0
EX25-Rental/Lease				
425.300	Equipment Rental	2,980	3,300	3,400
Total Rental/Lease		2,980	3,300	3,400



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/16/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX26-Professional Charges				
426.200	Legal	0	15,500	17,000
426.300	Due & Fees	290	600	600
426.600	Computer Software	0	725	725
426.900	Other Professional Chgs	0	90,000	80,000
Total Professional Charges		290	106,825	98,325
EX27-Insurance & Bond				
427.100	Property Insurance	0	6,800	6,800
427.500	Liability Insurance	402	700	700
Total Insurance & Bond		402	7,500	7,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,068	1,600	1,600
Total Maintenance Services		1,068	1,600	1,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	11,608	14,650	13,260
429.210	Training/Instructor Fees	1,625	0	0
429.900	Other Contractual	11,444	40,000	65,000
Total Other Contractual		24,677	54,650	78,260
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,723	4,200	4,600
430.200	Copier/Fax Supplies	0	380	380
Total Office Supplies		2,723	4,580	4,980
EX33-Misc Supplies				
433.200	Medical Supplies	188	675	700
433.300	Books/Subscriptions	0	250	250
433.900	Other Supplies	628	100	150
Total Misc Supplies		816	1,025	1,100
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,300	0
434.100	Other Equip under \$5,000	61	500	0
434.300	Furniture Under \$5,000	1,392	600	600
Total Equipment Under \$5,000		1,453	4,400	600
Division Total: Community Develop-Admin		167,771	376,684	399,103
Department Total: Community Development		1,359,323	1,863,685	1,787,449
Fund Total: LAND MANAGEMENT		2,053,595	2,063,185	1,887,449

**FIRE SERVICE AREAS
SUMMARY SHEET
FISCAL YEAR 2010**

FUND	NAME	REVENUES				EXPENDITURES			
		PROPERTY TAXES	TRANSFER FROM AREAWIDE	OTHER	TOTAL REVENUE	OTHER EXPENDITURES	ADM/MNT ALLOCATION	CAPITAL PROJECTS	TOTAL EXPENDITURE BUDGET
248	Caswell FSA	207,640	-	-	207,640	168,501	14,031	16,770	199,302
249	West Lakes FSA	1,476,540	19,800	15,502	1,511,842	1,066,061	128,030	465,300	1,659,391
250	Wasilla-Lakes FSA	6,227,390	-	177,371	6,404,761	3,936,450	289,471	1,883,000	6,108,921
251	Butte FSA	627,880	-	4,001	631,881	362,081	47,402	48,800	458,283
253	Sutton FSA	153,180	4,000	2,431	159,611	147,653	28,257	33,500	209,410
254	Talkeetna FSA	246,300	10,550	3,809	260,659	205,691	45,722	132,300	383,713
258	Willow FSA	260,310	-	3,456	263,766	318,528	53,089	-	371,617
259	Gr Palmer Cons FSA	814,420	-	12,486	826,906	324,378	19,497	48,800	392,675
	TOTALS	10,013,660	34,350	219,056	10,267,066	6,529,343	625,499	2,628,470	9,783,312

REVENUE DETAIL: FIRE SERVICE AREAS

FUND	SERVICE AREA NAME	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
248	Caswell Lakes FSA	-	-	207,640
249	West Lakes FSA	-	2,309,888	1,511,842
250	Wasilla-Lakes FSA	5,587,744	5,815,993	6,404,761
251	Butte FSA	546,392	572,399	631,881
253	Sutton FSA	144,173	150,680	159,611
254	Talkeetna FSA	238,559	238,415	260,659
256	Big Lake FSA	580,596	-	-
257	Meadow Lakes FSA	1,012,423	-	-
258	Willow FSA	237,311	242,059	263,766
259	Greater Palmer Consolidated	742,480	754,560	826,906
	TOTAL FSA	9,089,678	10,083,994	10,267,066

EXPENDITURE DETAIL: FIRE SERVICE AREAS

Fund	Service Area Name	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
248	Caswell FSA	-	25,000	199,302
249	West Lakes FSA	-	1,276,622	1,659,391
250	Wasilla-Lakes FSA	4,987,516	5,396,851	6,108,921
251	Butte FSA	338,642	584,524	458,283
253	Sutton FSA	165,768	207,469	209,410
254	Talkeetna FSA	233,898	374,985	383,713
256	Big Lake FSA	547,974	349,546	-
257	Meadow Lakes FSA	906,406	334,858	-
258	Willow FSA	317,014	385,901	371,617
259	Greater Palmer Consolidated	453,550	763,368	392,675
	TOTAL FSA	7,950,768	9,699,124	9,783,312

RECONCILIATION OF FUND BALANCE: 248

CASWELL FIRE SERVICE AREA

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	0	0	207,640
TOTAL EXPENDITURES	0	25,000	199,302

Audit balance as of 06/30/2008			-0-
Estimated revenues 2008-2009 fiscal year	-0-		
Estimated expenditures 2008-2009 fiscal year	(25,000)		
Estimated adjustment to fund balance		(25,000)	
Estimated fund balance 06/30/2009			(25,000)
Estimated revenues 2009-2010 fiscal year	207,640		
Estimated expenditures 2009-2010 fiscal year	(182,532)		
Capital Projects	(16,770)		
Loan – Principal Payment	(8,334)		
Estimated FY2010 adjustment to fund balance		4	
Estimated fund balance 6/30/2010			(24,996)

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$76,997,100. A mill rate of 3.00 was approved at creation of the service area to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	72,304,800	216,900	0	12,100	204,800
Sr Cit/Vet	4,672,300	14,000	14,000	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	76,977,100	230,900	14,000	12,100	204,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$204,800
311 102	Real Property Taxes - Delinquent	0
311 200	Personal Property Taxes	0
311 400	Penalty & Interest on Delinquent Taxes	500
311 500	Vehicle Tax/State Collected	2,340
TOTAL ESTIMATED REVENUES		<u>\$207,640</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 248-CASWELL LAKES FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE11-General Property Taxes				
311.100	Real Property	0	0	204,800
311.400	Penalty & Interest	0	0	500
311.500	Vehicle Tax State Collec	0	0	2,340
Total General Property Taxes		0	0	207,640
Division Total: Non-Departmental		0	\$0	\$207,640
Department Total: Non-Departmental		0	\$0	\$207,640
Fund Total: CASWELL LAKES FSA #135		0	\$0	\$207,640



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 248-CASWELL LAKES FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX11-Salaries & Wages				
411.400	Nonemployee Compensation	0	0	11,597
Total Salaries & Wages		0	0	11,597
EX12-Benefits				
412.150	On-Call Health Insurance	0	0	3,248
412.300	Medicare	0	0	169
412.600	Workers Compensation	0	0	846
412.700	Sbs Contribution	0	0	711
Total Benefits		0	0	4,974
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	2,168
414.400	Travel Tickets	0	0	2,100
Total Expenses Outside Of Boro		0	0	4,268
EX22-Advertising				
422.000	Advertising	0	500	0
Total Advertising		0	500	0
EX24-Utilities-Building Optrns				
424.100	Electricity	0	0	9,000
424.200	Water & Sewer	0	0	45
424.300	Natural Gas	0	0	300
424.400	Lp-Propane	0	0	8,500
424.500	Garbage Pickups	0	0	555
Total Utilities-Building Optrns		0	0	18,400
EX25-Rental/Lease				
425.200	Building Rental	0	4,000	200
425.300	Equipment Rental	0	0	400
Total Rental/Lease		0	4,000	600
EX26-Professional Charges				
426.300	Due & Fees	0	0	1,075
426.600	Computer Software	0	0	725
426.900	Other Professional Chgs	0	0	4,840
Total Professional Charges		0	0	6,640
EX27-Insurance & Bond				
427.200	Vehicle Insurance	0	0	5,665
427.500	Liability Insurance	0	0	500
Total Insurance & Bond		0	0	6,165



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 248-CASWELL LAKES FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	2,800
428.200	Grounds Maint Services	0	0	6,500
428.300	Equipment Maint Services	0	0	3,150
428.400	Vehicle Maint Services	0	0	5,100
428.500	Commun Equip Maint Servic	0	0	1,600
428.920	Other Maintenance Service	0	0	900
Total Maintenance Services		0	0	20,050
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	2,575
429.210	Training/Instructor Fees	0	0	2,500
429.710	Testing	0	0	700
429.900	Other Contractual	0	0	450
Total Other Contractual		0	0	6,225
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	1,000
430.200	Copier/Fax Supplies	0	0	680
Total Office Supplies		0	0	1,680
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	10,000
431.200	Building Maint Supplies	0	0	950
431.300	Equipment Maint Supplies	0	0	6,200
431.400	Grounds Maint Supplies	0	0	425
Total Maintenance Supplies		0	0	17,575
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	1,082
432.200	Gas	0	500	10,000
Total Fuel/Oil-Vehicle Use		0	500	11,082
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	4,685
433.110	Clothing	0	0	16,450
433.120	Tools under \$500	0	0	1,200
433.200	Medical Supplies	0	0	200
433.300	Books/Subscriptions	0	0	700
433.500	Training Supplies	0	0	1,500
433.900	Other Supplies	0	0	7,660
Total Misc Supplies		0	0	32,395



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 248-CASWELL LAKES FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	3,000
434.100	Other Equip under \$5,000	0	20,000	10,500
434.300	Furniture Under \$5,000	0	0	1,000
Total Equipment Under \$5,000		0	20,000	14,500
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	0	0	350
Total Debt Service		0	0	350
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	0	0	9,617
443.110	Telecomm-Admin & Audit	0	0	2,914
443.300	Maintenance	0	0	1,500
Total Intra Govern/Recov Expens		0	0	14,031
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	0	16,770
Total Capital Project Transfers		0	0	16,770
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	12,000
Total Equipment Over \$5000		0	0	12,000
Division Total: Non-Departmental		0	25,000	199,302
Department Total: Non-Departmental		0	25,000	199,302
Fund Total: CASWELL LAKES FSA #135		0	25,000	199,302

RECONCILIATION OF FUND BALANCE: 249

WEST LAKES FIRE SERVICE AREA

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	0	2,309,888	1,511,842
TOTAL EXPENDITURES	0	1,276,622	1,659,391

Fund balance transferred in from Big Lake and Meadow Lakes FSA			684,404
Estimated revenues 2008-2009 fiscal year	1,625,484		
Estimated expenditures 2008-2009 fiscal year	(1,276,622)		
Loan – Principal Payment	(82,500)		
Estimated adjustment to fund balance		266,362	
Estimated fund balance 06/30/2009			950,766
Estimated revenues 2009-2010 fiscal year	1,511,842		
Estimated expenditures 2009-2010 fiscal year	(1,194,091)		
Capital Projects	(465,300)		
Estimated FY2010 adjustment to fund balance		(147,549)	
Estimated fund balance 6/30/2010			803,217

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$1,083,729,900. A mill rate of 1.49 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	1,004,508,500	1,496,700	0	83,800	1,412,900
Sr Cit/Vet	74,311,900	110,700	110,700	0	0
Farm	3,463,800	0	0	0	0
Personal	1,445,700	2,100	0	100	2,000
Total	1,083,729,900	1,609,500	110,700	83,900	1,414,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,412,900
311 102	Real Property Taxes - Delinquent	9,100
311 200	Personal Property Taxes	2,000
311 400	Penalty & Interest on Delinquent Taxes	13,100
311 500	Vehicle Tax/State Collected	39,440

337 000 OTHER STATE REVENUE

337.800	State PERS Relief	7,864
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342 000 RENTAL INCOME

342 400	Building Rental	19,800
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361 000 INTEREST

361 100	Interest on Investments	<u>7,638</u>
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TOTAL ESTIMATED REVENUES \$1,511,842



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	0	1,535,000	1,412,900
311.102	Real Property-Delinquent	0	9,500	9,100
311.200	Personal Property	0	1,800	2,000
311.400	Penalty & Interest	0	18,000	13,100
311.500	Vehicle Tax State Collec	0	38,470	39,440
Total General Property Taxes		0	1,602,770	1,476,540
RE37-Other State Revenue				
337.800	State PERS Relief	0	5,414	7,864
Total Other State Revenue		0	5,414	7,864
RE42-Public Safety				
342.400	Building Rental	0	7,600	19,800
Total Public Safety		0	7,600	19,800
RE61-Interest Earnings				
361.100	Interest On Investments	0	9,500	7,638
Total Interest Earnings		0	9,500	7,638
RE67-Transfer From Other Funds				
367.700	Service Areas	0	684,404	0
Total Transfer From Other Funds		0	684,404	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	0	200	0
Total Other Revenue Sources		0	200	0
Division Total: Non-Departmental		0	\$2,309,888	\$1,511,842
Department Total: Non-Departmental		0	\$2,309,888	\$1,511,842
Fund Total: WEST LAKES FSA #136		0	\$2,309,888	\$1,511,842



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	54,812	83,226
411.200	Temp Wages & Adjmts	0	52,120	50,000
411.300	Overtime Wages	0	8,000	10,000
411.400	Nonemployee Compensation	0	147,858	200,000
Total Salaries & Wages		0	262,790	343,226
EX12-Benefits				
412.100	Insurance Contrib	0	24,027	26,128
412.150	On-Call Health Insurance	0	16,607	7,445
412.200	Unemployment Contrib	0	691	764
412.300	Medicare	0	3,812	4,209
412.400	Retirement Contrib. - DB Plan	0	19,234	27,934
412.600	Workers Compensation	0	23,968	21,158
412.700	Sbs Contribution	0	16,110	17,791
Total Benefits		0	104,449	105,429
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	0	5,500	5,000
414.400	Travel Tickets	0	4,000	5,000
Total Expenses Outside Of Boro		0	9,500	10,000
EX21-Communications				
421.100	Telephone	0	16,000	15,000
421.200	Postage	0	1,500	2,000
421.300	Communication Network	0	500	0
Total Communications		0	18,000	17,000
EX22-Advertising				
422.000	Advertising	0	7,000	6,000
Total Advertising		0	7,000	6,000
EX23-Printing				
423.000	Printing	0	1,480	2,000
Total Printing		0	1,480	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	55,000	80,000
424.200	Water & Sewer	0	1,100	1,000
424.300	Natural Gas	0	28,000	35,000
424.400	Lp-Propane	0	0	500
424.500	Garbage Pickups	0	3,000	3,000
424.600	Heating Fuel-Oil	0	8,000	10,000
Total Utilities-Building Oprtns		0	95,100	129,500
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,500	2,000
Total Rental/Lease		0	1,500	2,000
EX26-Professional Charges				
426.300	Due & Fees	0	3,900	5,000
426.600	Computer Software	0	4,500	2,000
426.900	Other Professional Chgs	0	11,250	12,000
Total Professional Charges		0	19,650	19,000
EX27-Insurance & Bond				
427.100	Property Insurance	0	4,900	5,500
427.200	Vehicle Insurance	0	24,000	23,000
427.500	Liability Insurance	0	850	610
Total Insurance & Bond		0	29,750	29,110
EX28-Maintenance Services				
428.100	Building Maint Services	0	7,260	5,000
428.200	Grounds Maint Services	0	5,000	5,000
428.300	Equipment Maint Services	0	15,500	20,000
428.400	Vehicle Maint Services	0	21,000	20,000
428.500	Commun Equip Maint Servic	0	9,700	3,000
428.900	Other Bldg. Maint Service	0	0	1,000
428.920	Other Maintenance Service	0	600	1,000
Total Maintenance Services		0	59,060	55,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	5,000	5,000
429.210	Training/Instructor Fees	0	2,000	2,000
429.500	Labor Services	0	0	5,000
429.710	Testing	0	3,000	2,000
429.900	Other Contractual	0	9,010	3,796
Total Other Contractual		0	19,010	17,796



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	6,200	8,000
430.200	Copier/Fax Supplies	0	2,000	2,000
Total Office Supplies		0	8,200	10,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	40,000	40,000
431.200	Building Maint Supplies	0	8,000	7,000
431.300	Equipment Maint Supplies	0	13,600	15,000
431.400	Grounds Maint Supplies	0	2,400	2,000
431.900	Other Maint. Supplies	0	1,400	1,000
Total Maintenance Supplies		0	65,400	65,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	2,000	4,000
432.200	Gas	0	55,000	75,000
Total Fuel/Oil-Vehicle Use		0	57,000	79,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	14,500	15,000
433.110	Clothing	0	43,250	40,000
433.120	Tools under \$500	0	3,000	2,000
433.200	Medical Supplies	0	1,300	1,000
433.300	Books/Subscriptions	0	7,000	2,000
433.500	Training Supplies	0	4,300	5,000
433.900	Other Supplies	0	35,750	40,000
Total Misc Supplies		0	109,100	105,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	5,500	5,000
434.100	Other Equip under \$5,000	0	61,000	60,000
434.300	Furniture Under \$5,000	0	2,000	5,000
Total Equipment Under \$5,000		0	68,500	70,000
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	0	4,300	0
Total Debt Service		0	4,300	0
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	0	77,179	66,568
443.110	Telecomm-Admin & Audit	0	33,154	53,962
443.300	Maintenance	0	7,500	7,500
Total Intra Govern/Recov Expens		0	117,833	128,030



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	208,000	465,300
Total Capital Project Transfers		0	208,000	465,300
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,000	0
Total Equipment Over \$5000		0	10,000	0
Division Total: Non-Departmental		0	1,276,622	1,659,391
Department Total: Non-Departmental		0	1,276,622	1,659,391
Fund Total: WEST LAKES FSA #136		0	1,276,622	1,659,391

RECONCILIATION OF FUND BALANCE: 250

WASILLA-LAKES FIRE SERVICE AREA

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	5,587,744	5,815,993	6,404,761
TOTAL EXPENDITURES	4,987,516	5,396,851	6,108,921

Audit balance as of 06/30/2008 2,181,330

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

 Estimated expenditures 2008-2009 fiscal year (5,396,851)

 Estimated adjustment to fund balance 419,142

Estimated fund balance 6/30/2009 2,600,472

 Estimated revenues 2009-2010 fiscal year 6,404,761

 Estimated expenditures 2009-2010 fiscal year (3,937,921)

 Capital Projects (1,883,000)

 Debt Service (288,000)

 Estimated FY2010 adjustment to fund balance 295,840

Estimated fund balance 6/30/2010 2,896,312

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$ 3,990,805,100. A mill rate of 1.72 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	3,675,837,200	6,322,400	0	354,000	5,968,400
Sr Cit/Vet	241,106,400	394,990	394,990	0	0
Farm	22,136,800	0	0	0	0
Personal	51,724,700	88,900	0	4,900	84,000
Total	3,990,805,100	6,806,290	394,990	358,900	6,052,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes - Current	\$5,968,400
311 102	Real Property Taxes - Delinquent	24,000
311 200	Personal Property Taxes	84,000
311 400	Penalty & Interest on Delinquent Taxes	29,000
311 500	Vehicle Tax/State Collected	121,990

337 000 OTHER STATE REVENUE

337.800	State PERS Relief	56,819
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341 000 FEES

341 971	Fire Plan Review	100,000
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361 000 INTEREST

361 100	Interest on Investments	20,552
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TOTAL ESTIMATED REVENUES

\$6,404,761



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	4,959,810	5,352,600	5,968,400
311.101	Real Prop-SCit/DVet/Farm	(1,182)	0	0
311.102	Real Property-Delinquent	115,088	50,000	24,000
311.200	Personal Property	67,737	76,200	84,000
311.202	Personal Property-Delinq	113	0	0
311.400	Penalty & Interest	60,459	35,000	29,000
311.500	Vehicle Tax State Collec	96,280	119,000	121,990
Total General Property Taxes		5,298,305	5,632,800	6,227,390
RE37-Other State Revenue				
337.800	State PERS Relief	32,359	52,693	56,819
Total Other State Revenue		32,359	52,693	56,819
RE41-General Government				
341.971	Fire Plan Review Fees	174,637	100,000	100,000
Total General Government		174,637	100,000	100,000
RE61-Interest Earnings				
361.100	Interest On Investments	82,208	30,000	20,552
Total Interest Earnings		82,208	30,000	20,552
RE69-Other Revenue Sources				
369.100	Miscellaneous	235	500	0
Total Other Revenue Sources		235	500	0
Division Total: Non-Departmental		5,587,744	\$5,815,993	\$6,404,761
Department Total: Non-Departmental		5,587,744	\$5,815,993	\$6,404,761
Fund Total: WASILLA-LAKES FSA #130		5,587,744	\$5,815,993	\$6,404,761



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	430,821	409,181	436,094
411.200	Temp Wages & Adjmts	38,515	29,880	47,780
411.300	Overtime Wages	80,371	97,000	60,000
411.400	Nonemployee Compensation	293,929	350,520	475,500
Total Salaries & Wages		843,636	886,581	1,019,374
EX12-Benefits				
412.100	Insurance Contrib	125,775	128,085	139,288
412.150	On-Call Health Insurance	1,369	61,276	61,276
412.200	Unemployment Contrib	3,298	2,935	3,264
412.300	Medicare	12,199	12,174	14,781
412.400	Retirement Contrib. - DB Plan	141,382	140,601	151,904
412.412	PERS Tier IV - HRA	20	0	0
412.600	Workers Compensation	66,309	76,424	70,585
412.700	Sbs Contribution	51,556	51,467	62,488
412.800	Wellness/Other	20	0	0
Total Benefits		401,928	472,962	503,586
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	15,630	11,100	12,514
414.400	Travel Tickets	11,511	10,200	7,200
Total Expenses Outside Of Boro		27,141	21,300	19,714
EX21-Communications				
421.100	Telephone	34,986	46,544	53,300
421.200	Postage	1,332	1,850	1,850
421.300	Communication Network	1,082	2,500	10,464
Total Communications		37,400	50,894	65,614
EX22-Advertising				
422.000	Advertising	2,968	7,100	8,000
Total Advertising		2,968	7,100	8,000
EX23-Printing				
423.000	Printing	278	2,600	5,200
Total Printing		278	2,600	5,200
EX24-Utilities-Building Oprtns				
424.100	Electricity	25,875	35,640	42,000
424.200	Water & Sewer	150	400	400
424.300	Natural Gas	11,599	16,632	20,800
424.400	Lp-Propane	0	1,180	2,050
424.500	Garbage Pickups	2,097	2,340	3,000
Total Utilities-Building Oprtns		39,721	56,192	68,250



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX25-Rental/Lease				
425.200	Building Rental	13,290	32,850	138,473
425.300	Equipment Rental	917	5,240	5,397
Total Rental/Lease		14,207	38,090	143,870
EX26-Professional Charges				
426.300	Due & Fees	2,710	7,110	7,200
426.600	Computer Software	3,640	13,095	7,450
426.900	Other Professional Chgs	4,025	19,400	66,050
Total Professional Charges		10,375	39,605	80,700
EX27-Insurance & Bond				
427.100	Property Insurance	13,653	19,800	20,620
427.200	Vehicle Insurance	49,282	52,000	49,620
427.300	Crime Insurance	0	2,000	0
427.500	Liability Insurance	2,735	3,000	2,440
427.800	Insurance Adjusters Fees	1,792	2,000	0
Total Insurance & Bond		67,462	78,800	72,680
EX28-Maintenance Services				
428.100	Building Maint Services	13,538	7,300	24,893
428.200	Grounds Maint Services	525	3,200	7,416
428.300	Equipment Maint Services	26,849	18,500	30,900
428.400	Vehicle Maint Services	28,709	61,400	76,500
428.500	Commun Equip Maint Servic	3,583	13,780	14,200
428.910	Building Improve Services	2,550	2,450	5,000
428.920	Other Maintenance Service	73	1,950	2,500
Total Maintenance Services		75,827	108,580	161,409
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	14,241	11,200	22,750
429.210	Training/Instructor Fees	9,002	3,350	3,350
429.710	Testing	1,212	3,300	8,700
429.900	Other Contractual	33,142	5,900	7,496
Total Other Contractual		57,597	23,750	42,296
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,117	9,250	9,250
430.200	Copier/Fax Supplies	780	3,000	3,000
Total Office Supplies		3,897	12,250	12,250



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	60,723	81,000	72,800
431.200	Building Maint Supplies	16,203	21,600	24,700
431.300	Equipment Maint Supplies	34,419	25,500	44,300
431.400	Grounds Maint Supplies	1,797	3,000	3,200
431.900	Other Maint. Supplies	16	1,850	1,850
Total Maintenance Supplies		113,158	132,950	146,850
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,602	3,910	4,027
432.200	Gas	100,246	72,600	76,500
Total Fuel/Oil-Vehicle Use		101,848	76,510	80,527
EX33-Misc Supplies				
433.100	Personnel Supplies	25,521	31,900	56,400
433.110	Clothing	36,492	51,500	121,660
433.120	Tools under \$500	9,049	19,000	20,800
433.200	Medical Supplies	1,690	3,000	4,000
433.300	Books/Subscriptions	11,697	9,112	17,612
433.500	Training Supplies	9,366	25,000	28,000
433.900	Other Supplies	137,732	118,700	138,737
Total Misc Supplies		231,547	258,212	387,209
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,344	5,000	57,000
434.100	Other Equip under \$5,000	39,679	95,700	132,300
434.300	Furniture Under \$5,000	686	3,500	22,000
Total Equipment Under \$5,000		47,709	104,200	211,300
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	133,593	142,435	131,169
443.110	Telecomm-Admin & Audit	109,129	136,078	130,302
443.300	Maintenance	11,488	20,000	20,000
Total Intra Govern/Recov Expens		254,210	298,513	281,471
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	2,140,196	1,862,500	1,883,000
446.500	Transfer To- Fund 480	50,000	0	0
Total Capital Project Transfers		2,190,196	1,862,500	1,883,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	2,599	30,600	39,000
451.200	Vehicles	69,856	42,100	0
Total Equipment Over \$5000		72,455	72,700	39,000
Division Total: Non-Departmental		4,593,560	4,604,289	5,232,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
Department Total: Non-Departmental		4,593,560	4,604,289	5,232,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code De				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	137,108	148,044
411.200	Temp Wages & Adjmts	0	29,880	52,860
411.300	Overtime Wages	0	15,000	15,000
Total Salaries & Wages		0	181,988	215,904
EX12-Benefits				
412.100	Insurance Contrib	0	45,684	49,680
412.200	Unemployment Contrib	0	1,092	1,296
412.300	Medicare	0	2,639	3,131
412.400	Retirement Contrib. - DB Plan	0	46,576	49,924
412.600	Workers Compensation	0	15,458	13,996
412.700	Sbs Contribution	0	11,156	13,235
Total Benefits		0	122,605	131,262
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	0	900	5,711
414.400	Travel Tickets	0	1,800	3,000
Total Expenses Outside Of Boro		0	2,700	8,711
EX21-Communications				
421.100	Telephone	0	3,000	4,000
421.200	Postage	0	550	700
421.300	Communication Network	0	0	100
Total Communications		0	3,550	4,800
EX22-Advertising				
422.000	Advertising	0	400	400
Total Advertising		0	400	400
EX23-Printing				
423.000	Printing	0	1,500	1,500
Total Printing		0	1,500	1,500
EX24-Utilities-Building Optrns				
424.100	Electricity	0	360	360
424.200	Water & Sewer	0	0	4
Total Utilities-Building Optrns		0	360	364
EX26-Professional Charges				
426.300	Due & Fees	0	470	470
426.600	Computer Software	0	3,300	3,400
Total Professional Charges		0	3,770	3,870



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code De				
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	530
Total Insurance & Bond		0	0	530
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	1,400	3,000
428.500	Commun Equip Maint Servic	0	420	420
Total Maintenance Services		0	1,820	3,420
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,100	3,000
429.210	Training/Instructor Fees	0	650	0
429.900	Other Contractual	0	100	400
Total Other Contractual		0	2,850	3,400
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,950	2,800
Total Office Supplies		0	1,950	2,800
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	600	1,000
431.300	Equipment Maint Supplies	0	0	750
Total Maintenance Supplies		0	600	1,750
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	90	90
432.200	Gas	0	0	2,000
Total Fuel/Oil-Vehicle Use		0	90	2,090
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	1,170
433.110	Clothing	0	300	5,850
433.120	Tools under \$500	0	0	260
433.300	Books/Subscriptions	0	1,222	1,700
433.900	Other Supplies	0	500	2,000
Total Misc Supplies		0	2,022	10,980
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,000	8,550
434.100	Other Equip under \$5,000	0	(500)	2,300
434.300	Furniture Under \$5,000	0	1,100	0
Total Equipment Under \$5,000		0	3,600	10,850
Division Total: Fire Code Deferment		0	330,330	402,631



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency S				
EX21-Communications				
421.100	Telephone	10,428	23,640	24,822
Total Communications		10,428	23,640	24,822
EX24-Utilities-Building Oprtns				
424.100	Electricity	18,942	31,600	32,890
424.200	Water & Sewer	1,566	3,300	2,475
424.300	Natural Gas	25,562	33,000	40,150
424.500	Garbage Pickups	1,291	4,356	4,950
Total Utilities-Building Oprtns		47,361	72,256	80,465
EX25-Rental/Lease				
425.300	Equipment Rental	3,853	4,496	9,482
Total Rental/Lease		3,853	4,496	9,482
EX26-Professional Charges				
426.600	Computer Software	1,155	2,760	2,200
Total Professional Charges		1,155	2,760	2,200
EX27-Insurance & Bond				
427.100	Property Insurance	4,273	4,500	5,500
427.500	Liability Insurance	0	0	500
Total Insurance & Bond		4,273	4,500	6,000
EX28-Maintenance Services				
428.100	Building Maint Services	5,804	7,750	6,050
428.200	Grounds Maint Services	248	2,200	2,200
428.300	Equipment Maint Services	3,614	6,400	9,328
428.900	Other Bldg. Maint Service	0	0	1,650
Total Maintenance Services		9,666	16,350	19,228
EX29-Other Contractual				
429.900	Other Contractual	374	4,650	7,500
Total Other Contractual		374	4,650	7,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	2,200	2,200
430.200	Copier/Fax Supplies	0	660	660
Total Office Supplies		0	2,860	2,860
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	3,872	5,500	6,100
431.300	Equipment Maint Supplies	1,511	2,850	3,190
431.400	Grounds Maint Supplies	0	825	440
Total Maintenance Supplies		5,383	9,175	9,730



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency S				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	293	935	1,430
Total Fuel/Oil-Vehicle Use		293	935	1,430
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,000	605
433.120	Tools under \$500	0	715	605
433.900	Other Supplies	540	1,320	990
Total Misc Supplies		540	3,035	2,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	3,025
434.100	Other Equip under \$5,000	94	2,025	2,613
434.300	Furniture Under \$5,000	0	4,550	3,135
Total Equipment Under \$5,000		94	6,575	8,773
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	7,536	8,000	8,000
Total Intra Govern/Recov Expens		7,536	8,000	8,000
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	303,000	303,000	288,000
Total Operating Fund Transfers		303,000	303,000	288,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	3,300
Total Equipment Over \$5000		0	0	3,300
Division Total: Emergency Services Bldg		393,956	462,232	473,990
Department Total: Emergency Services		393,956	792,562	876,621
Fund Total: WASILLA-LAKES FSA #130		4,987,516	5,396,851	6,108,921

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	546,392	572,399	631,881
TOTAL EXPENDITURES	338,642	584,524	458,283

Audit balance as of 06/30/2008			244,301
Estimated revenues 2008-2009 fiscal year	572,399		
Estimated expenditures 2008-2009 fiscal year	(584,524)		
Loan Payment – Principal	(74,833)		
Estimated adjustment to fund balance		(86,958)	
Estimated fund balance 06/30/2009			157,343
Estimated revenues 2009-2010 fiscal year	631,881		
Estimated expenditures 2009-2010 fiscal year	(409,483)		
Capital Projects	(48,800)		
Estimated FY2010 adjustment to fund balance		173,598	
Estimated fund balance 6/30/2010			330,941

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$263,354,000. A mill rate of 2.77 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTION S	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	232,036,500	642,700	0	35,900	606,800
Sr Cit/Vet	28,813,100	79,800	79,800	0	0
Farm	2,504,400	0	0	0	0
Personal	0	0	0	0	0
Total	263,354,000	722,500	79,800	35,900	606,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$606,800
311 102	Real Property Taxes - Delinquent	3,000
311 400	Penalty & Interest on Delinquent Taxes	4,700
311 500	Vehicle Tax/State Collected	13,380

337 000 OTHER STATE REVENUE

337.800	State PERS Relief	1,185
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361 000 INTEREST

361 100	Interest on Investments	<u>2,816</u>
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TOTAL ESTIMATED REVENUES 631,881



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	492,696	544,300	606,800
311.102	Real Property-Delinquent	20,590	6,000	3,000
311.200	Personal Property	1	0	0
311.400	Penalty & Interest	8,766	5,000	4,700
311.500	Vehicle Tax State Collec	11,280	13,050	13,380
Total General Property Taxes		533,333	568,350	627,880
RE37-Other State Revenue				
337.800	State PERS Relief	782	1,049	1,185
Total Other State Revenue		782	1,049	1,185
RE61-Interest Earnings				
361.100	Interest On Investments	11,266	3,000	2,816
Total Interest Earnings		11,266	3,000	2,816
RE67-Transfer From Other Funds				
367.400	Capital Projects	11	0	0
Total Transfer From Other Funds		11	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	1,000	0	0
Total Other Revenue Sources		1,000	0	0
Division Total: Non-Departmental		546,392	\$572,399	\$631,881
Department Total: Non-Departmental		546,392	\$572,399	\$631,881
Fund Total: BUTTE FSA #2		546,392	\$572,399	\$631,881



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	12,710	12,171	12,739
411.200	Temp Wages & Adjmts	4,313	0	0
411.300	Overtime Wages	432	0	1,000
411.400	Nonemployee Compensation	61,039	65,429	41,000
Total Salaries & Wages		78,494	77,600	54,739
EX12-Benefits				
412.100	Insurance Contrib	3,182	3,384	3,680
412.150	On-Call Health Insurance	791	14,317	14,317
412.200	Unemployment Contrib	105	74	83
412.300	Medicare	1,139	1,126	794
412.400	Retirement Contrib. - DB Plan	3,414	3,727	4,207
412.600	Workers Compensation	7,371	7,497	3,991
412.700	Sbs Contribution	4,814	4,757	3,356
Total Benefits		20,816	34,882	30,428
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	250	250
413.900	Other Exp - Within Boro	0	250	250
Total Expenses Within Borough		0	500	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	41	250	250
414.400	Travel Tickets	93	0	0
Total Expenses Outside Of Boro		134	250	250
EX21-Communications				
421.100	Telephone	3,343	4,000	6,000
421.200	Postage	0	100	100
421.300	Communication Network	0	100	100
Total Communications		3,343	4,200	6,200
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX23-Printing				
423.000	Printing	339	500	600
Total Printing		339	500	600



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	10,606	20,000	18,500
424.200	Water & Sewer	25	250	250
424.300	Natural Gas	3,721	16,500	18,500
424.500	Garbage Pickups	274	300	300
424.600	Heating Fuel-Oil	3,221	6,000	7,000
Total Utilities-Building Oprtns		17,847	43,050	44,550
EX25-Rental/Lease				
425.300	Equipment Rental	40	1,000	1,000
Total Rental/Lease		40	1,000	1,000
EX26-Professional Charges				
426.300	Due & Fees	225	800	1,100
426.600	Computer Software	980	3,100	500
426.900	Other Professional Chgs	537	7,500	2,000
Total Professional Charges		1,742	11,400	3,600
EX27-Insurance & Bond				
427.100	Property Insurance	16,344	10,600	12,100
427.200	Vehicle Insurance	14,276	15,700	14,800
427.500	Liability Insurance	130	200	230
Total Insurance & Bond		30,750	26,500	27,130
EX28-Maintenance Services				
428.100	Building Maint Services	81	(200)	6,000
428.200	Grounds Maint Services	0	1,000	4,000
428.300	Equipment Maint Services	1,611	8,000	8,600
428.400	Vehicle Maint Services	4,876	9,200	18,000
428.500	Commun Equip Maint Servic	1,357	1,000	2,500
428.900	Other Bldg. Maint Service	0	500	500
428.920	Other Maintenance Service	0	500	500
Total Maintenance Services		7,925	20,000	40,100
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	22	400	400
429.210	Training/Instructor Fees	60	0	1,000
429.710	Testing	504	1,300	1,600
429.900	Other Contractual	159	375	1,734
Total Other Contractual		745	2,075	4,734
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,164	2,500	2,500
430.200	Copier/Fax Supplies	326	800	800
Total Office Supplies		1,490	3,300	3,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	39,265	20,200	17,000
431.200	Building Maint Supplies	425	14,500	3,000
431.300	Equipment Maint Supplies	3,301	5,200	6,000
431.400	Grounds Maint Supplies	180	850	1,000
431.900	Other Maint. Supplies	3	400	400
Total Maintenance Supplies		43,174	41,150	27,400
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	71	1,500	1,500
432.200	Gas	13,470	16,000	22,000
Total Fuel/Oil-Vehicle Use		13,541	17,500	23,500
EX33-Misc Supplies				
433.100	Personnel Supplies	2,976	4,000	2,000
433.110	Clothing	12,420	37,200	10,000
433.120	Tools under \$500	407	2,500	5,000
433.200	Medical Supplies	456	700	800
433.300	Books/Subscriptions	398	800	800
433.500	Training Supplies	165	700	700
433.900	Other Supplies	15,394	11,260	20,000
Total Misc Supplies		32,216	57,160	39,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,706	3,400	2,000
434.100	Other Equip under \$5,000	14,673	26,700	40,000
434.300	Furniture Under \$5,000	0	4,700	5,000
Total Equipment Under \$5,000		19,379	34,800	47,000
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	7,648	3,900	0
Total Debt Service		7,648	3,900	0
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	44,346	47,045	34,811
443.110	Telecomm-Admin & Audit	5,338	7,422	9,091
443.300	Maintenance	1,383	3,000	3,500
Total Intra Govern/Recov Expens		51,067	57,467	47,402
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	7,500	139,000	48,800
Total Capital Project Transfers		7,500	139,000	48,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	452	6,500	6,000
451.200	Vehicles	0	1,000	0
Total Equipment Over \$5000		452	7,500	6,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	540	1,500
Total Small Bldg Const/Imprv		0	540	1,500
Division Total: Non-Departmental		338,642	584,524	458,283
Department Total: Non-Departmental		338,642	584,524	458,283
Fund Total: BUTTE FSA #2		338,642	584,524	458,283

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	144,173	150,680	159,611
TOTAL EXPENDITURES	165,768	207,469	209,410

Audit balance as of 06/30/2008			144,733
Estimated revenues 2008-2009 fiscal year	150,680		
Estimated expenditures 2008-2009 fiscal year	(207,469)		
Estimated adjustment to fund balance		(56,789)	
Estimated fund balance 06/30/2009			87,944
Estimated revenues 2009-2010 fiscal year	159,611		
Estimated expenditures 2009-2010 fiscal year	(175,910)		
Capital Projects	(33,500)		
Estimated FY2010 adjustment to fund balance		(49,799)	
Estimated fund balance 6/30/2010			38,145

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$48,188,200. A mill rate of 3.55 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTION S	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	42,955,800	152,400	0	8,500	143,900
Sr Cit/Vet	5,083,800	18,000	18,000	0	0
Farm	129,100	0	0	0	0
Personal	19,500	0	0	0	0
Total	48,188,200	170,400	18,000	8,500	143,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$143,900
311 102	Real Property Taxes - Delinquent	2,000
311 400	Penalty & Interest on Delinquent Taxes	3,000
311 500	Vehicle Tax/State Collected	4,280

337 000 OTHER STATE REVENUE

337.800	State PERS Relief	768
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342 000 RENTAL INCOME

342 400	Rent for one borough ambulance plus meeting area	4,000
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361 000 INTEREST

361 100	Interest on Investments	<u>1,663</u>
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TOTAL ESTIMATED REVENUES \$159,611



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	110,679	130,300	143,900
311.102	Real Property-Delinquent	13,905	5,000	2,000
311.200	Personal Property	60	0	0
311.400	Penalty & Interest	5,120	4,000	3,000
311.500	Vehicle Tax State Collec	3,600	4,170	4,280
Total General Property Taxes		133,364	143,470	153,180
RE37-Other State Revenue				
337.800	State PERS Relief	156	210	768
Total Other State Revenue		156	210	768
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	6,653	3,000	1,663
Total Interest Earnings		6,653	3,000	1,663
Division Total: Non-Departmental		144,173	\$150,680	\$159,611
Department Total: Non-Departmental		144,173	\$150,680	\$159,611
Fund Total: SUTTON FSA #4		144,173	\$150,680	\$159,611



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,542	2,435	2,548
411.200	Temp Wages & Adjmts	3,534	2,701	6,000
411.300	Overtime Wages	372	350	350
411.400	Nonemployee Compensation	8,511	18,314	12,000
Total Salaries & Wages		14,959	23,800	20,898
EX12-Benefits				
412.100	Insurance Contrib	634	677	736
412.150	On-Call Health Insurance	0	17	8,017
412.200	Unemployment Contrib	39	34	54
412.300	Medicare	217	299	304
412.400	Retirement Contrib. - DB Plan	680	746	2,725
412.600	Workers Compensation	503	1,351	1,152
412.700	Sbs Contribution	917	1,263	1,282
412.800	Wellness/Other	60	0	0
Total Benefits		3,050	4,387	14,270
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	13	1,000	1,000
414.400	Travel Tickets	93	0	2,000
Total Expenses Outside Of Boro		106	1,000	3,000
EX21-Communications				
421.100	Telephone	2,094	3,200	3,800
421.200	Postage	0	55	170
Total Communications		2,094	3,255	3,970
EX22-Advertising				
422.000	Advertising	0	76	76
Total Advertising		0	76	76
EX23-Printing				
423.000	Printing	1	850	400
Total Printing		1	850	400
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,335	9,200	9,200
424.200	Water & Sewer	7	26	26
424.300	Natural Gas	42	125	150
424.500	Garbage Pickups	108	357	357
424.600	Heating Fuel-Oil	4,889	11,000	12,000
Total Utilities-Building Oprtns		9,381	20,708	21,733



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX25-Rental/Lease				
425.300	Equipment Rental	1,911	2,200	2,300
Total Rental/Lease		1,911	2,200	2,300
EX26-Professional Charges				
426.300	Due & Fees	323	785	1,300
426.600	Computer Software	46	810	510
426.900	Other Professional Chgs	47	1,948	1,500
Total Professional Charges		416	3,543	3,310
EX27-Insurance & Bond				
427.100	Property Insurance	1,826	2,000	2,240
427.200	Vehicle Insurance	3,968	4,400	4,200
427.500	Liability Insurance	46	100	20
Total Insurance & Bond		5,840	6,500	6,460
EX28-Maintenance Services				
428.100	Building Maint Services	20	500	500
428.200	Grounds Maint Services	608	1,000	2,300
428.300	Equipment Maint Services	2,698	2,700	2,700
428.400	Vehicle Maint Services	12,711	12,700	16,000
428.500	Commun Equip Maint Servic	0	2,070	2,070
428.920	Other Maintenance Service	0	0	300
Total Maintenance Services		16,037	18,970	23,870
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6	500	1,250
429.210	Training/Instructor Fees	0	225	225
429.710	Testing	373	1,900	1,900
429.900	Other Contractual	145	500	1,567
Total Other Contractual		524	3,125	4,942
EX30-Office Supplies				
430.100	Office Supplies < \$500	114	408	600
430.200	Copier/Fax Supplies	30	510	510
Total Office Supplies		144	918	1,110
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	8,281	6,000	8,000
431.200	Building Maint Supplies	108	510	600
431.300	Equipment Maint Supplies	407	1,836	1,836
431.400	Grounds Maint Supplies	0	306	306
431.900	Other Maint. Supplies	1	102	102
Total Maintenance Supplies		8,797	8,754	10,844



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	537	1,200	1,300
432.200	Gas	1,855	7,000	7,000
Total Fuel/Oil-Vehicle Use		2,392	8,200	8,300
EX33-Misc Supplies				
433.100	Personnel Supplies	9	900	1,300
433.110	Clothing	3	1,500	2,000
433.120	Tools under \$500	41	550	700
433.200	Medical Supplies	442	500	500
433.300	Books/Subscriptions	30	250	250
433.500	Training Supplies	165	1,020	1,020
433.900	Other Supplies	900	3,000	3,400
Total Misc Supplies		1,590	7,720	9,170
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,520	2,500	2,500
434.100	Other Equip under \$5,000	1,177	7,700	5,000
434.300	Furniture Under \$5,000	0	520	0
Total Equipment Under \$5,000		2,697	10,720	7,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	23,820	23,674	22,960
443.110	Telecomm-Admin & Audit	5,133	8,041	2,797
443.300	Maintenance	2,262	2,000	2,500
Total Intra Govern/Recov Expens		31,215	33,715	28,257
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	63,500	49,028	33,500
Total Capital Project Transfers		63,500	49,028	33,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	113	0	5,500
Total Equipment Over \$5000		113	0	5,500
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	1,001	0	0
Total Small Bldg Const/Imprv		1,001	0	0
Division Total: Non-Departmental		165,768	207,469	209,410
Department Total: Non-Departmental		165,768	207,469	209,410
Fund Total: SUTTON FSA #4		165,768	207,469	209,410

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	238,559	238,415	260,659
TOTAL EXPENDITURES	233,898	374,985	383,713

Audit balance as of 06/30/2008			281,081
Estimated revenues 2008-2009 fiscal year	238,415		
Estimated expenditures 2008-2009 fiscal year	(374,985)		
Loan – Principal Payment	(20,000)		
Estimated adjustment to fund balance		(156,570)	
Estimated fund balance 06/30/2009			124,511
Estimated revenues 2009-2010 fiscal year	260,659		
Estimated expenditures 2009-2010 fiscal year	(251,413)		
Capital Projects	(132,300)		
Estimated FY2010 adjustment to fund balance		(123,054)	
Estimated fund balance 6/30/2010			1,457

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$155,186,500. A mill rate of 1.73 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTION S	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	145,124,200	251,000	0	14,000	237,000
Sr Cit/Vet	9,798,800	16,850	16,850	0	0
Farm	0	0	0	0	0
Personal	263,500	400	0	0	400
Total	155,186,500	268,250	16,850	14,000	237,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$237,000
311 102	Real Property Taxes - Delinquent	1,000
311 200	Personal Property Taxes	400
311 400	Penalty & Interest on Delinquent Taxes	2,500
311 500	Vehicle Tax/State Collected	5,400

337 000 OTHER STATE REVENUE

337.800	State PERS Relief	526
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342 000 RENTAL INCOME

342 400	Rent for one borough ambulance and one rescue unit	10,550
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361 000 INTEREST

361 100	Interest on Investments	3,283
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TOTAL ESTIMATED REVENUES \$260,659



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	198,789	210,800	237,000
311.102	Real Property-Delinquent	6,668	2,000	1,000
311.200	Personal Property	312	300	400
311.400	Penalty & Interest	3,710	2,500	2,500
311.500	Vehicle Tax State Collec	4,330	5,260	5,400
Total General Property Taxes		213,809	220,860	246,300
RE37-Other State Revenue				
337.800	State PERS Relief	312	505	526
Total Other State Revenue		312	505	526
RE42-Public Safety				
342.400	Building Rental	11,200	10,550	10,550
Total Public Safety		11,200	10,550	10,550
RE61-Interest Earnings				
361.100	Interest On Investments	13,134	6,000	3,283
Total Interest Earnings		13,134	6,000	3,283
RE69-Other Revenue Sources				
369.100	Miscellaneous	104	500	0
Total Other Revenue Sources		104	500	0
Division Total: Non-Departmental		238,559	\$238,415	\$260,659
Department Total: Non-Departmental		238,559	\$238,415	\$260,659
Fund Total: TALKEETNA FSA #24		238,559	\$238,415	\$260,659



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,351	10,400	10,400
424.200	Water & Sewer	1,546	1,600	600
424.300	Natural Gas	84	300	350
424.500	Garbage Pickups	255	300	300
424.600	Heating Fuel-Oil	8,406	17,000	20,000
Total Utilities-Building Oprtns		15,642	29,600	31,650
EX25-Rental/Lease				
425.300	Equipment Rental	20	150	150
Total Rental/Lease		20	150	150
EX26-Professional Charges				
426.300	Due & Fees	263	825	1,200
426.600	Computer Software	72	1,650	800
426.900	Other Professional Chgs	743	1,200	1,500
Total Professional Charges		1,078	3,675	3,500
EX27-Insurance & Bond				
427.100	Property Insurance	13,720	8,400	9,550
427.200	Vehicle Insurance	5,541	6,100	6,100
427.500	Liability Insurance	125	150	125
Total Insurance & Bond		19,386	14,650	15,775
EX28-Maintenance Services				
428.100	Building Maint Services	41	2,500	1,300
428.200	Grounds Maint Services	4,461	8,300	5,000
428.300	Equipment Maint Services	2,082	5,100	700
428.400	Vehicle Maint Services	1,374	6,900	6,800
428.500	Commun Equip Maint Servic	0	1,240	1,200
428.910	Building Improve Services	0	0	2,000
428.920	Other Maintenance Service	0	150	0
Total Maintenance Services		7,958	24,190	17,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	11	500	800
429.210	Training/Instructor Fees	356	0	500
429.710	Testing	265	900	1,700
429.900	Other Contractual	10	500	1,362
Total Other Contractual		642	1,900	4,362
EX30-Office Supplies				
430.100	Office Supplies < \$500	106	800	600
430.200	Copier/Fax Supplies	2	400	400
Total Office Supplies		108	1,200	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,142	8,000	7,000
431.200	Building Maint Supplies	695	2,300	1,100
431.300	Equipment Maint Supplies	974	5,375	2,920
431.400	Grounds Maint Supplies	18	400	300
431.900	Other Maint. Supplies	2	1,000	1,000
Total Maintenance Supplies		5,831	17,075	12,320
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	100	700	1,500
432.200	Gas	6,356	13,000	16,000
Total Fuel/Oil-Vehicle Use		6,456	13,700	17,500
EX33-Misc Supplies				
433.100	Personnel Supplies	313	1,650	1,630
433.110	Clothing	174	3,500	5,400
433.120	Tools under \$500	95	1,000	1,000
433.200	Medical Supplies	819	800	600
433.300	Books/Subscriptions	84	650	880
433.500	Training Supplies	165	1,050	1,600
433.900	Other Supplies	2,244	6,260	5,533
Total Misc Supplies		3,894	14,910	16,643
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	53	0	3,800
434.100	Other Equip under \$5,000	3,894	4,500	6,000
434.300	Furniture Under \$5,000	0	0	1,500
Total Equipment Under \$5,000		3,947	4,500	11,300
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	2,044	1,100	0
Total Debt Service		2,044	1,100	0
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	23,993	32,974	37,774
443.110	Telecomm-Admin & Audit	2,259	3,093	2,448
443.300	Maintenance	4,479	1,500	5,500
Total Intra Govern/Recov Expens		30,731	37,567	45,722
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	99,500	140,000	132,300
Total Capital Project Transfers		99,500	140,000	132,300
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	226	0	0
Total Equipment Over \$5000		226	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly <u>Approved</u>
	Division Total: Non-Departmental	233,898	374,985	383,713
	Department Total: Non-Departmental	233,898	374,985	383,713
	Fund Total: TALKEETNA FSA #24	233,898	374,985	383,713

RECONCILIATION OF FUND BALANCE: 256

BIG LAKE FIRE SERVICE AREA

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	580,596	0	0
TOTAL EXPENDITURES	547,974	349,546	0

Audit balance as of 06/30/2008			349,546
Estimated revenues 2008-2009 fiscal year	0		
Estimated expenditures 2008-2009 fiscal year	(0)		
Fund balance transfer to Fund 249, West Lakes	(349,546)		
Estimated adjustment to fund balance		(349,546)	
Estimated fund balance 06/30/2009			-0-
Estimated revenues 2009-2010 fiscal year	0		
Estimated expenditures 2009-2010 fiscal year	(0)		
Estimated FY2010 adjustment to fund balance		(0)	
Estimated fund balance 6/30/2010			-0-

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$318,686,100. A mill rate of -0- has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTION S	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	294,512,700	0	0	0	0
Sr Cit/Vet	23,765,400	0	0	0	0
Farm	214,200	0	0	0	0
Personal	193,800	0	0	0	0
Total	318,686,100	0	0	0	0

311 000 GENERAL PROPERTY TAXES

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

342 000 RENTAL INCOME

342 400	Rent for borough ambulance	0
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361 000 INTEREST

361 100	Interest on Investments	0
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369 000 OTHER REVENUE

369 100	Miscellaneous	<u>0</u>
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TOTAL ESTIMATED REVENUES \$0



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 256-BIG LAKE FSA #33 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	502,852	0	0
311.102	Real Property-Delinquent	19,210	0	0
311.200	Personal Property	360	0	0
311.400	Penalty & Interest	10,020	0	0
311.500	Vehicle Tax State Collec	6,110	0	0
Total General Property Taxes		538,552	0	0
RE37-Other State Revenue				
337.800	State PERS Relief	2,373	0	0
Total Other State Revenue		2,373	0	0
RE42-Public Safety				
342.400	Building Rental	4,000	0	0
Total Public Safety		4,000	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	18,069	0	0
Total Interest Earnings		18,069	0	0
RE67-Transfer From Other Funds				
367.400	Capital Projects	16,981	0	0
Total Transfer From Other Funds		16,981	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	621	0	0
Total Other Revenue Sources		621	0	0
Division Total: Non-Departmental		580,596	\$0	\$0
Department Total: Non-Departmental		580,596	\$0	\$0
Fund Total: BIG LAKE FSA #33		580,596	\$0	\$0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 256-BIG LAKE FSA #33 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	33,489	0	0
411.200	Temp Wages & Adjmts	23,343	0	0
411.300	Overtime Wages	4,696	0	0
411.400	Nonemployee Compensation	90,059	0	0
Total Salaries & Wages		151,587	0	0
EX12-Benefits				
412.100	Insurance Contrib	10,155	0	0
412.150	On-Call Health Insurance	993	0	0
412.200	Unemployment Contrib	370	0	0
412.300	Medicare	2,198	0	0
412.400	Retirement Contrib. - DB Plan	10,368	0	0
412.600	Workers Compensation	12,921	0	0
412.700	Sbs Contribution	9,293	0	0
Total Benefits		46,298	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	3,468	0	0
414.400	Travel Tickets	2,145	0	0
Total Expenses Outside Of Boro		5,613	0	0
EX21-Communications				
421.100	Telephone	4,882	0	0
421.200	Postage	884	0	0
Total Communications		5,766	0	0
EX22-Advertising				
422.000	Advertising	2,218	0	0
Total Advertising		2,218	0	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	12,552	0	0
424.200	Water & Sewer	19	0	0
424.300	Natural Gas	3,177	0	0
424.500	Garbage Pickups	464	0	0
424.600	Heating Fuel-Oil	3,263	0	0
Total Utilities-Building Oprtns		19,475	0	0
EX25-Rental/Lease				
425.300	Equipment Rental	30	0	0
Total Rental/Lease		30	0	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 256-BIG LAKE FSA #33 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX26-Professional Charges				
426.300	Due & Fees	350	0	0
426.600	Computer Software	99	0	0
426.900	Other Professional Chgs	249	0	0
Total Professional Charges		698	0	0
EX27-Insurance & Bond				
427.100	Property Insurance	2,656	0	0
427.200	Vehicle Insurance	10,876	0	0
427.500	Liability Insurance	377	0	0
Total Insurance & Bond		13,909	0	0
EX28-Maintenance Services				
428.100	Building Maint Services	685	0	0
428.300	Equipment Maint Services	3,868	0	0
428.400	Vehicle Maint Services	2,718	0	0
428.500	Commun Equip Maint Servic	907	0	0
Total Maintenance Services		8,178	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,072	0	0
429.210	Training/Instructor Fees	445	0	0
429.710	Testing	396	0	0
429.900	Other Contractual	10,270	0	0
Total Other Contractual		13,183	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	231	0	0
430.200	Copier/Fax Supplies	234	0	0
Total Office Supplies		465	0	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	12,629	0	0
431.200	Building Maint Supplies	2,144	0	0
431.300	Equipment Maint Supplies	2,642	0	0
431.400	Grounds Maint Supplies	61	0	0
431.900	Other Maint. Supplies	2	0	0
Total Maintenance Supplies		17,478	0	0
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	71	0	0
432.200	Gas	14,418	0	0
Total Fuel/Oil-Vehicle Use		14,489	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 256-BIG LAKE FSA #33 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	1,601	0	0
433.110	Clothing	20,586	0	0
433.120	Tools under \$500	751	0	0
433.200	Medical Supplies	646	0	0
433.300	Books/Subscriptions	881	0	0
433.500	Training Supplies	2,541	0	0
433.900	Other Supplies	35,564	0	0
Total Misc Supplies		62,570	0	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,995	0	0
434.100	Other Equip under \$5,000	20,962	0	0
Total Equipment Under \$5,000		22,957	0	0
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	5,059	0	0
Total Debt Service		5,059	0	0
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	45,437	0	0
443.110	Telecomm-Admin & Audit	10,779	0	0
443.300	Maintenance	7,276	0	0
Total Intra Govern/Recov Expens		63,492	0	0
EX45-Operating Fund Transfers				
445.230	Transfer To- Service Area	0	349,546	0
Total Operating Fund Transfers		0	349,546	0
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	52,294	0	0
Total Capital Project Transfers		52,294	0	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	4,234	0	0
451.200	Vehicles	37,981	0	0
Total Equipment Over \$5000		42,215	0	0
Division Total: Non-Departmental		547,974	349,546	0
Department Total: Non-Departmental		547,974	349,546	0
Fund Total: BIG LAKE FSA #33		547,974	349,546	0

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	1,012,423	0	0
TOTAL EXPENDITURES	906,406	334,858	0

Audit balance as of 06/30/2008 334,858

Estimated revenues 2008-2009 fiscal year 0

Estimated expenditures 2008-2009 fiscal year (0)

Fund balance transfer to Fund 249, West Lakes (334,858)

Estimated adjustment to fund balance (334,858)

Estimated fund balance 06/30/2009 0

Estimated revenues 2009-2010 fiscal year 0

Estimated expenditures 2009-2010 fiscal year (0)

Estimated FY2010 adjustment to fund balance 0

Estimated fund balance 6/30/2010 0

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$755,916,500. A mill rate of 1.49 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

Personal	263,500	400	0	0	400
Total	155,186,500	268,250	16,850	14,000	237,400
256		0.000000			

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$995,600
311 102	Real Property Taxes - Delinquent	5,500
311 200	Personal Property Taxes	1,500
311 400	Penalty & Interest on Delinquent Taxes	12,000
311 500	Vehicle Tax/State Collected	31,500

337 000 OTHER STATE REVENUE

337 800	State PERS Relief	1,740
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342 000 RENT INCOME

342 400	Rent for one borough ambulance	3,600
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361 000 INTEREST

361 100	Interest on Investments	<u>8,000</u>
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TOTAL ESTIMATED REVENUES \$1,059,440



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 257-MEADOW LAKES FSA #34 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	909,416	0	0
311.102	Real Property-Delinquent	38,092	0	0
311.200	Personal Property	1,465	0	0
311.400	Penalty & Interest	18,358	0	0
311.500	Vehicle Tax State Collec	26,090	0	0
Total General Property Taxes		993,421	0	0
RE37-Other State Revenue				
337.800	State PERS Relief	2,919	0	0
Total Other State Revenue		2,919	0	0
RE42-Public Safety				
342.400	Building Rental	3,600	0	0
Total Public Safety		3,600	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	12,483	0	0
Total Interest Earnings		12,483	0	0
Division Total: Non-Departmental		1,012,423	\$0	\$0
Department Total: Non-Departmental		1,012,423	\$0	\$0
Fund Total: MEADOW LAKES FSA #34		1,012,423	\$0	\$0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 257-MEADOW LAKES FSA #34 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX11-Salaries & Wages				
411.100	Permanent Wages	42,386	0	0
411.200	Temp Wages & Adjmts	19,992	0	0
411.300	Overtime Wages	3,864	0	0
411.400	Nonemployee Compensation	84,700	0	0
Total Salaries & Wages		150,942	0	0
EX12-Benefits				
412.100	Insurance Contrib	12,422	0	0
412.150	On-Call Health Insurance	1,272	0	0
412.200	Unemployment Contrib	398	0	0
412.300	Medicare	2,043	0	0
412.400	Retirement Contrib. - DB Plan	12,751	0	0
412.600	Workers Compensation	13,409	0	0
412.700	Sbs Contribution	9,253	0	0
Total Benefits		51,548	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,447	0	0
414.400	Travel Tickets	1,098	0	0
Total Expenses Outside Of Boro		2,545	0	0
EX21-Communications				
421.100	Telephone	4,793	0	0
421.200	Postage	409	0	0
Total Communications		5,202	0	0
EX22-Advertising				
422.000	Advertising	2,000	0	0
Total Advertising		2,000	0	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	10,924	0	0
424.200	Water & Sewer	50	0	0
424.300	Natural Gas	5,392	0	0
424.500	Garbage Pickups	642	0	0
Total Utilities-Building Oprtns		17,008	0	0
EX25-Rental/Lease				
425.300	Equipment Rental	320	0	0
Total Rental/Lease		320	0	0
EX26-Professional Charges				
426.600	Computer Software	1,724	0	0
426.900	Other Professional Chgs	471	0	0
Total Professional Charges		2,195	0	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 257-MEADOW LAKES FSA #34 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX27-Insurance & Bond				
427.100	Property Insurance	1,804	0	0
427.200	Vehicle Insurance	10,856	0	0
427.500	Liability Insurance	377	0	0
Total Insurance & Bond		13,037	0	0
EX28-Maintenance Services				
428.100	Building Maint Services	660	0	0
428.300	Equipment Maint Services	7,096	0	0
428.400	Vehicle Maint Services	3,784	0	0
428.500	Commun Equip Maint Servic	1,259	0	0
Total Maintenance Services		12,799	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,199	0	0
429.210	Training/Instructor Fees	502	0	0
429.710	Testing	268	0	0
429.900	Other Contractual	973	0	0
Total Other Contractual		2,942	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,267	0	0
430.200	Copier/Fax Supplies	915	0	0
Total Office Supplies		2,182	0	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,871	0	0
431.200	Building Maint Supplies	4,422	0	0
431.400	Grounds Maint Supplies	529	0	0
431.900	Other Maint. Supplies	6	0	0
Total Maintenance Supplies		11,828	0	0
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	187	0	0
432.200	Gas	12,760	0	0
Total Fuel/Oil-Vehicle Use		12,947	0	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 257-MEADOW LAKES FSA #34 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX33-Misc Supplies				
433.100	Personnel Supplies	1,263	0	0
433.110	Clothing	12,417	0	0
433.120	Tools under \$500	326	0	0
433.200	Medical Supplies	669	0	0
433.300	Books/Subscriptions	5,184	0	0
433.500	Training Supplies	2,821	0	0
433.900	Other Supplies	12,509	0	0
Total Misc Supplies		35,189	0	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,073	0	0
434.100	Other Equip under \$5,000	19,509	0	0
Total Equipment Under \$5,000		21,582	0	0
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	46,004	0	0
443.110	Telecomm-Admin & Audit	16,734	0	0
443.300	Maintenance	7,358	0	0
Total Intra Govern/Recov Expens		70,096	0	0
EX45-Operating Fund Transfers				
445.230	Transfer To- Service Area	0	334,858	0
Total Operating Fund Transfers		0	334,858	0
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	491,253	0	0
Total Capital Project Transfers		491,253	0	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	791	0	0
Total Equipment Over \$5000		791	0	0
Division Total: Non-Departmental		906,406	334,858	0
Department Total: Non-Departmental		906,406	334,858	0
Fund Total: MEADOW LAKES FSA #34		906,406	334,858	0

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	237,311	242,059	263,766
TOTAL EXPENDITURES	317,014	385,901	371,617

Audit balance as of 06/30/2008 252,211

Estimated revenues 2008-2009 fiscal year 242,059
 Transferred from Capital 201,336

Estimated expenditures 2008-2009 fiscal year (385,901)

Estimated adjustment to fund balance 57,494

Estimated fund balance 06/30/2009 309,705

Estimated revenues 2009-2010 fiscal year 263,766

Estimated expenditures 2009-2010 fiscal year (371,617)

Estimated FY2010 adjustment to fund balance (107,851)

Estimated fund balance 6/30/2010 201,854

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$251,285,800. A Mill rate of 1.14 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	230,486,300	262,700	0	14,700	248,000
Sr Cit/Vet	20,618,300	23,200	23,200	0	0
Farm	0	0	0	0	0
Personal	181,200	200	0	0	200
Total	251,285,800	286,200	23,200	14,700	248,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$248,000
311 102	Real Property Taxes - Delinquent	2,400
311 200	Personal Property Taxes	200
311 400	Penalty & Interest on Delinquent Taxes	2,700
311 500	Vehicle Tax/State Collected	7,010

337 000 OTHER STATE REVENUE

337.800	State PERS Relief	480
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361 000 INTEREST

361 100	Interest on Investments	<u>2,976</u>
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TOTAL ESTIMATED REVENUES \$263,766



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	204,500	222,600	248,000
311.102	Real Property-Delinquent	9,698	2,000	2,400
311.200	Personal Property	26	200	200
311.202	Personal Property-Delinq	1	0	0
311.400	Penalty & Interest	5,169	3,000	2,700
311.500	Vehicle Tax State Collec	5,670	6,840	7,010
Total General Property Taxes		225,064	234,640	260,310
RE37-Other State Revenue				
337.800	State PERS Relief	312	419	480
Total Other State Revenue		312	419	480
RE61-Interest Earnings				
361.100	Interest On Investments	11,905	7,000	2,976
Total Interest Earnings		11,905	7,000	2,976
RE67-Transfer From Other Funds				
367.400	Capital Projects	30	0	0
Total Transfer From Other Funds		30	0	0
Division Total: Non-Departmental		237,311	\$242,059	\$263,766
Department Total: Non-Departmental		237,311	\$242,059	\$263,766
Fund Total: WILLOW FSA #35		237,311	\$242,059	\$263,766



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	5,084	4,869	5,065
411.200	Temp Wages & Adjmts	3,669	6,400	2,000
411.300	Overtime Wages	387	600	500
411.400	Nonemployee Compensation	70,512	68,429	79,000
Total Salaries & Wages		79,652	80,298	86,565
EX12-Benefits				
412.100	Insurance Contrib	1,269	1,354	1,472
412.150	On-Call Health Insurance	1,169	6,299	6,299
412.200	Unemployment Contrib	55	72	46
412.300	Medicare	1,155	1,166	1,256
412.400	Retirement Contrib. - DB Plan	1,361	1,491	1,704
412.600	Workers Compensation	6,741	7,266	6,311
412.700	Sbs Contribution	4,883	4,922	5,307
Total Benefits		16,633	22,570	22,395
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	0	20
413.300	Exp Allowance-Within Boro	0	20	100
Total Expenses Within Borough		0	20	120
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	489	2,168	2,300
414.400	Travel Tickets	93	1,900	2,200
Total Expenses Outside Of Boro		582	4,068	4,500
EX21-Communications				
421.100	Telephone	3,043	7,000	8,500
Total Communications		3,043	7,000	8,500
EX22-Advertising				
422.000	Advertising	0	250	500
Total Advertising		0	250	500
EX23-Printing				
423.000	Printing	1	250	450
Total Printing		1	250	450



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	3,303	7,700	7,000
424.200	Water & Sewer	13	45	45
424.300	Natural Gas	84	300	400
424.400	Lp-Propane	4,780	7,200	9,000
424.500	Garbage Pickups	218	555	580
424.600	Heating Fuel-Oil	5,233	7,000	12,000
Total Utilities-Building Optrns		13,631	22,800	29,025
EX25-Rental/Lease				
425.200	Building Rental	0	200	600
425.300	Equipment Rental	170	400	600
Total Rental/Lease		170	600	1,200
EX26-Professional Charges				
426.300	Due & Fees	154	1,075	1,200
426.600	Computer Software	499	1,725	800
426.900	Other Professional Chgs	388	4,840	3,500
Total Professional Charges		1,041	7,640	5,500
EX27-Insurance & Bond				
427.100	Property Insurance	1,702	2,000	2,100
427.200	Vehicle Insurance	6,226	5,800	6,700
427.500	Liability Insurance	195	225	190
Total Insurance & Bond		8,123	8,025	8,990
EX28-Maintenance Services				
428.100	Building Maint Services	41	1,800	2,200
428.200	Grounds Maint Services	79	998	1,500
428.300	Equipment Maint Services	3,450	5,350	7,000
428.400	Vehicle Maint Services	2,261	5,100	5,200
428.500	Commun Equip Maint Servic	932	1,600	2,100
428.920	Other Maintenance Service	0	0	700
Total Maintenance Services		6,763	14,848	18,700
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	11	208	1,200
429.210	Training/Instructor Fees	120	1,300	1,750
429.710	Testing	353	800	865
429.900	Other Contractual	62	450	1,268
Total Other Contractual		546	2,758	5,083



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	687	1,200	1,700
430.200	Copier/Fax Supplies	180	680	725
Total Office Supplies		867	1,880	2,425
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	14,872	17,000	19,000
431.200	Building Maint Supplies	865	2,700	1,200
431.300	Equipment Maint Supplies	9,441	6,200	9,000
431.400	Grounds Maint Supplies	39	425	400
431.900	Other Maint. Supplies	2	50	75
Total Maintenance Supplies		25,219	26,375	29,675
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	68	682	1,000
432.200	Gas	12,526	15,400	20,000
Total Fuel/Oil-Vehicle Use		12,594	16,082	21,000
EX33-Misc Supplies				
433.100	Personnel Supplies	1,858	2,338	4,000
433.110	Clothing	7,339	9,945	9,000
433.120	Tools under \$500	216	1,200	1,500
433.200	Medical Supplies	446	400	650
433.300	Books/Subscriptions	60	373	500
433.500	Training Supplies	1,357	2,000	2,000
433.900	Other Supplies	4,135	16,660	21,000
Total Misc Supplies		15,411	32,916	38,650
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	322	25	1,750
434.100	Other Equip under \$5,000	21,861	15,573	20,000
434.300	Furniture Under \$5,000	0	0	1,500
Total Equipment Under \$5,000		22,183	15,598	23,250
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	27,300	23,442	41,581
443.110	Telecomm-Admin & Audit	3,798	4,206	8,508
443.300	Maintenance	581	943	3,000
Total Intra Govern/Recov Expens		31,679	28,591	53,089
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	68,400	85,000	0
Total Capital Project Transfers		68,400	85,000	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	10,476	832	12,000
451.200	Vehicles	0	7,500	0
Total Equipment Over \$5000		10,476	8,332	12,000
Division Total: Non-Departmental		317,014	385,901	371,617
Department Total: Non-Departmental		317,014	385,901	371,617
Fund Total: WILLOW FSA #35		317,014	385,901	371,617

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	742,480	754,560	826,906
TOTAL EXPENDITURES	453,550	763,368	392,675

Audit Balance as of 06/30/2008 1,330,060

Estimated revenues 2008-2009 fiscal year 754,560

Estimated expenditures 2008-2009 fiscal year (763,368)

Estimated adjustment to fund balance (8,808)

Estimated fund balance 06/30/2009 1,321,252

Estimated revenues 2009-2010 fiscal year 826,906

Estimated expenditures 2009-2010 fiscal year (343,875)

Capital Projects (48,800)

Ordinance 09-084 (34,473)

Estimated FY2010 adjustment to fund balance 399,758

Estimated fund balance 6/30/2010 1,721,010

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$1,124,524,300. A mill rate of .80 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTION S	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	1,008,047,700	806,400	0	45,100	761,300
Sr Cit/Vet	84,866,800	67,800	67,800	0	0
Farm	28,294,500	0	0	0	0
Personal	3,315,300	2,600	0	100	2,500
Total	1,124,524,300	876,800	67,800	45,200	763,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$761,300
311 102	Real Property Taxes - Delinquent	2,400
311 200	Personal Property Taxes	2,500
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	43,220

361 000 INTEREST

361 100	Interest on Investments	12,486
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TOTAL ESTIMATED REVENUES \$826,906



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
RE11-General Property Taxes				
311.100	Real Property	635,165	694,400	761,300
311.102	Real Property-Delinquent	10,785	1,000	2,400
311.200	Personal Property	2,018	2,000	2,500
311.400	Penalty & Interest	7,467	5,000	5,000
311.500	Vehicle Tax State Collec	37,100	42,160	43,220
Total General Property Taxes		692,535	744,560	814,420
RE61-Interest Earnings				
361.100	Interest On Investments	49,945	10,000	12,486
Total Interest Earnings		49,945	10,000	12,486
Division Total: Non-Departmental		742,480	\$754,560	\$826,906
Department Total: Non-Departmental		742,480	\$754,560	\$826,906
Fund Total: GR PALMER CONS. FSA #132		742,480	\$754,560	\$826,906



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX14-Expenses Outside Of Boro				
414.400	Travel Tickets	93	0	0
Total Expenses Outside Of Boro		93	0	0
EX23-Printing				
423.000	Printing	0	40	50
Total Printing		0	40	50
EX24-Utilities-Building Oprtns				
424.100	Electricity	11,816	20,500	22,000
424.300	Natural Gas	2,247	5,350	5,940
Total Utilities-Building Oprtns		14,063	25,850	27,940
EX26-Professional Charges				
426.300	Due & Fees	10	300	400
426.600	Computer Software	49	0	0
Total Professional Charges		59	300	400
EX27-Insurance & Bond				
427.100	Property Insurance	2,588	2,900	3,200
427.200	Vehicle Insurance	12,948	14,300	13,500
Total Insurance & Bond		15,536	17,200	16,700
EX28-Maintenance Services				
428.100	Building Maint Services	8,005	8,460	13,000
Total Maintenance Services		8,005	8,460	13,000
EX29-Other Contractual				
429.710	Testing	0	300	300
429.900	Other Contractual	358,518	307,491	265,788
Total Other Contractual		358,518	307,791	266,088
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	3,563	0	0
Total Maintenance Supplies		3,563	0	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	0	100
433.500	Training Supplies	165	0	0
433.900	Other Supplies	0	50	100
Total Misc Supplies		165	50	200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	640	0	0
Total Equipment Under \$5,000		640	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	9,592	8,280	8,241
443.110	Telecomm-Admin & Audit	8,316	9,897	10,256
443.300	Maintenance	0	500	1,000
Total Intra Govern/Recov Expens		17,908	18,677	19,497
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	35,000	385,000	48,800
Total Capital Project Transfers		35,000	385,000	48,800
Division Total: Non-Departmental		453,550	763,368	392,675
Department Total: Non-Departmental		453,550	763,368	392,675
Fund Total: GR PALMER CONS. FSA #132		453,550	763,368	392,675

**ROAD SERVICE AREAS
SUMMARY SHEET
FISCAL YEAR 2010**

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	1,142,300	3,425	1,145,725	1,080,399	573	141,864	1,222,836	27,995
271	Fairview	48.03	591,610	2,311	593,921	523,280	337	78,584	602,201	12,538
272	Caswell Lakes	74.53	459,220	1,397	460,617	419,665	-	69,873	489,538	6,568
273	South Colony	88.30	1,378,390	4,710	1,383,100	1,250,730	1,235	152,492	1,404,457	15,906
274	Knik	156.32	1,888,680	2,125	1,890,805	1,665,340	-	258,862	1,924,202	12,309
275	Lazy Mountain	13.83	197,290	824	198,114	178,136	10	15,787	193,933	14,023
276	Greater Willow	63.02	619,530	1,484	621,014	530,118	-	68,754	598,872	9,503
277	Big Lake	102.83	1,022,630	3,372	1,026,002	932,953	718	96,405	1,030,076	10,017
278	North Colony	14.36	124,170	426	124,596	103,303	152	13,463	116,918	8,142
279	Bogard	81.63	1,126,950	3,047	1,129,997	1,007,613	1,145	123,092	1,131,850	13,866
280	Greater Butte	46.82	672,110	1,699	673,809	606,018	64	75,466	681,548	14,557
281	Meadow Lakes	90.84	1,434,330	4,017	1,438,347	1,307,326	-	107,601	1,414,927	15,576
282	Gold Trails	102.27	1,463,090	3,484	1,466,574	1,316,267	690	173,730	1,490,687	14,576
283	Greater Talkeetna	62.92	438,720	1,701	440,421	389,863	-	58,988	448,851	7,134
284	Trapper Creek	15.63	160,140	559	160,699	138,155	-	19,717	157,872	10,101
285	Alpine	18.33	208,310	976	209,286	182,723	31	21,319	204,073	11,133
	TOTALS	1023.34	12,927,470	35,557	12,963,027	11,631,889	4,955	1,475,997	13,112,841	203,944

REVENUE DETAIL: ROAD SERVICE AREAS

FUND	SERVICE AREA NAME	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
266	Grid Roller Maintenance	10,613	-	10,055
270	Midway RSA	1,016,921	1,050,160	1,145,725
271	Fairview RSA	551,197	594,640	593,921
272	Caswell Lake RSA	405,256	459,910	460,617
273	South Colony RSA	1,194,376	1,261,800	1,383,100
274	Knik RSA	1,714,174	1,860,460	1,890,805
275	Lazy Mountain RSA	172,770	182,580	198,114
276	Greater Willow RSA	542,488	560,980	621,014
277	Big Lake RSA	996,734	1,023,270	1,026,002
278	North Colony RSA	109,501	118,010	124,596
279	Bogard RSA	998,262	1,027,710	1,129,997
280	Greater Butte RSA	585,071	611,780	673,809
281	Meadow Lakes RSA	1,241,497	1,294,150	1,438,347
282	Gold Trails RSA	1,286,479	1,333,990	1,466,574
283	Greater Talkeetna	386,562	393,870	440,421
284	Trapper Creek RSA	147,119	143,900	160,699
285	Alpine RSA	182,821	199,580	209,286
	TOTAL RSA	11,541,841	12,116,790	12,973,082

EXPENDITURE DETAIL: ROAD SERVICE AREAS

Fund	Service Area Name	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
266	Grid Roller Maintenance	0	10,613	10,055
270	Midway RSA	846,920	1,148,164	1,222,836
271	Fairview RSA	525,274	663,467	602,201
272	Caswell Lake RSA	373,716	459,910	489,538
273	South Colony RSA	1,041,971	1,257,498	1,404,457
274	Knik RSA	1,830,073	1,885,460	1,924,202
275	Lazy Mountain RSA	158,709	182,556	193,933
276	Greater Willow RSA	495,679	620,980	598,872
277	Big Lake RSA	941,388	1,110,570	1,030,076
278	North Colony RSA	121,907	138,404	116,918
279	Bogard RSA	1,008,911	1,023,722	1,131,850
280	Greater Butte RSA	571,358	611,555	681,548
281	Meadow Lakes RSA	1,293,359	1,334,150	1,414,927
282	Gold Trails RSA	1,282,026	1,331,586	1,490,687
283	Greater Talkeetna	356,055	473,870	448,851
284	Trapper Creek RSA	121,348	143,900	157,872
285	Alpine RSA	164,999	229,472	204,073
	TOTAL RSA	11,133,693	12,625,877	13,122,896

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

Fund		2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
265	Admin-Road Service	1,465,632	1,482,711	1,395,514

RECONCILIATION OF FUND BALANCE: 265 ROAD SERVICE AREA ADMINISTRATION

	2007 – 2008 ACTUAL	2008-2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	1,519,460	1,464,381	1,532,891
TOTAL EXPENDITURES	1,465,632	1,482,711	1,395,514

Audit balance as of 6/30/2008 62,848

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

Estimated expenditures 2008-2009 fiscal year (1,482,711)

Estimated adjustment to fund balance (18,330)

Estimated fund balance 6/30/2009 44,518

Estimated revenues 2009-2010 fiscal year 1,532,891

Estimated expenditures 2009-2010 fiscal year (1,395,514)

Estimated FY 2010 adjustment to fund balance 137,377

Estimated fund balance 6/30/2010 181,895



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE37-Other State Revenue				
337.800	State PERS Relief	38,084	51,529	56,894
Total Other State Revenue		38,084	51,529	56,894
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	1,351,376	1,412,852	1,475,997
368.225	Service Areas - PM	130,000	0	0
Total Recovery Wage,Fringe,Exp		1,481,376	1,412,852	1,475,997
Division Total: Non-Departmental		1,519,460	\$1,464,381	\$1,532,891
Department Total: Non-Departmental		1,519,460	\$1,464,381	\$1,532,891
Fund Total: ADM-ROAD SERVICE AREAS		1,519,460	\$1,464,381	\$1,532,891



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departtr				
EX11-Salaries & Wages				
411.100	Permanent Wages	586,065	567,257	630,016
411.200	Temp Wages & Adjmts	22,630	24,290	26,000
411.300	Overtime Wages	27,516	30,538	30,000
Total Salaries & Wages		636,211	622,085	686,016
EX12-Benefits				
412.100	Insurance Contrib	150,075	157,356	171,120
412.200	Unemployment Contrib	3,818	3,733	4,117
412.300	Medicare	8,349	9,021	9,948
412.400	Retirement Contrib. - DB Plan	160,019	183,045	202,097
412.410	PERS Tier IV - DC Plan	7,716	0	0
412.411	PERS Tier IV - Health Plan	380	0	0
412.412	PERS Tier IV - HRA	1,543	0	0
412.413	PERS Tier IV - OD&D	223	0	0
412.600	Workers Compensation	40,822	51,887	50,013
412.700	Sbs Contribution	39,001	38,134	42,053
Total Benefits		411,946	443,176	479,348
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	14	50	0
413.400	Meal Allowance -W/I Boro	0	100	0
Total Expenses Within Borough		14	150	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	482	0
414.400	Travel Tickets	0	732	0
Total Expenses Outside Of Boro		0	1,214	0
EX21-Communications				
421.100	Telephone	16,641	20,000	25,000
421.200	Postage	404	500	500
421.300	Communication Network	(7)	2,000	0
Total Communications		17,038	22,500	25,500
EX22-Advertising				
422.000	Advertising	2,477	1,953	3,000
Total Advertising		2,477	1,953	3,000
EX23-Printing				
423.000	Printing	78	0	500
Total Printing		78	0	500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departtr				
EX24-Utilities-Building Optrns				
424.100	Electricity	8,700	12,200	14,000
424.200	Water & Sewer	996	1,400	1,400
424.300	Natural Gas	2,384	3,800	4,750
424.500	Garbage Pickups	276	950	950
Total Utilities-Building Optrns		12,356	18,350	21,100
EX25-Rental/Lease				
425.300	Equipment Rental	8,794	10,872	15,000
Total Rental/Lease		8,794	10,872	15,000
EX26-Professional Charges				
426.300	Due & Fees	710	668	500
426.600	Computer Software	13,043	6,172	15,000
426.900	Other Professional Chgs	2,600	0	0
Total Professional Charges		16,353	6,840	15,500
EX27-Insurance & Bond				
427.100	Property Insurance	2,290	2,500	2,600
427.200	Vehicle Insurance	615	700	4,600
427.500	Liability Insurance	2,220	2,500	2,500
Total Insurance & Bond		5,125	5,700	9,700
EX28-Maintenance Services				
428.200	Grounds Maint Services	290	0	0
428.300	Equipment Maint Services	658	2,250	4,000
428.400	Vehicle Maint Services	4,639	9,600	10,000
Total Maintenance Services		5,587	11,850	14,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,396	1,500	3,000
429.210	Training/Instructor Fees	1,323	780	0
429.900	Other Contractual	6,519	156	4,000
Total Other Contractual		9,238	2,436	7,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,935	2,000	2,200
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		1,935	2,200	2,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departtr				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,496	6,600	6,600
431.200	Building Maint Supplies	0	100	100
431.300	Equipment Maint Supplies	5,906	16,800	10,300
431.400	Grounds Maint Supplies	0	200	0
431.900	Other Maint. Supplies	715	1,000	1,000
Total Maintenance Supplies		10,117	24,700	18,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	250	400
432.200	Gas	43,341	41,500	45,000
Total Fuel/Oil-Vehicle Use		43,341	41,750	45,400
EX33-Misc Supplies				
433.100	Personnel Supplies	1,209	750	1,000
433.110	Clothing	2,411	5,050	3,000
433.120	Tools under \$500	1,781	3,000	3,000
433.200	Medical Supplies	0	100	300
433.300	Books/Subscriptions	31	31	350
433.900	Other Supplies	18,379	14,492	13,500
Total Misc Supplies		23,811	23,423	21,150
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	6,228	700	6,500
434.100	Other Equip under \$5,000	8,404	9,028	8,000
434.300	Furniture Under \$5,000	1,079	5,484	2,000
Total Equipment Under \$5,000		15,711	15,212	16,500
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	1,000	3,000	3,100
443.260	Computer - Admin & Audit	1,000	3,000	3,100
443.280	Finance - Admin & Audit	6,000	7,000	7,100
443.290	Legal - Admin & Audit	500	2,000	2,100
Total Intra Govern/Recov Expens		8,500	15,000	15,400
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	35,000	0	0
446.500	Transfer To- Fund 480	177,000	212,000	0
446.700	Tfr415/425/430/435/440/47	25,000	0	0
Total Capital Project Transfers		237,000	212,000	0
EX51-Equipment Over \$5000				
451.200	Vehicles	0	1,300	0
Total Equipment Over \$5000		0	1,300	0
Division Total: Non-Departmental		1,465,632	1,482,711	1,395,514



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
Department Total: Non-Departmental		<u>1,465,632</u>	<u>1,482,711</u>	<u>1,395,514</u>
Fund Total: ADM-ROAD SERVICE AREAS		<u>1,465,632</u>	<u>1,482,711</u>	<u>1,395,514</u>

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

	2007 – 2008 ACTUAL	2008-2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	10,613	0	10,055
TOTAL EXPENDITURES	0	10,613	10,055

Audit balance as of 6/30/2008			10,613
Estimated revenues 2008-2009 fiscal year	0		
Estimated expenditures 2008-2009 fiscal year	(10,613)		
Estimated adjustment to fund balance		(10,613)	
Estimated fund balance 6/30/2009			-0-
Estimated revenues 2009-2010 fiscal year	10,055		
Estimated expenditures 2009-2010 fiscal year	(10,055)		
Estimated FY 2010 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2010			-0-



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 266-RSA GRID ROLLER MAINTENANCE		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non-De
RE41-General Government				
341.760	Grid Roller Maintenance Fees	10,390	0	10,000
Total General Government		10,390	0	10,000
RE61-Interest Earnings				
361.100	Interest On Investments	223	0	55
Total Interest Earnings		223	0	55
Division Total: Non-Departmental		10,613	\$0	\$10,055
Department Total: Non-Departmental		10,613	\$0	\$10,055
Fund Total: RSA GRID ROLLER MAINTEN,		10,613	\$0	\$10,055



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 266-RSA GRID ROLLER MAINTENANCE		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non-De
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	55
Total Insurance & Bond		0	0	55
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	5,307	5,000
Total Maintenance Services		0	5,307	5,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	5,306	5,000
Total Maintenance Supplies		0	5,306	5,000
Division Total: Non-Departmental		0	10,613	10,055
Department Total: Non-Departmental		0	10,613	10,055
Fund Total: RSA GRID ROLLER MAINTEN.		0	10,613	10,055

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

	2007 – 2008 ACTUAL	2008-2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	1,016,921	1,050,160	1,145,725
TOTAL EXPENDITURES	846,920	1,148,164	1,222,836

Audit balance as of 6/30/2008 374,495

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

 Estimated expenditures 2008-2009 fiscal year (1,148,164)

 Loan – Principal Payment (1,996)

 Estimated adjustment to fund balance (100,000)

Estimated fund balance 6/30/2009 274,495

 Estimated revenues 2009-2010 fiscal year 1,145,725

 Estimated expenditures 2009-2010 fiscal year (633,566)

 Capital projects (589,270)

 Principal payment (1,752)

 Estimated FY 2010 adjustment to fund balance (78,863)

Estimated fund balance 6/30/2010 195,632

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$588,792,000. A mill rate of 2.18 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	542,539,200	1,182,700	0	66,200	1,116,500
Sr Cit/Vet	30,876,200	67,300	67,300	0	0
Farm	13,692,000	0	0	0	0
Personal	1,684,600	3,600	0	200	3,400
Total	588,792,000	1,253,600	67,300	66,400	1,119,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,116,500
311 102	Real Property Taxes - Delinquent	1,500
311 200	Personal Property Taxes	3,400
311 400	Penalty & Interest on Delinquent Taxes	7,000
311 500	Vehicle Taxes	13,900

361 000 INTEREST

361 100	Interest earnings	<u>3,425</u>
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TOTAL ESTIMATED REVENUES \$1,145,725



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Revenue</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	948,836	1,018,900	1,116,500
311.102	Real Property-Delinquent	26,648	1,500	1,500
311.200	Personal Property	4,027	4,200	3,400
311.400	Penalty & Interest	12,038	7,000	7,000
311.500	Vehicle Tax State Collec	11,670	13,560	13,900
Total General Property Taxes		1,003,219	1,045,160	1,142,300
RE61-Interest Earnings				
361.100	Interest On Investments	13,702	5,000	3,425
Total Interest Earnings		13,702	5,000	3,425
Division Total: Non-Departmental		1,016,921	\$1,050,160	\$1,145,725
Department Total: Non-Departmental		1,016,921	\$1,050,160	\$1,145,725
Fund Total: MIDWAY RSA #9		1,016,921	\$1,050,160	\$1,145,725



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	7,205	8,000	9,000
411.300	Overtime Wages	67	500	500
Total Salaries & Wages		7,272	8,500	9,500
EX12-Benefits				
412.200	Unemployment Contrib	44	51	57
412.300	Medicare	106	124	138
412.600	Workers Compensation	588	824	836
412.700	Sbs Contribution	446	522	583
Total Benefits		1,184	1,521	1,614
EX22-Advertising				
422.000	Advertising	0	350	350
Total Advertising		0	350	350
EX24-Utilities-Building Optrns				
424.100	Electricity	6,592	10,000	8,000
424.500	Garbage Pickups	180	600	600
Total Utilities-Building Optrns		6,772	10,600	8,600
EX25-Rental/Lease				
425.300	Equipment Rental	181	830	850
Total Rental/Lease		181	830	850
EX27-Insurance & Bond				
427.100	Property Insurance	95	125	130
427.500	Liability Insurance	28	35	35
Total Insurance & Bond		123	160	165
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	212	0
428.400	Vehicle Maint Services	0	1,000	1,000
428.600	Road Maintenance Services	215,908	378,330	400,000
Total Maintenance Services		215,908	379,542	401,000
EX29-Other Contractual				
429.900	Other Contractual	1,394	3,000	3,000
Total Other Contractual		1,394	3,000	3,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	0
Total Maintenance Supplies		0	1,000	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	750	750
Total Fuel/Oil-Vehicle Use		0	750	750



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	0
433.110	Clothing	0	75	0
433.120	Tools under \$500	0	100	0
433.900	Other Supplies	24,217	50,000	65,000
Total Misc Supplies		24,217	50,250	65,000
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	560	573
Total Loan Payments		0	560	573
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	69,510	60,829	141,864
Total Intra Govern/Recov Expens		69,510	60,829	141,864
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	520,359	629,844	589,270
Total Capital Project Transfers		520,359	629,844	589,270
EX51-Equipment Over \$5000				
451.200	Vehicles	0	128	0
Total Equipment Over \$5000		0	128	0
Division Total: Non-Departmental		846,920	1,148,164	1,222,836
Department Total: Non-Departmental		846,920	1,148,164	1,222,836
Fund Total: MIDWAY RSA #9		846,920	1,148,164	1,222,836

RECONCILIATION OF FUND BALANCE: 271

FAIRVIEW ROAD SERVICE AREA

	2007-2008 ACTUAL	2008 – 2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	551,197	594,640	593,921
TOTAL EXPENDITURES	525,274	663,467	602,201

Audit balance as of 6/30/2008 193,208

Estimated revenues 2008-2009 fiscal year 594,640

Estimated expenditures 2008-2009 fiscal year (663,467)

Ordinance 09-070 (80,000)

Loan – Principal Payment (1,173)

Estimated adjustment to fund balance (150,000)

Estimated fund balance 6/30/2009 43,208

Estimated revenues 2009-2010 fiscal year 593,921

Estimated expenditures 2009-2010 fiscal year (463,060)

Capital projects (139,141)

Principal payment (1,029)

Estimated FY 2010 adjustment to fund balance (9,309)

Estimated fund balance 6/30/2010 33,899

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$435,298,800. A mill rate of 1.51 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	401,423,200	606,100	0	33,900	572,200
Sr Cit/Vet	32,084,400	48,400	48,400	0	0
Farm	1,565,400	0	0	0	0
Personal	225,800	300	0	0	300
Total	435,298,800	654,800	48,400	33,900	572,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$572,200
311 102	Real Property Taxes - Delinquent	1,000
311 200	Personal Property	300
311 400	Penalty & Interest on Delinquent Taxes	3,000
311 500	Vehicle Taxes	15,110

361 000 INTEREST

361 100	Interest earnings	<u>2,311</u>
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TOTAL ESTIMATED REVENUES \$593,921



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	518,548	571,600	572,200
311.101	Real Prop-SCit/DVet/Farm	(1,325)	0	0
311.102	Real Property-Delinquent	8,373	1,000	1,000
311.200	Personal Property	308	300	300
311.400	Penalty & Interest	4,576	3,000	3,000
311.500	Vehicle Tax State Collec	11,470	14,740	15,110
Total General Property Taxes		541,950	590,640	591,610
RE61-Interest Earnings				
361.100	Interest On Investments	9,247	4,000	2,311
Total Interest Earnings		9,247	4,000	2,311
Division Total: Non-Departmental		551,197	\$594,640	\$593,921
Department Total: Non-Departmental		551,197	\$594,640	\$593,921
Fund Total: FAIRVIEW RSA #14		551,197	\$594,640	\$593,921



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	7,091	7,000	7,500
411.300	Overtime Wages	25	500	500
Total Salaries & Wages		7,116	7,500	8,000
EX12-Benefits				
412.200	Unemployment Contrib	43	45	48
412.300	Medicare	104	109	116
412.600	Workers Compensation	576	727	704
412.700	Sbs Contribution	437	460	491
Total Benefits		1,160	1,341	1,359
EX22-Advertising				
422.000	Advertising	251	250	250
Total Advertising		251	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,901	5,000	5,750
424.500	Garbage Pickups	427	0	100
Total Utilities-Building Oprtns		3,328	5,000	5,850
EX25-Rental/Lease				
425.300	Equipment Rental	181	633	1,000
Total Rental/Lease		181	633	1,000
EX26-Professional Charges				
426.300	Due & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	0	4,677	0
Total Professional Charges		3,192	8,177	3,500
EX27-Insurance & Bond				
427.100	Property Insurance	56	100	75
427.500	Liability Insurance	373	400	430
Total Insurance & Bond		429	500	505
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	237	0
428.600	Road Maintenance Services	178,973	316,868	300,000
Total Maintenance Services		178,973	317,105	300,000
EX29-Other Contractual				
429.710	Testing	0	150	150
429.900	Other Contractual	3,592	6,500	4,000
Total Other Contractual		3,592	6,650	4,150



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	475	500
Total Maintenance Supplies		0	475	500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	175	300
Total Fuel/Oil-Vehicle Use		0	175	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	30,182	36,867	58,000
Total Misc Supplies		30,182	37,092	58,225
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	330	337
Total Loan Payments		0	330	337
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	71,827	66,887	78,584
Total Intra Govern/Recov Expens		71,827	66,887	78,584
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	225,043	210,709	139,141
Total Capital Project Transfers		225,043	210,709	139,141
EX51-Equipment Over \$5000				
451.200	Vehicles	0	143	0
Total Equipment Over \$5000		0	143	0
Division Total: Non-Departmental		525,274	663,467	602,201
Department Total: Non-Departmental		525,274	663,467	602,201
Fund Total: FAIRVIEW RSA #14		525,274	663,467	602,201

RECONCILIATION OF FUND BALANCE: 272

CASWELL LAKES ROAD SERVICE AREA

	2007- 2008 ACTUAL	2008-2009 AMENDED	2009 - 2010 APPROVED
TOTAL REVENUES	405,256	459,910	460,617
TOTAL EXPENDITURES	373,716	459,910	489,538

Audit balance as of 6/30/2008 133,847

Estimated revenues 2008-2009 fiscal year 459,910

Estimated expenditures 2008-2009 fiscal year (459,910)
Ordinance 09-058 (10,000)

Estimated adjustment to fund balance (10,000)

Estimated fund balance 6/30/2009 123,847

Estimated revenues 2009-2010 fiscal year 460,617

Estimated expenditures 2009-2010 fiscal year (489,538)

Estimated FY 2010 adjustment to fund balance (28,921)

Estimated fund balance 6/30/2010 94,926

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$120,120,600. A mill rate of 4.11 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	112,996,700	464,400	0	26,000	438,400
Sr Cit/Vet	7,123,900	29,200	29,200	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	120,120,600	493,600	29,200	26,000	438,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$438,400
311 102	Real Property Taxes - Delinquent	7,500
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Taxes	4,320

361 000 INTEREST

361 100	Interest earnings	<u>1,397</u>
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TOTAL ESTIMATED REVENUES	<u>\$460,617</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue**

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	353,275	436,900	438,400
311.102	Real Property-Delinquent	28,432	7,000	7,500
311.200	Personal Property	(1)	0	0
311.400	Penalty & Interest	14,489	9,000	9,000
311.500	Vehicle Tax State Collec	3,470	4,210	4,320
Total General Property Taxes		399,665	457,110	459,220
RE61-Interest Earnings				
361.100	Interest On Investments	5,591	2,800	1,397
Total Interest Earnings		5,591	2,800	1,397
Division Total: Non-Departmental		405,256	\$459,910	\$460,617
Department Total: Non-Departmental		405,256	\$459,910	\$460,617
Fund Total: CASWELL LAKE RSA #15		405,256	\$459,910	\$460,617



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,112	5,500	5,500
411.300	Overtime Wages	0	200	200
Total Salaries & Wages		1,112	5,700	5,700
EX12-Benefits				
412.200	Unemployment Contrib	7	35	35
412.300	Medicare	17	83	83
412.600	Workers Compensation	90	552	502
412.700	Sbs Contribution	69	350	350
Total Benefits		183	1,020	970
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	100	0	0
Total Expenses Within Borough		100	0	0
EX22-Advertising				
422.000	Advertising	0	350	350
Total Advertising		0	350	350
EX24-Utilities-Building Optrns				
424.100	Electricity	264	400	400
Total Utilities-Building Optrns		264	400	400
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	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	366	500	420
Total Insurance & Bond		366	500	420
EX28-Maintenance Services				
428.300	Equipment Maint Services	332	362	0
428.600	Road Maintenance Services	244,841	276,020	385,000
Total Maintenance Services		245,173	276,382	385,000
EX29-Other Contractual				
429.900	Other Contractual	2,374	7,700	2,800
Total Other Contractual		2,374	7,700	2,800
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	725	25
Total Maintenance Supplies		0	725	25



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
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	7,268	10,000	19,400
Total Misc Supplies		7,268	10,000	19,400
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	102	0	0
Total Loan Payments		102	0	0
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	99,615	103,289	69,873
Total Intra Govern/Recov Expens		99,615	103,289	69,873
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	13,967	59,026	0
Total Capital Project Transfers		13,967	59,026	0
EX51-Equipment Over \$5000				
451.200	Vehicles	0	218	0
Total Equipment Over \$5000		0	218	0
Division Total: Non-Departmental		373,716	469,910	489,538
Department Total: Non-Departmental		373,716	469,910	489,538
Fund Total: CASWELL LAKE RSA #15		373,716	469,910	489,538

RECONCILIATION OF FUND BALANCE: 273

SOUTH COLONY ROAD SERVICE AREA

	2007 – 2008 ACTUAL	2008-2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	1,194,376	1,261,800	1,383,100
TOTAL EXPENDITURES	1,041,971	1,257,498	1,404,457

Audit balance as of 6/30/2008 440,138

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

Estimated expenditures 2008-2009 fiscal year (1,257,498)
 Loan – Principal Payment (4,302)

Estimated adjustment to fund balance -0-

Estimated fund balance 6/30/2009 440,138

Estimated revenues 2009-2010 fiscal year 1,383,100

Estimated expenditures 2009-2010 fiscal year (997,401)
 Capital projects (407,056)
 Principal payment (3,777)

Estimated FY 2010 adjustment to fund balance (25,134)

Estimated fund balance 6/30/2010 415,004

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$889,383,400. A mill rate of 1.78 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	793,648,700	1,412,600	0	79,100	1,333,500
Sr Cit/Vet	66,944,900	119,000	119,000	0	0
Farm	27,162,500	0	0	0	0
Personal	1,627,300	2,800	0	100	2,700
Total	889,383,400	1,534,400	119,000	79,200	1,336,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,333,500
311 102	Real Property Taxes - Delinquent	3,000
311 200	Personal Property Taxes	2,700
311 400	Penalty & Interest on Delinquent Taxes	7,000
311 500	Vehicle Taxes	32,190

361 000 INTEREST

361 100	Interest earnings	<u>4,710</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,383,100</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	1,120,266	1,215,400	1,333,500
311.102	Real Property-Delinquent	16,720	1,000	3,000
311.200	Personal Property	2,017	2,000	2,700
311.400	Penalty & Interest	10,680	6,000	7,000
311.500	Vehicle Tax State Collec	25,850	31,400	32,190
Total General Property Taxes		1,175,533	1,255,800	1,378,390
RE61-Interest Earnings				
361.100	Interest On Investments	18,843	6,000	4,710
Total Interest Earnings		18,843	6,000	4,710
Division Total: Non-Departmental		1,194,376	\$1,261,800	\$1,383,100
Department Total: Non-Departmental		1,194,376	\$1,261,800	\$1,383,100
Fund Total: SOUTH COLONY RSA #16		1,194,376	\$1,261,800	\$1,383,100



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	14,699	14,000	20,000
411.300	Overtime Wages	25	1,000	2,000
Total Salaries & Wages		14,724	15,000	22,000
EX12-Benefits				
412.200	Unemployment Contrib	89	90	132
412.300	Medicare	214	218	319
412.600	Workers Compensation	1,191	1,453	1,934
412.700	Sbs Contribution	904	920	1,349
Total Benefits		2,398	2,681	3,734
EX22-Advertising				
422.000	Advertising	254	300	300
Total Advertising		254	300	300
EX24-Utilities-Building Oprtns				
424.100	Electricity	20,966	28,000	27,600
424.500	Garbage Pickups	792	500	500
Total Utilities-Building Oprtns		21,758	28,500	28,100
EX25-Rental/Lease				
425.300	Equipment Rental	0	2,300	2,300
Total Rental/Lease		0	2,300	2,300
EX26-Professional Charges				
426.900	Other Professional Chgs	0	10,000	0
Total Professional Charges		0	10,000	0
EX27-Insurance & Bond				
427.100	Property Insurance	205	500	280
427.500	Liability Insurance	400	500	460
Total Insurance & Bond		605	1,000	740
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	425	0
428.600	Road Maintenance Services	312,048	635,020	670,000
Total Maintenance Services		312,048	635,445	670,000
EX29-Other Contractual				
429.900	Other Contractual	9,744	4,000	4,000
Total Other Contractual		9,744	4,000	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

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	0
433.110	Clothing	0	75	0
433.120	Tools under \$500	0	75	0
433.900	Other Supplies	50,362	100,000	110,000
Total Misc Supplies		50,362	100,200	110,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	1,210	1,235
Total Loan Payments		0	1,210	1,235
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	138,998	121,017	152,492
Total Intra Govern/Recov Expens		138,998	121,017	152,492
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	491,080	333,090	407,056
Total Capital Project Transfers		491,080	333,090	407,056
EX51-Equipment Over \$5000				
451.200	Vehicles	0	255	0
Total Equipment Over \$5000		0	255	0
Division Total: Non-Departmental		1,041,971	1,257,498	1,404,457
Department Total: Non-Departmental		1,041,971	1,257,498	1,404,457
Fund Total: SOUTH COLONY RSA #16		1,041,971	1,257,498	1,404,457

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

	2007-2008 ACTUAL	2008 – 2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	1,714,174	1,860,460	1,890,805
TOTAL EXPENDITURES	1,830,073	1,885,460	1,924,202

Audit balance as of 6/30/2008			107,703
Estimated revenues 2008-2009 fiscal year	1,860,460		
Estimated expenditures 2008-2009 fiscal year	(1,885,460)		
Estimated adjustment to fund balance		(25,000)	
Estimated fund balance 6/30/2009			82,703
Estimated revenues 2009-2010 fiscal year	1,890,805		
Estimated expenditures 2009-2010 fiscal year	(1,448,686)		
Capital projects	(475,516)		
Estimated FY 2010 adjustment to fund balance		(33,397)	
Estimated fund balance 6/30/2010			49,306

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$753,003,000. A mill rate of 2.75 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	706,837,400	1,943,800	0	108,800	1,835,000
Sr Cit/Vet	43,937,300	120,800	120,800	0	0
Farm	1,764,300	0	0	0	0
Personal	464,000	1,200	0	0	1,200
Total	753,003,000	2,065,800	120,800	108,800	1,836,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,835,000
311 102	Real Property Taxes - Delinquent	6,000
311 200	Personal Property	1,200
311 400	Penalty & Interest on Delinquent Taxes	17,000
311 500	Vehicle Taxes	29,480

361 000 INTEREST

361 100	Interest earnings	<u>2,125</u>
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TOTAL ESTIMATED REVENUES \$1,890,805



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,590,898	1,799,700	1,835,000
311.102	Real Property-Delinquent	59,101	9,000	6,000
311.200	Personal Property	983	1,000	1,200
311.400	Penalty & Interest	30,709	17,000	17,000
311.500	Vehicle Tax State Collec	23,980	28,760	29,480
Total General Property Taxes		1,705,671	1,855,460	1,888,680
RE61-Interest Earnings				
361.100	Interest On Investments	8,503	5,000	2,125
Total Interest Earnings		8,503	5,000	2,125
Division Total: Non-Departmental		1,714,174	\$1,860,460	\$1,890,805
Department Total: Non-Departmental		1,714,174	\$1,860,460	\$1,890,805
Fund Total: KNIK RSA #17		1,714,174	\$1,860,460	\$1,890,805



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	10,012	20,000	25,000
411.300	Overtime Wages	13	700	700
Total Salaries & Wages		10,025	20,700	25,700
EX12-Benefits				
412.200	Unemployment Contrib	61	125	155
412.300	Medicare	146	301	373
412.600	Workers Compensation	817	2,005	2,260
412.700	Sbs Contribution	615	1,269	1,576
Total Benefits		1,639	3,700	4,364
EX22-Advertising				
422.000	Advertising	200	250	250
Total Advertising		200	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	7,120	8,000	9,200
424.500	Garbage Pickups	221	50	50
Total Utilities-Building Optrns		7,341	8,050	9,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,090	1,000
Total Rental/Lease		0	1,090	1,000
EX26-Professional Charges				
426.300	Due & Fees	0	75	3,500
426.500	Recording Fees	0	500	0
Total Professional Charges		0	575	3,500
EX27-Insurance & Bond				
427.500	Liability Insurance	75	500	85
Total Insurance & Bond		75	500	85
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	762	0
428.600	Road Maintenance Services	662,586	755,255	1,000,000
Total Maintenance Services		662,586	756,017	1,000,000
EX29-Other Contractual				
429.710	Testing	0	400	150
429.900	Other Contractual	0	30,000	4,000
Total Other Contractual		0	30,400	4,150
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,525	500
Total Maintenance Supplies		0	1,525	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	300
Total Fuel/Oil-Vehicle Use		0	500	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	61,865	124,910	140,000
Total Misc Supplies		61,865	125,135	140,225
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	221,169	213,277	258,862
Total Intra Govern/Recov Expens		221,169	213,277	258,862
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	865,173	722,783	475,516
Total Capital Project Transfers		865,173	722,783	475,516
EX51-Equipment Over \$5000				
451.200	Vehicles	0	458	0
Total Equipment Over \$5000		0	458	0
Division Total: Non-Departmental		1,830,073	1,885,460	1,924,202
Department Total: Non-Departmental		1,830,073	1,885,460	1,924,202
Fund Total: KNIK RSA #17		1,830,073	1,885,460	1,924,202

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	172,770	182,580	198,114
TOTAL EXPENDITURES	158,709	182,556	193,933

Audit balance as of 6/30/2008 78,413

 Estimated revenues 2008-2009 fiscal year 182,580

 Estimated expenditures 2008-2009 fiscal year (182,556)
 Loan - Principal Payment (24)

 Estimated adjustment to fund balance -0-

Estimated fund balance 6/30/2009 78,413

 Estimated revenues 2009-2010 fiscal year 198,114

 Estimated expenditures 2009-2010 fiscal year (177,461)
 Capital projects (16,472)
 Principal payment (21)

 Estimated FY 2010 adjustment to fund balance 4,160

Estimated fund balance 6/30/2010 82,573

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$92,642,100. A mill rate of 2.46 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTION S	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	82,006,500	201,700	0	11,200	190,500
Sr Cit/Vet	9,466,200	22,990	22,990	0	0
Farm	1,169,400	0	0	0	0
Personal	0	0	0	0	0
Total	92,642,100	224,690	22,990	11,200	190,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$190,500
311 102	Real Property Taxes - Delinquent	1,000
311 400	Penalty & Interest on Delinquent Taxes	1,000
311 500	Vehicle Taxes	4,790

361 000 INTEREST

361 100	Interest earnings	<u>824</u>
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TOTAL ESTIMATED REVENUES		<u>\$198,114</u>
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Matanuska-Susitna Borough Financial Management Budget Listing Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	158,563	173,800	190,500
311.102	Real Property-Delinquent	4,020	1,000	1,000
311.200	Personal Property	(1)	0	0
311.400	Penalty & Interest	2,982	1,600	1,000
311.500	Vehicle Tax State Collec	3,910	4,680	4,790
Total General Property Taxes		169,474	181,080	197,290
RE61-Interest Earnings				
361.100	Interest On Investments	3,296	1,500	824
Total Interest Earnings		3,296	1,500	824
Division Total: Non-Departmental		172,770	\$182,580	\$198,114
Department Total: Non-Departmental		172,770	\$182,580	\$198,114
Fund Total: LAZY MOUNTAIN RSA #19		172,770	\$182,580	\$198,114



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,139	1,400	1,400
411.300	Overtime Wages	0	200	200
Total Salaries & Wages		1,139	1,600	1,600
EX12-Benefits				
412.200	Unemployment Contrib	7	10	10
412.300	Medicare	17	24	24
412.600	Workers Compensation	92	155	141
412.700	Sbs Contribution	70	99	99
Total Benefits		186	288	274
EX22-Advertising				
422.000	Advertising	0	500	350
Total Advertising		0	500	350
EX24-Utilities-Building Optrns				
424.100	Electricity	4,219	5,200	4,600
424.500	Garbage Pickups	126	0	0
Total Utilities-Building Optrns		4,345	5,200	4,600
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	500	500
EX27-Insurance & Bond				
427.100	Property Insurance	2	0	20
427.500	Liability Insurance	5	100	20
Total Insurance & Bond		7	100	40
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	62	0
428.600	Road Maintenance Services	91,669	130,675	140,000
Total Maintenance Services		91,669	130,737	140,000
EX29-Other Contractual				
429.900	Other Contractual	424	500	500
Total Other Contractual		424	500	500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	125	0
Total Maintenance Supplies		0	125	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	0	100
Total Fuel/Oil-Vehicle Use		0	0	100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
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	4,239	9,800	13,500
Total Misc Supplies		4,239	10,000	13,700
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	10	10
Total Loan Payments		0	10	10
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	18,622	19,260	15,787
Total Intra Govern/Recov Expens		18,622	19,260	15,787
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	38,078	13,698	16,472
Total Capital Project Transfers		38,078	13,698	16,472
EX51-Equipment Over \$5000				
451.200	Vehicles	0	38	0
Total Equipment Over \$5000		0	38	0
Division Total: Non-Departmental		158,709	182,556	193,933
Department Total: Non-Departmental		158,709	182,556	193,933
Fund Total: LAZY MOUNTAIN RSA #19		158,709	182,556	193,933

RECONCILIATION OF FUND BALANCE: 276**GR. WILLOW ROAD SERVICE AREA**

	2007-2008 ACTUAL	2008 – 2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	542,488	560,980	621,014
TOTAL EXPENDITURES	495,679	620,980	598,872

Audit balance as of 6/30/2008			156,457
Estimated revenues 2008-2009 fiscal year	560,980		
Estimated expenditures 2008-2009 fiscal year	(620,980)		
Estimated adjustment to fund balance		(60,000)	
Estimated fund balance 6/30/2009			96,457
Estimated revenues 2009-2010 fiscal year	621,014		
Estimated expenditures 2009-2010 fiscal year	(542,397)		
Capital projects	(56,475)		
Estimated FY 2010 adjustment to fund balance		22,142	
Estimated fund balance 6/30/2010			118,599

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$219,513,800. A mill rate of 3.17 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	201,213,600	637,800	0	35,700	602,100
Sr Cit/Vet	18,119,000	57,400	57,400	0	0
Farm	0	0	0	0	0
Personal	181,200	500	0	0	500
Total	219,513,800	695,700	57,400	35,700	602,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$602,100
311 102	Real Property Taxes - Delinquent	5,000
311 200	Personal Property Taxes	500
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Taxes	5,930

361 000 INTEREST

361 100	Interest earnings	<u>1,484</u>
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TOTAL ESTIMATED REVENUES		<u>\$621,014</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	499,041	541,700	602,100
311.102	Real Property-Delinquent	20,932	4,000	5,000
311.200	Personal Property	67	0	500
311.202	Personal Property-Delinq	1	0	0
311.400	Penalty & Interest	11,561	7,500	6,000
311.500	Vehicle Tax State Collec	4,950	5,780	5,930
Total General Property Taxes		536,552	558,980	619,530
RE61-Interest Earnings				
361.100	Interest On Investments	5,936	2,000	1,484
Total Interest Earnings		5,936	2,000	1,484
Division Total: Non-Departmental		542,488	\$560,980	\$621,014
Department Total: Non-Departmental		542,488	\$560,980	\$621,014
Fund Total: GREATER WILLOW RSA #20		542,488	\$560,980	\$621,014



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	10,737	7,500	8,500
411.300	Overtime Wages	85	400	400
Total Salaries & Wages		10,822	7,900	8,900
EX12-Benefits				
412.200	Unemployment Contrib	65	48	54
412.300	Medicare	157	115	130
412.600	Workers Compensation	871	765	783
412.700	Sbs Contribution	664	485	546
Total Benefits		1,757	1,413	1,513
EX22-Advertising				
422.000	Advertising	251	200	200
Total Advertising		251	200	200
EX24-Utilities-Building Optrns				
424.100	Electricity	3,294	4,000	3,700
424.500	Garbage Pickups	3	300	300
Total Utilities-Building Optrns		3,297	4,300	4,000
EX25-Rental/Lease				
425.200	Building Rental	120	0	0
425.300	Equipment Rental	0	2,000	2,000
Total Rental/Lease		120	2,000	2,000
EX26-Professional Charges				
426.300	Due & Fees	1,360	3,192	4,000
Total Professional Charges		1,360	3,192	4,000
EX27-Insurance & Bond				
427.500	Liability Insurance	1,065	1,400	1,230
Total Insurance & Bond		1,065	1,400	1,230
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	312	0
428.600	Road Maintenance Services	205,616	377,308	396,000
Total Maintenance Services		205,616	377,620	396,000
EX29-Other Contractual				
429.900	Other Contractual	2,285	4,500	4,500
Total Other Contractual		2,285	4,500	4,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	0
Total Maintenance Supplies		0	1,000	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	0
Total Fuel/Oil-Vehicle Use		0	500	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	0
433.110	Clothing	0	75	0
433.120	Tools under \$500	0	75	0
433.900	Other Supplies	23,085	40,000	51,300
Total Misc Supplies		23,085	40,225	51,300
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	0
Total Equipment Under \$5,000		0	500	0
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	90,539	87,762	68,754
Total Intra Govern/Recov Expens		90,539	87,762	68,754
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	155,482	88,280	56,475
Total Capital Project Transfers		155,482	88,280	56,475
EX51-Equipment Over \$5000				
451.200	Vehicles	0	188	0
Total Equipment Over \$5000		0	188	0
Division Total: Non-Departmental		495,679	620,980	598,872
Department Total: Non-Departmental		495,679	620,980	598,872
Fund Total: GREATER WILLOW RSA #20		495,679	620,980	598,872

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

	2007 – 2008 ACTUAL	2008 – 2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	996,734	1,023,270	1,026,002
TOTAL EXPENDITURES	941,388	1,110,570	1,030,076

Audit balance as of 6/30/2008 260,137

 Estimated revenues 2008-2009 fiscal year 1,023,270

 Estimated expenditures 2008-2009 fiscal year (1,110,570)

 Loan – Principal Payment (16,700)

 Estimated adjustment to fund balance (104,000)

Estimated fund balance 6/30/2009 156,137

 Estimated revenues 2009-2010 fiscal year 1,026,002

 Estimated expenditures 2009-2010 fiscal year (1,030,076)

 Loan – Principal payment (16,700)

 Estimated FY 2010 adjustment to fund balance (20,774)

Estimated fund balance 6/30/2010 135,363

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$442,045,800. A mill rate of 2.57 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	411,590,600	1,057,700	0	59,200	998,500
Sr Cit/Vet	29,939,600	76,900	76,900	0	0
Farm	290,700	0	0	0	0
Personal	224,900	500	0	0	500
Total	442,045,800	1,135,100	76,900	59,200	999,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$998,500
311 102	Real Property Taxes - Delinquent	4,000
311 200	Personal Property Taxes	500
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Taxes	10,630

361 000 INTEREST

361 100	Interest earnings	<u>3,372</u>
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TOTAL ESTIMATED REVENUES \$1,026,002



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	921,716	989,500	998,500
311.102	Real Property-Delinquent	33,262	6,000	4,000
311.200	Personal Property	472	400	500
311.400	Penalty & Interest	18,664	11,000	9,000
311.500	Vehicle Tax State Collec	9,130	10,370	10,630
Total General Property Taxes		983,244	1,017,270	1,022,630
RE61-Interest Earnings				
361.100	Interest On Investments	13,490	6,000	3,372
Total Interest Earnings		13,490	6,000	3,372
Division Total: Non-Departmental		996,734	\$1,023,270	\$1,026,002
Department Total: Non-Departmental		996,734	\$1,023,270	\$1,026,002
Fund Total: BIG LAKE RSA #21		996,734	\$1,023,270	\$1,026,002



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	19,632	12,000	14,000
411.300	Overtime Wages	69	300	300
Total Salaries & Wages		19,701	12,300	14,300
EX12-Benefits				
412.200	Unemployment Contrib	119	74	86
412.300	Medicare	286	179	208
412.600	Workers Compensation	1,586	1,192	1,257
412.700	Sbs Contribution	1,208	754	877
Total Benefits		3,199	2,199	2,428
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	800
Total Expenses Within Borough		0	0	800
EX22-Advertising				
422.000	Advertising	251	250	250
Total Advertising		251	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,374	2,900	2,300
424.500	Garbage Pickups	3	0	0
Total Utilities-Building Oprtns		2,377	2,900	2,300
EX25-Rental/Lease				
425.300	Equipment Rental	220	1,000	1,000
Total Rental/Lease		220	1,000	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	45	75	50
Total Insurance & Bond		45	75	50
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	512	0
428.600	Road Maintenance Services	626,078	721,139	769,000
Total Maintenance Services		626,078	721,651	769,000
EX29-Other Contractual				
429.900	Other Contractual	18,500	14,416	11,600
Total Other Contractual		18,500	14,416	11,600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,025	0
Total Maintenance Supplies		0	1,025	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	1,000	500
Total Fuel/Oil-Vehicle Use		0	1,000	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	52,312	112,000	130,000
Total Misc Supplies		52,312	112,225	130,225
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	2,560	5,700	718
Total Loan Payments		2,560	5,700	718
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	145,082	143,201	96,405
Total Intra Govern/Recov Expens		145,082	143,201	96,405
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	71,063	91,820	0
Total Capital Project Transfers		71,063	91,820	0
EX51-Equipment Over \$5000				
451.200	Vehicles	0	308	0
Total Equipment Over \$5000		0	308	0
Division Total: Non-Departmental		941,388	1,110,570	1,030,076
Department Total: Non-Departmental		941,388	1,110,570	1,030,076
Fund Total: BIG LAKE RSA #21		941,388	1,110,570	1,030,076

RECONCILIATION OF FUND BALANCE: 278**NORTH COLONY ROAD SERVICE AREA**

	2007 – 2008 ACTUAL	2008 – 2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	109,501	118,010	124,596
TOTAL EXPENDITURES	121,907	138,404	116,918

Audit balance as of 6/30/2008 20,962

Estimated revenues 2008-2009 fiscal year 118,010

Estimated expenditures 2008-2009 fiscal year (138,404)
 Loan – Principal Payment (531)

Estimated adjustment to fund balance (20,925)

Estimated fund balance 6/30/2009 37

Estimated revenues 2009-2010 fiscal year 124,596

Estimated expenditures 2009-2010 fiscal year (116,918)
 Principal payment (466)

Estimated FY 2010 adjustment to fund balance 7,212

Estimated fund balance 6/30/2010 7,249

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$37,171,700. A mill rate of 3.82 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	32,906,100	125,700	0	7,000	118,700
Sr Cit/Vet	3,588,400	13,700	13,700	0	0
Farm	677,200	0	0	0	0
Personal	0	0	0	0	0
Total	37,171,700	139,400	13,700	7,000	118,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$118,700
311 102	Real Property Taxes - Delinquent	1,000
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Taxes	2,470

361 000 INTEREST

361 100	Interest earnings	<u>426</u>
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TOTAL ESTIMATED REVENUES	<u>\$124,596</u>
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Matanuska-Susitna Borough Financial Management Budget Listing Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	97,510	112,100	118,700
311.102	Real Property-Delinquent	5,671	1,000	1,000
311.200	Personal Property	2	0	0
311.400	Penalty & Interest	2,491	1,500	2,000
311.500	Vehicle Tax State Collec	2,120	2,410	2,470
Total General Property Taxes		107,794	117,010	124,170
RE61-Interest Earnings				
361.100	Interest On Investments	1,707	1,000	426
Total Interest Earnings		1,707	1,000	426
Division Total: Non-Departmental		109,501	\$118,010	\$124,596
Department Total: Non-Departmental		109,501	\$118,010	\$124,596
Fund Total: NORTH COLONY RSA #23		109,501	\$118,010	\$124,596



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	3,324	4,075	5,000
411.300	Overtime Wages	0	200	200
Total Salaries & Wages		3,324	4,275	5,200
EX12-Benefits				
412.200	Unemployment Contrib	20	26	32
412.300	Medicare	49	62	76
412.600	Workers Compensation	268	380	458
412.700	Sbs Contribution	204	263	319
Total Benefits		541	731	885
EX22-Advertising				
422.000	Advertising	0	50	300
Total Advertising		0	50	300
EX24-Utilities-Building Oprtns				
424.100	Electricity	264	500	500
424.500	Garbage Pickups	114	0	0
Total Utilities-Building Oprtns		378	500	500
EX25-Rental/Lease				
425.300	Equipment Rental	0	700	700
Total Rental/Lease		0	700	700
EX27-Insurance & Bond				
427.100	Property Insurance	26	50	35
427.500	Liability Insurance	7	50	20
Total Insurance & Bond		33	100	55
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	75	0
428.600	Road Maintenance Services	87,884	101,180	86,163
Total Maintenance Services		87,884	101,255	86,163
EX29-Other Contractual				
429.710	Testing	0	100	0
429.900	Other Contractual	479	400	0
Total Other Contractual		479	500	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	200	0
Total Maintenance Supplies		0	200	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	250	0
Total Fuel/Oil-Vehicle Use		0	250	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.120	Tools under \$500	0	50	0
433.900	Other Supplies	7,625	9,600	9,500
Total Misc Supplies		7,625	9,650	9,500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	150	152
Total Loan Payments		0	150	152
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	21,643	19,998	13,463
Total Intra Govern/Recov Expens		21,643	19,998	13,463
EX51-Equipment Over \$5000				
451.200	Vehicles	0	45	0
Total Equipment Over \$5000		0	45	0
Division Total: Non-Departmental		121,907	138,404	116,918
Department Total: Non-Departmental		121,907	138,404	116,918
Fund Total: NORTH COLONY RSA #23		121,907	138,404	116,918

RECONCILIATION OF FUND BALANCE: 279

BOGARD ROAD SERVICE AREA

	2007-2008 ACTUAL	2008 – 2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	998,262	1,027,710	1,129,997
TOTAL EXPENDITURES	1,008,911	1,023,722	1,131,850

Audit balance as of 6/30/2008 202,691

Estimated revenues 2008-2009 fiscal year 1,027,710

Estimated expenditures 2008-2009 fiscal year (1,023,722)
 Loan – Principal Payment (3,988)

Estimated adjustment to fund balance -0-

Estimated fund balance 6/30/2009 202,691

Estimated revenues 2009-2010 fiscal year 1,129,997

Estimated expenditures 2009-2010 fiscal year (859,956)
 Capital projects (271,894)
 Principal payment (3,501)

Estimated FY 2010 adjustment to fund balance (5,354)

Estimated fund balance 6/30/2010 197,337

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$854,564,700. A mill rate of 1.46 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	787,455,600	1,149,600	0	64,300	1,085,300
Sr Cit/Vet	59,139,500	84,400	84,400	0	0
Farm	3,812,900	0	0	0	0
Personal	4,156,700	6,000	0	300	5,700
Total	854,564,700	1,240,000	84,400	64,600	1,091,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,085,300
311 102	Real Property Taxes - Delinquent	1,800
311 200	Personal Property Taxes	5,700
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Taxes	30,150

361 000 INTEREST

361 100	Interest earnings	<u>3,047</u>
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TOTAL ESTIMATED REVENUES \$1,129,997



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	928,246	979,000	1,085,300
311.102	Real Property-Delinquent	16,497	3,000	1,800
311.200	Personal Property	4,744	4,800	5,700
311.202	Personal Property-Delinq	95	0	0
311.400	Penalty & Interest	11,522	6,500	4,000
311.500	Vehicle Tax State Collec	24,970	29,410	30,150
Total General Property Taxes		986,074	1,022,710	1,126,950
RE61-Interest Earnings				
361.100	Interest On Investments	12,188	5,000	3,047
Total Interest Earnings		12,188	5,000	3,047
Division Total: Non-Departmental		998,262	\$1,027,710	\$1,129,997
Department Total: Non-Departmental		998,262	\$1,027,710	\$1,129,997
Fund Total: BOGARD RSA #25		998,262	\$1,027,710	\$1,129,997



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	9,987	12,000	12,000
411.300	Overtime Wages	0	1,000	1,000
Total Salaries & Wages		9,987	13,000	13,000
EX12-Benefits				
412.200	Unemployment Contrib	60	79	78
412.300	Medicare	145	189	189
412.600	Workers Compensation	805	1,259	1,143
412.700	Sbs Contribution	612	797	797
Total Benefits		1,622	2,324	2,207
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	277	0	0
Total Expenses Within Borough		277	0	0
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	21,218	26,600	27,000
424.500	Garbage Pickups	1,237	500	500
Total Utilities-Building Oprtns		22,455	27,100	27,500
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,376	2,000
Total Rental/Lease		0	1,376	2,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,500	0
Total Professional Charges		0	1,500	0
EX27-Insurance & Bond				
427.100	Property Insurance	190	225	260
427.500	Liability Insurance	41	75	52
Total Insurance & Bond		231	300	312
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	400	0
428.600	Road Maintenance Services	479,086	547,190	575,000
Total Maintenance Services		479,086	547,590	575,000
EX29-Other Contractual				
429.900	Other Contractual	5,105	2,000	5,000
Total Other Contractual		5,105	2,000	5,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,200	1,200
Total Maintenance Supplies		0	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	0
433.110	Clothing	0	50	0
433.120	Tools under \$500	0	50	0
433.900	Other Supplies	46,136	74,794	108,000
Total Misc Supplies		46,136	74,944	108,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	500
Total Equipment Under \$5,000		0	0	500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	1,120	1,145
Total Loan Payments		0	1,120	1,145
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	131,848	113,678	123,092
Total Intra Govern/Recov Expens		131,848	113,678	123,092
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	312,164	0	271,894
446.700	Tfr415/425/430/435/440/47	0	236,350	0
Total Capital Project Transfers		312,164	236,350	271,894
EX51-Equipment Over \$5000				
451.200	Vehicles	0	240	0
Total Equipment Over \$5000		0	240	0
Division Total: Non-Departmental		1,008,911	1,023,722	1,131,850
Department Total: Non-Departmental		1,008,911	1,023,722	1,131,850
Fund Total: BOGARD RSA #25		1,008,911	1,023,722	1,131,850

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	585,071	611,780	673,809
TOTAL EXPENDITURES	571,358	611,555	681,548

Audit balance as of 6/30/2008 127,470

Estimated revenues 2008-2009 fiscal year 611,780

Estimated expenditures 2008-2009 fiscal year (611,555)
Loan – Principal Payment (225)

Estimated adjustment to fund balance -0-

Estimated fund balance 6/30/2009 127,470

Estimated revenues 2009-2010 fiscal year 673,809

Estimated expenditures 2009-2010 fiscal year (497,192)
Capital projects (184,356)
Principal payment (197)

Estimated FY 2010 adjustment to fund balance (7,936)

Estimated fund balance 6/30/2010 119,534

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$272,977,400. A mill rate of 2.86 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTION S	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	240,885,800	688,900	0	38,500	650,400
Sr Cit/Vet	29,653,300	84,800	84,800	0	0
Farm	2,438,300	0	0	0	0
Personal	0	0	0	0	0
Total	272,977,400	773,700	84,800	38,500	650,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$650,400
311 102	Real Property Taxes - Delinquent	3,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	13,710

361 000 INTEREST

361 100	Interest earnings	<u>1,699</u>
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TOTAL ESTIMATED REVENUES	<u>\$673,809</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmer				
RE11-General Property Taxes				
311.100	Real Property	535,996	585,400	650,400
311.102	Real Property-Delinquent	20,441	4,000	3,000
311.200	Personal Property	1	0	0
311.400	Penalty & Interest	10,307	6,000	5,000
311.500	Vehicle Tax State Collec	11,530	13,380	13,710
Total General Property Taxes		578,275	608,780	672,110
RE61-Interest Earnings				
361.100	Interest On Investments	6,796	3,000	1,699
Total Interest Earnings		6,796	3,000	1,699
Division Total: Non-Departmental		585,071	\$611,780	\$673,809
Department Total: Non-Departmental		585,071	\$611,780	\$673,809
Fund Total: GREATER BUTTE RSA #26		585,071	\$611,780	\$673,809



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,447	4,000	4,100
411.300	Overtime Wages	67	300	300
Total Salaries & Wages		2,514	4,300	4,400
EX12-Benefits				
412.200	Unemployment Contrib	16	26	26
412.300	Medicare	37	63	64
412.600	Workers Compensation	204	417	387
412.700	Sbs Contribution	154	264	270
Total Benefits		411	770	747
EX22-Advertising				
422.000	Advertising	0	100	300
Total Advertising		0	100	300
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,757	12,000	12,000
424.500	Garbage Pickups	408	0	500
Total Utilities-Building Oprtns		10,165	12,000	12,500
EX25-Rental/Lease				
425.300	Equipment Rental	142	500	500
Total Rental/Lease		142	500	500
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,000	0
Total Professional Charges		0	1,000	0
EX27-Insurance & Bond				
427.100	Property Insurance	11	50	20
427.500	Liability Insurance	14	50	20
Total Insurance & Bond		25	100	40
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	225	0
428.600	Road Maintenance Services	333,614	337,940	356,475
Total Maintenance Services		333,614	338,165	356,475
EX29-Other Contractual				
429.710	Testing	0	100	100
429.900	Other Contractual	1,365	2,000	1,000
Total Other Contractual		1,365	2,100	1,100
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	450	0
Total Maintenance Supplies		0	450	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmer				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	0
Total Fuel/Oil-Vehicle Use		0	500	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	0
433.110	Clothing	0	75	0
433.120	Tools under \$500	0	75	0
433.900	Other Supplies	15,429	31,500	45,600
Total Misc Supplies		15,429	31,700	45,600
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	70	64
Total Loan Payments		0	70	64
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	65,896	65,202	75,466
Total Intra Govern/Recov Expens		65,896	65,202	75,466
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	141,797	0	184,356
446.700	Tfr415/425/430/435/440/47	0	154,463	0
Total Capital Project Transfers		141,797	154,463	184,356
EX51-Equipment Over \$5000				
451.200	Vehicles	0	135	0
Total Equipment Over \$5000		0	135	0
Division Total: Non-Departmental		571,358	611,555	681,548
Department Total: Non-Departmental		571,358	611,555	681,548
Fund Total: GREATER BUTTE RSA #26		571,358	611,555	681,548

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

	2007 – 2008 ACTUAL	2008-2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	1,241,497	1,294,150	1,438,347
TOTAL EXPENDITURES	1,293,359	1,334,150	1,414,927

Audit balance as of 6/30/2008 301,340

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

Estimated expenditures 2008-2009 fiscal year (1,334,150)

Estimated adjustment to fund balance (40,000)

Estimated fund balance 6/30/2009 261,340

Estimated revenues 2009-2010 fiscal year 1,438,347

Estimated expenditures 2009-2010 fiscal year (835,532)

Capital projects (579,395)

Estimated FY 2010 adjustment to fund balance 23,420

Estimated fund balance 6/30/2010 284,760

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$486,808,500. A mill rate of 3.24 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTION S	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	453,238,700	1,468,400	0	82,200	1,386,200
Sr Cit/Vet	32,349,000	102,550	102,550	0	0
Farm	0	0	0	0	0
Personal	1,220,800	3,900	0	200	3,700
Total	486,808,500	1,574,850	102,550	82,400	1,389,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,386,200
311 102	Real Property Taxes - Delinquent	10,000
311 200	Personal Property Taxes	3,700
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	19,430

361 000 INTEREST

361 100	Interest earnings	<u>4,017</u>
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TOTAL ESTIMATED REVENUES		<u>\$1,438,347</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	1,126,359	1,240,600	1,386,200
311.102	Real Property-Delinquent	54,142	7,500	10,000
311.200	Personal Property	3,030	3,100	3,700
311.400	Penalty & Interest	25,626	16,000	15,000
311.500	Vehicle Tax State Collec	16,270	18,950	19,430
Total General Property Taxes		1,225,427	1,286,150	1,434,330
RE61-Interest Earnings				
361.100	Interest On Investments	16,070	8,000	4,017
Total Interest Earnings		16,070	8,000	4,017
Division Total: Non-Departmental		1,241,497	\$1,294,150	\$1,438,347
Department Total: Non-Departmental		1,241,497	\$1,294,150	\$1,438,347
Fund Total: MEADOW LAKES RSA #27		1,241,497	\$1,294,150	\$1,438,347



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	7,602	14,075	17,000
411.300	Overtime Wages	49	1,000	1,000
Total Salaries & Wages		7,651	15,075	18,000
EX12-Benefits				
412.200	Unemployment Contrib	46	90	108
412.300	Medicare	111	219	261
412.600	Workers Compensation	617	1,426	1,583
412.700	Sbs Contribution	469	925	1,104
Total Benefits		1,243	2,660	3,056
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	5,004	7,200	6,900
424.500	Garbage Pickups	0	100	100
Total Utilities-Building Optrns		5,004	7,300	7,000
EX25-Rental/Lease				
425.300	Equipment Rental	663	841	1,000
Total Rental/Lease		663	841	1,000
EX26-Professional Charges				
426.300	Due & Fees	3,192	4,000	3,500
426.900	Other Professional Chgs	0	1,000	0
Total Professional Charges		3,192	5,000	3,500
EX27-Insurance & Bond				
427.500	Liability Insurance	389	500	450
Total Insurance & Bond		389	500	450
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	437	0
428.600	Road Maintenance Services	425,316	572,725	570,000
Total Maintenance Services		425,316	573,162	570,000
EX29-Other Contractual				
429.710	Testing	0	200	150
429.900	Other Contractual	13,962	5,000	4,000
Total Other Contractual		13,962	5,200	4,150
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	875	500
Total Maintenance Supplies		0	875	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 281-MEADOW LAKES RSA #27 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	62,210	94,659	119,000
Total Misc Supplies		62,210	94,884	119,225
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	128,503	124,430	107,601
Total Intra Govern/Recov Expens		128,503	124,430	107,601
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	645,226	502,910	579,395
Total Capital Project Transfers		645,226	502,910	579,395
EX51-Equipment Over \$5000				
451.200	Vehicles	0	263	0
Total Equipment Over \$5000		0	263	0
Division Total: Non-Departmental		1,293,359	1,334,150	1,414,927
Department Total: Non-Departmental		1,293,359	1,334,150	1,414,927
Fund Total: MEADOW LAKES RSA #27		1,293,359	1,334,150	1,414,927

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	1,286,479	1,333,990	1,466,574
TOTAL EXPENDITURES	1,282,026	1,331,586	1,490,687

Audit balance as of 6/30/2008 252,178

Estimated revenues 2008-2009 fiscal year 1,333,990

Estimated expenditures 2008-2009 fiscal year (1,331,586)

Loan – Principal Payment (2,404)

Ordinance 09-059 (220,000)

Estimated adjustment to fund balance (220,000)

Estimated fund balance 6/30/2009 32,178

Estimated revenues 2009-2010 fiscal year 1,466,574

Estimated expenditures 2009-2010 fiscal year (1,036,093)

Capital projects (454,594)

Principal payment (2,110)

Estimated FY 2010 adjustment to fund balance (26,223)

Estimated fund balance 6/30/2010 5,955

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$722,205,100. A mill rate of 2.25 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTION S	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	668,285,300	1,503,600	0	84,200	1,419,400
Sr Cit/Vet	50,033,700	112,500	112,500	0	0
Farm	3,886,100	0	0	0	0
Personal	0	0	0	0	0
Total	722,205,100	1,616,100	112,500	84,200	1,419,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,419,400
311 102	Real Property Taxes - Delinquent	3,200
311 400	Penalty & Interest on Delinquent Taxes	7,600
311 500	Vehicle Taxes	32,890

361 000 INTEREST

361 100	Interest earnings	<u>3,484</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,466,574</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,198,044	1,282,900	1,419,400
311.102	Real Property-Delinquent	31,410	3,000	3,200
311.200	Personal Property	1	0	0
311.400	Penalty & Interest	17,045	10,000	7,600
311.500	Vehicle Tax State Collec	26,040	32,090	32,890
Total General Property Taxes		1,272,540	1,327,990	1,463,090
RE61-Interest Earnings				
361.100	Interest On Investments	13,939	6,000	3,484
Total Interest Earnings		13,939	6,000	3,484
Division Total: Non-Departmental		1,286,479	\$1,333,990	\$1,466,574
Department Total: Non-Departmental		1,286,479	\$1,333,990	\$1,466,574
Fund Total: GOLD TRAIL RSA #28		1,286,479	\$1,333,990	\$1,466,574



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	17,251	21,000	22,000
411.300	Overtime Wages	85	1,000	1,000
Total Salaries & Wages		17,336	22,000	23,000
EX12-Benefits				
412.200	Unemployment Contrib	104	132	138
412.300	Medicare	252	319	334
412.600	Workers Compensation	1,399	2,131	2,022
412.700	Sbs Contribution	1,063	1,349	1,410
Total Benefits		2,818	3,931	3,904
EX22-Advertising				
422.000	Advertising	0	250	350
Total Advertising		0	250	350
EX24-Utilities-Building Oprtns				
424.100	Electricity	17,667	21,000	24,000
424.500	Garbage Pickups	273	0	0
Total Utilities-Building Oprtns		17,940	21,000	24,000
EX25-Rental/Lease				
425.300	Equipment Rental	566	3,269	1,000
Total Rental/Lease		566	3,269	1,000
EX26-Professional Charges				
426.300	Due & Fees	0	75	3,500
426.900	Other Professional Chgs	0	3,500	0
Total Professional Charges		0	3,575	3,500
EX27-Insurance & Bond				
427.100	Property Insurance	115	125	156
427.500	Liability Insurance	82	100	88
Total Insurance & Bond		197	225	244
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	0
428.600	Road Maintenance Services	450,116	548,200	700,000
Total Maintenance Services		450,116	548,700	700,000
EX29-Other Contractual				
429.710	Testing	0	200	150
429.900	Other Contractual	3,292	7,500	4,000
Total Other Contractual		3,292	7,700	4,150



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	500
Total Maintenance Supplies		0	1,000	500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	350	300
Total Fuel/Oil-Vehicle Use		0	350	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	59,723	84,981	100,000
Total Misc Supplies		59,723	85,206	100,225
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	675	690
Total Loan Payments		0	675	690
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	148,961	140,124	173,730
Total Intra Govern/Recov Expens		148,961	140,124	173,730
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	581,077	712,781	454,594
Total Capital Project Transfers		581,077	712,781	454,594
EX51-Equipment Over \$5000				
451.200	Vehicles	0	300	0
Total Equipment Over \$5000		0	300	0
Division Total: Non-Departmental		1,282,026	1,551,586	1,490,687
Department Total: Non-Departmental		1,282,026	1,551,586	1,490,687
Fund Total: GOLD TRAIL RSA #28		1,282,026	1,551,586	1,490,687

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	386,562	393,870	440,421
TOTAL EXPENDITURES	356,055	473,870	448,851

Audit balance as of 6/30/2008			159,991
Estimated revenues 2008-2009 fiscal year	393,870		
Estimated expenditures 2008-2009 fiscal year	(473,870)		
Estimated adjustment to fund balance		(80,000)	
Estimated fund balance 6/30/2009			79,991
Estimated revenues 2009-2010 fiscal year	440,421		
Estimated expenditures 2009-2010 fiscal year	(448,851)		
Estimated FY 2010 adjustment to fund balance		(8,430)	
Estimated fund balance 6/30/2010			71,561

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$176,377,800. A mill rate of 2.73 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTION S	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	165,307,200	451,200	0	25,200	426,000
Sr Cit/Vet	10,807,100	29,500	29,500	0	0
Farm	0	0	0	0	0
Personal	263,500	700	0	0	700
Total	176,377,800	481,400	29,500	25,200	426,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$426,000
311 102	Real Property Taxes - Delinquent	1,700
311 200	Personal Property	700
311 400	Penalty & Interest on Delinquent Taxes	4,200
311 500	Vehicle Taxes	6,120

361 000 INTEREST

361 100	Interest earnings	<u>1,701</u>
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TOTAL ESTIMATED REVENUES		<u>\$440,421</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
RE11-General Property Taxes				
311.100	Real Property	354,466	378,400	426,000
311.102	Real Property-Delinquent	12,762	2,000	1,700
311.200	Personal Property	491	500	700
311.400	Penalty & Interest	7,106	5,000	4,200
311.500	Vehicle Tax State Collec	4,930	5,970	6,120
Total General Property Taxes		379,755	391,870	438,720
RE61-Interest Earnings				
361.100	Interest On Investments	6,807	2,000	1,701
Total Interest Earnings		6,807	2,000	1,701
Division Total: Non-Departmental		386,562	\$393,870	\$440,421
Department Total: Non-Departmental		386,562	\$393,870	\$440,421
Fund Total: GREATER TALKEETNA RSA #		386,562	\$393,870	\$440,421



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,203	5,716	8,000
411.300	Overtime Wages	0	200	200
Total Salaries & Wages		2,203	5,916	8,200
EX12-Benefits				
412.200	Unemployment Contrib	14	36	50
412.300	Medicare	32	86	119
412.600	Workers Compensation	178	551	721
412.700	Sbs Contribution	135	363	503
Total Benefits		359	1,036	1,393
EX22-Advertising				
422.000	Advertising	252	100	100
Total Advertising		252	100	100
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,000	1,000
Total Rental/Lease		0	1,000	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	14	25	20
Total Insurance & Bond		14	25	20
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	312	0
428.600	Road Maintenance Services	231,451	330,520	350,000
Total Maintenance Services		231,451	330,832	350,000
EX29-Other Contractual				
429.900	Other Contractual	3,761	3,005	4,000
Total Other Contractual		3,761	3,005	4,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	625	150
Total Maintenance Supplies		0	625	150
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	500
Total Fuel/Oil-Vehicle Use		0	500	500
EX33-Misc Supplies				
433.110	Clothing	4	0	0
433.120	Tools under \$500	7	0	0
433.900	Other Supplies	10,026	16,000	24,000
Total Misc Supplies		10,037	16,000	24,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
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	83,214	86,606	58,988
Total Intra Govern/Recov Expens		83,214	86,606	58,988
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	24,764	27,537	0
Total Capital Project Transfers		24,764	27,537	0
EX51-Equipment Over \$5000				
451.200	Vehicles	0	188	0
Total Equipment Over \$5000		0	188	0
Division Total: Non-Departmental		356,055	473,870	448,851
Department Total: Non-Departmental		356,055	473,870	448,851
Fund Total: GREATER TALKEETNA RSA #		356,055	473,870	448,851

RECONCILIATION OF FUND BALANCE: 284

TRAPPER CREEK ROAD SERVICE AREA

	2007-2008 ACTUAL	2008-2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	147,119	143,900	160,699
TOTAL EXPENDITURES	121,348	143,900	157,872

Audit balance as of 6/30/2008			64,685
Estimated revenues 2008-2009 fiscal year	143,900		
Estimated expenditures 2008-2009 fiscal year	(143,900)		
Estimated adjustment to fund balance		-0-	
Estimated fund balance 6/30/2009			64,685
Estimated revenues 2009-2010 fiscal year	160,699		
Estimated expenditures 2009-2010 fiscal year	(128,302)		
Capital Projects	(29,570)		
Estimated FY 2010 adjustment to fund balance		2,827	
Estimated fund balance 6/30/2010			67,512

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$47,431,500. A mill rate of 3.74 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	43,604,000	163,000	0	9,100	153,900
Sr Cit/Vet	3,582,100	13,300	13,300	0	0
Farm	245,400	0	0	0	0
Personal	0	0	0	0	0
Total	47,431,500	176,300	13,300	9,100	153,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$153,900
311 102	Real Property Taxes - Delinquent	2,000
311 400	Penalty & Interest on Delinquent Taxes	2,500
311 500	Vehicle Taxes	1,740

361 000 INTEREST

361 100	Interest earnings	<u>559</u>
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TOTAL ESTIMATED REVENUES	<u>\$160,699</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmer				
RE11-General Property Taxes				
311.100	Real Property	132,231	137,900	153,900
311.102	Real Property-Delinquent	6,944	1,000	2,000
311.200	Personal Property	(1)	0	0
311.400	Penalty & Interest	4,107	2,500	2,500
311.500	Vehicle Tax State Collec	1,600	1,700	1,740
Total General Property Taxes		144,881	143,100	160,140
RE61-Interest Earnings				
361.100	Interest On Investments	2,238	800	559
Total Interest Earnings		2,238	800	559
Division Total: Non-Departmental		147,119	\$143,900	\$160,699
Department Total: Non-Departmental		147,119	\$143,900	\$160,699
Fund Total: TRAPPER CREEK RSA #30		147,119	\$143,900	\$160,699



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	858	3,700	4,000
411.300	Overtime Wages	0	200	200
Total Salaries & Wages		858	3,900	4,200
EX12-Benefits				
412.200	Unemployment Contrib	6	24	26
412.300	Medicare	13	57	61
412.600	Workers Compensation	69	378	370
412.700	Sbs Contribution	53	240	258
Total Benefits		141	699	715
EX22-Advertising				
422.000	Advertising	254	100	0
Total Advertising		254	100	0
EX27-Insurance & Bond				
427.500	Liability Insurance	15	20	20
Total Insurance & Bond		15	20	20
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	75	0
428.600	Road Maintenance Services	77,425	93,095	98,000
Total Maintenance Services		77,425	93,170	98,000
EX29-Other Contractual				
429.900	Other Contractual	235	500	500
Total Other Contractual		235	500	500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	150	0
Total Maintenance Supplies		0	150	0
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	1,636	2,635	5,000
Total Misc Supplies		1,636	2,635	5,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	20,932	21,766	19,717
Total Intra Govern/Recov Expens		20,932	21,766	19,717
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	19,852	20,765	29,570
Total Capital Project Transfers		19,852	20,765	29,570



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmer				
EX51-Equipment Over \$5000				
451.200	Vehicles	0	45	0
Total Equipment Over \$5000		0	45	0
Division Total: Non-Departmental		121,348	143,900	157,872
Department Total: Non-Departmental		121,348	143,900	157,872
Fund Total: TRAPPER CREEK RSA #30		121,348	143,900	157,872

RECONCILIATION OF FUND BALANCE: 285

ALPINE ROAD SERVICE AREA

	2007 – 2008 ACTUAL	2008-2009 AMENDED	2009 – 2010 APPROVED
TOTAL REVENUES	182,821	199,580	209,286
TOTAL EXPENDITURES	164,999	229,472	204,073

Audit balance as of 6/30/2008 90,202

 Estimated revenues 2008-2009 fiscal year 199,580

 Estimated expenditures 2008-2009 fiscal year (229,472)
 Loan – Principal Payment (108)

 Estimated adjustment to fund balance (30,000)

Estimated fund balance 6/30/2009 60,202

 Estimated revenues 2009-2010 fiscal year 209,286

 Estimated expenditures 2009-2010 fiscal year (179,933)
 Capital projects (24,140)
 Principal payment (94)

 Estimated FY 2010 adjustment to fund balance 5,119

Estimated fund balance 6/30/2010 65,321

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$70,169,100. A mill rate of 3.35 has been requested by the RSA Board of Supervisors and was approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	62,436,500	209,100	0	11,700	197,400
Sr Cit/Vet	7,584,000	25,400	25,400	0	0
Farm	129,100	0	0	0	0
Personal	19,500	0	0	0	0
Total	70,169,100	234,500	25,400	11,700	197,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$197,400
311 102	Real Property Taxes - Delinquent	2,000
311 400	Penalty & Interest on Delinquent Taxes	3,800
311 500	Vehicle Taxes	5,110

361 000 INTEREST

361 100	Interest earnings	<u>976</u>
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TOTAL ESTIMATED REVENUES	<u>\$209,286</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	152,051	185,600	197,400
311.102	Real Property-Delinquent	15,940	3,000	2,000
311.200	Personal Property	57	0	0
311.400	Penalty & Interest	6,338	4,500	3,800
311.500	Vehicle Tax State Collec	4,530	4,980	5,110
Total General Property Taxes		178,916	198,080	208,310
RE61-Interest Earnings				
361.100	Interest On Investments	3,905	1,500	976
Total Interest Earnings		3,905	1,500	976
Division Total: Non-Departmental		182,821	\$199,580	\$209,286
Department Total: Non-Departmental		182,821	\$199,580	\$209,286
Fund Total: ALPINE RSA #31		182,821	\$199,580	\$209,286



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,181	2,500	2,500
411.300	Overtime Wages	0	100	100
Total Salaries & Wages		2,181	2,600	2,600
EX12-Benefits				
412.200	Unemployment Contrib	14	16	16
412.300	Medicare	32	38	38
412.600	Workers Compensation	176	252	229
412.700	Sbs Contribution	134	160	160
Total Benefits		356	466	443
EX22-Advertising				
422.000	Advertising	0	0	300
Total Advertising		0	0	300
EX24-Utilities-Building Oprtns				
424.100	Electricity	1,646	3,000	3,000
424.500	Garbage Pickups	120	0	0
Total Utilities-Building Oprtns		1,766	3,000	3,000
EX25-Rental/Lease				
425.300	Equipment Rental	90	500	500
Total Rental/Lease		90	500	500
EX27-Insurance & Bond				
427.100	Property Insurance	6	0	20
427.500	Liability Insurance	10	20	20
Total Insurance & Bond		16	20	40
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	87	0
428.600	Road Maintenance Services	120,854	143,435	135,000
Total Maintenance Services		120,854	143,522	135,000
EX29-Other Contractual				
429.900	Other Contractual	573	700	500
Total Other Contractual		573	700	500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	175	0
Total Maintenance Supplies		0	175	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	100	0
Total Fuel/Oil-Vehicle Use		0	100	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
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	5,284	12,100	15,800
Total Misc Supplies		5,284	12,300	16,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	200	200
Total Equipment Under \$5,000		0	200	200
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	31	31
Total Loan Payments		0	31	31
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	25,017	25,526	21,319
Total Intra Govern/Recov Expens		25,017	25,526	21,319
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	8,862	40,279	24,140
Total Capital Project Transfers		8,862	40,279	24,140
EX51-Equipment Over \$5000				
451.200	Vehicles	0	53	0
Total Equipment Over \$5000		0	53	0
Division Total: Non-Departmental		164,999	229,472	204,073
Department Total: Non-Departmental		164,999	229,472	204,073
Fund Total: ALPINE RSA #31		164,999	229,472	204,073

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	13,065	13,030	13,938
TOTAL EXPENDITURES	1,342	10,239	15,105

Audit balance as of 6/30/2008			23,847
Estimated revenues 2008-2009 fiscal year	13,030		
Estimated expenditures 2008-2009 fiscal year	(10,239)		
Estimated adjustment to fund balance		2,791	
Estimated fund balance 6/30/2009			26,638
Estimated revenues 2009-2010 fiscal year	13,938		
Estimated expenditures 2009-2010 fiscal year	(15,105)		
Estimated FY2010 adjustment to fund balance		(1,167)	
Estimated fund balance 6/30/2010			25,471

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$12,105,700. A mill rate of 1.21 is requested to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	11,254,800	13,600	0	700	12,900
Sr Cit/Vet	850,800	1,000	1,000	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	12,105,600	14,600	1,000	700	12,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$12,900
311 102	Real Property Taxes - Delinquent	100
311 200	Personal Property Taxes	-0-
311 400	Penalty & Interest on Delinquent Taxes	100
311 500	Vehicle Taxes	650

361 000 INTEREST

361 100	Interest Earnings	<u>188</u>
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TOTAL ESTIMATED REVENUES	<u>\$13,938</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmer				
RE11-General Property Taxes				
311.100	Real Property	11,584	11,800	12,900
311.102	Real Property-Delinquent	66	100	100
311.200	Personal Property	55	0	0
311.400	Penalty & Interest	78	100	100
311.500	Vehicle Tax State Collec	530	630	650
Total General Property Taxes		12,313	12,630	13,750
RE61-Interest Earnings				
361.100	Interest On Investments	752	400	188
Total Interest Earnings		752	400	188
Division Total: Non-Departmental		13,065	\$13,030	\$13,938
Department Total: Non-Departmental		13,065	\$13,030	\$13,938
Fund Total: TALKEETNA FLOOD SA #7		13,065	\$13,030	\$13,938



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	3,500	3,500
Total Salaries & Wages		0	3,500	3,500
EX12-Benefits				
412.200	Unemployment Contrib	0	21	21
412.300	Medicare	0	51	51
412.600	Workers Compensation	0	452	398
412.700	Sbs Contribution	0	215	215
Total Benefits		0	739	685
EX26-Professional Charges				
426.300	Due & Fees	200	500	500
Total Professional Charges		200	500	500
EX27-Insurance & Bond				
427.500	Liability Insurance	354	500	420
Total Insurance & Bond		354	500	420
EX29-Other Contractual				
429.900	Other Contractual	788	5,000	10,000
Total Other Contractual		788	5,000	10,000
Division Total: Non-Departmental		1,342	10,239	15,105
Department Total: Non-Departmental		1,342	10,239	15,105
Fund Total: TALKEETNA FLOOD SA #7		1,342	10,239	15,105

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	67,387	69,322	70,816
TOTAL EXPENDITURES	50,884	51,823	51,011

Audit balance as of 6/30/2008			30,046
Estimated revenues 2008-2009 fiscal year	69,322		
Estimated expenditures 2008-2009 fiscal year	(51,823)		
Loan – Principal Payment	(8,271)		
Estimated adjustment to fund balance		9,228	
Estimated fund balance 6/30/2009			39,274
Estimated revenues 2009-2010 fiscal year	70,816		
Estimated expenditures 2009-2010 fiscal year	(51,011)		
Loan – Principal Payment	(8,271)		
Estimated FY2010 adjustment to fund balance		11,534	
Estimated fund balance 6/30/2010			50,808

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$9,251,700. A mill rate of 8.51 is requested to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTION S	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	8,529,600	72,500	0	4,000	68,500
Sr Cit/Vet	722,100	6,100	6,100	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	9,251,700	78,600	6,100	4,000	68,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$68,500
311 102	Real Property Taxes - Delinquent	100
311 400	Penalty & Interest on Delinquent Taxes	100
311 500	Vehicle Tax/State Collected	470

337 000 OTHER STATE REVENUE

337 800	State PERS Relief	1,039
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361 000 INTEREST

361 100	Interest Earnings	<u>607</u>
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TOTAL ESTIMATED REVENUES		<u>\$70,816</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	63,185	66,800	68,500
311.102	Real Property-Delinquent	0	100	100
311.200	Personal Property	(1)	0	0
311.400	Penalty & Interest	205	100	100
311.500	Vehicle Tax State Collec	430	460	470
Total General Property Taxes		63,819	67,460	69,170
RE37-Other State Revenue				
337.800	State PERS Relief	1,140	862	1,039
Total Other State Revenue		1,140	862	1,039
RE61-Interest Earnings				
361.100	Interest On Investments	2,428	1,000	607
Total Interest Earnings		2,428	1,000	607
Division Total: Non-Departmental		67,387	\$69,322	\$70,816
Department Total: Non-Departmental		67,387	\$69,322	\$70,816
Fund Total: GARDEN TERRACE SA #8		67,387	\$69,322	\$70,816



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	17,123	8,500	10,548
411.300	Overtime Wages	472	1,500	1,500
Total Salaries & Wages		17,595	10,000	12,048
EX12-Benefits				
412.100	Insurance Contrib	4,339	2,538	2,760
412.200	Unemployment Contrib	107	60	73
412.300	Medicare	260	145	175
412.400	Retirement Contrib. - DB Plan	4,977	3,062	3,689
412.600	Workers Compensation	1,050	705	606
412.700	Sbs Contribution	1,087	613	739
Total Benefits		11,820	7,123	8,042
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	139	500	500
Total Expenses Within Borough		139	500	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	398	500	500
Total Expenses Outside Of Boro		398	500	500
EX21-Communications				
421.100	Telephone	425	1,000	500
421.200	Postage	0	150	250
Total Communications		425	1,150	750
EX24-Utilities-Building Oprtns				
424.100	Electricity	788	5,000	1,500
424.200	Water & Sewer	14,742	15,000	16,000
Total Utilities-Building Oprtns		15,530	20,000	17,500
EX26-Professional Charges				
426.300	Due & Fees	275	350	350
Total Professional Charges		275	350	350
EX27-Insurance & Bond				
427.100	Property Insurance	920	1,200	1,070
427.500	Liability Insurance	65	200	40
Total Insurance & Bond		985	1,400	1,110
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	1,500	2,000
Total Maintenance Services		0	1,500	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	484	500	500
429.710	Testing	0	3,000	3,000
429.900	Other Contractual	0	2,000	2,500
Total Other Contractual		484	5,500	6,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,485	2,000	1,500
Total Fuel/Oil-Vehicle Use		1,485	2,000	1,500
EX33-Misc Supplies				
433.300	Books/Subscriptions	57	0	0
433.900	Other Supplies	0	500	0
Total Misc Supplies		57	500	0
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,691	1,300	711
Total Loan Payments		1,691	1,300	711
Division Total: Non-Departmental		50,884	51,823	51,011
Department Total: Non-Departmental		50,884	51,823	51,011
Fund Total: GARDEN TERRACE SA #8		50,884	51,823	51,011

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	48,918	48,500	52,253
TOTAL EXPENDITURES	6,552	35,000	36,297

Audit balance as of 6/30/2008			159,151
Estimated revenues 2008-2009 fiscal year	48,500		
Estimated expenditures 2008-2009 fiscal year	(35,000)		
Estimated adjustment to fund balance		13,500	
Estimated fund balance 6/30/2009			172,651
Estimated revenues 2009-2010 fiscal year	52,253		
Estimated expenditures 2009-2010 fiscal year	(36,297)		
Estimated FY2010 adjustment to fund balance		15,956	
Estimated fund balance 6/30/2010			188,607

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$8,105,000. A mill rate of 6.61 mills is requested to generate adequate tax revenue to fund the budget.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTION S	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	8,105,000	53,500	0	2,700	50,800
Sr Cit/Vet	0	0	0	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	8,105,000	53,500	0	2,700	50,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$50,800
311 200	Personal Property Taxes	-0-

361 000 INTEREST

361 100	Interest Earnings	<u>1,453</u>
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TOTAL ESTIMATED REVENUES		<u>\$52,253</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Revenue</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	43,103	46,500	50,800
Total General Property Taxes		43,103	46,500	50,800
RE61-Interest Earnings				
361.100	Interest On Investments	5,815	2,000	1,453
Total Interest Earnings		5,815	2,000	1,453
Division Total: Non-Departmental		48,918	\$48,500	\$52,253
Department Total: Non-Departmental		48,918	\$48,500	\$52,253
Fund Total: PT. MACKENZIE SA #69		48,918	\$48,500	\$52,253



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	364	0	1,000
Total Salaries & Wages		364	0	1,000
EX12-Benefits				
412.200	Unemployment Contrib	3	0	6
412.300	Medicare	6	0	15
412.600	Workers Compensation	31	0	114
412.700	Sbs Contribution	23	0	62
Total Benefits		63	0	197
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	100
Total Insurance & Bond		0	0	100
EX28-Maintenance Services				
428.600	Road Maintenance Services	6,125	25,000	25,000
Total Maintenance Services		6,125	25,000	25,000
EX29-Other Contractual				
429.900	Other Contractual	0	10,000	10,000
Total Other Contractual		0	10,000	10,000
Division Total: Non-Departmental		6,552	35,000	36,297
Department Total: Non-Departmental		6,552	35,000	36,297
Fund Total: PT. MACKENZIE SA #69		6,552	35,000	36,297

RECONCILIATION OF FUND BALANCE: 293**TALKEETNA WATER/SEWER**

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	204,431	219,332	227,521
TOTAL EXPENDITURES	175,558	186,723	181,329

Audit balance as of 6/30/2008 (418)

Estimated revenues 2008-2009 fiscal year 219,332

Estimated expenditures 2008-2009 fiscal year (186,723)

Loan – Principal Payment (12,625)

Estimated adjustment to fund balance 19,984

Estimated fund balance 6/30/2009 19,566

Estimated revenues 2009-2010 fiscal year 227,521

Estimated expenditures 2009-2010 fiscal year (181,329)

Loan – Principal Payment (12,625)

Estimated FY2010 adjustment to fund balance 33,567

Estimated fund balance 6/30/2010 53,133

321 300 SPECIAL ASSESSMENT REVENUE321 300 Penalty
\$4,500337 000 OTHER STATE REVENUE

337 800 State PERS Relief 4,298

349 000 WATER AND SEWER FEES349 100 Water Charges 103,000
349 150 Other Water Charges 12,340
349 500 Sewer Charges 103,000361 000 INTEREST

361 100 Interest Earnings 383

TOTAL ESTIMATED REVENUES \$227,521



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-D				
RE21-Special Assessmnt Revenue				
321.300	Penalty	5,171	4,500	4,500
Total Special Assessmnt Revenue		5,171	4,500	4,500
RE37-Other State Revenue				
337.800	State PERS Relief	4,081	3,732	4,298
Total Other State Revenue		4,081	3,732	4,298
RE49-Water & Sewer Fees				
349.100	Water Charges	88,119	100,000	103,000
349.150	Other Water Charges	11,752	11,000	12,340
349.500	Sewer Charges	93,774	100,000	103,000
349.550	Other Sewer Charges	0	100	0
Total Water & Sewer Fees		193,645	211,100	218,340
RE61-Interest Earnings				
361.100	Interest On Investments	1,534	0	383
Total Interest Earnings		1,534	0	383
Division Total: Non-Departmental		204,431	\$219,332	\$227,521
Department Total: Non-Departmental		204,431	\$219,332	\$227,521
Fund Total: TALKEETNA WATER & SWR		204,431	\$219,332	\$227,521



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-D				
EX11-Salaries & Wages				
411.100	Permanent Wages	61,596	38,797	46,851
411.200	Temp Wages & Adjmts	1,601	3,500	4,000
411.300	Overtime Wages	1,764	2,875	3,000
Total Salaries & Wages		64,961	45,172	53,851
EX12-Benefits				
412.100	Insurance Contrib	15,305	10,998	11,960
412.200	Unemployment Contrib	393	281	324
412.300	Medicare	957	679	781
412.400	Retirement Contrib. - DB Plan	17,831	13,258	15,265
412.600	Workers Compensation	4,070	4,116	3,590
412.700	Sbs Contribution	4,013	2,869	3,302
Total Benefits		42,569	32,201	35,222
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	504	100	500
Total Expenses Within Borough		504	100	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	398	0	500
Total Expenses Outside Of Boro		398	0	500
EX21-Communications				
421.100	Telephone	8,109	10,000	10,000
421.200	Postage	995	1,500	1,000
Total Communications		9,104	11,500	11,000
EX22-Advertising				
422.000	Advertising	0	100	0
Total Advertising		0	100	0
EX23-Printing				
423.000	Printing	95	420	500
Total Printing		95	420	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	17,340	16,150	17,000
424.400	Lp-Propane	0	100	100
424.600	Heating Fuel-Oil	128	600	500
Total Utilities-Building Oprtns		17,468	16,850	17,600
EX26-Professional Charges				
426.300	Due & Fees	1,835	1,760	2,000
426.600	Computer Software	0	314	2,800
Total Professional Charges		1,835	2,074	4,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-D				
EX27-Insurance & Bond				
427.100	Property Insurance	14,333	15,800	16,600
427.500	Liability Insurance	924	1,025	990
Total Insurance & Bond		15,257	16,825	17,590
EX28-Maintenance Services				
428.200	Grounds Maint Services	4,655	0	0
428.300	Equipment Maint Services	1,831	2,733	2,500
Total Maintenance Services		6,486	2,733	2,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	771	500	1,000
429.710	Testing	2,955	6,226	5,000
429.900	Other Contractual	1,226	37,755	10,000
Total Other Contractual		4,952	44,481	16,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	14	445	500
430.200	Copier/Fax Supplies	89	30	100
Total Office Supplies		103	475	600
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	7	0	0
431.300	Equipment Maint Supplies	0	768	1,500
Total Maintenance Supplies		7	768	1,500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	6,048	5,500	6,500
Total Fuel/Oil-Vehicle Use		6,048	5,500	6,500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	500
433.110	Clothing	47	300	300
433.120	Tools under \$500	124	300	2,500
433.200	Medical Supplies	0	49	100
433.300	Books/Subscriptions	57	50	100
433.900	Other Supplies	559	500	500
Total Misc Supplies		787	1,199	4,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	525	2,500
434.100	Other Equip under \$5,000	1,119	0	1,500
434.300	Furniture Under \$5,000	0	2,500	2,500
Total Equipment Under \$5,000		1,119	3,025	6,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-D				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	3,865	3,300	2,166
Total Loan Payments		<u>3,865</u>	<u>3,300</u>	<u>2,166</u>
Division Total: Non-Departmental		<u>175,558</u>	<u>186,723</u>	<u>181,329</u>
Department Total: Non-Departmental		<u>175,558</u>	<u>186,723</u>	<u>181,329</u>
Fund Total: TALKEETNA WATER & SWR §		<u>175,558</u>	<u>186,723</u>	<u>181,329</u>

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	2,079	900	519
TOTAL EXPENDITURES	35,000	10,000	20,000

Audit Balance as of 6/30/2008			32,812
Estimated revenues 2008-2009 fiscal year	900		
Estimated expenditures 2008-2009 fiscal year	(10,000)		
Estimated adjustment to fund balance		(9,100)	
Estimated fund balance 6/30/2009			23,712
Estimated revenues 2009-2010 fiscal year	519		
Estimated expenditures 2009-2010 fiscal year	(20,000)		
Estimated FY2010 adjustment to fund balance		(19,481)	
Estimated fund balance 6/30/2010			4,231



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
RE61-Interest Earnings				
361.100	Interest On Investments	2,079	900	519
Total Interest Earnings		2,079	900	519
Division Total: Non-Departmental		2,079	\$900	\$519
Department Total: Non-Departmental		2,079	\$900	\$519
Fund Total: FREEDOM HILLS SUBD ROAE		2,079	\$900	\$519



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 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	0	10,000	10,000
Total Professional Charges		0	10,000	10,000
EX28-Maintenance Services				
428.600	Road Maintenance Services	25,000	0	10,000
Total Maintenance Services		25,000	0	10,000
EX29-Other Contractual				
429.900	Other Contractual	10,000	0	0
Total Other Contractual		10,000	0	0
Division Total: Non-Departmental		35,000	10,000	20,000
Department Total: Non-Departmental		35,000	10,000	20,000
Fund Total: FREEDOM HILLS SUBD ROAC		35,000	10,000	20,000

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	12,280	10,723	13,344
TOTAL EXPENDITURES	8,585	8,300	6,708

Audit Balance as of 6/30/2008			(144,359)
Estimated revenues 2008-2009 fiscal year	10,723		
Estimated expenditures 2008-2009 fiscal year	(8,300)		
Loan – Principal payment	(6,000)		
Estimated adjustment to fund balance		(3,577)	
Estimated fund balance 6/30/2009			(147,936)
Estimated revenues 2009-2010 fiscal year	13,344		
Estimated expenditures 2009-2010 fiscal year	(6,708)		
Loan – Principal Payment	(6,000)		
Estimated FY2010 adjustment to fund balance		636	
Estimated fund balance 6/30/2010			(147,300)



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Dept				
RE11-General Property Taxes				
311.100	Real Property	9,856	10,300	12,800
311.102	Real Property-Delinquent	1	0	0
311.400	Penalty & Interest	46	50	50
311.500	Vehicle Tax State Collec	220	290	300
Total General Property Taxes		10,123	10,640	13,150
RE21-Special Assessmnt Revenue				
321.100	Principal	479	0	0
321.200	Interest	430	0	0
Total Special Assessmnt Revenue		909	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	778	0	194
Total Interest Earnings		778	0	194
RE67-Transfer From Other Funds				
367.500	Debt Service	470	83	0
Total Transfer From Other Funds		470	83	0
Division Total: Non-Departmental		12,280	\$10,723	\$13,344
Department Total: Non-Departmental		12,280	\$10,723	\$13,344
Fund Total: CIRC VIEW/STAMPEDE EST S		12,280	\$10,723	\$13,344



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA #131				
DEPARTMENT 000-Non-Departmental				
DIVISION 000-Non-I				
EX41-Debt Service				
441.220	Dbt Srv-Interest-Borough	8,585	8,300	6,708
Total Debt Service		<u>8,585</u>	<u>8,300</u>	<u>6,708</u>
Division Total: Non-Departmental		<u>8,585</u>	<u>8,300</u>	<u>6,708</u>
Department Total: Non-Departmental		<u>8,585</u>	<u>8,300</u>	<u>6,708</u>
Fund Total: CIRC VIEW/STAMPEDE EST S		<u>8,585</u>	<u>8,300</u>	<u>6,708</u>

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	1,131	630	385
TOTAL EXPENDITURES	0	3,000	4,010

Audit balance as of 6/30/2008 23,876

Estimated revenues 2008-2009 fiscal year 630

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

Estimated adjustment to fund balance (2,370)

Estimated fund balance 6/30/2009 21,506

Estimated revenues 2009-2010 fiscal year 385

Estimated expenditures 2009-2010 fiscal year (4,010)
Ordinance 09-148 (17,500)

Estimated FY2010 adjustment to fund balance (21,125)

Estimated fund balance 6/30/2010 381

The estimated 2009-2010 fiscal year assessed valuation (as of January 1, 2009) is \$6,317,000. A mill rate of 0.00 is proposed for fiscal year 2009 for trail maintenance.

311 000 GENERAL PROPERTY TAXES

311 102	Real Property Taxes- Delinquent	-0-
311 500	Vehicle Tax	140

361 000 INTEREST

361 100	Interest Earnings	<u>\$245</u>
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TOTAL ESTIMATED REVENUES		<u>\$385</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE11-General Property Taxes				
311.100	Real Property	20	0	0
311.500	Vehicle Tax State Collec	130	130	140
Total General Property Taxes		150	130	140
RE61-Interest Earnings				
361.100	Interest On Investments	981	500	245
Total Interest Earnings		981	500	245
Division Total: Non-Departmental		1,131	\$630	\$385
Department Total: Non-Departmental		1,131	\$630	\$385
Fund Total: CHASE TRAIL SERVICE AREA		1,131	\$630	\$385



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 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	500	10
Total Insurance & Bond		0	500	10
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,000	2,000
Total Maintenance Services		0	1,000	2,000
EX29-Other Contractual				
429.900	Other Contractual	0	1,500	2,000
Total Other Contractual		0	1,500	2,000
Division Total: Non-Departmental		0	3,000	4,010
Department Total: Non-Departmental		0	3,000	4,010
Fund Total: CHASE TRAIL SERVICE AREA		0	3,000	4,010

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	130	100	32
TOTAL EXPENDITURES	0	500	1,500

Audit Balance as of 6/30/2008 3,158

Estimated revenues 2008-2009 fiscal year 100

Estimated expenditures 2008-2009 fiscal year (500)

Estimated adjustment to fund balance (400)

Estimated fund balance 6/30/2009 2,758

Estimated revenues 2009-2010 fiscal year 32

Estimated expenditures 2009-2010 fiscal year (1,500)

Estimated FY2010 adjustment to fund balance (1,468)

Estimated fund balance 6/30/2010 1,290



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

7/14/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 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	130	100	32
Total Interest Earnings		130	100	32
Division Total: Non-Departmental		130	\$100	\$32
Department Total: Non-Departmental		130	\$100	\$32
Fund Total: ROADS OUTSIDE SERV. ARE/		130	\$100	\$32



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/14/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 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	0	500	1,500
Total Maintenance Services		<u>0</u>	<u>500</u>	<u>1,500</u>
Division Total: Non-Departmental		<u>0</u>	<u>500</u>	<u>1,500</u>
Department Total: Non-Departmental		<u>0</u>	<u>500</u>	<u>1,500</u>
Fund Total: ROADS OUTSIDE SERV. ARE/		<u>0</u>	<u>500</u>	<u>1,500</u>

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	181,594,415	219,099,584	231,472,500
TOTAL EXPENDITURES	180,159,553	219,099,584	231,472,500

Estimated fund balance 6/30/2008 -0-

Estimated revenues 2008-2009 fiscal year 219,099,584

Estimated expenditures 2008-2009 fiscal year (219,099,584)

Estimated FY2009 adjustment to fund balance -0-

Estimated fund balance 6/30/2009 -0-

Estimated revenues 2009-2010 fiscal year 231,472,500

Estimated expenditures 2009-2010 fiscal year (231,472,500)

Estimated FY2010 adjustment to fund balance -0-

Estimated fund balance 6/30/2010 -0-



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE31-Federal Grants				
331.000	Federal Grants	1,458,141	4,326,354	950,000
Total Federal Grants		1,458,141	4,326,354	950,000
RE37-Other State Revenue				
337.300	Education/State	135,085,979	161,742,769	146,716,607
337.800	State PERS Relief	0	1,373,716	31,207,133
Total Other State Revenue		135,085,979	163,116,485	177,923,740
RE50-Education Revenue				
350.000	Education/Local	3,291,674	6,944,857	7,501,395
Total Education Revenue		3,291,674	6,944,857	7,501,395
RE67-Transfer From Other Funds				
367.110	Areawide	41,758,621	44,711,888	45,097,365
Total Transfer From Other Funds		41,758,621	44,711,888	45,097,365
Division Total: Non-Departmental		181,594,415	\$219,099,584	\$231,472,500
Department Total: Non-Departmental		181,594,415	\$219,099,584	\$231,472,500
Fund Total: EDUCATION OPERATING		181,594,415	\$219,099,584	\$231,472,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/10/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX06-Education				
406.100	Education - Operating	180,058,553	219,099,584	231,472,500
Total Education		180,058,553	219,099,584	231,472,500
EX46-Capital Project Transfers				
446.300	Transfer To- Fund 400	101,000	0	0
Total Capital Project Transfers		101,000	0	0
Division Total: Non-Departmental		180,159,553	219,099,584	231,472,500
Department Total: Non-Departmental		180,159,553	219,099,584	231,472,500
Fund Total: EDUCATION OPERATING		180,159,553	219,099,584	231,472,500

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	3,751,423	3,886,451	3,833,729
TOTAL EXPENDITURES	6,325,458	5,569,055	5,166,737

Unrestricted Net Assets at June 30, 2008			245,808
Estimated revenues 2008-2009 fiscal year	3,886,451		
Estimated expenditures 2008-2009 fiscal year	(5,569,055)		
Estimated fiscal year 2009 adjustment to net assets		(1,682,604)	
Estimated Unrestricted Net Assets at June 30, 2009			(1,436,796)
Estimated revenues 2009-2010 fiscal year	3,833,729		
Estimated expenditures 2008-2009 fiscal year	(4,936,737)		
Capital Projects	(230,000)		
Estimated fiscal year 2010 adjustment to net assets		(1,333,008)	
Estimated Unrestricted Net Assets at June 30, 2010			(2,769,804)



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	45,126	85,451	72,725
Total Other State Revenue		45,126	85,451	72,725
RE41-General Government				
341.900	Miscellaneous Fees	10	0	0
Total General Government		10	0	0
RE44-Sanitation/Septage Fees				
344.000	Sant Fill-Returned Ckecks	(461)	0	0
344.600	Landfill User Fees	3,546,891	3,700,000	3,700,000
344.700	Finance Charge	2,557	600	2,000
344.800	Sale of Recyclable Materials	1,670	2,000	1,500
344.900	Hazardous Waste Fees	44,516	35,000	35,000
Total Sanitation/Septage Fees		3,595,173	3,737,600	3,738,500
RE61-Interest Earnings				
361.100	Interest On Investments	90,018	63,400	22,504
Total Interest Earnings		90,018	63,400	22,504
RE62-Intragovernmental				
362.300	Capital Contributions	21,096	0	0
Total Intragovernmental		21,096	0	0
Division Total: Non-Departmental		3,751,423	\$3,886,451	\$3,833,729
Department Total: Non-Departmental		3,751,423	\$3,886,451	\$3,833,729
Fund Total: SOLID WASTE		3,751,423	\$3,886,451	\$3,833,729



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	3,190	90,000	70,000
Total Loan Payments		3,190	90,000	70,000
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	4,000	10,000	10,500
443.260	Computer - Admin & Audit	2,500	3,000	3,100
443.280	Finance - Admin & Audit	9,500	10,000	10,500
443.290	Legal - Admin & Audit	3,000	30,000	30,500
443.300	Maintenance	41,391	35,000	35,000
Total Intra Govern/Recov Expens		60,391	88,000	89,600
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	25,000	0	0
446.600	Transfer To- Fund 420	2,262,116	891,918	230,000
Total Capital Project Transfers		2,287,116	891,918	230,000
EX49-Transfers/Pass Throughs				
449.900	Transfers-Other Agencies	100,000	0	0
Total Transfers/Pass Throughs		100,000	0	0
EX51-Equipment Over \$5000				
451.998	Amortization Expense	44,685	48,400	51,600
451.999	Depreciation Expense	173,839	224,500	225,000
Total Equipment Over \$5000		218,524	272,900	276,600
EX52-Landfill Postclosure				
452.000	Postclosure Costs	220,717	244,900	269,888
Total Landfill Postclosure		220,717	244,900	269,888
Division Total: Non-Departmental		2,889,938	1,587,718	936,088
Department Total: Non-Departmental		2,889,938	1,587,718	936,088



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX11-Salaries & Wages				
411.100	Permanent Wages	247,579	253,200	287,540
411.200	Temp Wages & Adjmts	140,395	103,586	60,000
411.300	Overtime Wages	32,227	10,000	8,000
Total Salaries & Wages		420,201	366,786	355,540
EX12-Benefits				
412.100	Insurance Contrib	87,183	93,060	101,200
412.200	Unemployment Contrib	2,495	2,197	2,134
412.300	Medicare	6,029	5,308	5,156
412.400	Retirement Contrib. - DB Plan	70,656	80,798	90,495
412.410	PERS Tier IV - DC Plan	4,683	0	0
412.411	PERS Tier IV - Health Plan	227	0	0
412.412	PERS Tier IV - HRA	819	0	0
412.413	PERS Tier IV - OD&D	133	0	0
412.600	Workers Compensation	60,929	65,708	41,226
412.700	Sbs Contribution	25,487	22,437	21,795
Total Benefits		258,641	269,508	262,006
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	200
413.200	Expense Reimb-Within Boro	0	400	200
Total Expenses Within Borough		0	400	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	350
414.200	Exp Reimb- Outside Boro	1,989	1,800	2,000
414.400	Travel Tickets	1,835	3,500	3,500
414.900	Other Exp-Outside Boro	0	200	200
Total Expenses Outside Of Boro		3,824	5,500	6,050
EX21-Communications				
421.100	Telephone	8,633	11,600	14,000
421.200	Postage	309	600	500
421.300	Communication Network	0	1,175	1,500
Total Communications		8,942	13,375	16,000
EX22-Advertising				
422.000	Advertising	1,276	1,300	4,000
Total Advertising		1,276	1,300	4,000
EX23-Printing				
423.000	Printing	1,322	900	750
Total Printing		1,322	900	750



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX24-Utilities-Building Optrns				
424.100	Electricity	14,124	16,850	16,000
424.300	Natural Gas	10,802	15,650	15,000
424.600	Heating Fuel-Oil	0	600	600
Total Utilities-Building Optrns		24,926	33,100	31,600
EX25-Rental/Lease				
425.300	Equipment Rental	440,749	105,320	25,000
Total Rental/Lease		440,749	105,320	25,000
EX26-Professional Charges				
426.200	Legal	7,500	248,925	60,000
426.300	Due & Fees	5,218	4,500	5,200
426.500	Recording Fees	5	0	0
426.600	Computer Software	3,600	6,000	5,000
426.900	Other Professional Chgs	37,965	16,000	55,000
Total Professional Charges		54,288	275,425	125,200
EX27-Insurance & Bond				
427.100	Property Insurance	8,602	7,600	10,500
427.200	Vehicle Insurance	2,080	0	4,950
427.500	Liability Insurance	1,091	1,200	2,300
427.900	Insurance Deductible	3,628	0	0
Total Insurance & Bond		15,401	8,800	17,750
EX28-Maintenance Services				
428.100	Building Maint Services	5,571	6,000	6,000
428.200	Grounds Maint Services	1,785	6,300	4,000
428.300	Equipment Maint Services	21,269	13,000	20,000
428.400	Vehicle Maint Services	2,012	3,000	5,000
428.910	Building Improve Services	4,673	300	2,800
428.920	Other Maintenance Service	63	2,000	1,000
Total Maintenance Services		35,373	30,600	38,800
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,448	3,500	3,500
429.210	Training/Instructor Fees	1,679	600	800
429.500	Labor Services	63,045	924,900	1,110,000
429.710	Testing	70,981	63,500	71,000
429.900	Other Contractual	207,216	158,388	115,000
Total Other Contractual		344,369	1,150,888	1,300,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,004	1,900	2,600
430.200	Copier/Fax Supplies	231	500	500
Total Office Supplies		2,235	2,400	3,100
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	7,440	6,600	6,700
431.200	Building Maint Supplies	1,893	2,100	2,200
431.300	Equipment Maint Supplies	11,939	8,300	9,000
431.400	Grounds Maint Supplies	1,133	3,200	3,200
Total Maintenance Supplies		22,405	20,200	21,100
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	0
432.200	Gas	75,842	14,825	17,000
432.300	Diesel Fuel	55,954	24,000	10,000
Total Fuel/Oil-Vehicle Use		131,796	39,325	27,000
EX33-Misc Supplies				
433.100	Personnel Supplies	630	1,500	1,500
433.110	Clothing	2,555	3,350	2,900
433.120	Tools under \$500	1,916	750	2,500
433.200	Medical Supplies	369	500	500
433.300	Books/Subscriptions	443	400	400
433.500	Training Supplies	0	100	100
433.900	Other Supplies	9,080	4,600	5,000
Total Misc Supplies		14,993	11,200	12,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	8,000
434.100	Other Equip under \$5,000	10,525	3,230	5,000
434.300	Furniture Under \$5,000	194	0	1,500
Total Equipment Under \$5,000		10,719	3,230	14,500
EX51-Equipment Over \$5000				
451.200	Vehicles	3,500	0	0
Total Equipment Over \$5000		3,500	0	0
Division Total: Central Landfill		1,794,960	2,338,257	2,261,996



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX11-Salaries & Wages				
411.100	Permanent Wages	362,318	346,707	413,729
411.200	Temp Wages & Adjmts	67,053	53,800	53,000
411.300	Overtime Wages	10,176	7,500	8,000
Total Salaries & Wages		439,547	408,007	474,729
EX12-Benefits				
412.100	Insurance Contrib	121,956	122,670	147,200
412.200	Unemployment Contrib	2,590	2,448	2,849
412.300	Medicare	6,258	5,916	6,884
412.400	Retirement Contrib. - DB Plan	103,838	108,459	129,134
412.600	Workers Compensation	64,196	68,891	61,722
412.700	Sbs Contribution	26,456	25,011	29,101
Total Benefits		325,294	333,395	376,890
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	389	600	500
413.200	Expense Reimb-Within Boro	0	200	0
Total Expenses Within Borough		389	800	500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	60	0
414.200	Exp Reimb- Outside Boro	0	100	1,000
414.400	Travel Tickets	0	0	1,000
Total Expenses Outside Of Boro		0	160	2,000
EX21-Communications				
421.100	Telephone	15,658	15,500	15,000
421.200	Postage	309	500	500
Total Communications		15,967	16,000	15,500
EX22-Advertising				
422.000	Advertising	369	10	900
Total Advertising		369	10	900
EX23-Printing				
423.000	Printing	881	500	750
Total Printing		881	500	750
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,676	9,200	10,000
Total Utilities-Building Oprtns		8,676	9,200	10,000
EX25-Rental/Lease				
425.100	Land Lease	6,000	6,000	0
425.300	Equipment Rental	0	200	200
Total Rental/Lease		6,000	6,200	200



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX26-Professional Charges				
426.300	Due & Fees	172	500	500
426.600	Computer Software	0	2,225	5,000
426.900	Other Professional Chgs	4,010	(225)	1,000
Total Professional Charges		4,182	2,500	6,500
EX27-Insurance & Bond				
427.500	Liability Insurance	1,934	2,000	2,150
Total Insurance & Bond		1,934	2,000	2,150
EX28-Maintenance Services				
428.100	Building Maint Services	6,385	5,700	6,500
428.200	Grounds Maint Services	17,238	16,000	20,000
428.300	Equipment Maint Services	1,272	200	2,000
428.400	Vehicle Maint Services	26	500	500
428.900	Other Bldg. Maint Service	0	75	500
428.910	Building Improve Services	0	0	5,000
428.920	Other Maintenance Service	0	150	0
Total Maintenance Services		24,921	22,625	34,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	795	2,600	2,200
429.210	Training/Instructor Fees	322	600	600
429.500	Labor Services	359,919	306,000	400,000
429.710	Testing	31,561	30,000	35,000
429.900	Other Contractual	28,709	7,000	60,000
Total Other Contractual		421,306	346,200	497,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,056	1,500	1,500
430.200	Copier/Fax Supplies	0	500	500
Total Office Supplies		1,056	2,000	2,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	250
431.200	Building Maint Supplies	429	800	800
431.300	Equipment Maint Supplies	361	900	1,500
431.400	Grounds Maint Supplies	266	2,800	1,500
431.900	Other Maint. Supplies	0	200	0
Total Maintenance Supplies		1,056	4,700	4,050
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,500	3,300	3,000
Total Fuel/Oil-Vehicle Use		1,500	3,300	3,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX33-Misc Supplies				
433.100	Personnel Supplies	1,062	1,140	1,200
433.110	Clothing	50	650	700
433.120	Tools under \$500	263	600	600
433.200	Medical Supplies	138	725	500
433.500	Training Supplies	0	200	200
433.900	Other Supplies	915	2,100	3,000
Total Misc Supplies		2,428	5,415	6,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	6,400	0	0
434.100	Other Equip under \$5,000	4,702	100	6,000
434.300	Furniture Under \$5,000	0	500	600
Total Equipment Under \$5,000		11,102	600	6,600
Division Total: Transfer Sites		1,266,608	1,163,612	1,444,269



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX11-Salaries & Wages				
411.100	Permanent Wages	77,766	78,033	125,381
411.200	Temp Wages & Adjmts	39,476	76,266	20,000
411.300	Overtime Wages	4,962	900	1,000
Total Salaries & Wages		122,204	155,199	146,381
EX12-Benefits				
412.100	Insurance Contrib	25,404	44,107	47,840
412.200	Unemployment Contrib	730	932	879
412.300	Medicare	1,764	2,251	2,123
412.400	Retirement Contrib. - DB Plan	15,621	33,469	38,698
412.410	PERS Tier IV - DC Plan	4,993	0	0
412.411	PERS Tier IV - Health Plan	233	0	0
412.412	PERS Tier IV - HRA	752	0	0
412.413	PERS Tier IV - OD&D	136	0	0
412.600	Workers Compensation	15,526	26,530	19,989
412.700	Sbs Contribution	7,453	9,514	8,974
Total Benefits		72,612	116,803	118,503
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	30	0	0
Total Expenses Within Borough		30	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	300
414.200	Exp Reimb- Outside Boro	0	500	5,000
414.400	Travel Tickets	0	1,500	5,000
Total Expenses Outside Of Boro		0	2,000	10,300
EX21-Communications				
421.100	Telephone	276	800	1,250
421.200	Postage	0	200	200
Total Communications		276	1,000	1,450
EX22-Advertising				
422.000	Advertising	160	440	2,500
Total Advertising		160	440	2,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,378	4,210	5,000
424.300	Natural Gas	5,770	0	8,000
Total Utilities-Building Oprtns		9,148	4,210	13,000
EX25-Rental/Lease				
425.300	Equipment Rental	480	200	500
Total Rental/Lease		480	200	500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX26-Professional Charges				
426.300	Due & Fees	0	400	1,000
426.600	Computer Software	0	500	1,000
426.900	Other Professional Chgs	0	1,000	2,500
Total Professional Charges		0	1,900	4,500
EX27-Insurance & Bond				
427.100	Property Insurance	92	500	0
427.500	Liability Insurance	339	500	450
Total Insurance & Bond		431	1,000	450
EX28-Maintenance Services				
428.100	Building Maint Services	210	500	500
428.300	Equipment Maint Services	0	0	1,500
428.400	Vehicle Maint Services	26	400	0
428.910	Building Improve Services	0	0	2,500
428.920	Other Maintenance Service	0	0	1,000
Total Maintenance Services		236	900	5,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,565	2,800	5,000
429.210	Training/Instructor Fees	322	0	500
429.500	Labor Services	143	250	0
429.710	Testing	0	0	2,000
429.900	Other Contractual	68,431	47,370	75,000
Total Other Contractual		70,461	50,420	82,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	200	300
Total Office Supplies		0	200	300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,304	2,250	500
431.200	Building Maint Supplies	165	500	500
431.300	Equipment Maint Supplies	794	250	2,000
431.400	Grounds Maint Supplies	0	0	400
Total Maintenance Supplies		4,263	3,000	3,400
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	2,445	5,775	0
432.300	Diesel Fuel	0	0	4,000
Total Fuel/Oil-Vehicle Use		2,445	5,775	4,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX33-Misc Supplies				
433.100	Personnel Supplies	496	800	1,000
433.110	Clothing	1,002	700	1,000
433.120	Tools under \$500	252	500	500
433.200	Medical Supplies	80	200	200
433.300	Books/Subscriptions	0	200	200
433.500	Training Supplies	0	200	300
433.900	Other Supplies	6,148	4,600	3,000
Total Misc Supplies		7,978	7,200	6,200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	7,688	2,000	5,000
434.300	Furniture Under \$5,000	540	0	2,000
Total Equipment Under \$5,000		8,228	2,000	7,000
Division Total: Hazardous Waste Removal		298,952	352,247	406,484



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 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	70,000
Total Other Contractual		<u>75,000</u>	<u>75,000</u>	<u>70,000</u>
Division Total: Recycling		<u>75,000</u>	<u>75,000</u>	<u>70,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX26-Professional Charges				
426.300	Due & Fees	0	800	900
Total Professional Charges		<u>0</u>	<u>800</u>	<u>900</u>
EX29-Other Contractual				
429.500	Labor Services	0	31,000	35,000
429.900	Other Contractual	0	20,421	12,000
Total Other Contractual		<u>0</u>	<u>51,421</u>	<u>47,000</u>
Division Total: Remote Transfer Sites		<u>0</u>	<u>52,221</u>	<u>47,900</u>
Department Total: Public Works		<u>3,435,520</u>	<u>3,981,337</u>	<u>4,230,649</u>
Fund Total: SOLID WASTE		<u>6,325,458</u>	<u>5,569,055</u>	<u>5,166,737</u>

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	812,146	1,411,545	1,473,152
TOTAL EXPENDITURES	1,619,575	2,195,455	2,114,468

Unrestricted Net Assets at June 30, 2008 (3,036,407)

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)

Estimated Unrestricted Net Assets at June 30, 2009 (3,820,317)

Estimated revenues 2009-2010 fiscal year 1,473,152

Estimated expenditures 2009-2010 fiscal year (2,114,468)

Estimated fiscal year 2010 adjustment to net assets (641,316)

Unrestricted Net Assets at June 30, 2010 (4,461,633)

337 100 OTHER STATE REVENUE

337.100	Debt Service Reimbursement	\$754,000
337.800	State PERS Relief	14,152

341 000 GENERAL GOVERNMENT

341.840	Port Dockage Fees	\$5,000
341.841	Port Wharfage Fees	\$700,000
341.844	Port Lease/Permit Fees	0
341.900	Miscellaneous Fees	<u>0</u>
	Subtotal	\$705,000

TOTAL ESTIMATED REVENUES		<u>\$1,473,152</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.100	Debt Service Reimb	751,588	753,375	754,000
337.800	State PERS Relief	9,407	13,170	14,152
Total Other State Revenue		760,995	766,545	768,152
RE41-General Government				
341.840	Port Dockage Fees	8,770	45,000	5,000
341.841	Port Wharfage Fees	42,072	600,000	700,000
341.900	Miscellaneous Fees	40	0	0
Total General Government		50,882	645,000	705,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	(11)	0	0
Total Other Revenue Sources		(11)	0	0
Division Total: Non-Departmental		811,866	\$1,411,545	\$1,473,152
Department Total: Non-Departmental		811,866	\$1,411,545	\$1,473,152



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
RE69-Other Revenue Sources				
369.100	Miscellaneous	280	0	0
Total Other Revenue Sources		280	0	0
Division Total: Port Development		280	\$0	\$0
Department Total: Assembly		280	\$0	\$0
Fund Total: PORT		812,146	\$1,411,545	\$1,473,152



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.240	Dbt Svc, Interest	454,445	443,224	394,139
Total Debt Service		454,445	443,224	394,139
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	6,500	6,500	6,550
443.260	Computer - Admin & Audit	3,750	3,800	3,850
443.280	Finance - Admin & Audit	6,500	6,500	6,550
443.290	Legal - Admin & Audit	4,000	4,000	4,050
Total Intra Govern/Recov Expens		20,750	20,800	21,000
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	663,196	899,453	900,000
Total Equipment Over \$5000		663,196	899,453	900,000
EX65-Other				
465.000	Other	250	0	0
Total Other		250	0	0
Division Total: Non-Departmental		1,138,641	1,363,477	1,315,139
Department Total: Non-Departmental		1,138,641	1,363,477	1,315,139



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	151,158	150,285	161,415
411.200	Temp Wages & Adjmts	1,028	5,000	5,000
411.300	Overtime Wages	385	2,500	2,750
Total Salaries & Wages		152,571	157,785	169,165
EX12-Benefits				
412.100	Insurance Contrib	31,879	33,840	36,800
412.200	Unemployment Contrib	872	947	1,015
412.300	Medicare	2,104	2,288	2,453
412.400	Retirement Contrib. - DB Plan	41,370	46,783	50,268
412.410	PERS Tier IV - DC Plan	38	0	0
412.411	PERS Tier IV - Health Plan	3	0	0
412.412	PERS Tier IV - HRA	9	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	5,433	5,742	1,844
412.700	Sbs Contribution	8,902	9,673	10,370
Total Benefits		90,612	99,273	102,750
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	120	120
413.200	Expense Reimb-Within Boro	389	1,450	950
413.500	Meeting Comp - W/I Boro	0	100	100
Total Expenses Within Borough		389	1,670	1,170
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	192	450	450
414.200	Exp Reimb- Outside Boro	1,829	7,000	4,000
414.400	Travel Tickets	1,283	1,000	1,000
Total Expenses Outside Of Boro		3,304	8,450	5,450
EX21-Communications				
421.100	Telephone	(3,262)	6,896	6,896
421.200	Postage	262	1,000	1,000
Total Communications		(3,000)	7,896	7,896
EX22-Advertising				
422.000	Advertising	325	14,000	15,000
Total Advertising		325	14,000	15,000
EX23-Printing				
423.000	Printing	0	4,000	5,500
Total Printing		0	4,000	5,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,402	15,000	15,000
424.500	Garbage Pickups	0	2,650	2,650
424.600	Heating Fuel-Oil	23,618	30,000	30,000
Total Utilities-Building Oprtns		32,020	47,650	47,650
EX25-Rental/Lease				
425.200	Building Rental	0	100	0
425.300	Equipment Rental	6,268	8,000	8,000
Total Rental/Lease		6,268	8,100	8,000
EX26-Professional Charges				
426.200	Legal	0	7,000	7,000
426.300	Due & Fees	260	2,500	2,500
426.600	Computer Software	0	2,500	2,500
426.900	Other Professional Chgs	(7,407)	110,000	110,000
Total Professional Charges		(7,147)	122,000	122,000
EX27-Insurance & Bond				
427.100	Property Insurance	25,512	28,000	28,000
427.500	Liability Insurance	12,958	15,000	15,000
Total Insurance & Bond		38,470	43,000	43,000
EX28-Maintenance Services				
428.100	Building Maint Services	9,329	20,000	20,000
428.300	Equipment Maint Services	0	5,700	5,200
428.600	Road Maintenance Services	9,872	25,000	25,000
428.920	Other Maintenance Service	0	6,000	8,000
Total Maintenance Services		19,201	56,700	58,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,964	2,500	2,500
429.210	Training/Instructor Fees	680	2,000	2,000
429.500	Labor Services	7,733	15,000	15,000
429.710	Testing	130	150	150
429.900	Other Contractual	122,203	209,406	158,300
Total Other Contractual		133,710	229,056	177,950
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,294	4,300	4,300
430.200	Copier/Fax Supplies	0	500	500
Total Office Supplies		1,294	4,800	4,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	300	300
431.200	Building Maint Supplies	565	3,500	3,500
431.300	Equipment Maint Supplies	0	1,000	1,000
431.400	Grounds Maint Supplies	0	2,297	4,500
Total Maintenance Supplies		565	7,097	9,300
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	500
432.200	Gas	837	6,000	6,000
Total Fuel/Oil-Vehicle Use		837	6,500	6,500
EX33-Misc Supplies				
433.100	Personnel Supplies	338	750	350
433.120	Tools under \$500	0	500	500
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	114	500	500
433.700	Resale Supplies	618	1,503	1,500
433.900	Other Supplies	1,148	4,599	6,500
Total Misc Supplies		2,218	8,052	9,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	850	850
434.100	Other Equip under \$5,000	0	4,849	4,598
Total Equipment Under \$5,000		0	5,699	5,448
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	9,299	0	0
451.200	Vehicles	(2)	0	0
Total Equipment Over \$5000		9,297	0	0
EX65-Other				
465.000	Other	0	250	0
Total Other		0	250	0
Division Total: Port Development		480,934	831,978	799,329
Department Total: Assembly		480,934	831,978	799,329
Fund Total: PORT		1,619,575	2,195,455	2,114,468

RECONCILIATION OF FUND BALANCE: FUND 300**SCHOOL DEBT SERVICE**

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	16,888,194	16,890,000	16,890,000
TOTAL EXPENDITURES	16,858,443	16,931,369	16,938,357

Audit balance as of 6/30/2008 277,931

Estimated revenues 2008-2009 fiscal year 16,890,000

Estimated expenditures 2008-2009 fiscal year (16,931,369)

Estimated adjustment to fund balance (41,369)

Estimated fund balance 6/30/2009 236,562

Estimated revenues 2009-2010 fiscal year 16,890,000

Estimated expenditures 2009-2010 fiscal year (16,938,357)

Estimated FY2010 adjustment to fund balance (48,357)

Estimated fund balance 6/30/2010 188,205

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

CLASSIFICATION	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
INTEREST ON BOND SALE	3,194	-	-
TRANSFER FROM OTHER FUNDS:			
General Fund/Areawide	16,885,000	16,890,000	16,890,000
TOTAL REVENUES	16,888,194	16,890,000	16,890,000

**SCHEDULE OF LONG TERM DEBT: FUND 300
FISCAL YEAR 2010**

SCHOOL DEBT SERVICE

SCHOOL CONSTRUCTION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2009	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2010
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		156,670,000	6,900,000	7,224,619	14,124,619	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

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE61-Interest Earnings				
361.500	Interest On Bond Sales	3,194	0	0
Total Interest Earnings		3,194	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	16,885,000	16,890,000	16,890,000
Total Transfer From Other Funds		16,885,000	16,890,000	16,890,000
Division Total: Non-Departmental		16,888,194	\$16,890,000	\$16,890,000
Department Total: Non-Departmental		16,888,194	\$16,890,000	\$16,890,000
Fund Total: DEBT SERVICE (SCHOOLS)		16,888,194	\$16,890,000	\$16,890,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	8,515,000	9,535,000	9,960,000
441.200	Dbt Srv-Interest-Schools	8,340,520	7,356,369	6,938,357
Total Debt Service		16,855,520	16,891,369	16,898,357
EX65-Other				
465.000	Other	2,923	40,000	40,000
Total Other		2,923	40,000	40,000
Division Total: Non-Departmental		16,858,443	16,931,369	16,938,357
Department Total: Non-Departmental		16,858,443	16,931,369	16,938,357
Fund Total: DEBT SERVICE (SCHOOLS)		16,858,443	16,931,369	16,938,357

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	0	0	0
TOTAL EXPENDITURES	470	83	0

Audit balance as of 6/30/2008			83
Estimated revenues 2008-2009 fiscal year	-0-		
Estimated expenditures 2008-2009 fiscal year	(83)		
Estimated adjustment to fund balance		(83)	
Estimated fund balance 6/30/2009			0
Estimated revenues 2009-2010 fiscal year	0		
Estimated expenditures 2009-2010 fiscal year	0		
Estimated FY2009 adjustment to fund balance		(0)	
Estimated fund balance 6/30/2010			0



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Revenue</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 310-DEBT SERVICE (CIRCLE VW) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
	Division Total: Non-Departmental	0	\$0	\$0
	Department Total: Non-Departmental	0	\$0	\$0
	Fund Total: DEBT SERVICE (CIRCLE VW)	0	\$0	\$0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>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	470	83	0
Total Operating Fund Transfers		470	83	0
Division Total: Non-Departmental		470	83	0
Department Total: Non-Departmental		470	83	0
Fund Total: DEBT SERVICE (CIRCLE VW)		470	83	0

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	535,185	517,000	487,500
TOTAL EXPENDITURES	521,006	526,813	524,813

Audit balance as of 6/30/2008 617,000

Reserve for Final Debt Service Payment (534,734)

 Estimated revenues 2008-2009 fiscal year 517,000

 Estimated expenditures 2008-2009 fiscal year (526,813)

 Estimated adjustment to fund balance (9,813)

Estimated fund balance 6/30/2009 72,453

 Estimated revenues 2009-2010 fiscal year 487,500

 Estimated expenditures 2009-2010 fiscal year (524,813)

 Estimated FY2009 adjustment to fund balance (37,313)

Estimated fund balance 6/30/2010 35,140

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

CLASSIFICATION	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
Interest	30,185	12,000	7,500
Transfer from Areawide Fund	202,000	202,000	192,000
Transfer from Wasilla Lakes FSA	303,000	303,000	288,000
TOTAL REVENUES	535,185	517,000	487,500

**SCHEDULE OF LONG TERM DEBT: FUND 315
FISCAL YEAR 2010**

CERTIFICATES OF PARTICIPATION

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2009	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2010
COP's - 2000	5,235,000	2,930,000	355,000	165,813	520,813	2,575,000
TOTAL DEBT SERVICE REQUIREMENTS		2,930,000	355,000	165,813	520,813	2,575,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/10/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 315-DEBT SERVICE (COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	30,185	12,000	7,500
Total Interest Earnings		30,185	12,000	7,500
RE67-Transfer From Other Funds				
367.110	Areawide	202,000	202,000	192,000
367.700	Service Areas	303,000	303,000	288,000
Total Transfer From Other Funds		505,000	505,000	480,000
Division Total: Non-Departmental		535,185	\$517,000	\$487,500
Department Total: Non-Departmental		535,185	\$517,000	\$487,500
Fund Total: DEBT SERVICE (COPs)		535,185	\$517,000	\$487,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Expense	2009 Amended Budget	2010 Assembly Approved
FUND 315-DEBT SERVICE (COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	192,000	204,000	213,000
441.120	Dbt Srv-Principal-Borough	128,000	136,000	142,000
441.210	Dbt Srv-Interest-Fire	118,904	109,688	99,488
441.220	Dbt Srv-Interest-Borough	79,269	73,125	66,325
Total Debt Service		518,173	522,813	520,813
EX65-Other				
465.000	Other	2,833	4,000	4,000
Total Other		2,833	4,000	4,000
Division Total: Non-Departmental		521,006	526,813	524,813
Department Total: Non-Departmental		521,006	526,813	524,813
Fund Total: DEBT SERVICE (COPs)		521,006	526,813	524,813

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	340,019	345,000	345,000
TOTAL EXPENDITURES	337,001	344,265	340,715

Audit balance as of 6/30/2008			13,133
Estimated revenues 2008-2009 fiscal year	345,000		
Estimated expenditures 2008-2009 fiscal year	(344,265)		
Estimated adjustment to fund balance		735	
Estimated fund balance 6/30/2009			13,868
Estimated revenues 2009-2010 fiscal year	345,000		
Estimated expenditures 2009-2010 fiscal year	(340,715)		
Estimated FY2009 adjustment to fund balance		4,285	
Estimated fund balance 6/30/2010			18,153

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

CLASSIFICATION	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
INTEREST	19	-	-
TRANSFER FROM OTHER FUNDS:			
Areawide Fund	340,000	345,000	345,000
TOTAL REVENUES	340,019	345,000	345,000

**SCHEDULE OF LONG TERM DEBT: FUND 320
FISCAL YEAR 2010**

PARKS & RECREATION BONDS

PARKS & RECREATION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2009	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2010
2001 Series B	4,400,000	840,000	195,000	39,315	234,315	645,000
2007 Series B*	2,210,000	2,210,000	\$ -	103,400	103,400	2,210,000
TOTAL DEBT SERVICE REQUIREMENTS		3,050,000	195,000	142,715	337,715	2,855,000

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



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual Revenue	2009 Amended Budget	2010 Assembly Approved
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE61-Interest Earnings				
361.500	Interest On Bond Sales	19	0	0
Total Interest Earnings		<u>19</u>	<u>0</u>	<u>0</u>
RE67-Transfer From Other Funds				
367.110	Areawide	340,000	345,000	345,000
Total Transfer From Other Funds		<u>340,000</u>	<u>345,000</u>	<u>345,000</u>
Division Total: Non-Departmental		<u>340,019</u>	<u>\$345,000</u>	<u>\$345,000</u>
Department Total: Non-Departmental		<u>340,019</u>	<u>\$345,000</u>	<u>\$345,000</u>
Fund Total: DEBT SERVICE (PARKS/REC)		<u>340,019</u>	<u>\$345,000</u>	<u>\$345,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/10/2009

<u>Account</u>	<u>Description</u>	2008 Actual <u>Expense</u>	2009 Amended Budget	2010 Assembly <u>Approved</u>
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	180,000	190,000	195,000
441.220	Dbt Srv-Interest-Borough	156,493	151,265	142,715
Total Debt Service		336,493	341,265	337,715
EX65-Other				
465.000	Other	508	3,000	3,000
Total Other		508	3,000	3,000
Division Total: Non-Departmental		337,001	344,265	340,715
Department Total: Non-Departmental		337,001	344,265	340,715
Fund Total: DEBT SERVICE (PARKS/REC)		337,001	344,265	340,715

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

	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
TOTAL REVENUES	567,720	531,300	570,000
TOTAL EXPENDITURES	0	526,499	566,455

Audit Balance as of 6/30/2008 567,719

Reserve for Final Debt Service Payment (567,719)

 Estimated revenues 2009-2010 fiscal year 531,300

 Estimated expenditures 2009-2010 fiscal year (526,499)

 Estimated Adjustment to Fund Balance 4,801

Estimated Fund Balance at 6/30/2009 4,801

 Estimated revenues 2009-2010 fiscal year 570,000

 Estimated expenditures 2009-2010 fiscal year (566,455)

 Estimated Adjustment to Fund Balance 3,545

Estimated Fund Balance at 6/30/2010 8,346

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

CLASSIFICATION	2007-2008 ACTUAL	2008-2009 AMENDED	2009-2010 APPROVED
INTEREST	1,957	11,300	5,000
TRANSFER FROM OTHER FUNDS: Nonareawide Fund	-	\$ 520,000	565,000
SALE OF G.O. BONDS	\$ 565,763	\$ -	-
TOTAL REVENUES	\$ 567,720	\$ 531,300	\$ 570,000

**SCHEDULE OF LONG TERM DEBT: FUND 325
FISCAL YEAR 2010**

NONAREAWIDE A/C DEBT SERVICE

	AMOUNT ISSUED	BALANCE AT 7/1/2009	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2010
2008 Series A	5,750,000	5,490,000	290,000	271,455	561,455	5,200,000
TOTAL DEBT SERVICE REQUIREMENTS		5,490,000	290,000	271,455	561,455	5,200,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/10/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Revenue</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly Approved</u>
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE01-Budgetary Fund Balance				
RE61-Interest Earnings				
361.100	Interest On Investments	1,957	11,300	5,000
Total Interest Earnings		1,957	11,300	5,000
RE67-Transfer From Other Funds				
367.120	Non Areawide	0	520,000	565,000
Total Transfer From Other Funds		0	520,000	565,000
RE69-Other Revenue Sources				
369.200	Sale Of G.O. Bonds	565,763	0	0
Total Other Revenue Sources		565,763	0	0
Division Total: Non-Departmental		567,720	\$531,300	\$570,000
Department Total: Non-Departmental		567,720	\$531,300	\$570,000
Fund Total: DEBT SERVICE (A/C COPs)		567,720	\$531,300	\$570,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/10/2009

<u>Account</u>	<u>Description</u>	<u>2008 Actual Expense</u>	<u>2009 Amended Budget</u>	<u>2010 Assembly 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	260,000	290,000
441.240	Dbt Svc, Interest	0	261,499	271,455
Total Debt Service		0	521,499	561,455
EX65-Other				
465.000	Other	0	5,000	5,000
Total Other		0	5,000	5,000
Division Total: Non-Departmental		0	526,499	566,455
Department Total: Non-Departmental		0	526,499	566,455
Fund Total: DEBT SERVICE (A/C COPs)		0	526,499	566,455

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2010**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Areawide	Non- Areawide	Service Areas	Land Management	Solid Waste
<u>Grants/Pass Through</u>						
MSCVB	511,875	511,875				
Tourism Infrastructure	275,625	275,625				
City of Palmer Block Grant	118,453	118,453				
City of Wasilla Block Grant	144,177	144,177				
Grant Match	3,341,000	3,341,000				
Agricultural Land Preservation	100,000	100,000				
Youth Court	25,000	25,000				
<u>Community Development</u>						
<u>MSCVB Building</u>						
Roof Repairs	30,000	30,000				
<u>Knik Museum</u>						
Knik Museum Roof Repairs	15,000	15,000				
Storage Roof Repairs	15,000	15,000				
<u>Parks and Outdoor Recreation</u>						
Matanuska River Park Restroom Roof	20,000	20,000				
Alcantra Park (Restrooms, Storage)	150,000	150,000				
<u>Brett Memorial Ice Arena</u>						
Water Conditioner	60,000	60,000				
Compressor & Condensing Coil Isolation Valve Reno.	25,000	25,000				
Roof Replacement	125,000	125,000				
<u>Community Pools</u>						
Replace Locker Room Lights (P)	30,000	30,000				
New Diving Board & Base - (W)	5,000	5,000				
<u>Big Lake Library</u>						
Seal Coat Existing Parking Lot	10,000		10,000			

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2010**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Areawide	Non- Areawide	Service Areas	Land Management	Solid Waste
<u>Trapper Creek Library</u>						
Landscaping	10,000		10,000			
ADA Access & Signage Relocate	12,000		12,000			
<u>Land and Resource Management</u>						
Right-of-Way Acquisitions	150,000	150,000				
<u>Public Works</u>						
Underground Storage Tank Fund	10,000	10,000				
Building Energy Audits Phase II	50,000	50,000				
Energy Monitoring and Network Interfacing of Buildings Administration Building	85,000	85,000				
Repair and maintenance funds	465,000	465,000				
Security Hardware Replacement -Exterior & Interior	90,000	90,000				
Repairs - West Big Lake Access	35,000	35,000				
<u>Road Service Area Capital Projects</u>						
Midway RSA	589,270			589,270		
Fairview RSA	139,141			139,141		
South Colony RSA	407,056			407,056		
Knik RSA	475,516			475,516		
Lazy Mountain RSA	16,472			16,472		
Greater Willow RSA	56,475			56,475		
Bogard RSA	271,894			271,894		
Greater Butte RSA	184,356			184,356		
Meadow Lakes RSA	579,395			579,395		
Gold Trails RSA	454,594			454,594		
Trapper Creek RSA	29,570			29,570		
Alpine RSA	24,140			24,140		

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2010**

Approved Funding Source:

<u>DESCRIPTION</u>	Assembly Approved	Areawide	Non- Areawide	Service Areas	Land Management	Solid Waste
<u>Solid Waste Enterprise Fund</u>						
Butte Transfer Station Construction	120,000					120,000
Skid Steer Loader	65,000					65,000
Light Plant	15,000					15,000
Truck Scale Upgrade (Central)	30,000					30,000
<u>Animal Care</u>						
Trailing Equipment	6,000		6,000			
Finishings, Furnishings & Equipment	20,000		20,000			
<u>Emergency Services</u>						
<u>Administration</u>						
EMS Patient Care Report Computers(20)	85,000	85,000				
EMS Training Equipment Replacements	10,000	10,000				
CPAP Devices (20)	20,000	20,000				
Fire Training Equipment Replacement	20,000	20,000				
Emergency Management Training FFE	15,000	15,000				
<u>Ambulance Divisions</u>						
<u>District #1 - Central Ambulance</u>						
Stryker Power-Pro Gurneys(4)	60,000	60,000				
<u>District #2 - West Lakes Ambulance</u>						
Command Vehicle	60,000	60,000				
Zoll Cardiac Monitor	30,000	30,000				
Zoll Automated External Defibrillators (5)	13,000	13,000				
Zoll Autopulse External Cardiac Compression Device	15,000	15,000				
<u>District #3 - Palmer Ambulance</u>						
Stryker Power-Pro Gurneys(2)	30,000	30,000				
Generator 3-9	66,300	66,300				

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2010**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Areawide	Non- Areawide	Service Areas	Land Management	Solid Waste
<u>District #4 - Talkeetna/Trapper Creek/ Sunshine Ambulance</u>						
Replacement Ambulance	160,000	160,000				
Stryker Power-Pro Gurneys(2)	30,000	30,000				
<u>District #6 - Sutton Ambulance</u>						
Stryker Power-Pro Gurney	15,000	15,000				
<u>District #7 - Butte Ambulance</u>						
Stryker Power-Pro Gurney	15,000	15,000				
Zoll Cardiac Monitor	30,000	30,000				
<u>Rescue</u>						
SAR ATV (2) & Trailer (1) (Talkeetna)	50,000	50,000				
<u>Caswell Lakes FSA</u>						
Protective Clothing	16,770			16,770		
<u>West Lakes FSA</u>						
Mobile Pump Test Unit	16,000			16,000		
Fitness Facility Roof	40,000			40,000		
Asphalt Seal Coat & Striping	35,700			35,700		
Video Security System 7-2	51,000			51,000		
Generator 8-1	66,300			66,300		
Generator 7-2	66,300			66,300		
Fire Boat Replacement	100,000			100,000		
F250 Crew Cab	45,000			45,000		
Expedition	45,000			45,000		

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2010**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Non- Areawide	Service Areas	Land Management	Solid Waste	
<u>Wasilla-Lakes FSA</u>						
Protective Clothing and Uniforms	75,000		75,000			
Replacement Engine & Equipment	550,000		550,000			
SCBA Upgrades and masks	30,000		30,000			
Station 6-3 - New Building	1,100,000		1,100,000			
Mobile Pump Test Unit	8,000		8,000			
Audio-visual Equipment Upgrade 6-1 Training Rooms	60,000		60,000			
Command Vehicle	60,000		60,000			
<u>Butte FSA</u>						
Mobile Pump Test Unit	8,000		8,000			
Refinish Exterior 2-1	30,600		30,600			
Paint Interior 2-2	10,200		10,200			
<u>Sutton FSA</u>						
Mobile Pump Test Unit	8,000		8,000			
Door Replacement	25,500		25,500			
<u>Talkeetna FSA</u>						
Mobile Pump Test Unit	8,000		8,000			
Drafting Tank 11-2	112,000		112,000			
Site Survey Ph I	12,300		12,300			
<u>Greater Palmer FSA</u>						
Mobile Pump Test Unit	8,000		8,000			
Garage Door Replacement 3-5 (4)	20,400		20,400			
Paint Exterior 3-5	20,400		20,400			
<u>Roads</u>						
Dust Control Program	1,211,700	1,211,700				
TOTALS:	13,956,479	7,812,130	58,000	5,856,349	0	230,000

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

Cash Balance as of 6/30/2008		78,737
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	
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
Anticipated Recoveries 7/1/2009-6/30/2010:		
Garden Terrace	8,271	
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,375	
Talkeetna Water & Sewer	6,250	
Estimated New Loans 7/1/2009-6/30/2010	<u>-0-</u>	
Adjustment to Cash Balance		26,896
Estimated Cash Balance as of 6/30/2010		132,529
Loans Outstanding as of 6/30/2010:		
Garden Terrace	8,271	
Circle View S.A.	150,000	
Talkeetna Water & Sewer	12,750	
Talkeetna Water & Sewer	<u>25,000</u>	
Due to Fund		196,021
Fund Balance as of 6/30/2010		<u>328,550</u>

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

Cash Balance as of 6/30/2008		222,667
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	
New Loans 7/1/2008-6/30/2009:	<u>(25,000)</u>	
Net Adjustment to Cash Balance		152,333
Estimated Cash Balance as of 6/30/2009		375,000
Anticipated Recoveries 7/1/2009-6/30/2010:		
Caswell FSA	8,334	
Estimated New Loans 7/1/2009-6/30/2010	<u>-0-</u>	
Adjustment to Cash Balance		8,334
Estimated Cash Balance as of 6/30/2010		383,334
Loans Outstanding as of 6/30/2010:		
Caswell FSA	16,666	
Fund Balance as of 6/30/2010		<u>400,000</u>

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

Cash Balance as of 6/30/2008		490,050
Recoveries 7/1/2008-6/30/2009:		
Big Lake RSA	27,400	
Big Lake RSA	6,000	
Estimated New Loans 7/1/2008-6/30/2009	<u>-0-</u>	
Adjustment to Cash Balance		33,400
Cash Balance as of 6/30/2009		523,450
Anticipated Recoveries 7/1/2009-6/30/2010:	-0-	
Estimated New Loans 7/1/2009-6/30/2010	<u>-0-</u>	
Adjustment to Cash Balance		-0-
Estimated Cash Balance as of 6/30/2010		523,450
Loans Outstanding as of 6/30/2010:	-0-	
Due to Fund		-0-
Fund Balance as of 6/30/2010		<u>523,450</u>

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2010**

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	3.000
		Accounting Specialist	2.000
		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 Coordinator	1.000
		Inventory/Purchasing Technician	1.000
		Office Assistant	1.000
		Construction Procurement Specialist	1.000
		Buyer	1.000

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2010**

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 Assistant	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
		Code Compliance Admin Asst	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
		PW Admin Assistant	0.900

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2010**

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	9.850
		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	1.350
		Engineering Secretary 1	0.600
		PM Administrative Assistant	1.000
	Permits & Inspections	Total	2.950
		Right of Way Agent	1.000
		Civil Engineer Tech	0.900
		Road Maintenance Superintendent II	0.050
		Engineering Coordinator	0.500
		Engineering Secretary 1	0.400
		Road Maintenance Superintendent I	0.100

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2010**

Department	Division	Title	Full-Time Equivalent
EMERGENCY SERVICES	Administration	Total	12.380
		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
		Health & Safety Officer	0.570
		Training Coordinator	2.000
		Administrative Secretary II	1.200
		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
	Telecommunications	Total	0.500
		Telecommunications Tech	0.500
	Ambulance - District 1	Total	6.760
		EMS Chief	1.000
		Health & Safety 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	0.040
		Equipment Mechanic	0.100
	Ambulance - District 3	Total	1.290
		EMS Chief	1.000
		Health & Safety Officer	0.090
		Equipment Mechanic	0.200
	Ambulance - District 4	Total	0.070
		Health & Safety Officer	0.020
		Equipment Mechanic	0.050
	Ambulance - District 5	Total	0.090
		Health & Safety Officer	0.030
		Equipment Mechanic	0.060
	Ambulance - District 6	Total	0.040
		Health & Safety Officer	0.010
		Equipment Mechanic	0.030

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2010**

Department	Division	Title	Full-Time Equivalent
	Ambulance - District 7	Total	0.040
		Health & Safety 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	2.700
		Outdoor Recreation Specialist	1.000
		Outdoor Recreation Technician	1.700
	Recreation Infrastructure Maint	Total	0.300
		Outdoor Rec Tech	0.300
	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 2010**

Department	Division	Title	Full-Time Equivalent	
ASSEMBLY	Economic Development	Total	2.40	
		Borough Manager	0.15	
		Assistant Borough Manager	0.05	
		Economic Development Director	1.00	
		Borough Administrative Director	0.20	
		Administrative Secretary I	1.00	
	Information Technology	Total	1.00	
		Automated Library Sys Tech	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 2010**

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 2010**

Department	Division	Title	Full-Time Equivalent
FUND 249			
	West Lakes	Total	1.42
		Equipment Mechanic	0.42
		Fire Service Area Assistant	1.00
TOTAL WEST LAKES FSA FUND, FUND 249			1.42
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
		Administrative Secretary I	0.30
	Central FSA	Total	2.70
		Fire Code Official	2.00
		Administrative Secretary I	0.70
TOTAL CENTRAL FSA FUND, FUND 250			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

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2010**

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
		PW Admin Asst	0.05
		O & M Specialist	0.95
TOTAL RSA ADMINISTRATION FUND, FUND 265			9.30

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2010**

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
		O & M Specialist	0.100
TOTAL TALKEETNA SEWER & WATER FUND, FUND 293			0.650

**SUMMARY OF APPROVED POSITIONS
ENTERPRISE FUNDS FISCAL YEAR 2010**

Department	Division	Title	Full-Time Equivalent	
PUBLIC WORKS	Central Landfill	Total	5.50	
		Dir of Public Works	0.05	
		Solid Waste Division Manager	0.40	
		Project Manager I	0.50	
		Administrative Secretary I	0.40	
		PW Admin Assistant	0.05	
		Scale House Operator	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	2.60	
		Solid Waste Division Manager	0.20	
		Administrative Secretary I	0.20	
		Solid Waste Utility I	0.20	
	Environmental Technician			2.00
	TOTAL SOLID WASTE FUND, FUND 510			16.10
	ASSEMBLY	Port	Total	2.00
Port Director/Engineer			1.00	
Port Administrative Secretary			1.00	
TOTAL PORT FUND, FUND 520			2.00	

PERSONNEL: 100-100-101

ASSEMBLY

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
508E	Deputy Mayor District #1	Term Expires 10/10	Elected	15,100.00
505E	Assemblyperson District #2	Term Expires 10/10	Elected	13,300.00
502E	Assemblyperson District #3	Term Expires 10/09	Elected	13,300.00
506E	Assemblyperson District #4	Term Expires 10/08	Elected	13,300.00
507E	Assemblyperson District #5	Term Expires 10/08	Elected	13,300.00
503E	Assemblyperson District #6	Term Expires 10/09	Elected	13,300.00
504E	Assemblyperson District #7	Term Expires 10/09	Elected	13,300.00

PERSONNEL: 100-100-103

BOROUGH CLERK
Div of Assembly

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
001	Borough Clerk	Executive	75%	64,875.00
041	Deputy Borough Clerk	Salaried	40%	23,111.71
065	Borough Clerk's Secretary	21 A 8 mo / 21B 4 months	90%	41,838.70
62	Admin Secretary I	17E 5 mo/17F 7 mo	60%	26,249.93
43	Admin Secretary I	17 F 8 mo/ 17 G 4 mo	10%	4,505.53
215	Admin Secretary I	17F 3.5 mo/17G 8.5 mo	90%	41,149.98

PERSONNEL: 100-100-105

ELECTIONS
Div of Assembly

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
001	Borough Clerk	Executive	25%	21,625.00
041	Deputy Borough Clerk	Salaried	60%	34,667.57
065	Borough Clerk's Secretary	21 A 8 mo/ 21 B 4 mo	10%	4,648.74
62	Admin Secretary I	17E 5 mo/17F 7 mo	40%	17,499.96
215	Admin Secretary I	17F 3.5 mo/17G 8.5 mo	10%	4,572.22
283	Admin Secretary I Election Officials	17B 8 mo / 17C 4 mo Non employee Comp	40%	15,604.10 80,000.00

PERSONNEL: 100-100-106

RECORDS MGNMNT
Div of Assembly

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
067	Records Mgmt Officer	24H 6 mo/24I 6 mo	Full Time	67,687.77
43	Admin Secretary I	17 F 8 mo/ 17 G 4 mo	90%	40,549.74
283	Admin Secretary I	17B 8 mo / 17C 4 mo	60%	23,406.15

PERSONNEL: 100-100-110

ADMINISTRATION
Div of Assembly

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
007	Borough Manager	Contract	85%	112,257.76
150	Assistant Manager	Salaried	80%	88,524.80
242	Public Affairs Manager	Salaried	Full Time	94,804.32
018	Executive Assistant	24I 6 mo / 24 I 6 mo	80%	54,686.36
019	Asst Borough Mgr Secretary	23C 9 mo /23D 3 mo	90%	52,122.36
282	Administrative Secretary I	23E 6mo/23E 6 mo	Full Time	57,292.22

PERSONNEL: 100-100-111

LAW
Div of Assembly

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
064	Borough Attorney	Executive	Full Time	121,500.00
110	Deputy Borough Attorney	Executive	Full Time	102,600.00
117	Assistant Borough Attorney	Salaried	Full Time	78,300.00
274	Assistant Borough Attorney	Salaried	Full Time	79,921.08
132	Legal Secretary II	22F 6 mo/22G 6 mo	Full Time	57,881.51
158	Legal Secretary I	19F 6 mo/19G 6 mo	Full Time	50,000.23

PERSONNEL: 100-100-115

Human Resources
Div of Assembly

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
008	HR Manager	Salaried	Full Time	93,600.00
020	HR Specialist	22I 11.5 mo 22I .5 mo	Full Time	62,002.67
053	Volunteer Coordinator	22F 11.5 mo / 22G .5 mo	Full Time	56,841.16
284	Human Resource Assist	19C 6 mo / 19D 6 mo	Full Time	44,450.02

PERSONNEL: 100-110-104

MAYOR

Position Control #	Title/Class	Range & Step Number of Months	Status	Annual Salary
501E	Mayor	Term Expires 10/09	Elected	19,325.00
018	Executive Assistant	24 6 mo / 24 6 mo	20%	13,671.59

PERSONNEL: 100-115-116

GIS
Div of IT

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
224	GIS Manager	Salaried	Full Time	87,383.92
076	GIS Technician	22L 3 mo/22L 9mo	Full Time	65,797.73
147	GIS Technician	22F 8.5 mo / 22G 3.5 mo	Full Time	57,408.62
272	GIS Technician	22 E 9.5 mo/22 F 2.5 mo	Full Time	55,018.72
186	GIS Tech-Programmer/Analyst	26H 6 mo/26I 6 mo	Full Time	74,625.77
157	GIS Addressing Officer	27I 1 mo/27H 11 mo	Full Time	77,392.94

PERSONNEL: 100-115-117

ADMINISTRATION
IT Department

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
261	Chief Information Officer	Salaried	Full Time	103,591.28
275	Administration Secretary	21K 2.5 mo/21K 9.5 mo	75%	61,435.79

PERSONNEL: 100-115-121

Information Technology
IT Department

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
075	Programmer/Analyst	23H 5.5 mo/23I 6.5 mo	Full Time	64,517.73
245	IT Specialist-System Adminis	23F 1.5 mon / 23G 10.5	Full Time	61,669.34
004	DataBase Administrator	26B 2.5 mo / 26C 9.5 mo	Full Time	61,068.77
222	Programmer/Analyst	23E 1.5 mo/23F 10.5 mo	Full Time	59,297.45
287	Programmer/Crystal Reports	25 B 4 mo/25 C 8 mo	Full Time	58,017.60
161	Network/Micro Specialist	24I 8 mo/24J 4mo	Full Time	68,813.67
160	IT Technician (Help desk)	22F 3 mo/22G 9mo	Full Time	58,448.98
162	IT Technician (Help desk)	22 D 12 mo	Full Time	52,465.40
221	IT Technician (Help desk)	22C 11 mo/ 22D 1 mo	Full Time	50,615.66
159	Webmaster	23F 8.5 mo/23G 3.5 mo	Full Time	60,279.05

PERSONNEL: 100-120-119

Div of Finance

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
229	Financial Analyst	Salaried	Full Time	92,095.12
183	Collection Supervisor	21E 5.5 mo/21F 6.5 mo	Full Time	53,091.66
219	Accounting Assistant II	18I 9 mos/18 I 3 mos	Full Time	51,009.75
046	Accounting Assistant II	18I 3.5 mos/18I 8.5 mos	Full Time	51,009.75
185	Bkrptcy-F/C Records Tech	20G 1.5 mo/20H 10.5 mo	Full Time	54,934.81
026	Document Technician	20I 2 mo/20 I 10 mo	Full Time	56,238.25
190	Accounting Assistant I	17 I 1 / 17J 11 months	Full Time	49,471.36
035	Accounting Assistant I	17D5 mo/17E 7 mo	Full Time	42,067.20
154	Accounting Assistant I	17F 4.5 mo/17G 7.5 mo	Full Time	45,573.99
243	Excise Tax Officer	22 C 2.5 mo / 22 D 9.5 mo	Full Time	52,045.01

PERSONNEL: 100-120-120

FINANCE-ADMIN

Div of Finance

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
003	Borough Administrative Dir	Executive	80%	100,212.00
012	Admin Secretary II	21 A 12 mo	Full Time	46,179.59

PERSONNEL: 100-120-125

ACCOUNTING
Div of Finance

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
057	Comptroller	Salaried	Full Time	85,207.20
189	Assistant Comptroller	25D 11 .5 mo/25E .5 mo	Full Time	60,836.49
151	Accountant	26F 11.5 mo/26G .5 mo	Full Time	69,090.78
010	Financial Technician	23 F 7.5 mo /23 G 4.5 mo	Full Time	60,477.67
279	Financial Technician	23I 6.5 mo / 23I 5.5 mo	Full Time	65,102.81
028	Accounting Specialist-Medical Billing	21L 1 mo/21L 11 mo	Full Time	59,680.48
054	Accounting Assistant II	18 D 1mo/18 E 11 mo	Full Time	44,746.08
009	Accounting Specialist	21 D 8 mo/21 E 4 mo	Full Time	50,633.28
030	Accounting Specialist	21E 2.5 mo/21F 9.5 mo	Full Time	53,611.31
039	Accounting Assistant II	18H .5 mo/18I 11.5 mo	Full Time	49,092.72
244	Benefits-Acct Asst II	22F .5 mo/22 G 11.5 mo	Full Time	58,921.86
097	Accounting Assistant I	14B 4.5 mo/14C 7.5 mo	Full Time	33,893.79
047	Office Assistant	14G 7.5 mo/14H 4.5 mo	Full Time	38,984.44
060	Accounting Assistant I	14B 7 mo /14C 5 mo	Full Time	33,754.31
163	Accounting Assistant I	14M 1 mo/14 M 11 months	Full Time	45,425.19
254	Accounting Assistant I	14 E 4.5 mo/ 14 F 7.5 mo	Full Time	37,854.35
278	Accounting Specialist	21 B 4.5 mo/21 C 7.5 mo	Full Time	47,691.97

PERSONNEL: 100-120-128

PURCHASING
Div of Finance

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
103	Purchasing Officer	Salaried	Full Time	88,199.28
203	Asst Purchasing Officer	25F 4 mo/25G 8 mo	Full Time	67,443.03
086	Purchasing Coordinator	21M 11 mo / 18M 1 mo	Full Time	55,214.60
230	Construction Procurement Specialist	20H 11.5 mo/20I .5 mo	Full Time	55,181.49
169	Inventory/Purchasing Tec	14 I 8 mo/14 J 4 mo	Full Time	42,245.62
156	Office Assistant	14C 8 mo/14D 5 mo	Full Time	37,559.34
249	Buyer	21E 10.5 mo / 21F 1.5 mo	Full Time	52,225.56

PERSONNEL: 100-120-140

ASSESSMENT
Div of Finance

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
002	Borough Assessor	Salaried	Full Time	87,224.80
220	Chief Appraiser	26 I 1mo/ 26 J 11 mo	Full Time	75,490.25
024	Senior Appraiser	24 G 11 mo/24 H 1 mo	Full Time	65,228.29
037	Senior Appraiser	24E 11.5 mo/24 F .5mo	Full Time	60,257.09
070	Senior Appraiser	24 F 8 mo/24 G 4 mo	Full Time	63,397.28
021	Senior Appraiser	24J 3.5 mo/24K 8.5 mo	Full Time	70,712.88
033	Senior Appraiser	24J 10 mo/24K 2 mo	Full Time	69,957.52
015	Property Conveyance Spec	22H 7 mo/22I 5 mo	Full Time	61,293.49
013	Assessment Record Supervisor	21L 3.5 mo/21M 8.5 mo	Full Time	63,552.26
014	Appraiser	21C 4.5 mo / 21D 7.5 mo	Full Time	49,246.37
268	Appraiser	21 D 1 mo / 21E 11 mo	Full Time	51,799.18
006	Appraiser	21E 1.5 mo/21F 10.5 mo	Full Time	53,784.53
32	Appraiser	21K 1 mo/21L 11 mo	Full Time	62,562.12
128	Appraiser	21C 11.5 mo /21D .5 mo	Full Time	48,125.32
280	Appraiser	21 E 1 mo/ 21 F 11 mo	Full Time	53,871.14
034	Appraisal Technician	19M .5 mo/19M 11.5 mo	Full Time	57,975.33
016	Administrative Assistant	21 F .5 mo / 21G 11.5 mo	Full Time	56,116.06
061	Assessment Assistant	17F 4.5 mo/17G 7.5 mo	Full Time	45,573.99
115	Assessment Assistant	17H 8.5 mo/17I 3.5 mo	Full Time	47,905.99
059	Assessment Assistant	17H 2 mo/17I 10 mo	Full Time	48,421.96
095	Assessment Assistant	17H 7.5 mo /17I 4.5 mo	Full Time	47,985.37

PERSONNEL: 100-130-130

PLANNING

Div of Planning & Land Use

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
050	Planning Services Chief	Salaried	Full Time	83,867.68
073	Planner II	25B 2 mo/25C 10 mo	Full Time	58,208.44
113	Planner II	25 B mo .5 / 25 C 11.5 mo	Full Time	58,351.58
257	Planner II	25E 10.5 mo / 25 F 1.5 mo	Full Time	63,480.50
099	Planner II	25M .5 mo/25M 11.5 mo	Full Time	77,692.48
143	Planner II	25B 11.5 mo/25C .5 mo	Full Time	57,301.92
049	Admin Secretary II	21 H 10 mo/21 I 2 mo	50%	29,042.65
080	Admin Secretary I	17C 3 mo/17D 9 mo	Full Time	40,712.75
253	Planner / Grant Writer	23D 3.5 mo/23E 8.5 mo	Full Time	56,649.52

PERSONNEL: 100-130-131

PLATTING

Div of Planning & Land Use

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
069	Platting Officer	Salaried	Full Time	77,508.08
	Platting Technician	22A 3 mo/ 22B 9 mo	Full Time	49,215.89
123	Platting Technician	22D 10 mo/ 22 E 2 mo	Full Time	52,815.17
	Platting Technician	22A 2.5 mo / 22B 9.5 mo	Full Time	49,256.30
029	Platting Assistant	19M 12 months	Full Time	57,975.33
044	Admin Secretary I	17 B 5.5 mo / 17 C 6.5 mo	Full Time	39,171.71
	Office Assistant	14B4.5 mo/14C 7.5 mo	Full Time	33,893.79
239	Office Assistant	14B 6 mo / 14 C 6 mo	Full Time	33,810.10

PERSONNEL: 100-130-132

CULTURAL RESOURCES

Div of Planning & Land Use

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
134	Cultural Res Spec II	24 M 12 months	Full Time	73,992.84

PERSONNEL: 100-130-133

PLANNING-ADMIN

Div of Planning & Land Use

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
040	Plan & Land Use Director	Executive	Full Time	107,120.00
049	Admin Secretary II	21 H 10 mo/21 I 2 mo	50%	29,042.65

PERSONNEL: 100-130-134

CODE COMPLIANCE

Div of Planning & Land Use

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
068	Code Compl Services Chief	Salaried	Full Time	79,086.80
100	Code Compliance Officer	24B 4 mo/24 C 8 mo	Full Time	55,254.85
101	Code Compliance Officer	24B 6 mo/ 24 C 6 mo	Full Time	55,073.09
236	Code Compliance Officer	24G 3.5 mo /24 H 8.5 mo	Full Time	66,448.27
088	Code Comp Admin Asst	19E 4 mo/19F 8 mo	Full Time	48,391.37

PERSONNEL: 100-130-137

ENVIRONMENTAL

Div of Planning & Land Use

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
250	Planner II (Environmental)	25 F 11 mo / 25 g 1 mo	Full Time	68,099.94

PERSONNEL: 100-130-138

TRANSPORTATION

Div of Planning & Land Use

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
270	Traffic Technician	12 C 4 mo/12D 8 mo	Full Time	31,796.27
232	Transp/Environ MGR	27I 1.5 mo/27I 10.5 mo	Full Time	79,132.87

PERSONNEL: 100-150-150

PUBLIC WORKS-ADMIN

Div of Public Works

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
022	Dir of Public Works	Executive	90%	95,296.03
25	PW Admin Assistant	23 B10 mo/23C 2 mo	90%	46,893.92

PERSONNEL: 100-150-151

FACILITY MAINTENANCE

Div of Public Works

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
071	Div Mgr-Oper & Maint	Salaried	32.50%	32,556.84
191	Facilities/Utilities Mnt Spec	26G 11 mo/23H 1 mo	50%	35,957.10
017	Equipment Mechanic	21M 12 months	Full Time	63,917.80
42	Facilities Maint. Specialist	26 A 1 mo/26 B 11 mo	97.50%	58,518.22
130	Facilities Maint. Specialist	26M 5.5 mo/26 M 6.5 mo	97.50%	79,537.68
074	Facilities Maint. Specialist	26M 3.5 mo/26 M 8.5 mo	97.50%	79,537.68
281	Facilities Maint. Specialist	26 D 8 mo / 26E 4 mo	95%	61,391.20
108	O & M Specialist	22M 11 mo/ 22 M 1 mo	5%	3,355.68
106	O & M Specialist	22M 6.5 mo/22M 5.5 mo	50%	32,253.79
129	Equipment Mechanic I	18M 10.5 mo/18 M 1.5 mo	Full Time	55,214.60
267	Building Maintenance Speci	19 B 3 mo/ 19 C 9 mo	Full Time	43,364.83
083	Custodian II (lead +5%)	17 M 12months	Full Time	55,214.60
084	Custodian I	15B 3.5 mo/15C 8.5 mo	Full Time	35,647.06

PERSONNEL: 100-150-155

OPERATIONS
Div of Public Works

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
071	Div Mgr-Oper & Maint	Salaried	35%	35,061.21
108	O & M Specialist	22M 11 mo/ 22M 1 mo	30%	20,134.11
173	Road Maint Tech	17H 4.5 mo/17I 7.5 mo	5%	2,411.18
184	Projects Manager I	26M 2.5 mo / 26 M 9.5 mo	20%	16,315.42
106	O & M Specialist	22M 6.5 mo/22M 5.5 mo	5%	16,778.42

PERSONNEL: 100-150-159

PROJECT MANAGEMENT
Div of Public Works

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
056	Prjt Mgmt/Engr Manager	Executive	Full Time	101,445.76
126	Civil Engineer	30 M 4.5 mo/30 M 7.5 mo	80%	79,325.99
048	Projects Manager II	28H 8.5 mo/28I 3.5 mo	Full Time	81,935.49
255	Projects Manager II	28G 6 mo/28 H 6 mo	Full Time	80,273.99
214	Projects Manager I	26F 3mo/26G 9 mo	Full Time	71,045.10
217	Projects Manager I	26I 4.5 mo/26I 7.5 m	Full Time	75,364.64
276	Engineering Coordinator	25 J 4 mo/ 25 K 8 mo	65%	48,221.88
105	Project Manager I	26 C 1.5 /26 D 10.5 mo	Full Time	63,465.43
66	Engineering Coordinator	25H 11.5 months/ 25I .5	70%	49,298.98
247	Civil Engineer Tech	21H 4 mo / 21I 8 mo	10%	5,866.42
264	PM Admin Assistant	21 C 4 mo / 21 D 8 mo	Full Time	49,326.45
120	Engr Secretary I	18F 11.5 mo/18G .5 mo	60%	28,058.02

PERSONNEL: 100-150-250

PERMITS & INSPECTION
Div of Public Works

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
125	Right of Way Agent	23M 8.5 mo/23 M 3.5 mo	Full Time	70,469.37
247	Civil Engineer Tech	21H 4 mo / 21I 8 mo	90%	52,797.80
072	Road Maint. Supt. II	26I 9.5mo/26J 2.5 mo	5%	3,783.93
276	Engineering Coordinator	25 J 4 mo/ 25 K 8	25%	18,546.88
66	Engineering Coordinator	25H 11.5 months/ 25I .5	25%	17,606.78
107	Road Maint. Supt. I	23L 9.5 mo/23L 2.5 mo	5%	3,454.38
085	Road Maint. Supt. I	23F .5 mo/23G 11.5 mo	5%	3,093.40
120	Engr Secretary I	18F 11.5 mo/18G .5 mo	40%	18,705.34

PERSONNEL: 100.160.126

TELECOMMUNICATIONS

Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
	Telecommunication Tech	28 A 12 months	50%	32,489.66

PERSONNEL: 100-160-300

ADMINISTRATION
Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
167	Emergency Services Dir	Executive	Full Time	108,060.16
096	Emer Services Deputy Dir	Salaried	Full Time	73,375.74
058	Dist 1 Chief	Salaried	10%	7,534.90
246	EMS QA Manager	Salaried	Full Time	58,860.88
277	Emergency Manager	Salaried	Full Time	72,359.04
234	Health & Safety Officer	23D 8 mo/23E 4 mo	57%	31,819.22
112	Training Coordinator	22M 7 mo/22M 5 mo	Full Time	67,113.69
111	Training Coordinator	22M 3 mo/22M 9 mo	Full Time	67,113.69
140	Admin Secretary II	21B 2.5 mo/21C 9.5 mo	Full Time	47,299.44
142	EMS Instructor	21E 7.5 mo/21F 4.5 mo	Full Time	52,745.22
133	Emergency Support Spec	19J 1.5 mo/19 K 10.5 mo	Full Time	55,587.50
023	Building Support Worker	16L 11 mo/16L 1 mo	15%	7,364.89
141	Building Support Worker	16I 6 mo/16 J 6 mo	15%	7,009.50
152	Equipment Mechanic	21L 5.5 mo/21L 6.5 mo	10%	6,266.45
091	Equipment Mechanic	21K 10 mo/21L 2 mo +5%	11%	7,119.49
146	Administrative Secretary I	17I 3 mo/17J 9 mo	Full Time	49,309.43
273	Office Assistant	14 B 9 mo/ 14 C 3 mo	Full Time	33,642.73
081	Admin Secretary II	21I 1.5 mo/21J 10.5 mo	20%	12,016.71

PERSONNEL: 100-160-330

RESCUE

Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
058	Dist 1 Chief	Salaried	10%	7,534.90

PERSONNEL: 100-160-341

Dist #1 (Central)
AMBULANCE OPERATIONS

Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
260	EMS Chief	Salaried	Full Time	64,874.37
234	Health & Safety Officer	23D 8 mo/23E 4 mo	23%	12,839.33
121	Emergency Svcs Asst	23C 1 mo/23D 11mo	Full Time	54,912.11
027	Equipment Mechanic	21I 1.5 mo/21I 10.5 mo	53%	31,296.59
225	Medic One (40 - hour)	24 E 10.5 mo/24F 1.5 mo	Full Time	60,457.61
226	Medic One (40 - hour)	24B 7.5 mo/24C 4.5 mo	Full Time	54,936.77
227	Medic One (40 - hour)	24D 6 mo/24E 6 mo	Full Time	58,999.97
241	Medic One (40 - hour)	24A 5 mo / 24B 7 mo	Full Time	54,082.33

PERSONNEL: 100-160-342

Dist #2 (BL/ML)
AMBULANCE OPERATIONS

Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
234	Health & Safety Officer	23D 8 mo/23E 4 mo	4%	2,232.93
027	Equipment Mechanic	21I 1.5 mo/21I 10.5 mo	10%	5,905.02

PERSONNEL: 100-160-343

Dist # 3 (P)

AMBULANCE OPERATIONS

Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
55	EMS Chief	Salaried	Full Time	75,950.16
234	Health & Safety Officer	23D 8 mo/23E 4 mo	9%	5,024.09
027	Equipment Mechanic	21I 1.5 mo/21I 10.5 mo	20%	11,810.03

PERSONNEL: 100-160-344

Dist #4 (T/S/TC)
AMBULANCE OPERATIONS

Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
234	Health & Safety Officer	23D 8 mo/23E 4 mo	2%	1,116.46
027	Equipment Mechanic	21I 1.5 mo/21I 10.5 mo	5%	2,952.51

PERSONNEL: 100-160-345

Dist #5 (W/H)
AMBULANCE OPERATIONS

Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
234	Health & Safety Officer	23D 8 mo/23E 4 mo	3%	1,674.70
027	Equipment Mechanic	21I 1.5 mo/21I 10.5 mo	6%	3,543.01

Dist #6 (S)

PERSONNEL: 100-160-346

AMBULANCE OPERATIONS

Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
234	Health & Safety Officer	23D 8 mo/23E 4 mo	1%	558.23
027	Equipment Mechanic	21I 1.5 mo/21I 10.5 mo	3%	1,771.50

Dist #7 (B)

PERSONNEL: 100-160-347

AMBULANCE OPERATIONS

Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
234	Health & Safety Officer	23D 8 mo/23E 4 mo	1%	558.23
027	Equipment Mechanic	21I 1.5 mo/21I 10.5 mo	3%	1,771.50

PERSONNEL: 100-170-124

BRETT MEMORIAL
ICE ARENA
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
118	Ice Arena Manager	23 G 1.5 mo/23H 10.5 mo	Full Time	63,593.91
148	Skating Program Facilitator	16M 1.5no/16 M 10.5 mo	Full Time	49,222.03
119	Ice Arena Operations Asst	18I 8.5 mo/18J 3.5 mo	Full Time	51,307.31
198	Ice Arena Operations Asst	18I 7 mo/18J 5 mo	Full Time	51,434.83

PERSONNEL: 100-170-129

INDOOR/OUTDOOR
RECREATION
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
168	Rec & Lib Svc. Mgr	Salaried	100%	75,279.36
240	Admin Secretary I	17B 8 mo / 17 C 4 mo	Full Time	39,010.25

PERSONNEL: 100-170-136

POOLS
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
089	Pool Manager	23 M 12 months	Full Time	70,469.37
104	Pool Manager	23F 5.5 mo/23G 6.5 mo	Full Time	60,874.89
127	Pool Maint Technician	19 A 6 mo / 19 B 6 mo	Full Time	42,305.11
093	Water Safety Instructor	16B 4.5 mo/16C 7.5 mo+5%	Full Time	37,368.95
138	Water Safety Instructor (Lea	16M 6 mo/16M 6 mo +5%	Full Time	52,585.33
136	Water Safety Instructor	16F 3 mo/16G 9 mo +5% (32hr/wk)	80%	36,637.04
137	Water Safety Instructor	16 B 2.5 mo/16C 9.5 mo +5%	Full Time	38,981.03
90	Water Safety Instructor	16 B 1 m/16C 11 mo + 5%	Full Time	39,308.57
135	Water Safety Instructor	16C10.5 mo/16D 1.5+5%	Full Time	37,833.98
223	Water Safety Instructor	16E 8 mo/ 16F 4 mo (25 hr/wk)	62.5%	25,787.12
238	Water Safety Instructor	16B 9 mo/ 16C 3 mo (25 hr/wk)	62.5%	23,181.94
094	Water Safety Instructor(Leac	16A 6 mo / 16 B 6 mo + 5%	Full Time	38,371.98

PERSONNEL: 100-170-142

OUTDOOR RECREATION
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
051	Outdoor Rec. Specialist	20M 3 mo/20M 9 mo	Full Time	60,874.09
052	Outdoor Rec Tech	16I 8.5 mo/16J 3.5 mo	Full Time	46,537.24
256	Outdoor Rec Tech	16 D 11.5 mo/16 E .5 mo	70%	27,451.02

PERSONNEL: 100-170-145

COMM. DEV.-DIRECTOR
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
011	Community Dev Director	Executive	20%	19,240.21
087	Admin Secretary II	21K 12 months	50%	30,717.90
237	Real Estate Aquist Offcr	25E 2.5 mo / 25 F 9.5 mo	Full Time	65,164.89

PERSONNEL: 100-170-147

RECREATION INFRASTRUCTURE MAINTENANCE
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
256	Outdoor Rec Tech	16 D 11.5 mo/16 E .5 mo	30%	11,764.72

PERSONNEL: 200-100-114

Economic Development
Div of Assembly

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
007	Borough Manager	Contract	15%	19,810.19
150	Assistant Manager	Salaried	5%	5,532.80
003	Borough Administrative Dir	Executive	20%	25,053.00
248	Economic Dev Director	Salaried	Full Time	96,378.88
266	Administrative Secretary I	17B 1.5 mo/17C 10.5 mo	Full Time	39,430.06

PERSONNEL: 200-100-606

ANIMAL CONTROL
Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
150	Assistant Manager	Executive	15%	16,068.00
209	Veterinarian/Shelter Super	28J 4 mo/28K 8 mo	Full Time	85,881.32
153	Chief Animal Care/Regulation Office	Salaried	Full Time	61,911.20
019	Asst Borough Mgr Secretary	23C 9 mo /23D 3 mo	10%	5,349.96
208	Dep Animal Care/Regulation Off II	24 I 6.5 mo/ 24J 5.5 mo	Full Time	68,984.56
193	Dep Animal Care/Regulation Office	23D 6 mo / 23E 6 mo	Full Time	56,190.45
194	Dep Animal Care/Regulation Office	23 A 5 mo/ 23 B 7 mo	Full Time	51,506.98
213	Dep Animal Care/Regulation Office	23 B 11 mo / 23C 1 mo	Full Time	52,017.80
201	Animal Care/Reg Tech	21 H 3 mo/21 I 9 mo	Full Time	58,760.70
195	Shelter Assistant	15I 1.5 mo/15I 10.5 mo	Full Time	44,064.14
196	Shelter Assistant	15C 5.5 mo/15D 6.5 mo	Full Time	36,628.89
187	Shelter Assistant	15H 12 mo	Full Time	43,200.14
265	Shelter Assistant	15 C 6 mo. 15 D 6 mo	Full Time	36,569.14
	Volunteer Tech	20 A 3 mo / 20 B 9 mo	50%	22,320.13

PERSONNEL: 200-115-121

Information Technology
Div of Assembly
NON-AREAWIDE

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
197	Automated Library Sys Tech	22 J 9.5 mo/22 J 2.5 mo	Full Time	63,242.73

PERSONNEL: 200-170-503

SUTTON LIBRARY
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
79	Librarian	22M 12 months	Full Time	67,113.69
207	Librarian Asst	17H 8 mo/17I 4 mo	50%	23,972.84

PERSONNEL: 200-170-504

TALKEETNA LIBRARY
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
078	Librarian	22I 8.5 mo/22J 3.5 mo	Full Time	62,364.36
202	Librarian Asst	17I 7.5 mo/17I 4.5 mo	63%	30,605.85

PERSONNEL: 200-170-505

TRAPPER CRK LIBRARY
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
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210	Librarian	22G 8 mo/22H 4 mo	75%	44,704.96
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PERSONNEL: 200-170-507

WILLOW LIBRARY
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
077	Librarian	22K 3 mo/22K 9 mo	Full Time	64,507.58
199	Librarian Asst	17I 8.5 mo/17I 3.5 mo	88%	42,751.03

PERSONNEL: 200-170-508

BIG LAKE LIBRARY
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
139	Librarian	22M 12 months	Full Time	67,113.69
188	Librarian Asst	17I 3.5 mo/17I 8.5 mo	88%	42,751.03

PERSONNEL: 202-115-121

ENHANCED 911
Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
	Telecommunication Tech	28 A 12 months	50%	32,489.66
218	GIS Addressing Assistant	21G 6 mo/21H 6 mo	Full Time	57,049.23

PERSONNEL: 203-170-141

LAND MANAGEMENT
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
098	Land & Res Mgmt Chief	Salaried	Full Time	79,086.80
145	Real Property Analyst	26M 4.5 mo/26M 7.5 mo	Full Time	81,577.11
166	Land Management Agent	23E 5 mo/23F 8 mo	Full Time	63,594.36
063	Land Disposal & Tax Spec	23L 2.5 mo/23L 9.5 mo	Full Time	69,087.62
206	Land & Res Mgmt Tech	20B 11 mo/20C 1 mo	Full Time	44,934.94
116	Admin Secretary I	17B 3 mo/17C 9 mo	Full Time	39,333.18
144	Resource Mgmt Spec	24H 4.5 mo/24I 7.5 mo	Full Time	67,855.32
036	Land Management Spec	23F 1 mo/23G 11 months	Full Time	61,768.65

PERSONNEL: 203-170-145

COMM. DEV.-DIRECTOR
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
011	Community Dev Director	Executive	80%	76,960.83
087	Admin Secretary II	21K 12 months	50%	30,717.90

PERSONNEL: 100-170-147

RECREATION INFRASTRUCTURE MAINTENANCE
Div of Comm Development

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
256	Outdoor Rec Tech	16 D 11.5 mo/16 E .5 mo	30%	11,764.72

PERSONNEL: 249-000

WEST LAKES FSA
Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
152	Equipment Mechanic	21L 5.5 mo/21L 6.5 mo	21%	13,159.55
091	Equipment Mechanic	21K 10 mo/21L 2 mo +5%	21%	13,591.75
251	Fire Service Area Assist	22E 1.5 mo / 22f 10.5 mo	100%	56,473.76

PERSONNEL: 250-000

MAT-SU CENTRAL FSA
Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
058	Dist 1 Chief	Salaried	80%	60,279.23
131	Fire Service Area Assist	22K 6 mo/22K6 mo	Full Time	64,507.58
233	Fire Service Area Assist	22 E 9 mo / 22 F 3 mo	Full Time	55,109.66
	Fire Service Area Assist	22A 1 mo/ 22B 11 mo	Full Time	49,377.52
152	Equipment Mechanic	21L 5.5 mo/21L 6.5 mo	49%	30,705.61
091	Equipment Mechanic	21K 10 mo/21L I 2 mo +5%	48%	31,066.85
081	Admin Secretary II	21I 1.5 mo/21J 10.5 mo	80%	48,066.84
023	Building Support Worker	16L 11 mo/16L 1 mo	85%	41,734.39
141	Building Support Worker	16I 6 mo/16J 6 mo	85%	43,190.57
285	Admin Secretary I	17 C 7 mo/17 D 5 mo	30%	12,055.72

PERSONNEL: 250.160.320

FIRE CODE DEFERMENT

Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
263	Fire Code Official	25C 4 mo/25D 8 mo	Full Time	59,956.60
262	Fire Code Official	25C 4 mo/25D 8 mo	Full Time	59,956.60
285	Admin Secretary I	17 C 7 mo/17 D 5 mo	70%	28,130.00

PERSONNEL: 251-000

BUTTE FSA
Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
152	Equipment Mechanic	21L 5.5 mo/21L 6.5 mo	10%	6,266.45
091	Equipment Mechanic	21K 10 mo/21L 2 mo +5%	10%	6,472.26

PERSONNEL: 253-000

SUTTON FSA
Div of Emergency Services

Control #	Title/Class	Number of Months	Status	Approved Annual Salary
152	Equipment Mechanic	21L 5.5 mo/21L 6.5 mo	2%	1,253.29
091	Equipment Mechanic	21K 10 mo/21L 2 mo +5%	2%	1,294.45

PERSONNEL: 254-000

TALKEETNA FSA
Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
152	Equipment Mechanic	21L 5.5 mo/21L 6.5 mo	4%	2,506.58
091	Equipment Mechanic	21K 10 mo/21L 2 mo +5%	4%	2,588.90

PERSONNEL: 258-000

WILLOW FSA

Div of Emergency Services

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
152	Equipment Mechanic	21L 5.5 mo/21L 6.5 mo	4%	2,484.05
091	Equipment Mechanic	21K 10 mo/21L 2 mo +5%	4%	2,580.30

PERSONNEL: 265-000-000

RSA-ADMIN
Div of Public Works

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
022	Dir of Public Works	Executive	5%	5,294.22
071	Div Mgr-Oper & Maint	Salaried	30%	30,052.46
126	Civil Engineer	30M 4.5 mo/30 M 7.5 mo	20%	19,831.50
184	Project Manager	26M 2.5 mo / 26 M 9.5 mo	80%	65,261.69
072	Road Maint. Supt. II	26I 9.5mo/26J 2.5 mo	95%	71,894.72
228	Road Maint. Super/Const. Ir	25J 6 mo / 25 K 6 mo	Full Time	73,943.48
085	Road Maint. Supt. I	23F .5 mo/23G 11.5 mo	95%	58,774.56
107	Road Maint. Supt. I	23K 9.5 mo/23L 2.5 mo	95%	64,614.42
082	Road Asset Mgt Specialist	23H 9.5 mo/23I 2.5	Full Time	64,092.23
66	Engineering Coordinator	25H 11.5 months/ 25I .5	5%	3,521.36
258	Road Maint Tech	17 D 8mo / 17 E 4 mo	Full Time	41,656.12
276	Engineering Coordinator	25 J 4 mo/ 25 K 8	10%	7,418.75
25	PW Admin Assistant	23 B10 mo/23C 2 mo	5%	2,605.22
173	Road Maint Tech II	17H 4.5 mo/17I 7.5 mo	95%	58,469.43
108	O & M Specialist	22M 12 months	50%	33,556.84
106	O & M Specialist	22M 6.5 mo/22M 5.5 mo	45%	29,028.41

PERSONNEL: 291-000-000

GARDEN TERRACE
ESTATES S/A
Div of Public Works

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
191	Facilities/Utilities Mnt Spec	26G 11 mo/26HI 1 mo	10%	7,191.42
108	O & M Specialist	22M 12 months	5%	3,355.68

PERSONNEL: 293-000-000

TALKEETNA S&W SA
Div of Public Works

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
071	Div Mgr-Oper & Maint	Salaried	2.5%	2,504.37
191	Facilities/Utilities Mnt Spec	26G 11 mo/26 H 1 mo	40%	28,765.68
42	Facilities Maint. Specialist	26 A 1 mo/26 B 11 mo	2.5%	1,500.47
074	Facilities Maint. Specialist	26M 5.5 mo/26 M 6.5 mo	2.5%	2,039.43
130	Facilities Maint. Specialist	26M 3.5 mo/26 M 8.5 mo	2.5%	2,039.43
281	Facilities Maint. Specialist	26 D 8 mo / 26E 4 mo	5%	3,289.57
108	O & M Specialist	22M 11 mo/ 22 M 1 mo	10%	6,711.37

PERSONNEL: 510-150-402

TRANSFER SITES
Div of Public Works

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
204	Solid Waste Div Mgr	Salaried	40%	36,151.23
252	Project Manager I	26D .5 mo/26E 11.5 mo	50%	33,108.31
174	SW Admin Assistant	23H 9.5 mo/23 I 2.5 mo	50%	32,046.11
177	Transfer Site Operator	15M 2.5 mo/15M 9.5 mo	Full Time	47,696.45
179	Transfer Site Operator	15M 2.5 mo/15M 9.5 mo	Full Time	47,696.45
176	Transfer Site Operator	15L 2.5 mo/15L 9.5 mo	Full Time	46,761.22
181	Transfer Site Operator	15L 2.5 mo/15M 9.5 mo	Full Time	47,501.61
178	Transfer Site Operator	15L 8 mo/15L 4 mo	Full Time	46,761.22
180	Transfer Site Operator	15I 9.5 m/15J 2.5 m+5%	Full Time	46,460.13
175	Solid Waste Utility I	13 B 9.5 mo/13 C 2.5 mo	10%	9,298.71
182	Solid Waste Utility I	13F 9 mo/13G 3 mo	10%	3,694.51
259	Admin Secretary I	17D 10 mo / 17 E 2 mo	40%	16,552.83

PERSONNEL: 510-150-416

Hazardous Waste
Div of Public Works

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
204	Solid Waste Div Mgr	Salaried	20%	18,075.62
231	Environmental Technician	20C 1.5 mo/20D 10.5 mo	Full Time	47,358.88
38	Environmental Technician	20B 7.5 mo/ 20C 4.5	Full Time	45,196.62
182	Solid Waste Utility I	13F 9mo / 13G 3 mo	10%	3,694.51
175	Solid Waste Utility I	13 C 9.5 mo/13 D 2.5 mo	10%	3,278.99
259	Admin Secretary I	17D 10 mo / 17 E 2 mo	20%	7,776.21

PERSONNEL: 520-100-112

Port
Div of Assembly

Position Control #	Title/Class	Range & Step Number of Months	Status	Approved Annual Salary
031	Port Director/Engineer	Salaried	Full Time	106,018.64
235	Port Administrative Secretary	21F 4.5 mo/21G 7.5 mo	Full Time	55,395.47