

# MATANUSKA-SUSITNA BOROUGH



## Approved Annual Budget



FY **2018**



Photos: Patty Sullivan & Stefan Hinman  
Iditarod Mural (located at Reddington Jr/Sr High) Kevin Smith  
Cover design: Stefan Hinman

**APPROVED ANNUAL BUDGET  
FOR THE FISCAL YEAR ENDING  
JUNE 30, 2018**



**MATANUSKA-SUSITNA BOROUGH**

**JOHN M. MOOSEY, BOROUGH MANAGER**

**CHEYENNE HEINDEL, DIRECTOR OF FINANCE**

**MATANUSKA-SUSITNA BOROUGH**  
**2018 Approved Annual Budget**  
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## **MATANUSKA-SUSITNA BOROUGH**

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

350 East Dahlia Avenue • Palmer, AK 99645  
Phone (907) 861-7801 • [www.matsugov.us](http://www.matsugov.us)

May 3, 2017

To the Honorable Mayor and Borough Assembly:

Submitted herewith is the fiscal year 2018 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. This budget was formally adopted by the Assembly on May 3, 2017. The total budget is \$392,414,085; a 2.987% decrease as compared to the prior fiscal year amended budget.

Resources have been allocated in accordance with our mission statement, "Providing outstanding Borough services to the Matanuska-Susitna community." The 2018 goal is process improvement and infrastructure building for the benefit of all Borough residents. To meet our objectives, we have deftly married limited Borough resources with grant and legislative revenue opportunities. Our top priorities include:

- Improve emergency service operations with a state of the art radio and alert system
- Grow the Borough by improving roads and completing the rail spur
- Ensure outdated infrastructure is modernized using appropriated capital improvement project funds
- Transform community services by continued implementation of the Smart Communities Program
- Improve the Septage & Leachate facility and associated services
- Continue to support School District and Borough operations
- Build a corporate culture of operational excellence and exceptional customer service
- Insulate the Borough from fiscal problems at the Federal, State and local levels

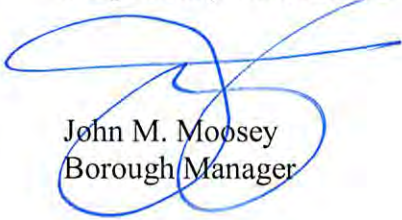
The Matanuska-Susitna Borough is the fastest growing area in the State of Alaska and ranked 40<sup>th</sup> in the United States. Our current population is 102,598 and it is necessary to keep tight control over the annual property tax levy as not to harm or increase the burden to local homeowners. In fiscal year 2018 our employees have continued to go the distance by reducing spending and keeping a balanced budget. Offices and departments will continue to actively monitor expenses and revenues throughout the year to ensure financial sustainability.

Even though the Borough faces the challenge of ongoing federal, state and local economic uncertainty, we also have the opportunity to achieve great things together through dedication and teamwork. This budget makes it possible for the Matanuska-Susitna Borough to be the community of choice to live and work, where every citizen matters.


*Providing Outstanding Borough Services to the Matanuska-Susitna Community.*

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 worked hard to develop departmental budgets. They heeded the Borough Manager's request to make additional cuts to their budgets and still strive to provide the Borough residents with the level of services that they expect. This again has been a difficult task. Many thanks also go to the employees of the Budget & Revenue Division, Talia Derner and Katie Robinson, in addition to Layla Lesley for the long hours they have put in either working on or preparing this document. As always, we are available to assist you in reviewing and evaluating this budget.

Respectfully Submitted,



John M. Moosey  
Borough Manager



Cheyenne Heindel  
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Matanuska-Susitna Borough**

**Alaska**

For the Fiscal Year Beginning

**July 1, 2016**

Executive Director

# MATANUSKA-SUSITNA BOROUGH

## PRINCIPAL OFFICIALS

### MAYOR AND ASSEMBLY

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

Vern Halter, Mayor  
Matthew Beck, Deputy Mayor

Jim Sykes  
Barbara Doty  
Steve Colligan

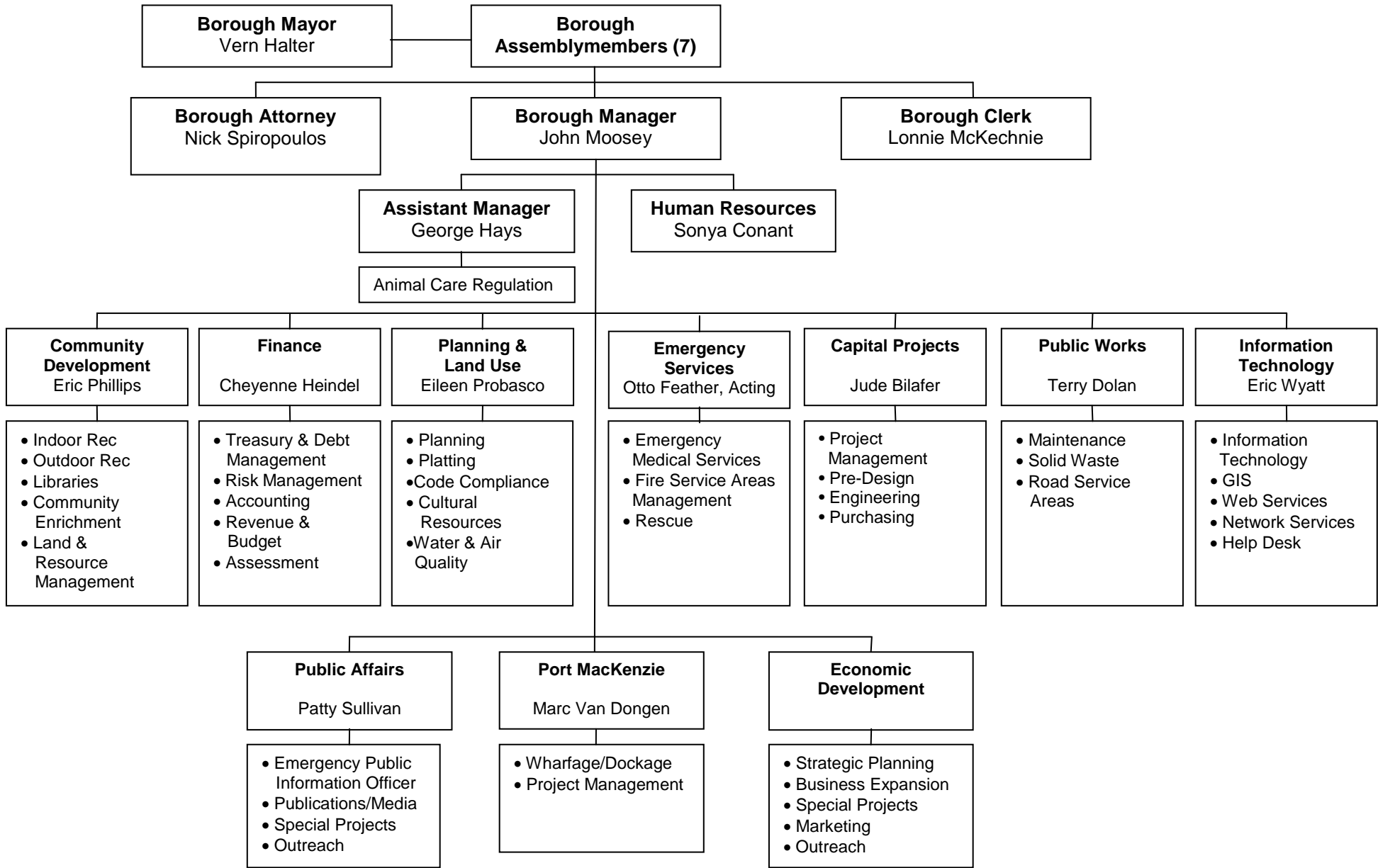
Dan Mayfield  
Randall Kowalke  
George McKee



### BOROUGH STAFF

John Moosey  
George Hays  
Nicholas Spiropoulos  
Lonnie R. McKechnie  
Cheyenne Heindel  
Sonya Conant  
Jude Bilafer  
Eric Phillips  
Otto Feather  
Eileen Probasco  
Terry Dolan  
Brad Pickett  
Vacant  
Marc Van Dongen  
Patty Sullivan  
Eric Wyatt

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



NON-CODE ORDINANCE

Sponsored by: Borough Manager  
Introduced: 04/18/17  
Public Hearing: 04/24/17  
Public Hearing: 04/25/17  
Public Hearing: 04/27/17  
Public Hearing: 05/03/17  
Amended: 05/03/17  
Adopted: 05/03/17

**MATANUSKA-SUSITNA BOROUGH  
ORDINANCE SERIAL NO. 17-017**

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY APPROPRIATING MONIES FROM THE CENTRAL TREASURY FOR THE BOROUGH OPERATING FUNDS, ENTERPRISE FUNDS, EDUCATION OPERATING FUND AND CAPITAL FUNDS, ESTABLISHING THE RATE OF LEVY FOR ALL BOROUGH FUNCTIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018 AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2017 THROUGH JUNE 30, 2018.

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BE IT ENACTED:

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

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

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

<u>NO.</u>	<u>FUND TITLE</u>	<u>APPROPRIATION</u>
100.	Areawide General .....	48,201,714
200	Non-Areawide.....	4,399,548
202	Enhanced 911.....	2,231,511
203	Land Management .....	1,491,517
245	Fleet Maintenance .....	362,517
248	Caswell Fire Service Area.....	347,647
249	West Lakes Fire Service Area.....	2,205,368
250	Central Mat-Su Fire Service Area.....	6,569,816

251	Butte Fire Service Area.....	676,050
253	Sutton Fire Service Area.....	214,862
254	Talkeetna Fire Service Area.....	300,977
258	Willow Fire Service Area.....	650,934
259	Gr. Palmer Consol. Fire Service Area.....	521,243
265	Road Service Area: Administration.....	2,359,876
270	Midway Road Service Area.....	579,417
271	Fairview Road Service Area.....	524,144
272	Caswell Lakes Road Service Area.....	468,036
273	South Colony Road Service Area.....	1,037,838
274	Knik Road Service Area.....	1,274,181
275	Lazy Mountain Road Service Area.....	211,919
276	Greater Willow Road Service Area.....	578,437
277	Big Lake Road Service Area.....	1,012,684
278	North Colony Road Service Area.....	179,523
279	Bogard Road Service Area.....	899,046
280	Greater Butte Road Service Area.....	472,527
281	Meadow Lakes Road Service Area.....	904,075
282	Gold Trail Road Service Area.....	999,125
283	Gr. Talkeetna Road Service Area.....	506,109
284	Trapper Creek Road Service Area.....	176,470
285	Alpine Road Service Area.....	261,927
290	Talkeetna Flood Control.....	42,166
292	Point MacKenzie Service Area.....	73,676
293	Talkeetna Water/Sewer Service Area.....	389,018
294	Freedom Hills Road.....	14,726
295	Circle View/Stampede Estates E.C.S.A. ....	5,270
296	Chase Trail Service Area.....	2,000
297	Roads Outside Service Areas.....	95
300	Debt Service-Schools.....	33,316,944
301	Debt Service-USDA-Fronteras Charter School.....	494,502
302	Debt Service-UAA-Fireweed Building.....	89,565
316	Debt Service-Station 5-1.....	764,125
318	Debt Service-Station 6-2.....	496,550
319	Debt Service-Station 7-3.....	567,450
320	Debt Service-Parks & Recreation.....	2,000,505
325	Debt Service-Nonareawide A/C.....	529,490
330	Debt Service-Road Bonds.....	2,383,850

**Subtotal - Borough Operating Funds..... 121,788,970**

510	Solid Waste Enterprise Fund.....	7,725,277
520	Port Enterprise Fund.....	2,400,551

**Subtotal - Borough Enterprise Funds..... 10,125,828**

204	Education Operating .....	245,971,492
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<b>Subtotal - Education Operating.....</b>	<b>245,971,492</b>
*** Areawide Capital Projects.....	2,443,300
*** Areawide-Dust Control Program.....	500,000
*** Areawide-MSCVB .....	715,000
*** Areawide-T.I.: Winter Trails Grooming.....	420,000
*** Areawide-Grant Match.....	200,000
*** Areawide-Human Services Grant Match.....	150,000
*** Areawide-City of Wasilla Planning Grant .....	225,000
*** Nonareawide Capital Project.....	136,010
*** West Lakes FSA Capital Projects.....	1,125,000
*** Central Mat-Su FSA Capital Projects.....	1,486,000
*** Butte Fire Capital Projects.....	125,000
*** Talkeetna FSA Capital Projects.....	50,000
*** Willow FSA Capital Projects.....	100,000
*** Greater Palmer FSA Capital Projects.....	600,000
*** RSA Administration .....	196,800
*** Midway RSA Capital Projects.....	885,400
*** Fairview RSA Capital Projects.....	472,480
*** Caswell Lakes RSA Capital Projects.....	55,275
*** South Colony RSA Capital Projects.....	295,040
*** Knik RSA Capital Projects.....	1,165,600
*** Lazy Mountain RSA Capital Projects.....	18,360
*** Greater Willow RSA Capital Projects.....	225,130
*** Big Lake RSA Capital Projects.....	89,200
*** Bogard RSA Capital Projects.....	594,000
*** Greater Butte RSA Capital Projects.....	341,500
*** Meadow Lakes RSA Capital Projects.....	755,200
*** Gold Trails RSA Capital Projects.....	526,000
*** Greater Talkeetna RSA Capital Projects.....	9,700
*** Trapper Creek RSA Capital Projects.....	15,800
*** Solid Waste Enterprise Fund Capital Projects...	607,000
 <b>Subtotal - Borough Capital Projects.....</b>	 <b>14,527,795</b>

**TOTAL APPROPRIATION** **\$392,414,085**

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, 2017 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 2018.

Section 6. Appropriation for capital reserve. There is hereby appropriated an additional sum of \$100,000 into a reserve account within the nonareawide fund to cover capital expenditures. Said funds are to be expended only upon assembly approval of specific projects.

Section 7. Appropriation for match for paving projects and calcium chloride. There is hereby appropriated an additional sum of \$2,358,970 into a reserve account within the areawide fund for match of paving projects and calcium chloride in accordance with Borough code 3.24.030(C)(3). Said funds are to be expended only upon assembly approval of specific projects.

Section 8. Appropriation for reservation of fund balance.

There is hereby appropriated an additional sum of \$25,000,000 into a reserve account within the areawide fund which requires a minimum reserve amount of \$25,000,000 for the fiscal year 2018 budget.

Section 9. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2018. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

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

<u>TAX FUND</u>	
Areawide.....	10.332
Non-Areawide.....	0.548
Butte Fire Service Area #2.....	3.43
Sutton Fire Service Area #4.....	4.59
Talkeetna Flood Control #7.....	0.91
Midway Road Service Area #9.....	2.78
Fairview Road Service Area #14.....	1.85
Caswell Lakes Road Service Area #15.....	4.10
South Colony Road Service Area #16.....	1.50
Knik Road Service Area #17.....	2.92
Lazy Mountain Road Service Area #19.....	2.51
Greater Willow Road Service Area #20.....	3.50
Big Lake Road Service Area #21.....	2.57
North Colony Road Service Area #23.....	4.59
Talkeetna Fire Service Area #24.....	2.04
Bogard Road Service Area #25.....	1.73
Greater Butte Road Service Area #26.....	3.45
Meadow Lakes Road Service Area #27.....	3.48
Gold Trails Road Service Area #28.....	1.99
Gr. Talkeetna Road Service Area #29.....	3.12
Trapper Creek Road Service Area #30.....	4.41
Alpine Road Service Area #31.....	3.68
Willow Fire Service Area #35.....	2.75
Point MacKenzie Service Area #69.....	9.40

Central Mat-Su FSA #130.....	2.15
Circle View/Stampede Estates.....	3.24
Erosion Control Service Area #131	
Gr. Palmer Consolidated FSA #132.....	0.96
Caswell Fire Service Area #135.....	3.21
West Lakes Fire Service Area #136.....	2.20
Palmer, City of.....	3.00
Wasilla, City of.....	0.00
Houston, City of.....	3.00

Section 11. E-911 surcharge for July 1, 2017, to June 30, 2018. The Matanuska-Susitna Borough Assembly finds it in the best interest of the Borough and its cities to support and improve Enhanced 911 services in the Borough, and for the period of July 1, 2017 through June 30, 2018 shall set the E-911 surcharge rate at \$2.00 per wireline and per wireless telephone numbers that are billed or sold to a customer with an address within the Borough, and all funds collected shall be held in a separate fund subject to the appropriation of the Assembly.

Section 12. Deficit adjustment, service areas. If the revenue collected for any service area amounts to less than the amount appropriated for that service area, the deficit shall be made up to the borough's general fund from the following year's revenue of that service area.

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

Section 14. Revenue deficiencies. In the event that total

revenue from sources other than local support for any function is received in an amount less than the amount estimated in the budget document, the appropriation for such function is reduced a corresponding amount.

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


Section 16. Due dates of taxes, general government and service areas. The above taxes are due and payable August 15, 2017 for the first installment, and February 15, 2018 for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment.

Section 17. Effective date. Ordinance Serial No. 17-017 shall take effect upon adoption.


ADOPTED by the Matanuska-Susitna Borough Assembly this  
3 day of May, 2017.

  
VERN HALTER, Borough Mayor

ATTEST:

  
LONNIE R. McKECHNIE, CMC, Borough Clerk

(SEAL)



PASSED UNANIMOUSLY: Sykes, Beck, McKee, Colligan, Mayfield, Doty,  
and Kowalke

Introduced by: Mayor Thompson  
Introduction Date: May 11, 2017  
Amended: May 11, 2017  
Public Hearing: June 8, 2017  
Adoption Date: June 8, 2017

Vote: Brunswick, Johnson, Jorgensen, Wilson and Thompson in favor  
Barney, Stout absent

**HOUSTON, ALASKA  
ORDINANCE 17-11**

**AN ORDINANCE OF THE HOUSTON CITY COUNCIL PROVIDING FOR THE  
ADOPTION OF THE ANNUAL BUDGET FOR THE FISCAL YEAR 2018 AND  
APPROPRIATING FUNDS TO CARRY OUT SAID BUDGET**

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

**SECTION I: CLASSIFICATION:** This is a non-coded ordinance.

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

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

**SECTION IV: APPROPRIATION:** There is hereby appropriated out of the revenues of the City of Houston, for the fiscal year beginning July 1, 2017 the sum of \$1,213,824.00 which sum is deemed by Council to be necessary to defray all expenditures of the City during said budget year to be divided and appropriated in accordance with the attached budget proposal as follows:

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

**SECTION IV: EFFECTIVE DATE:** This ordinance shall take effect upon adoption of the Houston City Council.

**ADOPTED** by the Houston City Council on June 8, 2017.

**THE CITY OF HOUSTON, ALASKA**

  
Virgie Thompson, Mayor

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

Introduced by: Mayor Thompson  
Introduction Date: May 11, 2017  
Amended: May 11, 2017  
Public Hearing: June 8, 2017  
Adoption Date: June 8, 2017

Vote: Brunswick, Johnson, Jorgensen, Wilson and Thompson in favor  
Barney, Stout absent

**ATTEST:**

  
\_\_\_\_\_  
Sonya Dukes CMC, City Clerk



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



**CITY OF HOUSTON**  
**FY2018 Adopted Revenue**

<b>Revenues</b>		<b>FY2018 Projected</b>
<b><u>Taxes</u></b>	Sales Tax	<b>\$300,000</b>
	Vendor Fees	<b>\$200</b>
	Sales Tax Penalties & Interest	<b>\$500</b>
	Property Taxes	<b>\$365,767</b>
	Motor Vehicle Taxes	<b>\$11,500</b>
	MJ Sales Tax (retail)	<b>\$60,000</b>
	MJ Excise Tax (cultiv.)	<b>\$250,000</b>
<b><u>Licenses &amp; Permits</u></b>	Animal Control Registration & Vac	<b>\$1,000</b>
	COH Business License	<b>\$6,500</b>
	MJ COH Business License	<b>\$125</b>
	MJ COH Excise Tax License	<b>\$1,250</b>
	MJ SOA License Fee	<b>\$2,000</b>
	Permits, Various	<b>\$30,000</b>
<b><u>Fines &amp; Penalties</u></b>	Fines/Citations	<b>\$18,200</b>
<b><u>Misc. Fees</u></b>	Administrative Fees	<b>\$250</b>
<b><u>Rentals</u></b>	Wildbird Annual Rent	<b>\$100</b>
	Ambulance Bay Rent	<b>\$0</b>
<b><u>Leases</u></b>	Cell Tower Lease	<b>\$6,900</b>
	Carrie McKee	<b>\$2,400</b>
<b><u>Other Revenues</u></b>	Houston/Willow Parking	<b>\$2,000</b>
	PFD Levy	<b>\$0</b>
	Appeals	<b>\$250</b>
	Interest Income	<b>\$150</b>
	Donations/Founders Day	<b>\$14,000</b>
	Donations/Other	<b>\$1,500</b>
	Community Block Grant	<b>\$0</b>
	Rescue Funding	<b>\$0</b>
<b><u>Shared Revenues</u></b>	Community Revenue Sharing	<b>\$104,132</b>
	Raw Fish Tax Refunds	<b>\$100</b>
	Utility Co-op Tax Refunds	<b>\$35,000</b>
	Liquor License Tax Refund	<b>\$0</b>
	<b>Total Projected Revenues FY2018</b>	<b>\$1,213,824</b>





**CITY OF HOUSTON**  
**FY2018 Adopted Expenditures**

Budgeted Operating Expenditures		Proposed 2018	Admin	Fire 9-1	Fire 9-2	P/W Roads	Council
Personnel Services	Health Insurance	\$84,000	\$24,000		\$12,000	\$48,000	
	Payroll Taxes	\$41,564	\$12,000		\$13,000	\$15,000	\$1,564
	Salaries	\$460,767	\$145,000		\$145,000	\$155,767	\$15,000
Travel	Airfare & Lodging	\$1,400	\$500				\$900
	Per Diem	\$750			\$750		
	Training	\$4,000	\$2,500		\$1,500		
	Mileage	\$50					\$50
Facility Expenses	Telephone Service	\$13,186	\$3,500	\$1,750	\$6,000	\$1,000	\$936
	Electric / Utilities	\$30,100	\$3,100	\$11,000	\$10,000	\$6,000	
	Heating Fuel	\$15,500	\$2,500	\$6,000	\$2,000	\$5,000	
	Natural Gas	\$5,000			\$5,000		
	Security / Transport	\$5,650	\$2,000	\$2,000	\$1,500	\$150	
	Building Repair & Maint.	\$21,000		\$12,000	\$5,000	\$4,000	
	Solid Waste	\$6,000		\$1,500	\$2,000	\$2,500	
Supplies	Supplies/Consumables	\$4,550	\$2,000	\$300	\$900	\$1,000	\$350
	Postage/Shipping	\$2,800	\$1,500		\$500	\$800	
	Accounting Software Supplies	\$1,000	\$1,000				
	Janitorial Supplies	\$900		\$200	\$500	\$200	
	Animal Food & Supplies	\$1,000			\$1,000		
Equipment	Equipment & Gear Purchases	\$81,550	\$1,500		\$60,000	\$20,000	\$50
	Equipment & Vehicle Repair & Maint.	\$52,000		\$5,000	\$12,000	\$35,000	
	Equipment Rental	\$10,000				\$10,000	
	Equipment Lease	\$0				\$0	
	Training Supplies & Equipment	\$5,000			\$5,000		
	Vehicle Fuel	\$30,000			\$15,000	\$15,000	
Dues	Dues/Meetings/Licenses	\$9,000	\$2,900		\$3,000	\$200	\$2,900
Other Operating Exp.	Dispatch	\$20,000			\$20,000		
	Records Management	\$0					
	Background / Drug Testing	\$800	\$50		\$750		
	Interest Expenses	\$0					
Insurance	Mobile equipment Insurance	\$12,500			\$12,500		
	General Liability Insurance	\$7,680	\$1,280		\$4,800	\$1,600	
	Life and Disability Insurance	\$2,880	\$480		\$1,800	\$600	
	Property Insurance	\$7,440	\$400		\$6,000	\$1,040	
	Vehicle Insurance	\$29,268			\$25,000	\$4,268	
	Worker's Compensation	\$36,400	\$5,600		\$23,800	\$7,000	
Fees	Bank & Court Fees	\$5,700	\$200		\$5,500		
Contractual	Contractual (Office Equipment)	\$4,900	\$4,400		\$500		
	Contractual (Medical)	\$4,000			\$4,000		
	Contractual (Legal Services)	\$9,500	\$7,000		\$1,000	\$500	\$1,000
	Contractual (Accounting/Audit)	\$500	\$500				
	Contractual (Other: IT/Engineer/Tow/Vet)	\$14,075	\$4,000		\$5,700	\$3,200	\$1,175
Advertising	Advertising & Promotion	\$3,000	\$2,500		\$500		
	Printing & Signage	\$7,800	\$300		\$500	\$5,000	\$2,000
Records Information	Software	\$400	\$400				
	Supplies	\$250	\$250				
	Destruction	\$100	\$100				
Elections	Advertising	\$800	\$800				
	Ballots	\$900	\$900				
	Labor	\$560	\$560				
	Supplies	\$1,000	\$1,000				
Appeal/Hearings	Hearing Officer	\$500	\$500				
	Transcripts / Supplies	\$100	\$100				
Discretionary Fund	Discretionary Fund	\$100	\$100				
Donations/Spl Evnts	Founders Day	\$0					
	Donations & Special City Events	\$1,000					\$1,000
	Special Occasions/Cards & Flowers	\$0					
	Summer Maintenance	\$39,900				\$39,900	
	Winter Maintenance	\$20,000				\$20,000	
<b>TOTAL PROJECTED EXPENDITURES FY2018:</b>		<b>\$1,118,820</b>	<b>\$235,420</b>	<b>\$39,750</b>	<b>\$414,000</b>	<b>\$402,725</b>	<b>\$26,925</b>
<b>TOTAL PROJECTED REVENUES FY2018:</b>		<b>\$1,213,824</b>					
<b>Marijuana Excise Tax Allocation to Capital Account:</b>		<b>\$60,000</b>					
<b>Reserve Account Allocation:</b>		<b>\$35,004</b>					
<b>BALANCED BUDGET:</b>		<b>\$0</b>					



**CITY OF HOUSTON**  
**CAPITAL ACCOUNT**  
**FY2018 Adopted Budget**

<b>CURRENT REVENUE CAPITAL IMPROVEMENT PROJECTS</b>		
	Current Account Balance	107,491.44
	Monthly Income	\$861.00
	FY2018 Allocated Funds	<b>\$60,000</b>
<b>RESOLUTION NO.</b>	<b>PROPOSED EXPENSE CAPITAL IMPROVEMENT PROJECTS</b>	
	<b>Facility</b>	
16-11	Renovation Station 9-1	\$450,000.00
16-11	Multi-use facility including a new Houston City Hall	T.B.D.
	<b>Roads</b>	
16-11	Cheri Lake Drive Construction	\$946,542.00
16-11	Road Repair Maintenance and Safety Equipment	\$200,000.00
16-11	Construction of a two lane bridge	T.B.D.
	<b>Parks &amp; Campground</b>	
16-11	Parks and Recreational Trails Plan	T.B.D.
16-11	Little Susitna River Campground upgrades	T.B.D.
16-11	ADA compliant activity park	T.B.D.
	<b>Equipment</b>	
16-11	Houston Emergency Service Equipment	\$100,000.00
16-11	Ladder Truck Engine	\$950,000.00
	<b>Other Items</b>	
16-11	Emergency Communications	\$60,000.00
16-11	Technology Upgrades	\$4,585.00



**City of Houston**  
**FY2018 Adopted Budget**  
**Administration**

Administration Operating Budget	FY2018 Expense	FY2018 Budget	% Budget Used	% Budget Left
5100 - Personnel				
5101 - Health Insurance	\$0.00	\$24,000.00	0.00%	-100.00%
5104 - Payroll Taxes	\$0.00	\$12,000.00	0.00%	-100.00%
5105 - Salaries	\$0.00	\$145,000.00	0.00%	-100.00%
5803 - General Liability Insurance	\$0.00	\$1,280.00	0.00%	-100.00%
5807 - Worker's Compensation	\$0.00	\$5,600.00	0.00%	-100.00%
0000 - Background/Drug Testing	\$0.00	\$50.00	0.00%	-100.00%
5804 - Life and Disability Insurance	\$0.00	\$480.00	0.00%	-100.00%
<b>Total 5200 - Personnel</b>	<b>\$0.00</b>	<b>\$188,410.00</b>	<b>0.00%</b>	<b>-100.00%</b>
5200 - Travel/Training				
5200 - Travel	\$0.00	\$500.00	0.00%	-100.00%
5204 - Training	\$0.00	\$2,500.00	0.00%	-100.00%
<b>Total 5200 - Travel/Training</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>0.00%</b>	<b>-100.00%</b>
5300 - Facility (City Hall)				
5302 - Telephone	\$0.00	\$3,500.00	0.00%	-100.00%
5303 - Utilities	\$0.00	\$3,100.00	0.00%	-100.00%
5304 - Heating Fuel	\$0.00	\$2,500.00	0.00%	-100.00%
6010 - Security / Transport	\$0.00	\$2,000.00	0.00%	-100.00%
5805 - Property Insurance	\$0.00	\$400.00	0.00%	-100.00%
<b>Total Facility (City Hall)</b>	<b>\$0.00</b>	<b>\$11,500.00</b>	<b>0.00%</b>	<b>-100.00%</b>
5400 - Supplies/Software/Postage				
5401 - Office Supplies	\$0.00	\$2,000.00	0.00%	-100.00%
5402 - Postage	\$0.00	\$1,500.00	0.00%	-100.00%
Accounting Software Supplies	\$0.00	\$1,000.00	0.00%	-100.00%
<b>Total Supplies</b>	<b>\$0.00</b>	<b>\$3,500.00</b>	<b>0.00%</b>	<b>-100.00%</b>
5500 - Equipment				
5502 - Office Equipment	\$0.00	\$1,500.00	0.00%	-100.00%
<b>Total Equipment</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>0.00%</b>	<b>-100.00%</b>
5700 - Dues/Licenses				
5600 - Dues	\$0.00	\$1,900.00	0.00%	-100.00%
Licenses	\$0.00	\$1,000.00	0.00%	-100.00%
<b>Total Dues/Licenses</b>	<b>\$0.00</b>	<b>\$2,900.00</b>	<b>0.00%</b>	<b>-100.00%</b>
5900 - Fees/Court/Compliance				
5901 - Merchant Service Fees	\$0.00	\$100.00	0.00%	-100.00%
5902 - Court/Citation Fees	\$0.00	\$100.00	0.00%	-100.00%
<b>Total Fees/Court/Compliance</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>0.00%</b>	<b>-100.00%</b>



**City of Houston**  
**FY2018 Adopted Budget**  
**Administration**

Administration Operating Budget		FY2018 Expense	FY2018 Budget	% Budget Used	% Budget Left
6000 - Contractual					
	6002 - Office Printer Equipment	\$0.00	\$4,400.00	0.00%	-100.00%
	6004 - Legal	\$0.00	\$7,000.00	0.00%	-100.00%
	6005 - Accounting/Audit	\$0.00	\$500.00	0.00%	-100.00%
	6006 - I/T Services	\$0.00	\$4,000.00	0.00%	-100.00%
6020 - Records Information Program					
	6021 - Software	\$0.00	\$400.00	0.00%	-100.00%
	6022 - Supplies	\$0.00	\$250.00	0.00%	-100.00%
	6023 - Records Distruction	\$0.00	\$100.00	0.00%	-100.00%
Total Records Information Program		\$0.00	\$750.00	0.00%	-100.00%
6030 - Elections					
	6031 - Advertising	\$0.00	\$800.00	0.00%	-100.00%
	6032 - Ballots	\$0.00	\$900.00	0.00%	-100.00%
	6033 - Labor	\$0.00	\$560.00	0.00%	-100.00%
	6034 - Supplies	\$0.00	\$1,000.00	0.00%	-100.00%
Total Elections		\$0.00	\$3,260.00	0.00%	-100.00%
6040 - Appeal/Hearings					
	6041 - Hearing Officer	\$0.00	\$500.00	0.00%	-100.00%
	6042 - Transcripts/Supplles	\$0.00	\$100.00	0.00%	-100.00%
Total Appeal/Hearings		\$0.00	\$600.00	0.00%	-100.00%
6050 - Discretionary Fund		\$0.00	\$100.00	0.00%	-100.00%
Total Contractual		\$0.00	\$15,900.00	0.00%	-100.00%
	6100 - Advertising	\$0.00	\$2,500.00	0.00%	-100.00%
	6300 - Printing	\$0.00	\$300.00	0.00%	-100.00%
Total Advertising/Printing		\$0.00	\$2,800.00	0.00%	-100.00%
<b>Total Administration Operating Expenditures</b>		<b>\$0.00</b>	<b>\$234,420.00</b>	<b>0.00%</b>	<b>-100.00%</b>



**City of Houston**  
**FY2018 Adopted Budget**  
**Public Works / Roads**

<b>Public Works Operating Budget</b>	<b>Actual FY 2018 Expense</b>	<b>Adopted FY2018 Budget</b>	<b>% Budget Used</b>	<b>% Budget Left</b>
<b>Operating Expenditures</b>				
5100 - Personal Services				
5101 - Health Insurance	\$0.00	\$48,000.00	0.00%	-100.00%
5104 - Payroll Taxes	\$0.00	\$15,000.00	0.00%	-100.00%
5105 - Salaries	\$0.00	\$165,000.00	0.00%	-100.00%
<b>Total Personal Services</b>	<b>\$0.00</b>	<b>\$228,000.00</b>	<b>0.00%</b>	<b>-100.00%</b>
5300 - Facility Expenditures				
5302 - Telephone Expense	\$0.00	\$1,000.00	0.00%	-100.00%
5303 - Utilities	\$0.00	\$6,000.00	0.00%	-100.00%
5304 - Heating Fuel	\$0.00	\$5,000.00	0.00%	-100.00%
5306 - Building Repair & Maintenance	\$0.00	\$4,000.00	0.00%	-100.00%
5307 - Solid Waste	\$0.00	\$2,500.00	0.00%	-100.00%
<b>Total Facility Expenditures</b>	<b>\$0.00</b>	<b>\$18,500.00</b>	<b>0.00%</b>	<b>-100.00%</b>
5400 - Supplies				
5401 - Supplies/Consumables	\$0.00	\$1,000.00	0.00%	-100.00%
5402 - Postage and Delivery	\$0.00	\$800.00	0.00%	-100.00%
5403 - Janitorial Supplies	\$0.00	\$200.00	0.00%	-100.00%
<b>Total Supplies Expenditures</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>0.00%</b>	<b>-100.00%</b>
5500 - Equipment				
5502 - Equipment & Gear Purchases	\$0.00	\$20,000.00	0.00%	-100.00%
5503 - Equip & Vehicle Repair & Main	\$0.00	\$35,000.00	0.00%	-100.00%
5504 - Equipment Rental	\$0.00	\$10,000.00	0.00%	-100.00%
5506 - Vehicle Fuel	\$0.00	\$15,000.00	0.00%	-100.00%
<b>Total Equipment Expenditures</b>	<b>\$0.00</b>	<b>\$80,000.00</b>	<b>0.00%</b>	<b>-100.00%</b>
5600 - Dues/Subscriptions/Licenses/M	\$0.00	\$200.00	0.00%	-100.00%
5800 - Insurance Expense				
5803 - General Liability Insurance	\$0.00	\$1,600.00	0.00%	-100.00%
5804 - Life and Disability Insurance	\$0.00	\$600.00	0.00%	-100.00%
5805 - Property Insurance	\$0.00	\$1,040.00	0.00%	-100.00%
5806 - Vehicle Insurance	\$0.00	\$4,268.00	0.00%	-100.00%
5807 - Worker's Compensation	\$0.00	\$7,000.00	0.00%	-100.00%
<b>Total Insurance Expense</b>	<b>\$0.00</b>	<b>\$14,508.00</b>	<b>0.00%</b>	<b>-100.00%</b>
6000 - Contractual				
6004 - Legal Fees	\$0.00	\$500.00	0.00%	-100.00%
6006 - I/T & Technology	\$0.00	\$2,400.00	0.00%	-100.00%
6008 - Towing Services	\$0.00	\$800.00	0.00%	-100.00%
6010 - Security Services	\$0.00	\$150.00	0.00%	-100.00%
<b>Total Contractual</b>	<b>\$0.00</b>	<b>\$3,850.00</b>	<b>0.00%</b>	<b>-100.00%</b>
6300 - Printing & Signage	\$0.00	\$5,000.00	0.00%	-100.00%



**City of Houston**  
**FY2018 Adopted Budget**  
**Public Works / Roads**

<b>Public Works Operating Budget</b>		<b>Actual FY 2018 Expense</b>	<b>Adopted FY2018 Budget</b>	<b>% Budget Used</b>	<b>% Budget Left</b>
	6600 - Summer Maintenance	\$0.00	\$39,900.00	0.00%	-100.00%
	6700 - Winter Maintenance	\$0.00	\$20,000.00	0.00%	-100.00%
	<b>Total Other Operating Expenditures</b>	<b>\$0.00</b>	<b>\$64,900.00</b>	<b>0.00%</b>	<b>-100.00%</b>
<b>Total Public Works Operating Expenditures</b>		<b>\$0.00</b>	<b>\$411,958.00</b>	<b>0.00%</b>	<b>-100.00%</b>

Introduced by: City Manager Wallace  
 1<sup>st</sup> Public Hearing: October 18, 2016  
 2<sup>nd</sup> Public Hearing: December 6, 2016  
 3<sup>rd</sup> Public Hearing: December 13, 2016  
 Action: Approved  
 Vote: Unanimous

Yes:	No:
Best	
Carrington	
Combs	
DeVries	
Fuller	
Hanson	
LaFrance	

CITY OF PALMER, ALASKA

**Resolution No. 17-001**

**A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2017, and Ending December 31, 2017, 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 2017 Budget was held on Tuesday, October 18, 2016, and continued on Tuesday, December 13, 2016; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2017 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 2017 has been reviewed by the City Council.

Section 2. That money shall be appropriated from the all City funds as follows:

	Revenues
General Fund (01)	\$ 11,543,794
Enterprise Fund	
Water/Sewer (02)	\$ 2,774,154
Airport (03)	\$ 366,322
Solid Waste (05)	\$ 702,000
Golf Course (15)	\$ 835,100
Capital Projects	
Projects (08)	\$ 125,000
Projects (09)	\$ 330,000
Projects (10)	\$ 50,000
Projects (24)	\$ 40,000
Projects (30)	\$ 225,000
<b>Total Revenues</b>	<b>\$ 16,991,370</b>

	Expenditures
General Fund (01)	\$ 11,450,443
Water/Sewer Fund (02)	\$ 2,049,099
Airport Fund (03)	\$ 364,021
Solid Waste Collection Fund (05)	\$ 1,067,828
Golf Course (15)	\$ 830,543
<b>Subtotal Expenditures/Expenses</b>	<b>\$</b>
<b>Capital Improvements</b>	
Capital Projects (08)	\$ 125,000
Capital Projects (09)	\$ 330,000
Capital Projects (10)	\$ 50,000
Capital Projects (24)	\$ 40,000
Capital Projects (30)	\$ 225,000
<b>Total Expenditures/Expenses</b>	<b>\$ 16,531,934</b>


Section 3. That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2017 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 2017 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 2017 operating budget is adopted for a period of one (1) year, that being from January 1, 2017, through December 31, 2017.

**Passed and approved** by the City Council of the City of Palmer, Alaska, this 13<sup>th</sup> day of December, 2016.

  
 \_\_\_\_\_  
 Edna B. DeVries, Mayor

  
 \_\_\_\_\_  
 Norma I. Alley, MMC, City Clerk



Non-Code Ordinance

By: Finance  
Introduced: April 10, 2017  
Public Hearing: April 24, 2017  
Public Hearing: April 26, 2017  
Amended: April 26, 2017  
Adopted: April 26, 2017  
Yes: Burney, Dryden, Graham, Harvey, Ledford, O'Barr  
No: None  
Absent: None

**City of Wasilla  
Ordinance Serial No. 17-17(AM)**

**An Ordinance Of The Wasilla City Council Providing For The Adoption Of The Annual Budget For The Fiscal Year 2018 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 2018 as presented by the Mayor and introduced on April 10, 2017.

**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, 2017 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, 2017 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, 2017 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, 2017, the sum of \$27,689,470, which includes \$3,844,953 of transfers between funds, to be raised by taxation and otherwise, which sum is deemed by Council to be necessary to defray all expenditures of the City during said budget year to be divided and appropriated in accordance with the attached budget proposal as follows:

<b>General Fund</b>		<b>Capital Fund</b>	\$ 2,336,868
<b>Legislative</b>		<b>Vehicle Fund</b>	\$ 330,000
Clerk	\$ 430,907	<b>Right-Of-Way Fund</b>	\$ 25,000
Records Management	14,265	<b>Roads Fund</b>	\$ 125,000
Council	190,348	<b>Technology Replacement Fund</b>	\$ 343,200
<b>Mayor</b>			
Administration	286,687	<b>Special Revenue Funds</b>	
General Administration	227,547	<b>Youth Court</b>	\$ 96,813
Human Resources	236,967		
Planning	304,199	<b>Enterprise Funds*</b>	
<b>Finance</b>		<b>Sewer</b>	
Finance	1,248,124	Operations & Transfers	\$ 1,138,849
MIS	378,325	Debt Service	-
		Capital	135,000
<b>Public Safety</b>		<b>Total Sewer Funds</b>	\$ 1,273,849
Administration	688,676		
Investigation	509,006	<b>Water</b>	
Police - Patrol	3,294,024	Operations & Transfers	\$ 932,204
COPS-SRO	145,245	Debt Service	182,823
Dispatch	3,495,312	Capital	65,000
Code Compliance	197,973	<b>Total Water Funds</b>	\$ 1,180,027
<b>Public Works</b>			
Administration	499,103	<b>Airport</b>	
Roads	1,271,813	Operations & Transfers	\$ 188,057
Property Maintenance	596,163	Capital	100,000
Meta Rose	120,809	<b>Total Aairport</b>	\$ 288,057
<b>Cultural &amp; Recreation</b>		<b>Curtis D. Menard Memorial Sports Center (CMMSC):</b>	
Museum	244,030	Operations & Transfers	\$ 1,241,877
Library	727,799	Capital	160,000
Parks Maintenance	1,352,605	<b>Total CMMSC Fund</b>	\$ 1,401,877
Recreation Services	95,899		
<b>Non-Departmental</b>		*Does not include depreciation.	
Non-Departmental	140,000	<b>Debt Service Funds</b>	None for FY 2018.
Debt Service	411,100		
Transfers	3,181,953	<b>Permanent Funds</b>	
<b>Total General Fund</b>	\$ 20,288,779	<b>Cemetery</b>	None for FY 2018.
		<b>Total FY2018 Appropriation:</b>	<u>\$ 27,689,470</u>

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

**Section 6. Effective date.** This ordinance shall take effect July 1, 2017.

ADOPTED by the Wasilla City Council on April 26, 2017.

  
BERT L. COTTLE, Mayor

ATTEST:

  
JAMIE NEWMAN, MMC, City Clerk

[SEAL]

## BUDGET CALENDAR FISCAL YEAR 2018

December 9, 2016	Manager delivers his budget message for fiscal year 2018.
December 19, 2016	Budget system is turned on and directions are distributed with the personnel sheets.
January 10, 2017	Revised salary personnel worksheets noting overtime and/or temporary wages are to be returned to the Budget Division Manager.
January 18, 2017	Preliminary Tax Roll is complete.
January 25, 2017	All salary and benefit information is revised and entered into budget system.
January 25, 2017	Revised capital requests, including justification, submitted to the Finance Director.
January 25, 2017	Request and justification for new positions (if allowed) submitted to the Manager and Finance Director.
Week of January 27, 2017	Assessment notices are mailed.
January 30 – February 28, 2017	Appeal period.
January 30, 2017	Update tax revenues following preliminary completion of tax roll.
February 13, 2017	Final divisional budgets to be reviewed and updated accordingly by department heads. Submit detailed description of requests for training, travel, professional services, other contractual, furnishings, and equipment to Budget & Revenue Division Manager.
February 13, 2017	Budget system is closed for input at 5:00 p.m.
February 17, 2017	Preliminary mill rates to be provided by Public Works Director & Emergency Services Director for RSAs, FSAs and SSAs.
February 28, 2017	Department directors have reviewed budgets with applicable boards and commissions including E-911, Animal Care, Board of Supervisors, etc.
March 1 – March 3, 2017	Assessor prepares revised tax roll following the appeal period.
March 7, 2017	Joint meeting with the Assembly and the School Board.
March 17, 2017	Final mill rates for RSAs, FSAs and SSAs submitted to Finance Director from Public Works Director & Emergency Services Director.
March 29 – April 7, 2017	Finalization of Borough Manager's fiscal year 2018 proposed budget and completion of final modifications.
March 31, 2017	School district to deliver their budget to Borough.
April 11 – 14, 2017	Complete production of budget document.
April 12, 2017	Work Session: Managers overview of proposed.
April 16, 2017	State Legislative Session ends.
April 18, 2017	Introduction of Manager's proposed fiscal year 2018 budget.
April 18, 2017	Adoption of minimum funding resolution for the school district
April 24, 2017	Special Meeting: Public Hearing on budget.
April 25, 2017	Special Meeting: Public Hearing on budget.
April 27, 2017	Special Meeting: Public Hearing on budget.
May 3, 2017	Special Meeting: Budget Deliberations and adoption as amended.

## **BUDGET SUMMARY**

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

The approved comprehensive annual budget is presented in ten major sections: Overview, General Fund, Special Revenue Funds, Solid Waste Enterprise Fund, Port Enterprise Fund, M/V Susitna Fund, Debt Service Funds, Capital Projects/Grant/Match Funds, Internal Service Funds and Other Information. The Overview Section includes the mill levies adopted for fiscal year 2018, beginning and ending fund balances and reconciliations, revenue and expenditure summaries and graphs for fiscal year 2016, 2017 and 2018 and personnel comparisons for the current year and prior years. The General Fund section contains the information relating to the areawide fund (i.e., general government operations), such as administration, planning, ambulance service and finance. The Special Revenue Funds section includes the nonareawide fund, Enhanced 911, land management fund, fire service areas, road service areas, special service areas and the educational fund.

There are two enterprise funds. The first is for the operation of Solid Waste and the second is for the operation of Port MacKenzie. A third was initially established for the operation of the M/V Susitna; this fund will be phased out as the vessel was sold in fiscal year 2016.

An enterprise fund can be used to report an activity for which a fee is charged to external users for goods or services. For each of these two referenced operations, the use of an enterprise fund will more clearly identify the financial condition of the respective operation. Additionally, should any of these operations have a need to issue revenue bonds in the future an enterprise fund would be required.

The Debt Service Fund section contains eleven separate funds. This includes the debt service for the school facilities, the Central Mat-Su and West Lakes Public Safety Buildings, the parks and recreation bond projects, Transportation System Bonds and the debt service for the Animal Care Facility. A fund was established for the Fireweed Building.

The capital projects/grants/pass-through section includes proposed capital projects for indoor/outdoor recreation, repair and upgrade of borough facilities, infrastructure, emergency services and road projects. Additionally, it includes funds for matching grants and the grant to Matanuska Susitna Convention & Visitors Bureau as well as other entities. Additionally, it includes funds for development of Aerial Imagery, Administration and Capital Project Building improvements or replacement and various Information Technology and Planning Projects.

The Internal Service Funds section contains the information related to the low cost loans available to the service areas. The Other Information section includes the personnel data by fund, department

and division. Also included is an Appendix of Economic and other data related to the Borough. This includes information related to Assessed Value, population, etc. Additionally, a Glossary of key terms is included.

The borough exercises the following areawide powers: property assessment and collection of taxes, planning and zoning, parks and recreation, emergency medical service 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 both the borough and school construction projects. Therefore, the budget of the school district is included in the borough's comprehensive budget as a component unit.

The borough exercises the following nonareawide powers: solid waste, libraries, septage disposal, animal control and economic development. The borough is responsible for 29 active service areas (flood, water, fire, roads and erosion control). Service area boards of supervisors are appointed by the Assembly to make recommendations to the Manager and Assembly on certain matters that affect each service area. This comprehensive budget includes the budget detail for these service areas.

## **GOALS AND OBJECTIVES**

The 2018 goal for the Matanuska-Susitna Borough is process improvement and infrastructure building such as described earlier for the Fire Service Areas. The Matanuska-Susitna Borough is the fastest growing area in the State of Alaska. We are currently sitting at a population greater than 102,598. We are the second largest community in Alaska. Unfortunately, we are still behind on infrastructure to support that population. We have been able to construct schools with State of Alaska debt service reimbursement and voter approved bonds and levies. In fiscal year 2017 we completed Dena'ina and Iditarod Elementary Schools as well as Twindly Bridge and Fronteras Spanish-Immersion Charter Schools. In addition, we are in partnership with the State of Alaska Department of Transportation and the Alaska State Railroad Corporation for some of our transportation system improvements. In October 2017, the voters approved a parks and recreation bond package. The Matanuska-Susitna Borough is improving our areas of service and infrastructure to support our continual growth into the next decade.

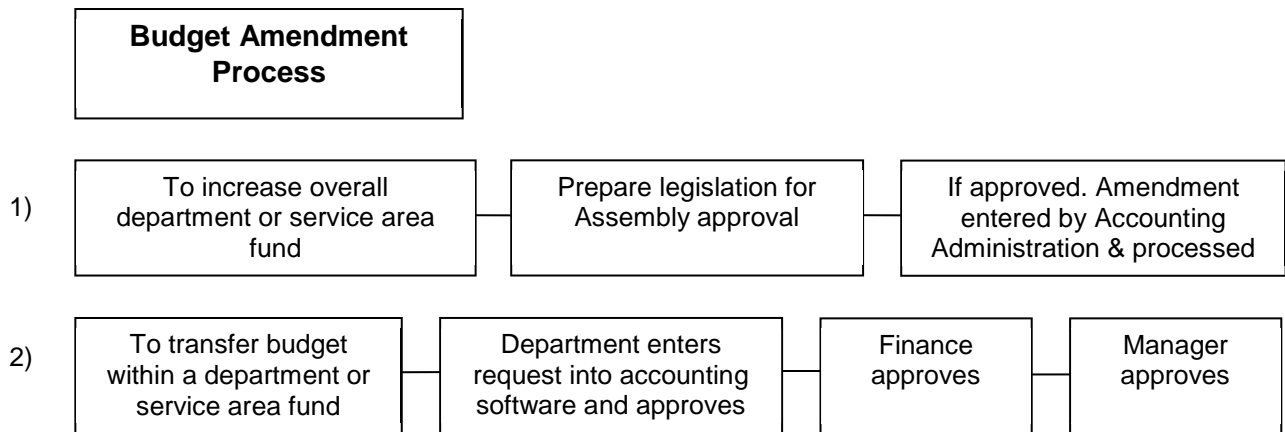
To meet our annual budget obligations and challenges, we have deftly married limited Borough resources with grant and legislative revenue opportunities. The Matanuska-Susitna Borough has kept tight control over the annual property tax levy, desiring not to harm or increase the burden to the Matanuska-Susitna Borough homeowner. In the past the grant allocations for infrastructure improvements coupled with new non-property tax revenue (tobacco excise tax) and limited spending of cash reserves has permitted the Borough to move forward to accomplish their short term mission.

For the long range, the direction of infrastructure building and limited increases in property tax is expected to continue for the foreseeable future with the exception of increases related to approved ballot propositions for infrastructure.

**FISCAL YEAR 2018 COMPREHENSIVE BUDGET: THE TIME TABLE AND THE MAJOR ASSEMBLY AMENDMENTS TO THE MANAGER'S PROPOSED BUDGET.**

On April 18, 2017 the Borough Manager introduced the proposed budget. Administration held a work session with the Assembly on April 12, 2017 to review the proposed budget. Public hearings throughout the Borough were held by the Assembly on the proposed fiscal year 2018 budget on April 24<sup>th</sup>, April 25<sup>th</sup> and April 27<sup>th</sup>. The Assembly began deliberation on the budget on May 3, 2017. The proposed budget as amended was adopted on May 3, 2017.

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



The fiscal year 2018 assembly adopted comprehensive budget includes the Borough's general operations, the school district's operations, special revenue operations including road, fire and special service areas, enterprise operations, debt service and certain capital projects and grants. There was one technical amendment to the budget. This was to record the allocation of the new fleet maintenance facility to the various fire service areas and areawide emergency services. The Assembly also proposed and approved numerous amendments throughout the budget.

Reflected in this budget was the continued funding of a reservation of the areawide fund balance. This reservation was originally established in fiscal year 2003. It is a reservation for the minimum fund balance. It had equated to 25 percent of the budgeted expenditures of the operating funds. In fiscal year 2015, the Assembly passed a proposal to decrease that to 22.2% of the operating expenditures of the fiscal year 2015 budget, excluding the operating budgeted expenditures of the school district. In the fiscal year 2016 budget the Assembly passed a proposal to decrease the minimum fund balance reservation to the lesser of 22.2% of the operating expenditures of the borough or \$25,000,000. This reservation remains in effect.

Upon approval of the Assembly amendments, the mill levies were set. The areawide mill rate was approved at a rate of 10.332 mills and the nonareawide fund was approved at a rate of .548 mills. In

addition to the amendments to these mill levies, the following summarizes the other major amendments to the Manager's Proposed Budget:

Assembly Amendments:

- Increase in funds for education (\$1,598,798) which was vetoed by the Mayor and withstood a veto override.
- Increase in the areawide mill rate for debt service (\$1,697,100).
- Addition of a Fleet Maintenance Secretary and Program Coordinator (\$172,066).
- An Animal Care and Regulation Officer (\$102,161)

**FISCAL YEAR 2018 ASSEMBLY ADOPTED COMPREHENSIVE BUDGET: A BUDGET THAT PROVIDES FOR NECESSARY SERVICES, FUNDING FOR EDUCATION, DEBT SERVICE FOR SCHOOLS, EMERGENCY SERVICES, PARKS AND RECREATION, TRANSPORTATION SYSTEMS AND AN ANIMAL CARE FACILITY, CAPITAL FOR PAVING ROADS AND OTHER PROJECTS, MATCHING FUNDS FOR VARIOUS GRANTS AND MAINTAINANCE OF THE MINIMUM FUND BALANCE RESERVE.**

The fiscal year 2018 assembly adopted comprehensive budget is approximately \$12 million less than the 2017 revised budget. A major decrease was for Capital. The Capital decrease amounted to approximately \$10.3 million. Additionally, Education decreased \$4.8 million and General Government increased \$3.1 million as a result of the debt service for the new park and recreation bonds and increased operations costs in fire and road service areas.

**FISCAL YEAR 2018 BUDGET TOTALS \$392,414,085.**

**Overview** The adopted comprehensive budget for fiscal year 2018 totals \$392.4 million. Included in this total is \$246 million for school operations, \$40.6 million for debt service, \$54.1 million for Borough operations, \$11.9 million for fire service area operations, \$12.4 million for road service area operations, \$10.1 million for enterprise operations, \$12.3 million for capital projects, \$5 million for the dust control program, \$1.7 million for miscellaneous grants, and \$2.8 million for other service areas and E-911 operations. There are two major funds, Education and Areawide, which are discussed in detail below.

The major sources of revenues in various funds were from property taxes. Each fund contains a revenue commentary which states the mill rate on which property taxes were based. The only exception is the Education Fund. The major source of revenues in that fund is from the State of Alaska. The amount is based on projected student enrollment.

There were funds in which the fund balance increased or decreased by 10% or more. Those funds and a description of the increase or decrease are as follows:



**TABLE 1**

<b>Fund Balance with a Change of 10% Increase/Decrease</b>				
<b>NO.</b>	<b>Fund Title</b>	<b>Estimated Fund Balance, after Reserves, As of June 30, 2017</b>	<b>Estimated Fund Balance As of June 30, 2018</b>	
100	Areawide General	39,127,708	1,820,536	Decrease is a result of expenditures exceeding budgeted revenues by utilizing the unassigned fund balance.
	Aggregate Non-Major Funds	14,715,949	10,452,223	Decrease is the result of increased expenditures exceeding budgeted revenues and utilization of the fund balances.

**School Support Provided by the Borough**

The major component of the comprehensive budget is the school district operating budget and related expenditures. The Borough's local contribution to the school district is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district which consists of state aid, required local contribution and eligible federal impact aid. The required minimum local contribution is based upon the full and true value of property in the Borough as determined by the Department of Commerce, Community and Economic Development as of January 1, 2015. For fiscal year 2018 that amount was \$29,112,441.

The School Administration gave a presentation on their budget during the Joint School Board/Assembly meeting on March 7, 2017. They requested \$59,191,778 as the local contribution for education. The Assembly approved \$55,841,300 which was the same amount approved in fiscal year 2017.

In addition to the direct contribution to the school district from local sources, \$33,316,944 must be provided for school construction debt service and related expenses. Of the \$33,316,944 in debt service payments and related costs, it is estimated that the Borough will receive \$22,597,038 from the state for reimbursement on the school related construction bonds. The portion of school debt borne by the taxpayers for fiscal year 2018 is budgeted at \$10,719,906. The total local appropriation for education related costs, including operations and gross debt service, is \$245,971,492. The following tables identify the source of funding for school operations and mill rate equivalent for the local portion of the debt service for School Construction and Improvements.

**TABLE 2**

<b>SCHOOL SUPPORT</b>					
	<b>Federal</b>	<b>State</b>	<b>Local</b>	<b>Borough</b>	<b>Total</b>
Operate Schools	2,391,858	187,245,368	492,966	55,841,300	245,971,492
Debt Service		22,597,038		10,719,906	33,316,944
<b>Total</b>	<b>2,391,858</b>	<b>209,842,406</b>	<b>492,966</b>	<b>66,561,206</b>	<b>279,288,436</b>

**TABLE 3**

	<b>Amount</b>	<b>Mill Rate Equivalent</b>
School debt service	\$33,316,944	3.75
State reimbursement	\$22,597,038	2.54
Local portion of non-reimbursed school debt	\$10,719,906	1.21

The adopted budget for school district operations in the fiscal year 2018 budget is \$245,971,492 as compared to the budget for the district in fiscal year 2017 of \$250,794,450.

**COMMUNITY SCHOOLS**

Included in this approved budget is \$27,500 for Community Schools. A very successful program has been established by the Community Development Department and has been renamed the Community Enrichment Program.

**TAXES**

In this budget, taxes include the current year tax levy on real and personal property, the collection of delinquent real and personal property taxes, vehicle taxes collected for the Borough by the state’s Division of Motor Vehicles and penalties and interest on delinquent taxes. Also included in this category is the excise tax on cigarette and tobacco products. The assembly adopted 2018 budget shows an increase of approximately \$9.2 million in total taxes. This relates to an increase in the mill rate for the debt service payments.

Overall, the Borough experienced an increase in assessed value of approximately 2.33 percent. This increase in assessed value is namely due to the new residences and commercial buildings that were constructed over the past year and a reevaluation of residential and recreational lake front properties. Regarding new construction, while the volume of new construction has declined new construction of both residential and commercial has continued. The following table, Table 4, illustrates the units

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

**TABLE 4**

FISCAL YEAR	Residential		Non-residential	
	No. of Units	Value	No. of Units	Value
2006	1,664	260,999,800	133	117,499,500
2007	1,533	258,054,200	186	115,217,400
2008	1224	233,957,348	97	31,038,900
2009	775	114,754,139	36	45,761,861
2010	547	86,668,224	37	19,010,480
2011	328	55,930,941	25	20,802,400
2012	622	82,499,521	31	34,434,786
2013	659	93,623,700	26	11,836,308
2014	537	118,562,500	29	19,128,900
2015	720	141,228,800	53	75,379,500
2016	734	146,499,300	56	74,745,900

Senior Citizen and Disabled Veteran Exemption Alaska Statutes mandate that properties meeting certain criteria are exempt from local taxation. The state was then to reimburse the municipality for those lost revenues. Unfortunately, this has become an unfunded mandate. The state is no longer funding an appropriation for reimbursement to the municipalities for this mandate. The financial implications of this mandate are compounded as more and more properties are qualifying to be exempt from taxation. Over the last two fiscal years, assessed valuations for these properties increased by \$50 million, as illustrated in the following table:

**TABLE 5**

FISCAL YEAR	ENTITLEMENT	STATE REIMBURSEMENT	UNFUNDED STATE MANDATE
1990	\$ 746,941	\$ 220,216	\$ 526,725
1995	2,246,435	154,750	2,091,685
2000	3,157,014	-0-	3,157,014
2005	5,196,599	-0-	5,196,599

2010	7,529,667	-0-	7,529,667
2011	7,926,134	-0-	7,926,134
2012	8,480,927	-0-	8,480,927
2013	9,005,861	-0-	9,005,861
2014	8,963,882	-0-	8,963,882
2015	10,105,249	-0-	10,105,249
2016	11,338,646	-0-	11,338,646
2017	12,212,180	-0-	12,212,180
2018	13,589,947		13,589,947

If the state had funded this program, the mill levy could have been reduced in the areawide fund alone by 1.53 mills.

### **OPERATING BUDGET CHANGES**

The Matanuska-Susitna Borough is still the fastest growing area of the State. This budget was prepared with the goal to address critical issues that provide for better quality of service to our residents. In addition to increased funding for debt service, education and transportation systems, the assembly approved projects that improve efficiency and/or effectiveness as set forth by the departmental goals and objectives. Those goals and objectives are discussed below following the section on Revenues.

Regarding the increased funds for debt service, Borough Code mandates the total debt cannot exceed 7% of Assessed Value. Current debt plus anticipated debt issuance in fiscal year 2017 (\$345,565,000) is far below that mandated level of \$696,146,167.

Fund 100: Areawide Revenues and Operations The majority of the Revenues in the Areawide Fund are from taxes. The mill rate for the Areawide Fund was amended and subsequently approved at 10.332 mills. These taxes predominately fund Education. Below is a table which identifies the funding allocation of the mill rate.

**TABLE 6**

<b>FUNDING ALLOCATION</b>	<b>MILLAGE</b>
Contribution to Education	6.278 mills
Net debt service on all other School Bonds	1.21 mills
Debt Service on all other bonds	.291 mills
Borough Operations and Capital	1.023 mills

Unfunded Mandates	1.53 mills
Areawide Mill Rate	10.332 mills

Overall the general fund expenditures and transfers decreased by \$1.9 million from the revised fiscal year 2017 budget. In preparing this budget, the new programs or projects that were added were those that would assist in enhancing the quality of life for our residents. This includes funding for four new positions in areawide. Also, expenditures were increased to meet the debt service requirements for the new debt for educational facilities. Additionally, funds were approved to meet the specific goals of each department as addressed below.

## **DEPARTMENTAL GOALS AND OBJECTIVES**

### Clerk's Office:

The goal of the Borough Clerk's office is to provide timely and accurate information concerning Borough business to the public, the elected officials and Borough staff.

### Borough Administration:

The fiscal year 2018 goal for the Administration is as always for continual service improvement. A strong and conscientious effort is being made to improve internal operational systems for the purpose of improving outputs. New technologies are being put into place such as NovaTime, NeoGov, EPCR (electronic patient care records), Smart Communities, OpenGov Budget and Project Management Software, employee performance improvement with internal customer service survey system, new employee evaluation system, position re-classification and job description reevaluation. Conscientious actions keying on employee improvement and safety are taking place. The efforts include a safe working environment with anti-harassment training, ALICE active shooter preparedness, verbal judo, drug impairment and external protection training. Continuous efforts are being made to attract new industries and businesses to the borough in support of economic development.

### Attorney's Office:

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

### Information Technology Department:

The goals of the Information Technology Department are to provide efficient and effective customer service to both internal and external customers by providing a stable environment for all of the Borough's technology needs, timely service for upgrades and repairs, maintenance of existing services and guidance for the implementation of future upgrades and innovations. The department's main objectives in fiscal year 2018 are 1) the continuation of the Smart Community initiatives for a more efficient and transparent government, 2) Improvement of processes supported by, and system upgrade of, our Tax & CAMA system, Govern, and 3) Improved Information security program through system improvements and training.

### Finance Department:

The goals of the Finance Department are to provide efficient and effective customer service to both internal and external customers by providing accurate information, improved communication regarding financial information, stewardship of the Borough's financial resources, reviews of risks and liabilities, implementation of alternative payment options at all facilities, accessibility to funding when needed whether from bonding, the annual budget or Assembly action, completion of and the communication of the Full and True Value of all properties, renew and calibrate the residential building models to insure equity, implement commercial models in Govern to improve efficiency, revise the appraiser training manual and intensify appraiser training, continue the TRIM scanning project, timely processing of billings and payments and the Mobile Assessor. Other goals include the upgrades to the LOGOS financial systems and the Govern assessment, tax billing and collection system. Lastly, our major goal is the automation of tax billing in the Govern System.

### Planning Department:

The planning department will continue to work to refine the borough zoning code, continue to coordinate with other departments on long range transportation projects, and other assembly priority projects. We will work with communities to update and implement their comprehensive plans, review community council boundaries and serve as a central data collection site for dissemination to other departments and the private sector, to improve the CIP process and final document. A continued effort will be made to ensure compliance with the National Flood Insurance Program, a task which the department made tremendous strides towards achieving during fiscal year 2016 and 2017. Refinement of the FEMA flood maps will have significant positive impact to our residents in terms of reduction in flood insurance costs and the knowledge for home builders to stay out of harm's way. The platting division is engaged in revising the subdivision code to ensure safe, responsible subdivision development as the Borough continues to grow. As in previous years, the planning department applies for and manages grants for a variety of purposes, such as Health and Human Services, Fish Habitat Restoration, enhancements to our GIS and demographic data, site selection for public facilities, cultural resource cataloging and inventory on Borough road projects.

### Public Works Department:

The mission of the Public Works Department is to provide safe and efficient operation and maintenance of Borough roads, vehicles and facilities as well as cost effective and safe water treatment plus disposal of municipal solid waste and domestic wastewater. The following are the Department's key objectives during fiscal year 2018. Continue implementation of the Talkeetna sewer treatment plant improvement plan in order to achieve high quality effluent while maintaining the financial viability of the special service area fund. Complete designs for the septage and leachate treatment plant, and landfill cell 4 to support construction during fiscal year 2019. Continue to improve efficiency and permit compliance operations at the Central Landfill and transfer stations to provide high quality environmentally friendly customer service and long term financial stability of the enterprise fund. Continue to fully execute the road service area capital improvement project list. Continue to improve contract oversight for road maintenance and upgrade projects. Improve coordination and information sharing with residents and community leaders to advance responsiveness to resident and community needs and requests. Reduce risks and continue to foster a safe working environment for all Borough employees.

#### Emergency Services Department:

The Emergency Services Department is in the process of revitalization of recruitment and retention efforts in order to reduce training costs. Development of fleet recapitalization and maintenance includes an initiative to minimize annual turnover and downtime with a new maintenance plan. Optimization of the organizational structure will eliminate duplication and wasted effort. The department is increasing a commitment to training standardization and quality assurance processes while bolstering public education programs focused on safety, prevention and post-crisis preparation. In addition, there is a need to create a comprehensive risk analysis document and associated mitigation options. A re-focus on incident management training toward more frequent sub-unit table top exercises is in order as well as garnering support for an emergency communications infrastructure development roadmap.

#### Community Development Department:

The recreational bond was passed in fiscal year 2017. This means the Brett Ice Rink as well as the Palmer and Wasilla pools will be fully restored for another 25 years of useful life. In fiscal year 2018, these projects will be designed, with pool construction being phased to keep one pool open for public use while the other is being updated. Construction of the Wasilla pool will begin in fiscal year 2018 with Palmer pool following after the Wasilla facility is operational. Other bond projects include the construction of outdoor ice rinks in Willow and Talkeetna which will begin in fiscal year 2018 as well as the nine (9) trail projects that will be in various stages of permitting, design and construction. The department will also begin construction of a new park shop facility, a campground at Jim Creek as well as a new parking lot at the West Butte trailhead in fiscal year 2018.

Sustainable yield commercial timber harvests and personal use firewood units will continue to be offered and a new 5-year timber harvest schedule will be approved in fiscal year 2018. There has been increased interest by private sector companies in the Borough's timber assets this past year. Gravel sales were robust in fiscal year 2017 and we anticipate fiscal year 2018 to be another solid year for sales. The department will continue its drive to implement GIS-based asset management tools, on-line point of sale (including mobile applications) and integration with SharePoint and HPRM. The 5-year land sale plan will continue to be implemented on an annual basis, and the annual tax foreclosure sale will again be held in October. The department completed Title 23 and policy & procedure manual updates (excluding agriculture) in fiscal year 2017. The updated agricultural section of Title 23 will be presented to the Assembly in fiscal year 2018.

#### Capital Projects Department:

The Capital Projects Department is a fiscally responsible and efficient organization delivering quality Borough wide infrastructure to include libraries, rail lines, roads, bridges, schools, fire stations and other various public use facilities which address public needs. Projects are managed in a timely and effective manner using proven project management techniques to ensure quality standards following a uniform and efficient procurement process. The Capital Projects Department fully integrates and coordinates its activities with other Borough departments in accordance with the Borough's goals and plans.

## CAPITAL

Approved in the capital projects/grant budget was \$200,000 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 a match for grants as approved by the Assembly through adoption of a Resolution. Also included is \$150,000 as a grant match for the Human Services Grant.

Besides funds for matching grants, \$210,000 was approved for various projects for the DSJ Building, such as fire suppression, a freight lift installation and parking lot rehabilitation. \$1,224,500 was approved for various Emergency Services projects such as ambulance remounts, vehicles gurney replacements, point of care ultrasound units, cardiac monitors, cardiac defibrillators, and \$400,000 was approved for Aerial imagery and software upgrades for Information Technology.

On October 21, 2014 Ordinance 14-108 was approved. This ordinance changed the allocation of vehicle taxes, the amount allowed for dust control and established a paving and calcium chloride reserve. The dust control road matching funds program was approved at \$500,000. This amount represents the amount allowed as vehicle tax revenue for this program for fiscal year 2018. If amounts are received in excess of \$500,000, they will be allocated to the reserve account in accordance with code. The dust control matching program continues to be an extremely popular program with the residents of the Borough.

Lastly, \$1,710,000 has been approved for grants to the Mat-Su Convention and Visitors Bureau, the cities, other entities and for tourism related infrastructure.

Fund 200: Nonareawide Overall expenditures in the nonareawide fund decreased by approximately \$237,468 as compared to fiscal year 2017.

Fund 202: Enhanced-911 With this budget the assembly approved fee will remain at \$2.00. The budgeted expenditures were recommended by the Enhanced 911 Advisory Board. The Board consists of a representative from the Borough, the Cities of Palmer, Wasilla and Houston and the Alaska State Troopers.

Fund 203: Land Management Operations The budget for the Land Management Fund shows an overall decrease of \$669,111 for operations.

Fire Service Areas In addition to expenditures approved for operations, various fire service areas requested major capital appropriations. Approved for West Lakes is \$1,125,000 for such projects as vehicle and apparatus repairs, as well as equipment. \$1,486,000 was approved for Central Mat-Su for projects such as an alternate fill site construction, parking, apparatus refurbish and repair, and various equipment. Butte projects approved for \$125,000 for interior lighting replacement as well as parking and personal protection equipment and clothing. Willow projects of \$100,000 are approved for various equipment. Talkeetna project approved for \$50,000 is a water tank access road for Station 11-3. Finally, Greater Palmer had \$600,000 approved for a fire tanker apparatus and equipment.



Funds 265-285: Road Service Areas Included in the road service area budgets are operating budgets, and 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 2018, we have incorporated the transfer totaling \$5.4 million for road capital projects within the budget. The specific projects were identified in Assembly Memorandum 16-102 and approved by the Assembly on December 6, 2016.

Other Service Areas: The other service areas are status quo with the exception of Talkeetna Water and Sewer. That fund has projected a 2018 deficit of \$514,365 which is an increase of approximately \$76,048 from fiscal year 2016. This continues to be addressed. As such, this budget includes a rate hike of 25% increase in revenues for sewer and water. Additionally, a sales tax has been proposed in the service area. This has not been included in the fiscal year 2018 budget as voter approval is required.

Solid Waste Enterprise Fund The Solid Waste Enterprise Fund is utilized to assist in clearly identifying the true cost of the Solid Waste operations and whether fees are sufficient to cover expenses of operation. Rate increases were approved as part of the fiscal year 2018 budget in order to continue to eliminate the deficit in operations. Regarding capital, \$607,000 was approved for a gas management plan, waste container hauling and roll off truck, water monitoring wells and a fire suppression upgrade.

Port Enterprise Fund The Port Enterprise Fund was 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.

Currently the Port is undergoing major repair efforts. The most recent work entails \$2 million of operational wall and pilings repair. Because of the repair effort and the lack of progress on the Port MacKenzie Rail extension project revenues are limited and not meeting our current Port operating expenses. As such, in accordance with direction from our auditors, the Port Enterprise Fund operations will be paid by the General Fund through a transfer to the Port Enterprise Fund. The transfer is for operational expenses (less depreciations) plus the interest payment on the debt. The amount was \$700,000.

MV Susitna Fund The sale of the vessel was completed in fiscal year 2016.

## **PERSONNEL**

Four new positions were included in the fiscal year 2018 approved budget. A Shelter Assistant position and an Animal Care and Control Officer were added in Animal Care. Two positions were added to Emergency Services; a Fleet Maintenance Secretary and a Program Coordinator. Additionally, a position was removed in the Finance Administration budget. As the population continues to grow, the lack of new positions restricts the services the Borough can provide the residents. It is important to note; the Matanuska-Susitna Borough has one employee for every 328 residents. A higher ratio than any other Municipality in the State.

## **SUMMARY**

There are several important items that should be noted relative to this budget for the next fiscal year. The intent was to, at a minimum, provide the same programs while enhancing or improving the level of services and quality of life while continuing to address the changing needs of our residents and the budget uncertainties at the state level. Examples of these have been previously discussed. It was also the intent with this budget to maintain the Borough's stable financial condition. A reservation for the minimum fund balance of \$25,000,000 is included in this budget.

Services provided by our local government affect the quality of life of people living in the area served by the government. In our Borough, education for our children is definitely a top priority in terms of where our tax dollars are spent. Although expenditures for other services are eclipsed by the \$279 million spent on education or education related expenditures, these other services are key elements in the Borough's contribution toward the quality of life afforded to the residents of the Matanuska-Susitna Borough. It is our goal to supply these services, along with the general government functions to administer these programs, in the most effective means possible so that the residents of the Borough feel that their tax dollars are well invested. Administration and employees continue to strive to attain that goal and to meet the community's expectation of receiving prompt, professional service on all issues no matter how insignificant they may seem. They are all important in our effort to provide an enhanced sense of protection and livability as well as services to the Borough citizens.

## **THE BUDGET PROCESS**

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

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

To amend the Budget after the budget has been established, the Assembly may transfer appropriations between major classifications of departments by resolution; however, transfer of appropriations between funds must be done by ordinance. The Borough Manager has the authority to transfer amounts within a department. Supplemental appropriations, except emergency appropriations, may be made by ordinance only after public hearings and Assembly approval has taken place. 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.

Developing the budget for estimated revenues is a dynamic process. The preliminary revenue projections may change due to the fact that several of the revenues of the borough depend on events that may not occur until after the preliminary budget is published. Examples of these events are the actions of the Alaska State Legislature regarding the setting of funding levels for local governments and the fact that the assessment roll is not finalized until May 31st. The state legislature is meeting on the state budget at the same time that the borough budget is being developed. As the state budget solidifies, adjustments are made to the borough estimates. The School Board is required by MSB 3.04.020(B) to formally present the school budget for the following school year, including its request for local effort, to the Borough Assembly by March 31st. Within 30 days after receipt of the school budget, the assembly must furnish a statement to the School Board of the amount to be made available to the School District from local sources. This will be completed through the approval of the Resolution for Minimum Funding for the District on April 18, 2017. By May 31<sup>st</sup>, the assembly must appropriate the amount to be made available from local sources. Fine tuning of the budget, both in terms of estimated revenues and appropriations, occurs as the final budget is deliberated and passed by the assembly.

The preliminary budget document was provided to the assembly on April 18, 2017. The preliminary budget document included all funds for which budgets were to be set. This allowed the Assembly to see the entire borough spending plan, including service areas, at the same time

they are considering the school district budget.

In the case of the Fiscal Year 2018 budget, Public Hearings were held throughout the Borough on April 24th, 25th and 27th. Deliberations were held May 3<sup>rd</sup> and the budget was adopted as amended.

## **DESCRIPTION OF BUDGET DOCUMENT**

The budget document before you was prepared using the economic resources measurement focus and the modified accrual basis of accounting. This is the same basis of accounting that we utilize and the basis for which the Comprehensive Annual Financial Report is prepared. The budget document itself is divided into several sections. The first part of the budget includes the Table of Contents and the Transmittal Letter. Next is the Introduction Section, which includes the Budget Ordinances for the Borough and the Cities, the 2018 Budget Calendar, narratives about the Budget Process, Budget Document, Fund Structure and Financial Policies. Ordinance No. 17-017 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 2018. The ordinance also appropriated monies from the central treasury for the Education Operating Fund and established the rate of levy for all Operating Funds. Additionally, it set the surcharge for the wireline and wireless Enhanced 911 systems for the period beginning July 1, 2017 through June 30, 2018.

The next section is the overview. The overview information is a recapitulation of detailed data presented later in the budget document. Its purpose is to give the reader an understanding of the overall financial activities and structure of the borough without having to sift through the many pages of detailed information. This section includes a summary of Mill Rates, Beginning and Ending Fund Balances, Revenues, Expenditures and Transfers.

Following the overview are sections for each type of fund, beginning with the general fund (areawide fund) and followed by special revenue funds, enterprise funds, debt service funds, capital projects fund and internal service funds. Each section provides detailed information on revenues and expenditures for each fund within the fund type. There are also pages detailing the expenditures by account number. Expenditure information includes the actual 2015 expenditures and the 2017 budget as proposed 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 a summary of employees by division, an Appendix with various information such as Economic indicators, population, etc. and lastly, a glossary of terms.

## **FUND STRUCTURE**

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

### **GOVERNMENTAL FUNDS**

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

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

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

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

### **PROPRIETARY FUNDS**

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

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

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

## **FIDUCIARY FUNDS**

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

## **DESCRIPTION OF INDIVIDUAL FUNDS AND FUNCTIONAL UNITS IN EACH**

### GENERAL FUND

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

Departments in the General Fund are:

Assembly

Clerks

Administration

Law

Mayor

Information Technology Department

Divisions;

Geographic Information Systems

Information Technology Administration

Office of Information Technology

Finance Department

Divisions;

Common Contractual

Revenue & Budget

Finance Administration

Assessment

Planning Department

Divisions;

Planning & Land Use

Cultural Resources

Planning Administration

Environmental

Development Services



## Public Works Department

### Divisions;

- Public Works Administration
- Maintenance
- Operations
- Community Cleanup

## Emergency Services Department

### Divisions;

- Telecommunications
- Emergency Services Administration
- Emergency Medical Service Board
- Fleet Maintenance
- Rescue Services
- Ambulance Operations
- Emergency Services Building
- Emergency Services Station
- Local Emergency Planning Board

## Community Development Department

### Divisions;

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

## Capital Projects Department

### Divisions;

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

**SPECIAL REVENUE FUNDS**  
**NON-AREAWIDE SERVICES**

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

**ENHANCED 911**

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

**LAND MANAGEMENT**

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

**FIRE SERVICE AREAS**

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

**ROAD SERVICE AREAS**

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

**SPECIAL SERVICE**  
**AREAS**

Special service areas include funds established for a particular function including flood control, water and/or sewer service, erosion control, trail maintenance and road maintenance that is not located within a specific road service area.

**EDUCATIONAL FUND**

The Educational Fund represents the approved budget for the Matanuska-Susitna Borough School District. The chief sources of revenue are from the Borough, the State of Alaska and the Federal Government.

**SOLID WASTE ENTERPRISE FUND**

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

### **PORT ENTERPRISE FUND**

This fund accounts for all operations of Port MacKenzie.

### **M/V SUSITNA ENTERPRISE FUND**

This fund is being phased out as the M/V Susitna was sold in 2016.

### **DEBT SERVICE FUNDS**

Debt Service funds account for the retirement of general obligation debt and certificates of participation used for capital improvement projects such as schools, public safety buildings, parks and recreation facilities, the Animal Care Facility and Transportation

**FISCAL YEAR 2018 REVENUE & EXPENDITURE: SUMMARY OF MAJOR FUNDS &  
AGGREGATE NON-MAJOR FUNDS**

FUND #	FUND TITLE	2015-2016 Actual Revenues	2016-2017 Revised Budget	2017-2018 Approved
100	Areawide General	135,398,781	134,657,474	134,657,474
300	Debt Service-Schools	1	-	-
	Aggregate Non-Major Funds	51,452,677	52,088,923	61,694,959
	<b>Revenue Total *</b>	186,851,459	186,746,397	196,352,433

FUND #	FUND TITLE	2015-2016 Actual Expenditures	2016-2017 Revised Budget	2017-2018 Approved
100	Areawide General	42,414,359	48,069,259	48,201,714
300	Debt Service-Schools	33,598,355	33,623,851	33,316,944
	Aggregate Non-Major Funds	63,238,494	72,004,717	64,923,935
	<b>Expenditure Total *</b>	139,251,208	153,697,827	146,442,593

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

## Fund Balance (governmental funds)

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

### Restricted

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

### Unrestricted

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

The Borough has established the following reserves:

	Actual FY2016	Estimated FY2017	Estimated FY2018
Minimum Fund Balance	\$25,000,000	\$25,000,000	\$25,000,000
Self-Insurance	\$150,000	\$150,000	\$150,000
Compensated Absences	\$250,000	\$250,000	\$250,000
Assembly Project	\$57,217	\$57,217	\$57,217
Major Repairs and Renovations	\$29,248	\$29,248	\$29,248
Capital	\$500,000	\$500,000	\$500,000
Emergency Response	\$1,200,000	\$1,200,000	\$1,200,000
School Site Acquisitions	\$2,813,157	\$200,000	\$1,898,798
Paving Projects and Calcium Chloride	\$687,325	\$1,625,073	\$3,984,043

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

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

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

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

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

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

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

## FINANCIAL POLICIES

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

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

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

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

The Matanuska-Susitna Borough's financial policies set forth the basic framework for the overall fiscal management of the borough. The established long-range policies regarding financial

management have been to take a conservative approach on forecasting revenues due to the uncertainty of the revenue sources, particularly state revenues. This policy takes into consideration any changes in circumstances or conditions when evaluating both the current and long-range goals, and has helped to maintain financial stability.

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

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

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

Once the budget is adopted, departments are allowed to move funds between line items within their approved total. The overall budget can be amended during the fiscal year by ordinance through Assembly action. This could be done to accept and appropriate additional revenues not previously budgeted and related expenditures, appropriating from reserves, or appropriating fund balance for additional expenditures.

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



**Legal level of debt.** In accordance with Borough Code, 3.04.090(C), areawide general obligation bonds may only be issued if the principal amount of debt outstanding for areawide purposes after issuance does not exceed seven percent of the assessed valuation of the Borough for the current year. As of July 2017, our outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Transportation, is \$345,565,000. Our certified assessed value as of May 31, 2016 was \$9,670,786,797. Based on the current certified roll, Areawide general obligation debt is 3.57% of assessed valuation. This is well below the legal limit.

**Debt administration procedures that include the scheduling of bond payments spread over the life of the issue producing a total debt service schedule that is manageable.** Under state statutes, a municipality may incur general obligation bond debt only after a bond authorization ordinance is approved by a majority vote at an election. Debt repayment is timed to correspond to expected cash inflows. The state of Alaska reimburses municipalities for expenditures incurred for school debt from 60 percent to 70 percent depending on whether the project has been reviewed (60 percent reimbursement) or approved (70 percent reimbursement) by the Department of Education and Early Development. Additionally, the State reimburses debt on Port's at a current rate of 100% on a one year lag.

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

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

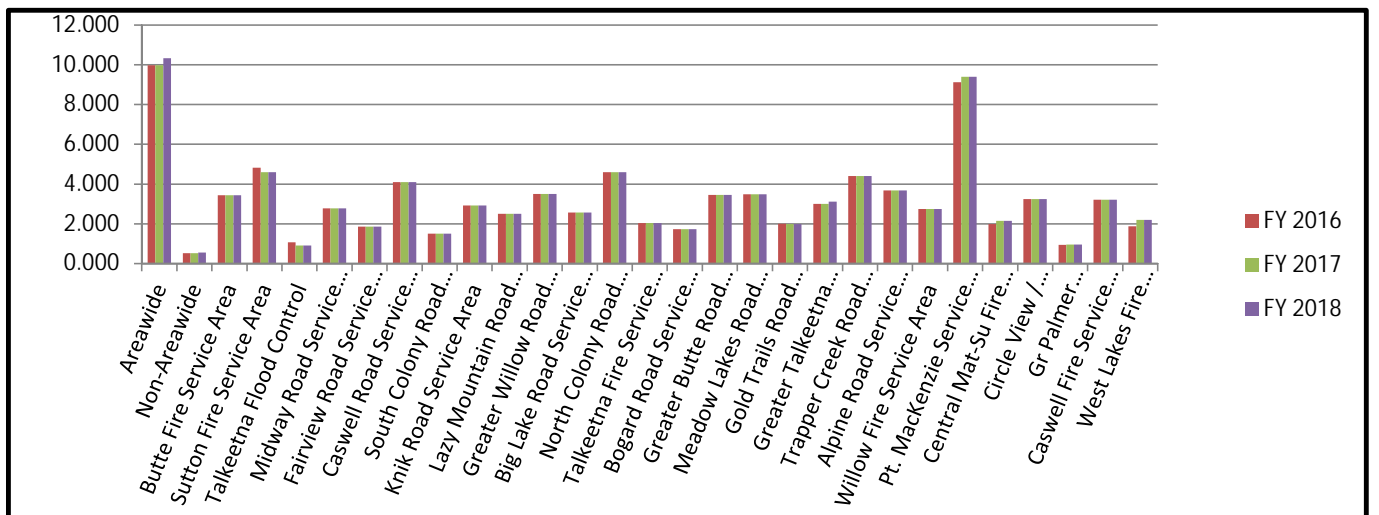
- Standard & Poor's                          AA+
- Fitch Rating Service                          AA



## OVERVIEW

The Overview section contains various tables summarizing the revenues and expenditures of the borough. This includes summaries of actual amounts for fiscal year 2016, amended budgets for the fiscal year 2017 and approved budgets for fiscal year 2018. This section also includes information regarding the fund balances, mill levies, personnel and other financial information.

MILL LEVIES FOR BOROUGH SERVICES			FY 2016	FY 2017	FY 2018
CODE	FUND	DESCRIPTION	APPROVED	APPROVED	APPROVED
			MILL LEVY	MILL LEVY	MILL LEVY
	100	Areawide	9.984	9.984	10.332
	200	Non-Areawide	0.517	0.525	0.548
FSA 2	251	Butte Fire Service Area	3.43	3.43	3.43
FSA 4	253	Sutton Fire Service Area	4.82	4.59	4.59
SSA 7	290	Talkeetna Flood Control	1.07	0.91	0.91
RSA 9	270	Midway Road Service Area	2.78	2.78	2.78
RSA 14	271	Fairview Road Service Area	1.858	1.85	1.85
RSA 15	272	Caswell Road Service Area	4.10	4.10	4.10
RSA 16	273	South Colony Road Service Area	1.50	1.50	1.50
RSA 17	274	Knik Road Service Area	2.92	2.92	2.92
RSA 19	275	Lazy Mountain Road Service Area	2.51	2.51	2.51
RSA 20	276	Greater Willow Road Service Area	3.50	3.50	3.50
RSA 21	277	Big Lake Road Service Area	2.57	2.57	2.57
RSA 23	278	North Colony Road Service Area	4.59	4.59	4.59
FSA 24	254	Talkeetna Fire Service Area	2.04	2.04	2.04
RSA 25	279	Bogard Road Service Area	1.73	1.73	1.73
RSA 26	280	Greater Butte Road Service Area	3.45	3.45	3.45
RSA 27	281	Meadow Lakes Road Service Area	3.48	3.48	3.48
RSA 28	282	Gold Trails Road Service Area	2.00	1.99	1.99
RSA 29	283	Greater Talkeetna Road Service Area	3.01	3.01	3.12
RSA 30	284	Trapper Creek Road Service Area	4.41	4.41	4.41
RSA 31	285	Alpine Road Service Area	3.68	3.68	3.68
FSA 35	258	Willow Fire Service Area	2.75	2.75	2.75
SSA 69	292	Pt. MacKenzie Service Area	9.12	9.40	9.40
FSA 130	250	Central Mat-Su Fire Service Area	1.99	2.15	2.15
SSA 131	295	Circle View / Stampede Estates	3.24	3.24	3.24
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.94	0.96	0.96
FSA 135	248	Caswell Fire Service Area	3.21	3.21	3.21
FSA 136	249	West Lakes Fire Service Area	1.88	2.20	2.20
CITY PROPOSED/APPROVED MILL RATES					
CTY 5	800	City of Palmer	3.00	3.00	3.00
CTY 12	800	City of Houston	3.00	3.00	3.00
CTY 13	800	City of Wasilla	0.00	0.00	0.00



## MAJOR REVENUE SOURCES

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### TAXES

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

### INTEREST

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

### FEES

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

### STATE

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

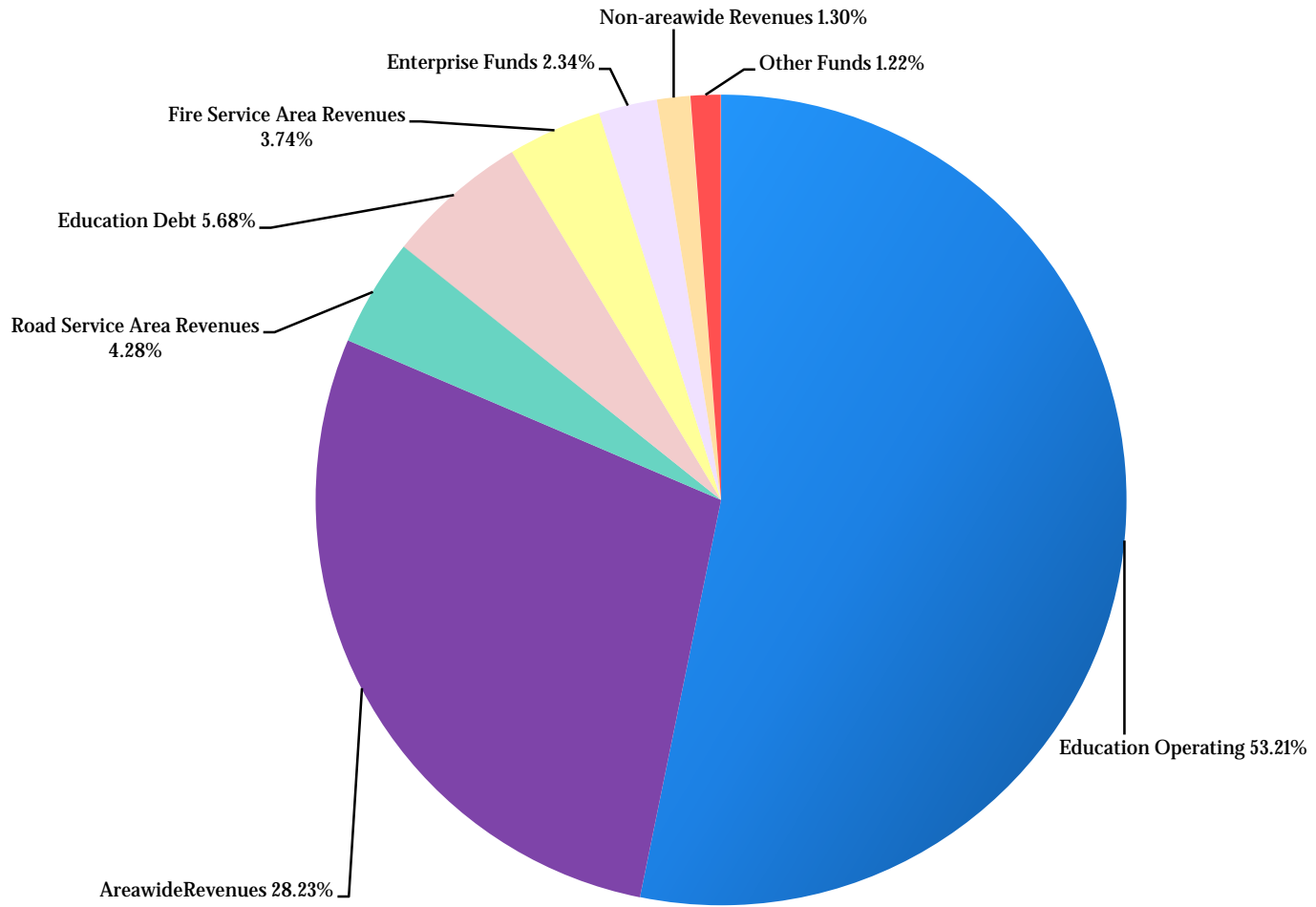
### FEDERAL

All funds provided by the Federal Government to the borough. The major source is federal Payment in Lieu of Taxes (PILT). Federal funds for PILT are determined based upon acreage owned by the Federal Government within the boundaries of the Borough. The major sources of federal revenue for education are E-rate and Medicaid reimbursement.

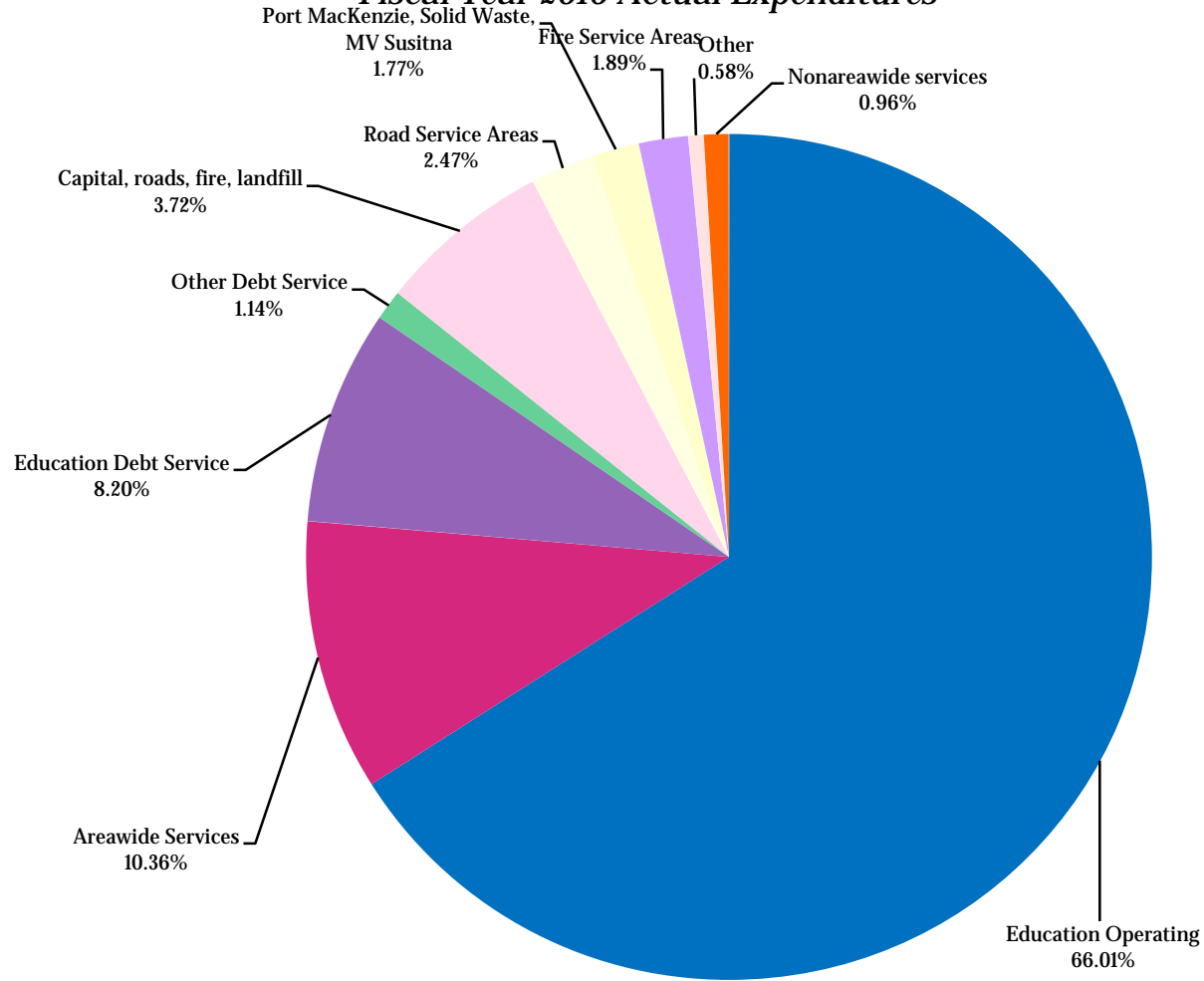
### OTHER

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

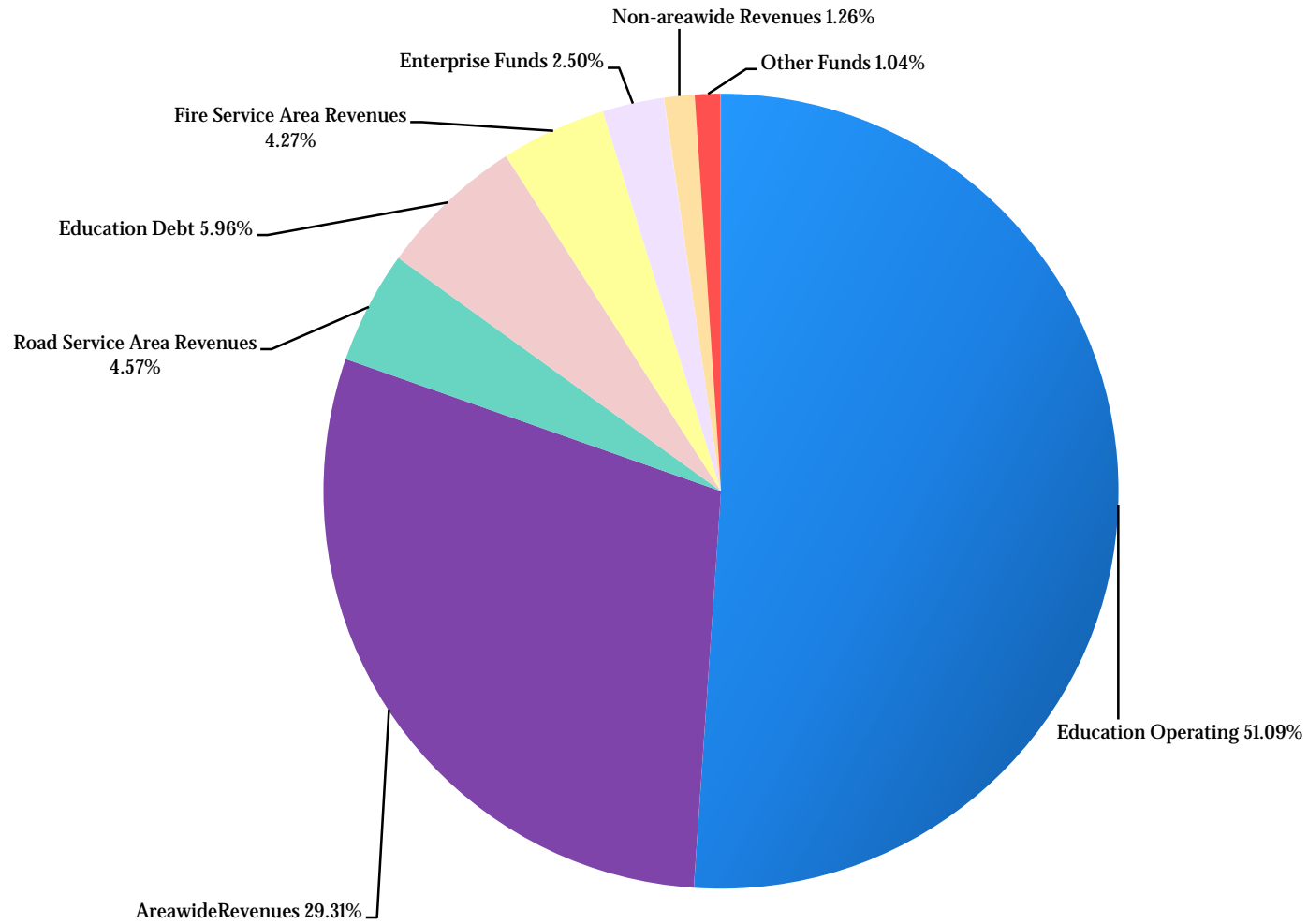
*Fiscal Year 2016 Actual Revenues*



### *Fiscal Year 2016 Actual Expenditures*

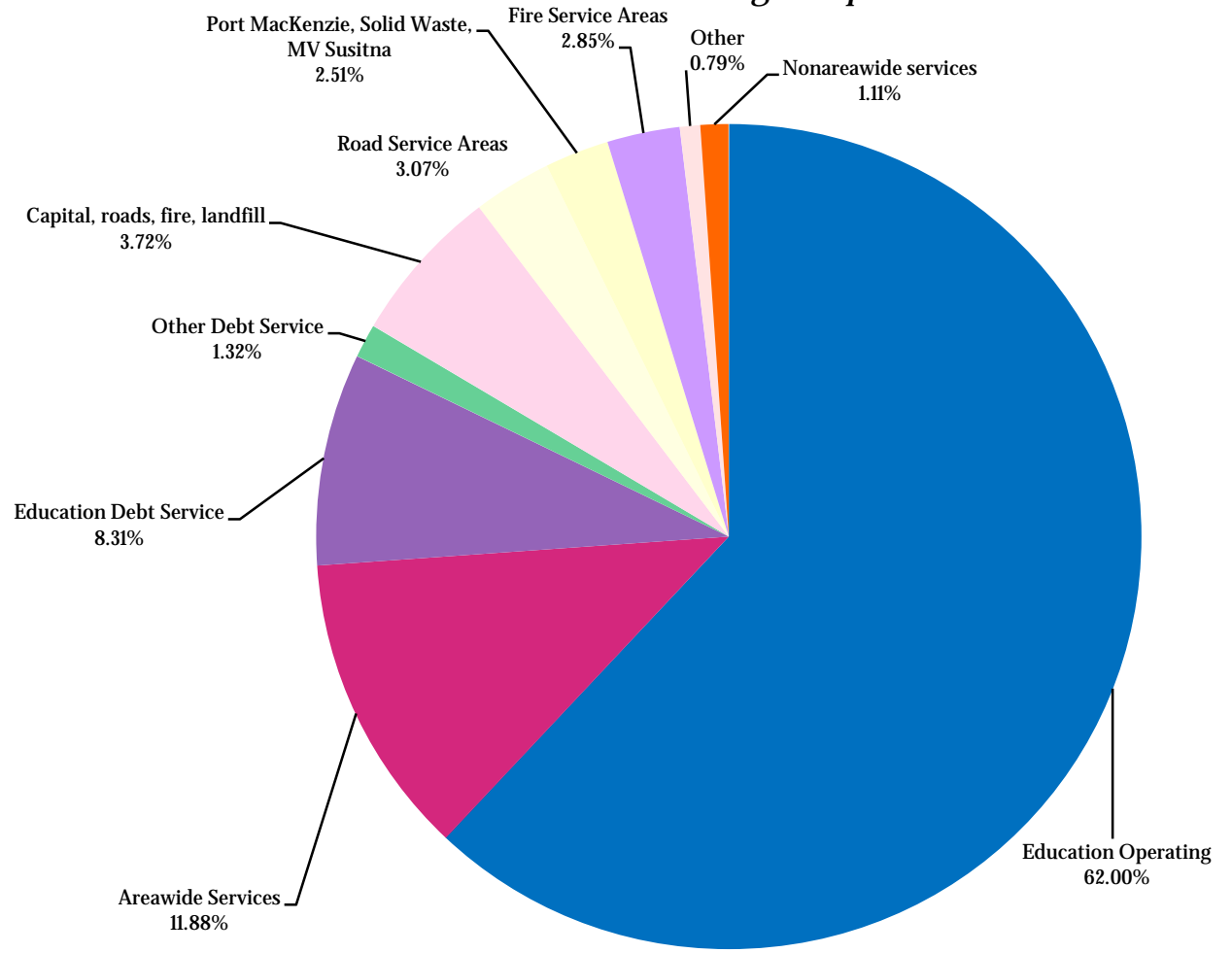


*Fiscal Year 2017 Amended Budget Revenues*

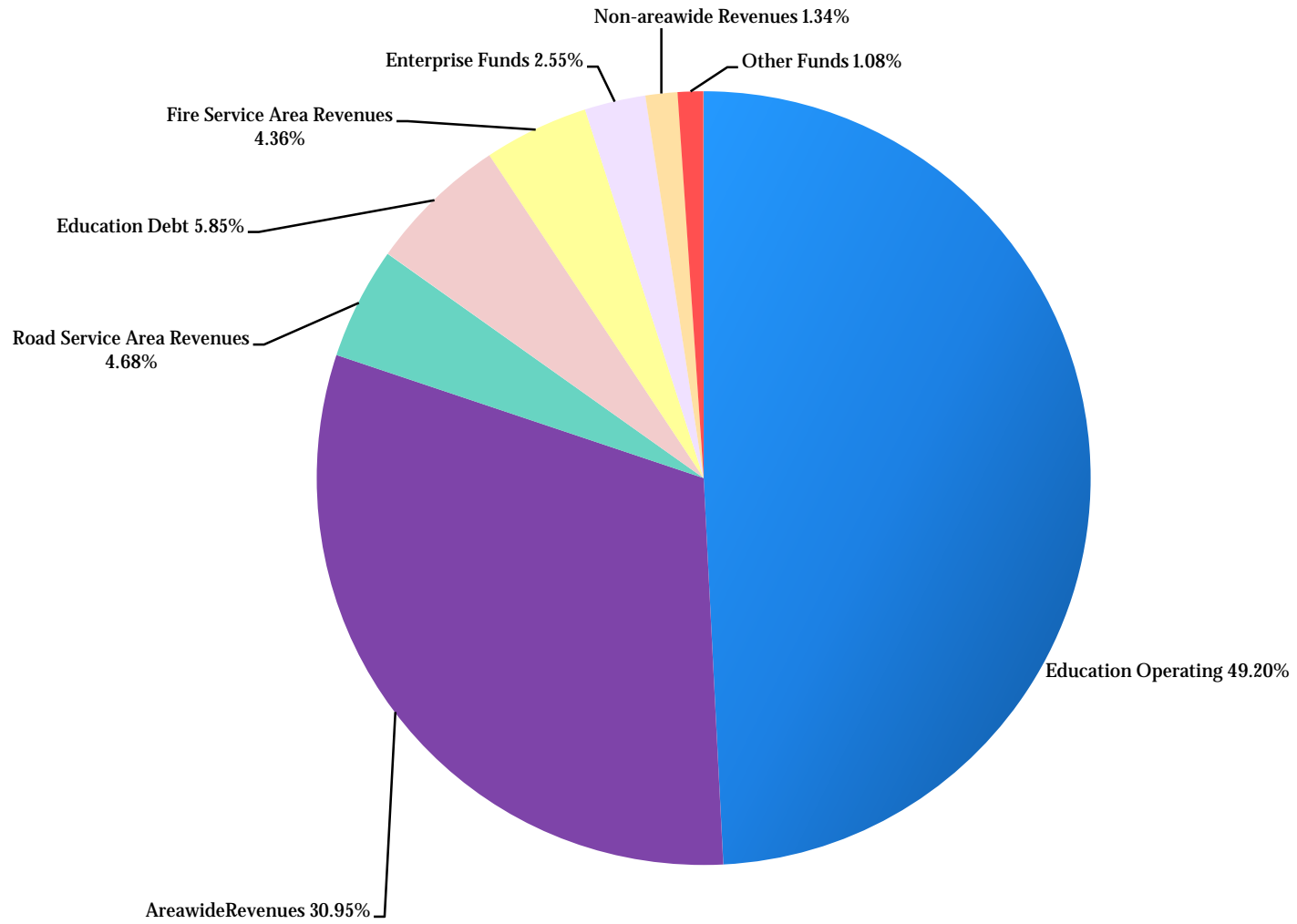




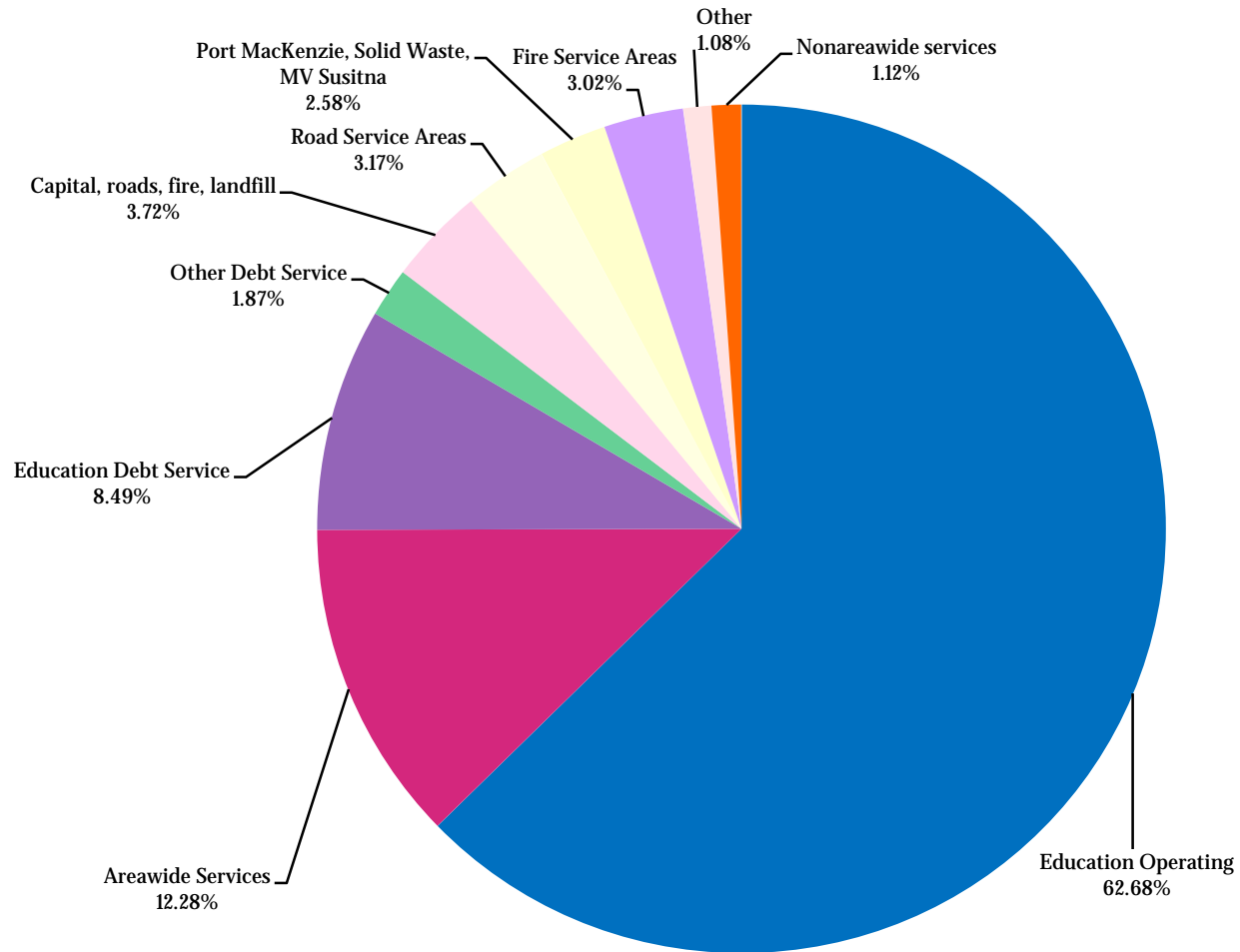
### *Fiscal Year 2017 Amended Budget Expenditures*



### *Fiscal Year 2018 Budget Revenues*



### *Fiscal Year 2018 Budget Expenditures*



**SUMMARY OF 2016 ACTUAL REVENUE & EXPENDITURES, 2017 AS AMENDED REVENUES & EXPENDITURES AND 2018 APPROVED  
REVENUES & EXPENDITURES**

FUND #	FUND TITLE	2015-2016		2016-2017		2017-2018	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
100	Areawide General	135,398,781	42,414,359	134,657,474	48,069,259	142,229,108	48,201,714
200	Non-Areawide	5,198,258	3,923,978	4,801,055	4,471,526	5,162,800	4,399,548
202	Enhanced 911	2,386,120	1,199,451	2,301,500	1,301,528	2,382,200	2,231,511
203	Land Management	2,169,026	875,114	994,500	1,431,928	804,000	1,491,517
245	Fire Fleet Maintenance	-	-	-	321,018	-	362,517
248	Caswell FSA	388,812	232,706	340,490	321,797	334,150	347,647
249	West Lakes FSA	2,243,760	1,471,065	2,680,170	1,951,296	2,790,390	2,205,368
250	Central Mat-Su FSA	8,788,220	4,342,781	9,761,620	6,763,644	10,144,830	6,569,816
251	Butte FSA	860,989	570,357	879,880	610,110	883,720	676,050
253	Sutton FSA	233,297	103,241	251,020	202,855	231,470	214,862
254	Talkeetna FSA	353,361	229,070	352,850	340,639	356,380	300,977
258	Willow FSA	910,554	394,437	812,540	499,526	827,810	650,934
259	Gr Palmer Consolidated FSA	1,157,854	408,720	1,223,670	502,897	1,276,750	521,243
265	Road Service Areas Admin	65,490	2,192,308	-	2,501,946	-	2,359,876
266	RSA Grid Roller Maintenance	15	9,826	-	762	-	-
270	Midway RSA	1,579,321	321,571	1,657,140	565,507	1,684,120	579,417
271	Fairview RSA	1,032,375	464,918	1,129,415	514,733	1,163,940	524,144
272	Caswell Lakes RSA	649,151	415,638	637,670	458,969	651,000	468,036
273	South Colony RSA	1,460,242	648,568	1,485,140	1,028,285	1,537,410	1,037,838
274	Knik RSA	2,577,515	1,167,621	2,712,190	1,274,583	2,890,940	1,274,181
275	Lazy Mountain RSA	243,273	130,984	247,610	207,108	254,810	211,919
276	Greater Willow RSA	933,447	463,281	924,500	589,420	941,970	578,437
277	Big Lake RSA	1,262,686	834,560	1,252,590	989,379	1,277,610	1,012,684
278	North Colony RSA	178,195	100,772	184,550	175,958	188,530	179,523
279	Bogard RSA	1,587,646	544,707	1,638,970	873,234	1,729,060	899,046
280	Greater Butte RSA	920,030	336,242	920,120	464,977	941,630	472,527
281	Meadow Lakes RSA	1,830,552	814,417	1,835,835	890,708	1,936,010	904,075

**SUMMARY OF 2016 ACTUAL REVENUE & EXPENDITURES, 2017 AS AMENDED REVENUES & EXPENDITURES AND 2018 APPROVED  
REVENUES & EXPENDITURES**

FUND #	FUND TITLE	2015-2016		2016-2017		2017-2018	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
282	Gold Trails RSA	1,693,337	912,862	1,716,630	976,112	1,780,800	999,125
283	Greater Talkeetna RSA	597,654	456,860	603,760	505,534	617,680	506,109
284	Trapper Creek RSA	223,968	125,689	225,520	172,427	227,460	176,470
285	Alpine RSA	265,856	154,067	273,420	231,201	258,380	261,927
290	Talkeetna Flood Control	18,345	431	18,630	22,917	18,990	42,166
291	Garden Terrace Water	213	-	-	-	-	-
292	Point MacKenzie Service Area	43,087	12,458	60,600	82,413	57,900	73,676
293	Talkeetna Water & Sewer	227,698	291,388	325,000	346,339	386,820	389,018
294	Freedom Hills Road	59	-	25	15,000	-	14,726
295	Circle View/Stampede Estates	21,894	300	22,790	5,285	22,040	5,270
296	Chase Trail Service Area	494	-	610	2,000	610	2,000
297	Roads Outside Service Area	1	-	-	233	-	95
300	Debt Service-Schools	1	33,598,355	-	33,623,851	-	33,316,944
301	Debt Service USDA - Fronteras	-	-	259,000	259,000	494,502	494,502
302	UA Fireweed	-	89,566	-	-	-	89,565
311	Debt Service Fleet Maintenance COP'S	-	-	-	190,000	-	-
315	Debt Service Station 6-1 COP'S	27	518,175	-	-	-	-
316	Debt Service Station 5-1 COP'S	3	764,176	-	763,126	-	764,125
318	Debt Service Station 6-2 COP'S	-	-	-	480,000	-	496,550
319	Debt Service Station 7-3 COP'S	-	-	-	360,000	-	567,450
320	Debt Service Parks & Rec	-	344,000	-	338,600	-	2,000,505
325	Debt Service - Animal Care COPs	41	563,345	-	565,585	-	529,490
330	Transportation System Debt	-	2,381,964	-	2,381,475	-	2,383,850
	<b>Borough Operating Sub-Total</b>	<b>177,501,648</b>	<b>104,824,328</b>	<b>177,188,484</b>	<b>118,644,690</b>	<b>186,485,820</b>	<b>121,788,970</b>
510	Solid Waste Enterprise	8,579,906	5,660,801	8,795,000	7,538,394	9,096,500	7,725,277
520	Port Enterprise	769,905	1,240,823	762,913	2,284,999	770,113	2,400,551
530	Ferry Enterprise		347,876	-	348,000	-	-

**SUMMARY OF 2016 ACTUAL REVENUE & EXPENDITURES, 2017 AS AMENDED REVENUES & EXPENDITURES AND 2018 APPROVED REVENUES & EXPENDITURES**

FUND #	FUND TITLE	2015-2016		2016-2017		2017-2018	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
	<b>Enterprise Fund Subtotal</b>	9,349,811	7,249,500	9,557,913	10,171,393	9,866,613	10,125,828
204	Education-Operating	212,456,579	270,273,762	195,049,677	250,794,450	190,130,192	245,971,492
	<b>Education-Operating Sub-Total</b>	212,456,579	270,273,762	195,049,677	250,794,450	190,130,192	245,971,492
	<b>Borough/Other Capital Sub-Total</b>	-	27,177,380	-	24,881,744	-	14,527,795
	<b>GRAND TOTALS</b>	<b>399,308,038</b>	<b>409,524,970</b>	<b>381,796,074</b>	<b>404,492,277</b>	<b>386,482,625</b>	<b>392,414,085</b>

**Consolidated Reconciliation of Unreserved Borough Funds**

NO.	Fund Title	Estimated Fund Balance As of June 30, 2017	Estimated Revenue 2017-2018	Transfers In	Transfers Out	Estimated Expenditures 2017-2018	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2018
100	Areawide General	39,127,708	142,229,108	1,336,381	99,601,641	48,201,714	33,069,306	1,820,536
200	Non-Areawide	1,268,246	5,162,800		775,510	4,399,548	130,000	1,125,988
202	Enhanced 911	1,469,550	2,382,200			2,231,511	-	1,620,239
203	Land Management	1,746,996	804,000		49,500	1,491,517	143,250	866,729
204	Education-Operating	-	190,130,192	55,841,300	-	245,971,492	-	-
245	Fleet Maintenance - Fi	-	-	362,517	-	362,517	-	-
248	Caswell Lakes FSA	484,076	334,150		64,424	347,647	-	406,155
249	West Lakes FSA	1,777,208	2,790,390	357,631	1,854,308	2,205,368	-	865,553
250	Central Mat-Su Service Area	5,547,135	10,144,830	23,500	2,893,010	6,569,816	-	6,252,639
251	Butte FSA	1,143,265	883,720	13,000	237,709	676,050	-	1,126,226
253	Sutton FSA	232,097	231,470	-	61,281	214,862	-	187,424
254	Talkeetna FSA	244,214	356,380	-	123,309	300,977	-	176,308
258	Willow FSA	623,084	827,810	-	208,235	650,934	30,000	561,725
259	Gr Palmer FSA	4,037,293	1,276,750	-	679,462	521,243	-	4,113,338
265	RSA Admin	-	-	2,579,176	219,300	2,359,876	-	-
266	Grid Roller Maintenance	1,169	-	-	-	-	-	1,169
270	Midway RSA	287,476	1,684,120	-	1,102,670	579,417	1,974	287,535
271	Fairview RSA	179,715	1,163,940	-	638,601	524,144	1,160	179,750
272	Caswell Lakes RSA	108,158	651,000	-	182,954	468,036	-	108,168
273	South Colony RSA	83,718	1,537,410	-	495,307	1,037,838	4,255	83,728
274	Knik RSA	227,286	2,890,940	-	1,616,715	1,274,181	-	227,330
275	Lazy Mtn RSA	183,246	254,810	-	42,861	211,919	24	183,252
276	Greater Willow RSA	195,604	941,970	-	363,521	578,437	-	195,616
277	Big Lake RSA	132,464	1,277,610	-	264,917	1,012,684	-	132,473
278	North Colony RSA	153,125	188,530	-	21,962	179,523	526	139,644
279	Bogard RSA	353,496	1,729,060	-	826,028	899,046	3,944	353,538
280	Gr Butte RSA	181,987	941,630	-	468,829	472,527	222	182,039
281	Meadow Lakes RSA	55,621	1,936,010	-	1,031,868	904,075	-	55,688
282	Gold Trails RSA	57,955	1,780,800	-	779,286	999,125	2,378	57,966
283	Greater Talkeetna RSA	115,825	617,680	-	111,560	506,109	-	115,836
284	Trapper Creek RSA	93,257	227,460	-	50,941	176,470	-	93,306
285	Alpine RSA	129,707	258,380	-	29,841	261,927	107	96,212
290	Talkeetna Flood	84,359	18,990	-	-	42,166	-	61,183
292	Point Mackenzie Service Area	525,060	57,900	-	-	73,676	-	509,284
293	Talkeetna Water & Sewer Service Area	(485,875)	386,820	-	-	389,018	26,292	(514,365)
		60,364,225	376,098,860	60,513,505	114,795,550	327,095,390	33,413,438	21,672,212

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

NO.	Fund Title	Estimated Fund Balance As of June 30, 2017	Estimated Revenue 2017-2018	Transfers In	Transfers Out	Estimated Expenditures 2017-2018	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2018
	<b>SUBTOTAL FORWARD</b>	60,364,225	376,098,860	60,513,505	114,795,550	327,095,390	33,413,438	21,672,212
294	Freedom Hills	14,726	-	-	-	14,726	-	-
295	Circle View/Stampede	(7,043)	22,040	-	-	5,270	6,000	3,727
296	Chase Trail	5,849	610	-	-	2,000	-	4,459
297	Road Outside S.A.	95	-	-	-	95	-	-
300	Debt Service-School	174,174	-	33,318,000	-	33,316,944	-	175,230
301	Debt Service - USDA Fronteras	-	494,502	-	-	494,502	-	-
302	UA Fireweed Building	-	-	89,600	-	89,565	-	35
315	Debt Service-COP's	42,670	-	-	-	-	-	42,670
316	Debt Service-COP's Station 5-1	946,714	-	750,000	-	764,125	-	932,589
318	Debt Service - Station 6-2	185,000	-	496,600	-	496,550	-	185,050
319	Debt Service - Station 7-3	-	-	567,500	-	567,450	-	50
320	Debt Service Parks & Rec	29,651	-	2,000,550	-	2,000,505	-	29,696
325	NAW Debt	584,636	-	530,000	-	529,490	-	585,146
330	Transportation Sys Det	755,325	-	2,383,000	-	2,383,850	-	754,475
510	Solid Waste	966,698	9,096,500	-	686,000	7,725,277	936,000	2,587,921
520	Port	(11,080,823)	770,113	700,000	-	2,400,551	1,284,000	(10,727,261)
530	MV Susitna	466,760	-	-	-	-	-	466,760
600	Revolving Loan Funds							-
	Capital Appropriations:							
***	Areawide Capital Projects	395,000		2,443,300	395,000	2,443,300		-
***	Areawide: MSCVB & Infrastructure			1,135,000		1,135,000		-
***	A/W-Road Program			500,000		500,000		-
***	A/W - Grants			575,000		575,000		-
***	Non-Areawide Capital Projects			136,010		136,010		-
***	Enhanced 911 Capital	-	-	-	-	-	-	-
***	Land Mngmnt Capital Projects	-	-	-	-	-	-	-
***	Fire Service Area Capital Projects			3,486,000		3,486,000		-
***	Road Service Area Capital Projects	-	-	5,645,485	-	5,645,485	-	-
***	Other Capital Projects	-	-	-	-	-	-	-
***	Solid Waste Capital	-	-	607,000	-	607,000	-	-
***	Port Projects	-	-	-	-	-	-	-
***	Ferry Projects	-	-	-	-	-	-	-
	<b>TOTAL</b>	53,843,657	386,482,625	115,876,550	115,876,550	392,414,085	35,639,438	12,272,759



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

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	97,132,636	231,369	6,476,612	27,663,341	3,834,518	60,305	135,398,781
200	Non-Areawide	3,861,249	2,429	260,630	905,259	-	168,691	5,198,258
202	Enhanced 911	-	2,284	2,375,532	8,304	-	-	2,386,120
203	Land Management	-	32,048	2,107,417	25,573	-	3,988	2,169,026
204	Education-Operating	-	-	-	185,122,568	13,459,626	13,874,385	212,456,579
248	Caswell Lakes FSA	328,735	1,057	-	5,813	-	53,207	388,812
249	West Lakes FSA	2,222,136	3,576	2,595	414	-	15,039	2,243,760
250	Wasilla-Lakes FSA	8,398,857	18,701	248,564	90,154	-	31,944	8,788,220
251	Butte FSA	841,297	1,883	-	1,139	-	16,670	860,989
253	Sutton FSA	232,573	474	-	250	-	-	233,297
254	Talkeetna FSA	347,781	1,183	160	570	-	3,667	353,361
258	Willow FSA	789,044	989	-	5,884	-	114,637	910,554
259	Gr Palmer Consolidated FSA	1,132,989	7,633	-	-	-	17,232	1,157,854
265	RSA Administration	-	-	-	65,490	-	-	65,490
266	Grid Roller Maintenance	-	15	-	-	-	-	15
270	Midway RSA	1,578,643	678	-	-	-	-	1,579,321
271	Fairview RSA	1,028,377	638	-	-	-	3,360	1,032,375
272	Caswell Lakes RSA	648,947	204	-	-	-	-	649,151
273	South Colony RSA	1,444,550	1,052	14,640	-	-	-	1,460,242
274	Knik RSA	2,576,833	682	-	-	-	-	2,577,515
275	Lazy Mountain RSA	242,925	348	-	-	-	-	243,273
276	Greater Willow RSA	932,895	552	-	-	-	-	933,447
277	Big Lake RSA	1,262,165	513	-	-	-	8	1,262,686
278	North Colony RSA	177,875	320	-	-	-	-	178,195
279	Bogard RSA	1,586,812	834	-	-	-	-	1,587,646
280	Greater Butte RSA	919,660	370	-	-	-	-	920,030
281	Meadow Lakes RSA	1,829,845	707	-	-	-	-	1,830,552
282	Gold Trails RSA	1,692,638	699	-	-	-	-	1,693,337
283	Greater Talkeetna RSA	597,380	274	-	-	-	-	597,654

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

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	223,687	281	-	-	-	-	223,968
285	Alpine RSA	265,582	274	-	-	-	-	265,856
290	Talkeetna Flood Control	18,186	159	-	-	-	-	18,345
291	Garden Terrace Water	-	213	-	-	-	-	213
292	Point MacKenzie SA	42,069	1,018	-	-	-	-	43,087
293	Talkeetna Water & Sewer	(140)	-	225,982	1,856	-	-	227,698
294	Freedom Hills	-	59	-	-	-	-	59
295	Circle View/Stampede Estates	21,710	184	-	-	-	-	21,894
296	Chase Trail Service Area	480	14	-	-	-	-	494
297	Roads Outside Service Areas	-	1	-	-	-	-	1
300	Debt Service Schools	-	-	-	-	-	1	1
315	Debt Service - COP's Station 61	-	27	-	-	-	-	27
316	Debt Service - COP's Station 51	-	3	-	-	-	-	3
325	Debt Service - COP's A/C	-	38	-	-	-	3	41
510	Solid Waste Enterprise Fund	-	106	8,605,830	42,567	-	(68,597)	8,579,906
520	Port Enterprise Fund	-	468	42,927	726,498	-	12	769,905
	<b>TOTALS</b>	132,378,416	314,357	20,360,889	214,665,680	17,294,144	14,294,552	399,308,038

**MATANUSKA-SUSITNA BOROUGH  
FISCAL YEAR 2017 AMEDNED REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	99,747,648	300,000	5,912,100	25,513,726	3,155,000	29,000	134,657,474
200	Non-Areawide	3,754,300	500	186,350	783,000	-	76,905	4,801,055
202	Enhanced 911	-	1,500	2,300,000	-	-	-	2,301,500
203	Land Management	-	25,000	968,000	-	-	1,500	994,500
204	Education-Operating	-	-	-	186,711,074	1,793,363	6,545,240	195,049,677
248	Caswell Lakes FSA	329,990	500	-	-	-	10,000	340,490
249	West Lakes FSA	2,673,170	2,000	-	-	-	5,000	2,680,170
250	Central Mat-Su FSA	9,581,120	10,000	150,500	-	-	20,000	9,761,620
251	Butte FSA	878,880	1,000	-	-	-	-	879,880
253	Sutton FSA	250,820	200	-	-	-	-	251,020
254	Talkeetna FSA	351,150	700	-	-	-	1,000	352,850
258	Willow FSA	812,040	500	-	-	-	-	812,540
259	Gr Palmer Consolidated FSA	1,219,670	4,000	-	-	-	-	1,223,670
270	Midway RSA	1,656,740	400	-	-	-	-	1,657,140
271	Fairview RSA	1,128,940	475	-	-	-	-	1,129,415
272	Caswell Lakes RSA	637,420	250	-	-	-	-	637,670
273	South Colony RSA	1,484,140	1,000	-	-	-	-	1,485,140
274	Knik RSA	2,711,820	370	-	-	-	-	2,712,190
275	Lazy Mountain RSA	247,410	200	-	-	-	-	247,610
276	Greater Willow RSA	924,300	200	-	-	-	-	924,500
277	Big Lake RSA	1,252,330	260	-	-	-	-	1,252,590
278	North Colony RSA	184,310	240	-	-	-	-	184,550
279	Bogard RSA	1,637,970	1,000	-	-	-	-	1,638,970
280	Greater Butte RSA	919,920	200	-	-	-	-	920,120
281	Meadow Lakes RSA	1,835,760	75	-	-	-	-	1,835,835
282	Gold Trails RSA	1,715,930	700	-	-	-	-	1,716,630
283	Greater Talkeetna RSA	603,360	400	-	-	-	-	603,760

**MATANUSKA-SUSITNA BOROUGH  
FISCAL YEAR 2017 AMEDNED REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	225,220	300	-	-	-	-	225,520
285	Alpine RSA	273,180	240	-	-	-	-	273,420
290	Talkeetna Flood Control	18,530	100	-	-	-	-	18,630
292	Point MacKenzie SA	59,600	1,000	-	-	-	-	60,600
293	Talkeetna Water & Sewer	-	-	325,000	-	-	-	325,000
294	Freedom Hills	-	25	-	-	-	-	25
295	Circle View/Stampede Estates	22,790	-	-	-	-	-	22,790
296	Chase Trail Service Area	600	10	-	-	-	-	610
301	Debt Service - USDA Fronteras	-	-	-	-	-	259,000	259,000
510	Solid Waste Enterprise Fund	-	-	8,795,000	-	-	-	8,795,000
520	Port Enterprise Fund	-	-	53,000	709,913	-	-	762,913
	<b>TOTALS</b>	137,139,058	353,345	18,689,950	213,717,713	4,948,363	6,947,645	381,796,074

**MATANUSKA-SUSITNA BOROUGH  
FISCAL YEAR 2018 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	107,570,170	300,000	6,577,900	24,297,038	3,055,000	429,000	142,229,108
200	Non-Areawide	4,048,300	1,000	252,250	791,250	-	70,000	5,162,800
202	Enhanced 911	-	2,200	2,380,000	-	-	-	2,382,200
203	Land Management	-	24,500	779,500	-	-	-	804,000
204	Education-Operating	-	-	-	187,245,368	2,391,858	492,966	190,130,192
248	Caswell Lakes FSA	333,400	750	-	-	-	-	334,150
249	West Lakes FSA	2,777,890	2,500	-	-	-	10,000	2,790,390
250	Wasilla-Lakes FSA	9,907,330	12,000	200,500	-	-	25,000	10,144,830
251	Butte FSA	882,220	1,500	-	-	-	-	883,720
253	Sutton FSA	231,070	400	-	-	-	-	231,470
254	Talkeetna FSA	354,380	1,000	-	-	-	1,000	356,380
258	Willow FSA	825,010	800	-	-	-	2,000	827,810
259	Gr Palmer Consolidated FSA	1,269,750	6,000	-	-	-	1,000	1,276,750
270	Midway RSA	1,683,620	500	-	-	-	-	1,684,120
271	Fairview RSA	1,163,340	600	-	-	-	-	1,163,940
272	Caswell Lakes RSA	650,750	250	-	-	-	-	651,000
273	South Colony RSA	1,536,210	1,200	-	-	-	-	1,537,410
274	Knik RSA	2,890,440	500	-	-	-	-	2,890,940
275	Lazy Mountain RSA	254,560	250	-	-	-	-	254,810
276	Greater Willow RSA	941,720	250	-	-	-	-	941,970
277	Big Lake RSA	1,277,310	300	-	-	-	-	1,277,610
278	North Colony RSA	188,280	250	-	-	-	-	188,530
279	Bogard RSA	1,728,060	1,000	-	-	-	-	1,729,060
280	Greater Butte RSA	941,330	300	-	-	-	-	941,630
281	Meadow Lakes RSA	1,935,310	700	-	-	-	-	1,936,010
282	Gold Trails RSA	1,780,100	700	-	-	-	-	1,780,800
283	Greater Talkeetna RSA	617,380	300	-	-	-	-	617,680

**MATANUSKA-SUSITNA BOROUGH  
FISCAL YEAR 2018 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	227,160	300	-	-	-	-	227,460
285	Alpine RSA	258,100	280	-	-	-	-	258,380
290	Talkeetna Flood Control	18,840	150	-	-	-	-	18,990
292	Point MacKenzie SA	56,900	1,000	-	-	-	-	57,900
293	Talkeetna Water & Sewer	-	-	386,820	-	-	-	386,820
294	Freedom Hills	-	-	-	-	-	-	-
295	Circle View/Stampede Estates	21,940	100	-	-	-	-	22,040
296	Chase Trail Service Area	600	10	-	-	-	-	610
301	Drbt Service - USDA Fronteras	-	-	-	-	-	494,502	494,502
510	Solid Waste Enterprise Fund	-	-	9,096,500	-	-	-	9,096,500
520	Port Enterprise Fund	-	-	61,000	709,113	-	-	770,113
	<b>TOTALS</b>	146,371,470	361,590	19,734,470	213,042,769	5,446,858	1,525,468	386,482,625

**FISCAL YEAR 2018 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND &  
FUNCTION**

FUND #	FUNCTION	2015-2016 Actual Expenditures	2016-2017 Revised Budget	2017-2018 Approved
100	Areawide General			
	Assembly	5,202,177	5,990,840	5,965,913
	Mayor	59,262	83,009	83,519
	Information Technology	4,853,653	5,731,206	5,763,670
	Finance	7,950,229	9,139,470	8,610,061
	Planning	3,750,523	4,027,314	4,105,158
	Public Works	2,046,107	2,396,676	2,240,498
	Emergency Services	10,830,618	12,399,352	13,380,561
	Community Development	4,233,675	4,444,448	4,254,969
	Capital Projects	3,488,115	3,856,944	3,797,365
	<b>Total Areawide Expenditures</b>	<b>42,414,359</b>	<b>48,069,259</b>	<b>48,201,714</b>
200	Non-Areawide			
	Assembly	2,131,454	2,556,562	2,594,829
	Information Technology	240,243	249,263	163,733
	Finance	-	2,000	2,000
	Public Works	43,860	69,186	61,434
	Community Development	1,508,421	1,594,515	1,577,552
	<b>Total Non-Areawide Expenditures</b>	<b>3,923,978</b>	<b>4,471,526</b>	<b>4,399,548</b>
202	Enhanced 911	1,199,451	1,301,528	2,231,511
203	Land Management	875,114	1,431,928	1,491,517
245	Fire Fleet Maintenance	-	321,018	362,517
248	Caswell FSA	232,706	321,797	347,647
249	West Lakes FSA	1,471,065	1,951,296	2,205,368
250	Central Mat-Su FSA	4,342,781	6,763,644	6,569,816
251	Butte FSA	570,357	610,110	676,050
253	Sutton FSA	103,241	202,855	214,862
254	Talkeetna FSA	229,070	340,639	300,977
258	Willow FSA	394,437	499,526	650,934
259	Gr Palmer Consolidated FSA	408,720	502,897	521,243
265	Road Service Areas Admin	2,192,308	2,501,946	2,359,876
266	RSA Grid Roller Maintenance	9,826	762	-

**FISCAL YEAR 2018 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND &  
FUNCTION**

FUND #	FUNCTION	2015-2016 Actual Expenditures	2016-2017 Revised Budget	2017-2018 Approved
270	Midway RSA	321,571	565,507	579,417
271	Fairview RSA	464,918	514,733	524,144
272	Caswell Lakes RSA	415,638	458,969	468,036
273	South Colony RSA	648,568	1,028,285	1,037,838
274	Knik RSA	1,167,621	1,274,583	1,274,181
275	Lazy Mountain RSA	130,984	207,108	211,919
276	Greater Willow RSA	463,281	589,420	578,437
277	Big Lake RSA	834,560	989,379	1,012,684
278	North Colony RSA	100,772	175,958	179,523
279	Bogard RSA	544,707	873,234	899,046
280	Greater Butte RSA	336,242	464,977	472,527
281	Meadow Lakes RSA	814,417	890,708	904,075
282	Gold Trails RSA	912,862	976,112	999,125
283	Greater Talkeetna RSA	456,860	505,534	506,109
284	Trapper Creek RSA	125,689	172,427	176,470
285	Alpine RSA	154,067	231,201	261,927
290	Talkeetna Flood Control	431	22,917	42,166
292	Point MacKenzie Service Area	12,458	82,413	73,676
293	Talkeetna Water & Sewer	291,388	346,339	389,018
294	Freedom Hills Road	-	15,000	14,726
295	Circle View/Stampede Estates	300	5,285	5,270
296	Chase Trail Service Area	-	2,000	2,000
297	Roads Outside Service Area	-	233	95
300	Debt Service-Schools	33,598,355	33,623,851	33,316,944
301	Debt Service USDA Fronteras	-	259,000	494,502
302	UA Fireweed	89,566	-	89,565
311	Debt Service Fleet Manintenance COP'S	-	190,000	-
315	Debt Service Station 6-1 COP'S	518,175	-	-
316	Debt Service Station 5-1 COP'S	764,176	763,126	764,125
318	Debt Service Station 6-2 COP'S	-	480,000	496,550
319	Debt Service Station 7-3 COPS	-	360,000	567,450



**FISCAL YEAR 2018 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND & FUNCTION**

FUND #	FUNCTION	2015-2016 Actual Expenditures	2016-2017 Revised Budget	2017-2018 Approved
320	Debt Service Parks & Rec	344,000	338,600	2,000,505
325	Debt Service - Animal Care COPs	563,345	565,585	529,490
330	Transportation System Debt	2,381,964	2,381,475	2,383,850
	<b>Borough Operating Sub-Total</b>	104,824,328	118,644,690	121,788,970
510	Solid Waste Enterprise	5,660,801	7,538,394	7,725,277
520	Port Enterprise	1,240,823	2,284,999	2,400,551
530	Ferry Enterprise	347,876	348,000	-
	<b>Enterprise Fund Subtotal</b>	7,249,500	10,171,393	10,125,828
204	Education-Operating	270,273,762	250,794,450	245,971,492
	<b>Education-Operating Sub-Total</b>	270,273,762	250,794,450	245,971,492
	Areawide Capital Projects	5,280,851	4,363,725	2,443,300
	Areawide Road Program	500,000	500,000	500,000
	Areawide-Palmer Block Grant	40,000	-	-
	Areawide-Wasilla Block Grant	45,000	-	-
	Areawide-Wasilla Planning Grant	150,000	-	225,000
	Areawide-Houston Block Grant	30,500	-	-
	Areawide Grants/Match	450,000	348,000	350,000
	Areawide MSCVB & Infrastructure	1,100,000	1,150,000	1,135,000
	Areawide Youth Court	130,838	100,000	-
	Areawide Other Agencies	25,000	-	-
	Non-Areawide Capital Proj.	80,000	286,500	136,010
	Enhanced 911 Capital	1,250,000	1,000,000	0
	Land Mangmt Capital Proj.	3,548,488	800,000	-
	Caswell Lakes FSA	1,093	81,864	-
	West Lakes FSA	606,111	296,832	1,125,000
	Wasilla-Lakes FSA Cap.	2,003,990	6,400,000	1,486,000
	Butte FSA Cap.	108,000	61,833	125,000
	Sutton FSA Cap.	112,000	-	-
	Talkeetna FSA Cap.	40,000	351,075	50,000
	Willow FSA Cap.	283,110	81,864	100,000
	Gr Palmer FSA Cap.	140,000	765,500	600,000

**FISCAL YEAR 2018 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND &  
FUNCTION**

FUND #	FUNCTION	2015-2016 Actual Expenditures	2016-2017 Revised Budget	2017-2018 Approved
	Admin RSA Cap.	408,250	181,600	196,800
	Midway RSA Cap.	1,044,500	851,880	885,400
	Fairview RSA Cap.	380,610	547,550	472,480
	Caswell Lakes RSA Cap.	42,200	46,970	55,275
	South Colony RSA Cap.	448,920	648,490	295,040
	Knik RSA Cap.	1,038,510	980,790	1,165,600
	Lazy Mountain RSA Cap.	45,375	15,240	18,360
	Greater Willow RSA Cap.	248,900	291,890	225,130
	Big Lake RSA Cap.	173,930	166,080	89,200
	North Colony RSA Cap.	10,000	-	-
	Bogard RSA Cap.	766,310	526,080	594,000
	Greater Butte RSA Cap.	409,280	318,440	341,500
	Meadow Lakes RSA Cap.	620,750	964,510	755,200
	Gold Trails RSA Cap.	418,090	736,010	526,000
	Greater Talkeetna RSA Cap.	-	-	9,700
	Trapper Creek RSA Cap.	18,690	74,150	15,800
	Alpine RSA Cap.	46,000	25,000	-
	Talkeetna Water & Sewer S.A. Cap.	214,000	-	-
	Chase Trail S.S.A Cap	-	-	-
	Solid Waste Capital	2,418,084	900,861	607,000
	Port Capital	2,500,000	1,019,010	-
	<b>Borough/Other Capital Sub-Total</b>	<b>27,177,380</b>	<b>24,881,744</b>	<b>14,527,795</b>
	<b>GRAND TOTALS</b>	<b>409,524,970</b>	<b>404,492,277</b>	<b>392,414,085</b>

MATANUSKA-SUSITNA BOROUGH  
PERSONNEL COMPARISON BY DEPARTMENT

		FUND	2015	2016	2017	APPROVED 2018	INC/(DEC)
Mayor & Assembly:	Areawide Fund	100	24.90	25.10	24.95	24.95	0.00
	Non-Areawide Fund	200	13.85	12.85	12.55	13.60	1.05
			38.75	37.95	37.50	38.55	1.05
Information Technology:	Areawide Fund	100	20.50	20.75	20.75	21.25	0.50
	Non-Areawide Fund	200	1.00	1.00	1.00	0.50	(0.50)
			21.50	21.75	21.75	21.75	0.00
Finance:	Areawide Fund	100	52.00	52.00	52.00	51.00	(1.00)
			52.00	52.00	52.00	51.00	(1.00)
Planning & Land Use:	Areawide Fund	100	26.20	26.20	26.20	26.20	0.00
			26.20	26.20	26.20	26.20	0.00
Comm. Development:	Areawide Fund	100	22.75	22.35	22.35	22.35	0.00
	Non-Areawide Fund	200	8.14	8.14	8.14	8.14	0.00
	Land Management	203	4.55	4.95	4.95	4.95	0.00
			35.44	35.44	35.44	35.44	0.00
Emergency Services:	Areawide Fund	100	34.89	42.99	40.75	41.23	0.48
	Enhanced 911	202	1.50	1.50	1.50	1.50	0.00
	Fire Service Areas	24X - 25X	23.46	26.36	28.25	29.72	1.47
			59.85	70.85	70.50	72.45	1.95
Public Works:	Areawide Fund	100	10.98	11.50	11.52	11.52	0.00
	Non-Areawide Fund	200	0.10	0.31	0.31	0.31	0.00
	Road & Other S.A.	2XX	11.88	13.88	14.70	14.70	0.00
	Solid Waste	510	15.60	15.87	15.92	15.42	(0.50)
			38.56	41.56	42.45	41.95	(0.50)
Capital Projects	Areawide Fund	100	24.45	24.45	23.55	24.05	0.50
			24.45	24.45	23.55	24.05	0.50
Port:			520	2.20	2.00	2.00	0.00
				2.20	2.00	2.00	0.00
<b>TOTAL OPERATING FTE</b>			<b>298.95</b>	<b>312.20</b>	<b>311.39</b>	<b>313.39</b>	<b>2.00</b>
<b>PROJECT FTE</b>			<b>4.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>			<b>302.95</b>	<b>314.20</b>	<b>312.39</b>	<b>314.39</b>	<b>2.00</b>

MATANUSKA-SUSITNA BOROUGH  
PERSONNEL COMPARISON BY DEPARTMENT

DEPARTMENT	DIVISION		2015	2016	2017	APPROVED 2018	INC/(DEC)
<b>FUND 100</b>							
MAYOR:	Borough Clerk	100-103	3.65	3.65	3.65	3.65	0.00
ASSEMBLY:	Elections	100-105	1.85	1.85	1.85	1.85	0.00
	Records Management	100-106	2.50	2.50	2.50	2.50	0.00
	Administration	100-110	6.90	7.10	6.95	6.95	0.00
	Law	100-111	6.00	6.00	6.00	6.00	0.00
	Human Resources	100-115	4.00	4.00	4.00	4.00	0.00
<b>TOTAL - ASSEMBLY &amp; MAYOR</b>			<b>24.90</b>	<b>25.10</b>	<b>24.95</b>	<b>24.95</b>	<b>0.00</b>
INFORMATION	GIS	115-116	6.00	6.00	6.00	7.00	1.00
TECHNOLOGY:	Information Technology Administration	115-117	2.50	2.75	2.75	2.75	0.00
	Information Technology	115-121	12.00	12.00	12.00	11.50	(0.50)
<b>TOTAL - INFORMATION TECHNOLOGY</b>			<b>20.50</b>	<b>20.75</b>	<b>20.75</b>	<b>21.25</b>	<b>0.50</b>
FINANCE:	Finance-Administration	120-120	3.00	3.00	3.00	2.00	(1.00)
	Revenue/Budget	120-119	12.00	12.00	12.00	12.00	0.00
	Accounting	120-125	15.00	15.00	15.00	15.00	0.00
	Assessments	120-140	22.00	22.00	22.00	22.00	0.00
<b>TOTAL - FINANCE</b>			<b>52.00</b>	<b>52.00</b>	<b>52.00</b>	<b>51.00</b>	<b>(1.00)</b>
PLANNING AND LAND USE:	Planning	130-130	6.20	6.20	8.20	7.20	(1.00)
	Platting	130-131	6.00	6.00	6.00	6.00	0.00
	Cultural Resources	130-132	1.00	1.00	0.00	0.00	0.00
	Planning-Administration	130-133	2.00	2.00	2.00	2.00	0.00
	Environmental	130-137	1.00	1.00	0.00	0.00	0.00
	Development Services	130-139	10.00	10.00	10.00	11.00	1.00
<b>TOTAL - PLANNING</b>			<b>26.20</b>	<b>26.20</b>	<b>26.20</b>	<b>26.20</b>	<b>0.00</b>
PUBLIC WORKS:	Public Works-Administration	150-150	0.60	0.70	0.70	0.70	0.00
	Facility Maintenance	150-151	9.53	9.58	9.63	9.63	0.00
	Operations	150-155	0.75	0.70	0.73	0.73	0.00
	Community Clean-up	150-158	0.10	0.52	0.47	0.47	0.00
<b>TOTAL - PUBLIC WORKS</b>			<b>10.98</b>	<b>11.50</b>	<b>11.52</b>	<b>11.52</b>	<b>0.00</b>
EMERGENCY SERVICES:	Telecommunications	100-126	0.50	0.50	0.50	0.50	0.00
	Public Safety-Administration	160-300	12.00	12.10	9.83	9.84	0.01
	Fleet Maintenance - Areawide	160-310	1.06	1.06	1.00	1.00	0.00
	Rescue	160-330	0.37	0.37	0.21	0.31	0.10
	Ambulance Operations	166-334	0.00	28.96	28.21	28.53	0.32
	Ambulance - Rural	160-335	1.36	0.00	0.00	0.00	0.00
	Ambulance - Core	160-336	19.60	0.00	0.00	0.00	0.00
	Emergency Management	160-380	0.00	0.00	1.00	1.04	0.04
<b>TOTAL - EMERGENCY SERVICES</b>			<b>34.89</b>	<b>42.99</b>	<b>40.75</b>	<b>41.23</b>	<b>0.48</b>
COMMUNITY DEVELOPMENT:	Brett Memorial Ice Arena	170-124	4.00	4.00	4.00	4.00	0.00
	Recreational Services	170-129	1.85	1.85	1.85	1.85	0.00
	Community Pools	170-136	9.50	9.50	9.50	9.50	0.00
	Outdoor Recreation	170-142	1.00	1.00	1.00	1.00	0.00
	Administration	170-145	3.50	4.00	4.00	4.00	0.00
	Trails Maintenance	170-147	1.00	1.00	1.00	1.00	0.00
	Trails	170-148	0.90	0.00	0.00	0.00	0.00
	Nothern Region Outdoor Recreation	170-149	1.00	1.00	1.00	1.00	0.00
<b>TOTAL - COMMUNITY DEVELOPMENT</b>			<b>22.75</b>	<b>22.35</b>	<b>22.35</b>	<b>22.35</b>	<b>0.00</b>
CAPITAL PROJECTS	Capital Projects - Administration	180-180	2.00	2.00	2.00	2.00	0.00
	Project Management	180-181	7.00	6.00	6.00	6.00	0.00
	Pre-Design & Engineering	180-182	8.45	9.45	8.55	9.05	0.50
	Purchasing	180-183	7.00	7.00	7.00	7.00	0.00
<b>TOTAL - COMMUNITY DEVELOPMENT</b>			<b>24.45</b>	<b>24.45</b>	<b>23.55</b>	<b>24.05</b>	<b>0.50</b>
<b>TOTAL PERSONNEL - FUND 100</b>		<b>83</b>	<b>216.67</b>	<b>225.34</b>	<b>222.07</b>	<b>222.55</b>	<b>0.48</b>

DEPARTMENT	DIVISION		2015	2016	2017	APPROVED 2018	INC/(DEC)
<b>FUND 200</b>							
Assembly:	Economic Development	100-114	2.00	1.00	0.50	0.55	0.05
	Animal Care	100-606	11.85	11.85	12.05	13.05	1.00
<b>TOTAL - ASSEMBLY &amp; MAYOR</b>			<b>13.85</b>	<b>12.85</b>	<b>12.55</b>	<b>13.60</b>	<b>1.05</b>
Information Technology	Information Technology	115-121	1.00	1.00	1.00	0.50	(0.50)
<b>TOTAL - INFORMATION TECHNOLOGY</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.50</b>	<b>(0.50)</b>
<b>Community Development:</b>							
	Sutton Library	170-503	1.75	1.75	1.75	1.75	0.00
	Talkeetna Library	170-504	1.88	1.88	1.88	1.88	0.00
	Trapper Creek Library	170-505	0.75	0.75	0.75	0.75	0.00
	Willow Library	170-507	1.88	1.88	1.88	1.88	0.00
	Big Lake Library	170-508	1.88	1.88	1.88	1.88	0.00
<b>TOTAL - COMMUNITY DEVELOPMENT</b>			<b>8.14</b>	<b>8.14</b>	<b>8.14</b>	<b>8.14</b>	<b>0.00</b>
Public Works	Vehicle Removal Program	150-415	0.10	0.31	0.31	0.31	0.00
<b>TOTAL - PUBLIC WORKS</b>			<b>0.10</b>	<b>0.31</b>	<b>0.31</b>	<b>0.31</b>	<b>0.00</b>
<b>TOTAL PERSONNEL - FUND 200</b>			<b>23.09</b>	<b>22.30</b>	<b>22.00</b>	<b>22.55</b>	<b>0.55</b>
<b>FUND 202</b>							
Emergency Services:	Enhanced 911	115.121	1.50	1.50	1.50	1.50	0.00
<b>TOTAL PERSONNEL - FUND 202</b>			<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>0.00</b>
<b>FUND 203</b>							
Community Development:	Land Management Division	170-141	3.55	3.95	3.95	3.95	0.00
	Administration	170-145	1.00	1.00	1.00	1.00	0.00
<b>TOTAL - COMMUNITY DEVELOPMENT</b>			<b>4.55</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>	<b>0.00</b>
<b>TOTAL PERSONNEL - FUND 203</b>			<b>4.55</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>	<b>0.00</b>
<b>FIRE SERVICE AREAS</b>							
Emergency Services:	Fleet Maintenance - Fire	245-000	0.00	0.00	2.00	2.00	0.00
	Caswell Fire Service Area	248-000	0.56	0.56	0.59	0.62	0.03
	West Lakes Fire Service Area	249-000	2.94	4.94	5.27	5.76	0.49
	Central Fire Service Area	250-000	19.08	19.98	19.33	19.93	0.60
	Butte Fire Service Area	251-000	0.18	0.18	0.20	0.35	0.15
	Sutton Fire Service Area	253-000	0.04	0.04	0.11	0.12	0.01
	Talkeetna Fire Service Area	254-000	0.09	0.09	0.15	0.22	0.07
	Willow Fire Service Area	258-000	0.57	0.57	0.60	0.69	0.09
	Greater Palmer Fire Service Area	259-000	0.00	0.00	0.00	0.03	0.03
<b>TOTAL - EMERGENCY SERVICES</b>			<b>23.46</b>	<b>26.36</b>	<b>28.25</b>	<b>29.72</b>	<b>1.47</b>
<b>TOTAL PERSONNEL - FIRE SERVICE AREAS</b>			<b>23.46</b>	<b>26.36</b>	<b>28.25</b>	<b>29.72</b>	<b>1.47</b>
<b>OTHER FUNDS</b>							
Public Works:	Talkeetna Sewer/Water Svc. Area	293-000	1.03	1.03	1.05	1.13	0.08
	Road Service Areas-Admin	265-000	10.85	12.85	13.65	13.58	(0.08)
<b>TOTAL - PUBLIC WORKS</b>			<b>11.88</b>	<b>13.88</b>	<b>14.70</b>	<b>14.70</b>	<b>0.00</b>
<b>TOTAL PERSONNEL - OTHER FUNDS</b>			<b>11.88</b>	<b>13.88</b>	<b>14.70</b>	<b>14.70</b>	<b>0.00</b>
<b>FUND 510</b>							
Public Works:	Sanitary Landfills -- Central	150-401	5.65	5.55	6.60	6.05	(0.55)
	Sanitary Landfills -- Transfer Sites	150-402	7.35	7.72	6.35	6.55	0.20
	Hazardous Waste	150-416	2.60	2.60	2.60	2.40	(0.20)
	Recycling	150-417	0.00	0.00	0.37	0.42	0.05
<b>TOTAL - SOLID WASTE ENTERPRISE FUND</b>			<b>15.60</b>	<b>15.87</b>	<b>15.92</b>	<b>15.42</b>	<b>(0.50)</b>
<b>FUND 520</b>							
	Port	100-112	2.20	2.00	2.00	2.00	0.00
<b>TOTAL - PORT ENTERPRISE FUND</b>			<b>2.20</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>TOTAL PERSONNEL - ENTERPRISE FUNDS</b>			<b>17.80</b>	<b>17.87</b>	<b>17.92</b>	<b>17.42</b>	<b>(0.50)</b>

MATANUSKA-SUSITNA BOROUGH  
 PERSONNEL COMPARISON BY FUND  
 PROJECT FUNDED EMPLOYEES

<b>FUND</b>	<b>Project</b>		<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>APPROVED 2018</b>	<b>INC/(DEC)</b>
<b>FUND 480</b>							
	Spruce Bark Beetle Kill		2.00	0.00	0.00	0.00	0.00
	CERT		1.00	0.00	0.00	0.00	0.00
	SAFER		0.00	1.00	1.00	1.00	0.00
	Cultural Resources - Kabata		1.00	1.00	0.00	0.00	0.00
<b>TOTAL PERSONNEL - FUND 480</b>			<b>4.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>TOTAL PERSONNEL - PROJECT FUNDED</b>			<b>4.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>



## GENERAL FUND

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



**RECONCILIATION OF FUND BALANCE: 100**

**GENERAL FUND**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	138,650,191	135,653,672	143,565,489
TOTAL EXPENDITURES	139,430,582	148,333,573	147,803,355

Fund balance 6/30/2016 56,431,060

2017 fiscal year revenues and transfers	135,653,672
Twindly Bridge Repayment	400,000
Iditarod Sale	818,798
FY2017 Governor's Veto	(5,692,185)
2017 fiscal year expenditures and transfers*	(148,333,573)

GASB 31 adjustment	(150,064)
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Estimated Adjustment to Fund Balance	(17,303,352)
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Estimated total fund balance 6/30/2017 39,127,708

Fiscal Year 2018 operations:

Estimated operating revenues	142,229,108
Recoveries/Other	1,136,381
Transfers In	200,000
Estimated operating expenditures	(48,201,714)
Grants/Pass Through	(1,710,000)
Transfers out:	
Education operating	(55,841,300)
Education debt service	(33,318,000)
Parks & Recreation debt service	(2,000,550)
Certificates of Participation	(405,000)
Transportation system debt service	(2,383,000)
Port Enterprise Fund	(700,000)
Fireweed Building	(89,600)
Capital projects	(2,443,300)
Dust Control program	(500,000)
FSA's (Fleet Maintenance Rental)	(149,891)
FSA's (Ambulance Bld Rental)	(61,000)

Estimated FY2018 adjustment to fund balance	(4,237,866)
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Appropriated reservations and required adjustments to fund balance:

Reserve for Minimum Fund Balance	(25,000,000)
Reserve for Self Insurance	(150,000)
Reserve for Compensated Absences	(250,000)
Reserve for Assembly Project	(57,217)
Reserve for Major Repairs and Renovations	(29,248)
Reserve for Capital	(500,000)
Reserve for Emergency Response	(1,200,000)
Reserve for School Site Acquisitions	(1,898,798)
Reserve for match for Paving Projects and Calcium Chloride	(3,984,043)
Adjustment to fund balance for Reserves	(33,069,306)

Estimated unassigned fund balance 6/30/2018 1,820,536

**REVENUE SUMMARY: FUND 100**

**AREAWIDE**

CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
PROPERTY TAXES	87,640,502	90,783,648	98,058,670
EXCISE TAXES	8,286,431	7,809,000	8,309,000
FEDERAL PAYMENTS	3,834,518	3,155,000	3,055,000
STATE GRANTS & SHARED REVENUES	27,663,341	25,513,726	24,297,038
FEES	6,476,612	5,912,100	6,977,900
TRANSIENT ACCOMMODATIONS TAX	1,205,703	1,155,000	1,202,500
INTEREST EARNINGS	231,369	300,000	300,000
RECOVERIES & TRANSFERS	3,251,410	996,198	1,336,381
OTHER	60,305	29,000	29,000
<b>TOTAL REVENUES</b>	<b>138,650,191</b>	<b>135,653,672</b>	<b>143,565,489</b>

**REVENUE DETAIL: FUND 100**

**AREAWIDE**

ACCOUNT	CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
	<b>GENERAL PROPERTY TAXES:</b>			
311 100	Real Property Taxes	80,419,824	85,556,600	91,322,300
311 101	Real Prop-Scit/Dvet/Farm	960	-	-
311 102	Real Prop Taxes - Delinquent	2,487,106	2,300,000	2,300,000
311 200	Personal Property Taxes	554,131	539,300	577,400
311 202	Personal Prop Taxes - Delinquent	566	-	-
311 400	Penalty & Interest on Delinquent Taxes	1,145,795	950,000	1,000,000
311 500	Vehicle Tax/State Collected	3,032,120	1,437,748	2,858,970
	Total 311	87,640,502	90,783,648	98,058,670
	<b>EXCISE TAXES:</b>			
315 100	Tobacco Tax	8,281,731	7,800,000	8,300,000
315 200	Excise License	4,700	9,000	9,000
	Total 315	8,286,431	7,809,000	8,309,000
	<b>FEDERAL PAYMENTS:</b>			
331 000	Federal Grants	66,727	55,000	55,000
333 000	Federal PILT	3,748,140	3,100,000	3,000,000
333 100	National Forestry Rec.	19,651	-	-
	Total 33X	3,834,518	3,155,000	3,055,000
	<b>STATE SHARED REVENUE:</b>			
335 350	State Shared Revenue Areawide	4,069,569	2,745,000	1,700,000
335 900	Miscellaneous State Revenue	1,345	-	-
	Total 335	4,070,914	2,745,000	1,700,000
	<b>OTHER STATE REVENUE:</b>			
337 100	School Debt Service Reimbursement	22,673,550	22,768,726	22,597,038
337 800	State PERS Relief	918,877	-	-
	Total 337	23,592,427	22,768,726	22,597,038
	<b>PILT</b>			
338 100	Miscellaneous PILT	8,840	9,000	9,000
	Total 338	8,840	9,000	9,000
	<b>GENERAL GOVERNMENT:</b>			
341 000	Various Fees	341,869	336,100	749,400
341 920	LID Fees	34,637	-	-
341 940	Foreclosure Fees	148,544	100,000	100,000
341 980	Liquor License Fees	1,500	1,500	1,500
341 990	Business License Fees	245,500	250,000	250,000
	Total 341	772,050	687,600	1,100,900

**REVENUE DETAIL: FUND 100**

**AREAWIDE**

ACCOUNT	CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
	<b>OTHER GENERAL GOVERNMENT:</b>			
342 000	Ambulance EMS Fees	4,435,217	4,004,000	4,802,500
343 000	Park & Rec Fees	185,862	130,500	179,500
346 000	Brett Memorial Ice Arena Fees	458,604	480,000	360,000
347 000	Community Pool Fees	624,879	610,000	535,000
	Total 34X	5,704,562	5,224,500	5,877,000
	<b>TRANSIENT ACCOMMODATION TAX:</b>			
348 100	Transient Accommodation Tax	1,202,974	1,150,000	1,200,000
348 200	Penalty & Interest	2,729	5,000	2,500
	Total 348	1,205,703	1,155,000	1,202,500
	<b>INTEREST EARNINGS:</b>			
361 100	Interest on Investments	231,369	300,000	300,000
	Total 361	231,369	300,000	300,000
	<b>TRANSFERS FROM OTHER FUNDS:</b>			
367 400	Capital Projects	269,109	-	200,000
367 510	Revolving Loan	315	-	-
	Total 367	269,424	-	200,000
	<b>RECOVERY OF WAGES &amp; FRINGES</b>			
368 XXX	Service Areas and Other Projects	772,338	135,500	124,000
368 130	School - Projects	376,309	100,000	100,000
368 150	Borough - Projects	721,927	60,000	50,000
368 210	Land Management Fund	47,500	49,500	49,500
368 220	Service Area Funds	975,912	561,698	703,381
368 230	Nonareawide Fund	88,000	89,500	109,500
	Total 368	2,981,986	996,198	1,136,381
	<b>MISCELLANEOUS</b>			
3xx xxx	Other Revenue Sources	51,465	20,000	20,000
	<b>TOTAL REVENUES</b>	138,650,191	135,653,672	143,565,489

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2017) is \$10,065,845,710 for areawide purposes. A mill rate of 10.332 has been approved to generate adequate tax revenue to fund the budget and the required reserves.

NET TAX LEVY REQUIREMENT

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	9,048,705,770	93,491,200	0	2,168,900	91,322,300
Sr Cit/Vets	893,421,610	9,230,800	9,230,800	0	0
Farm	66,507,400	0	0	0	0
Personal	57,210,930	591,100	0	13,700	577,400
Total	10,065,845,710	103,313,100	9,230,800	2,182,600	91,899,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes-Current	91,322,300
311 102	Real Property Taxes-Delinquent	2,300,000
311 200	Personal Property Taxes-Current	577,400

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 2018 is estimated at 1,000,000.

311 500 VEHICLE TAX/STATE COLLECTED: The State Department of Motor Vehicles collects registration tax at time of registration. Receipts of \$2,858,970 are estimated for fiscal year 2018. Of that amount, \$500,000 will be transferred to the road dust control program and the balance is being appropriated to a reserve for match for paving projects and calcium chloride.

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315 XXX EXCISE TAX

315 100 A tax is collected on any cigarettes or tobacco products acquired within or brought into the borough. Receipts of \$8,300,000 are estimated for fiscal year 2018.

315 200 A license is required to purchase cigarettes or any other tobacco products within the borough. Receipts of \$9,000 are estimated for fiscal year 2018.

33X 000 FEDERAL PAYMENTS

331 000 Federal grants in fiscal year 2018 are expected to be at least \$55,000.

333 000 Federal payment-in-lieu-of-taxes is computed on approximately 1,910,000 acres of federal land within the borough, times a dollar amount per acre, modified by a maximum revenue allowed per capita. Payment of this revenue is subject to an annual federal appropriation but is estimated at \$3,000,000 for fiscal year 2018.

335 XXX STATE REVENUE

335 350 State shared revenues in the amount of \$1,700,000 is projected for fiscal year 2018.

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 60 and 70% of debt service. The anticipated revenue under the previously described calculation is as follows:

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Debt Service Reimbursement		
2007 Series A	\$6,657,350 @ 64.0076%	4,261,210
2009 Series A	\$889,300 @ 70%	622,510
2011 Series A	\$1,604,375 @ 70%	1,123,063
2012 Series A	\$6,953,344 @ 70%	4,867,341
2012 Series B	\$1,312,200 @ 63.2902%	830,494
2013 Series A	\$1,041,250 @ 70%	728,875
2014 Series B	\$2,241,275 @ 70%	1,568,893
2015 Series A	\$6,919,850 @ 66.5629%	4,606,053
2015 Series B	\$4,329,800 @ 70%	3,030,860
2016 Series A	\$1,368,200 @ 70%	957,740
Total Reimbursement		<u>\$22,597,038</u>

338 000 PILOT

338 100 Payment in lieu of taxes from miscellaneous sources is estimated to be \$9,000 in fiscal year 2018.

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 \$1,100,900 for fiscal year 2018.

342 000 EMERGENCY SERVICES

342 xxx \$4,800,000 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2018.

343 000 PARKS & RECREATION FEES

343 xxx During fiscal year 2018 it is estimated that \$50,000 is projected to be collected in fees from Matanuska River Park, \$400 from Deshka Park and \$10,000 from Christensen Lake Park. Also, an additional \$119,100 is budgeted for other park related fees.

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346 000    ICE ARENA FEES

Including rentals, concessions, skating, lessons, etc., \$360,000 is estimated to be generated from the ice arena operation.

347 000    COMMUNITY POOLS

Estimated revenues of \$535,000 from concessions, swimming, lessons, etc., is expected to be generated from the pool operations.

348 000    TRANSIENT ACCOMMODATIONS TAX

It is estimated that \$1,200,000 will be received in fiscal year 2018 from bed taxes collected. Additionally, \$2,500 in late payment penalties are expected to be received.

361 000    INTEREST EARNINGS

Interest earned from investments is estimated at \$300,000.

367 000    TRANSFER FROM OTHER FUNDS

Transfers to the areawide fund will total \$200,000. 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 \$1,136,381 from these sources.

3xx xxx    OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2018 are projected to equal \$20,000.



<b>EXPENDITURE DETAIL: FUND 100 AREAWIDE</b>				
Division	Division Name	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
000	Non Departmental	97,016,223	100,153,872	99,390,750
101	Assembly	376,888	440,227	423,900
102	Assembly Reserve	-	30,000	40,000
103	Borough Clerk	495,336	527,715	531,758
105	Elections	417,834	404,175	406,356
106	Records Management	432,548	442,927	454,232
110	Administration	1,720,753	1,741,345	1,680,701
115	Human Resources	525,979	707,273	692,979
111	Law	1,230,958	1,667,626	1,691,437
116	GIS	918,817	985,317	1,133,470
117	Information Technology Admin	388,911	414,986	448,965
121	Information Technology	2,024,559	1,759,895	1,658,588
122	Maintenance & Licensing	1,521,366	2,571,008	2,522,647
604	Labor Relations Board	-	3,551	5,550
609	Board of Adjustments & Appeals	761	5,600	5,600
612	Bid Review Committee	1,120	20,401	33,400
104	Mayor	59,262	83,009	83,519
113	Common Contractual	1,325,919	1,820,525	1,820,450
119	Revenue and Budget	1,545,428	1,667,867	1,622,529
120	Finance Admin	759,419	929,467	787,524
125	Accounting	1,815,682	1,789,361	1,736,317
140	Assessment	2,503,781	2,932,250	2,643,241
130	Planning	802,363	1,274,805	1,268,236
131	Platting	709,584	756,149	746,825
132	Cultural Resources	92,316	-	-
133	Planning Admin	416,786	454,064	463,152
137	Environmental	199,758	-	-
139	Development Services	1,529,716	1,542,296	1,626,945
150	Public Works Admin	124,436	165,783	169,228

<b>EXPENDITURE DETAIL: FUND 100 AREAWIDE</b>				
Division	Division Name	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
151	Facility Maintenance	1,732,299	1,968,053	1,857,480
155	Operations	116,784	121,628	121,682
158	Community Clean Up	72,588	141,212	92,108
126	Telecommunication	777,840	813,939	1,167,325
300	Emergency Services	1,929,303	2,047,478	1,874,878
301	Emergency Medical Service Board	-	625	1,125
310	Fleet Maintenance	250,739	241,415	257,176
330	Rescue Units	730,403	949,252	1,013,029
334	Ambulance Operations	7,028,735	7,987,409	8,535,614
350	Emergency Services	74,631	132,119	98,544
351	Emergency Services Station	35,316	114,684	84,278
360	Local Emerg. Planning Board	3,651	10,000	11,950
380	Emergency Management	-	212,873	547,533
123	Outdoor Ice Rinks	369	1,300	3,100
124	Brett Memorial Ice Arena	837,384	875,237	822,216
129	Recreational Services	305,143	307,482	307,946
136	Community Pools	1,513,380	1,523,102	1,376,489
142	Parks & Recreation	447,213	470,231	496,341
145	Community Development Admin	664,664	734,385	713,097
146	Community Enrichment	19,668	27,500	27,500
147	Recreation Infrastructure	288,277	329,153	310,173
149	Northern Region	157,577	176,058	198,107
180	Capital Projects Admin	296,278	474,214	381,488
181	Project Management	1,040,095	1,001,022	976,996
182	Pre-Design & Engineering	1,345,513	1,484,018	1,518,576
183	Purchasing	806,229	897,690	920,305
	<b>FUND 100 TOTAL</b>	139,430,582	148,333,573	147,803,355



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/27/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	80,419,824	85,556,600	91,322,300
311.101	Real Prop-SCit/DVet/Farm	960	0	0
311.102	Real Property-Delinquent	2,487,106	2,300,000	2,300,000
311.200	Personal Property	554,131	539,300	577,400
311.202	Personal Property-Delinq	566	0	0
311.400	Penalty & Interest	1,145,795	950,000	1,000,000
311.500	Vehicle Tax State Collec	3,032,120	1,437,748	2,858,970
<b>Total</b>	<b>General Property Taxes</b>	<b>87,640,502</b>	<b>90,783,648</b>	<b>98,058,670</b>
<b>RE15-Excise Taxes</b>				
315.100	Tobacco Excise Tax	8,281,731	7,800,000	8,300,000
315.200	Excise License	4,700	9,000	9,000
<b>Total</b>	<b>Excise Taxes</b>	<b>8,286,431</b>	<b>7,809,000</b>	<b>8,309,000</b>
<b>RE31-Federal Grants</b>				
331.000	Federal Grants	66,727	55,000	55,000
<b>Total</b>	<b>Federal Grants</b>	<b>66,727</b>	<b>55,000</b>	<b>55,000</b>
<b>RE33-Federal Pilot</b>				
333.000	Federal Pilot	3,748,140	3,100,000	3,000,000
333.100	National Forest Income	19,651	0	0
<b>Total</b>	<b>Federal Pilot</b>	<b>3,767,791</b>	<b>3,100,000</b>	<b>3,000,000</b>
<b>RE35-State Shared Revenue</b>				
335.350	State Shared A/W	4,069,569	2,745,000	1,700,000
335.900	Misc. State Revenue	1,345	0	0
<b>Total</b>	<b>State Shared Revenue</b>	<b>4,070,914</b>	<b>2,745,000</b>	<b>1,700,000</b>
<b>RE37-Other State Revenue</b>				
337.100	Debt Service Reimb	22,673,550	22,768,726	22,597,038
337.800	State PERS Relief	918,877	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>23,592,427</b>	<b>22,768,726</b>	<b>22,597,038</b>
<b>RE38-Other Pilot Revenue</b>				
338.100	Miscellaneous Pilot	8,840	9,000	9,000
<b>Total</b>	<b>Other Pilot Revenue</b>	<b>8,840</b>	<b>9,000</b>	<b>9,000</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

6/27/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE41-General Government</b>				
341.100	Nsf & Atty Fees	3,624	2,000	2,500
341.200	Recording Fees	841	1,000	1,000
341.210	Borough Gym Fees	24,398	20,000	25,000
341.230	Computer Pub Access Fees	100	0	0
341.300	Planning Recording Fees	100	200	100
341.350	Land Use & Zoning Permits	17,850	20,000	25,000
341.351	Mandatory LUP	110	100	100
341.352	Liquor License Referral	7,700	8,000	8,000
341.354	Talkeetna CUP	0	500	0
341.355	Sutton CUP	6,000	5,000	5,000
341.357	Core Area CUP	0	2,000	0
341.358	Large Lot SFR CUP	300	0	0
341.359	Multi-Family LUP	1,275	1,000	1,000
341.360	Special Events Fee	2,000	1,000	1,000
341.400	Subdivision Fees	124,120	125,000	125,000
341.500	Clerk'S Office Fees	20	100	0
341.550	Candidate Filing Fees	375	300	200
341.600	Historical Fees	0	100	0
341.700	Eng. Inspection Fees	8,609	10,000	8,500
341.720	Utility Permit App Fee	64,121	70,000	70,000
341.740	Rght Of Way Prmit App Fee	41,010	43,000	42,000
341.750	Plans/Specs	736	1,000	500
341.830	Lease Revenue	0	0	400,000
341.900	Miscellaneous Fees	32,895	25,000	30,000
341.905	Sale of Maps	1,232	500	500
341.906	Sale-Query,Subd Index&Oth	30	300	0
341.910	Sale-Asesmnt/Recvble Roll	717	0	0
341.920	Lid Fee'S	34,637	0	0
341.940	Foreclosure Fees	148,544	100,000	100,000
341.945	Foreclosure Sale Fees	3,706	0	0
341.980	Liquor License Fees	1,500	1,500	1,500
341.985	Marijuana License Review Fee	0	0	4,000
341.990	Business License Fee	245,500	250,000	250,000
<b>Total General Government</b>		<b>772,050</b>	<b>687,600</b>	<b>1,100,900</b>
<b>RE42-Public Safety</b>				
342.000	Ambulance Fees	4,432,214	4,000,000	4,800,000
342.100	EMS Rescue	2,568	3,000	2,500
342.600	Ems - Donations	435	1,000	0
<b>Total Public Safety</b>		<b>4,435,217</b>	<b>4,004,000</b>	<b>4,802,500</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

6/27/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE43-Parks &amp; Recreation Fees</b>				
343.320	Park Fees-Palmer	49,537	45,000	50,000
343.360	Park Fees-Deshka Park	441	500	400
343.365	Park fees-Talkeetna	11,107	7,000	10,000
343.400	Trailhead Parking Fees	104,039	60,000	101,000
343.500	Government Peak Rec Area Fees	13,231	10,000	12,000
343.700	Boat Launch Fees	2,082	3,000	2,000
343.800	Alcantra Usage Fees	5,265	4,500	4,000
343.900	Miscellaneous	160	500	100
<b>Total</b>	<b>Parks &amp; Recreation Fees</b>	<b>185,862</b>	<b>130,500</b>	<b>179,500</b>
<b>RE46-Ice Arena Fees</b>				
346.000	Ice Arena Fees	(315)	0	0
346.100	Ice Arena Fees	458,919	480,000	360,000
<b>Total</b>	<b>Ice Arena Fees</b>	<b>458,604</b>	<b>480,000</b>	<b>360,000</b>
<b>RE47-Community Pool Revenues</b>				
347.000	Community Pool Revenues	(4)	0	0
347.100	Palmer Pool Revenues	296,572	300,000	235,000
347.200	Wasilla Pool Revenues	328,311	310,000	300,000
<b>Total</b>	<b>Community Pool Revenues</b>	<b>624,879</b>	<b>610,000</b>	<b>535,000</b>
<b>RE48-Transient Accommodation Tax</b>				
348.100	Bed Tax Revenues	1,202,974	1,150,000	1,200,000
348.200	Penalty & Interest	2,729	5,000	2,500
<b>Total</b>	<b>Transient Accommodation Tax</b>	<b>1,205,703</b>	<b>1,155,000</b>	<b>1,202,500</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	231,369	300,000	300,000
<b>Total</b>	<b>Interest Earnings</b>	<b>231,369</b>	<b>300,000</b>	<b>300,000</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	269,109	0	200,000
367.510	Revolving Loan	315	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>269,424</b>	<b>0</b>	<b>200,000</b>



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

**Revenue**

6/27/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE68-Recovery Wage,Fringe,Exp</b>				
368.120	Service Areas-Fnd 405/410	56,510	40,000	30,000
368.130	Schools- Fund 400	376,309	100,000	100,000
368.140	Sanitary Fills- Fund 420	589	0	0
368.150	Boro/415/425/430/435/440	721,927	60,000	50,000
368.170	Port Enterprise - Fund 450	15	0	0
368.190	Infrastructure - Fund 490	650,000	0	0
368.210	Land Management	47,500	49,500	49,500
368.220	Service Areas	975,912	561,698	703,381
368.230	Non-Areawide	88,000	89,500	109,500
368.240	Solid Waste Fund	53,103	75,500	79,000
368.300	Grant Projects- Fund 480	12,121	20,000	15,000
<b>Total</b>	<b>Recovery Wage,Fringe,Exp</b>	<b>2,981,986</b>	<b>996,198</b>	<b>1,136,381</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	2,915	10,000	10,000
369.300	Insurance Claim Proceeds	17,368	0	0
369.500	Cash Balance/Collections	(1)	0	0
369.700	Credit Card Discounts	(8,259)	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>12,023</b>	<b>10,000</b>	<b>10,000</b>
<b>RE91-Proceeds Of Gfs Disposal</b>				
391.100	Sale Of Gfa	39,442	10,000	10,000
<b>Total</b>	<b>Proceeds Of Gfs Disposal</b>	<b>39,442</b>	<b>10,000</b>	<b>10,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>138,650,191</b>	<b>\$135,653,672</b>	<b>\$143,565,489</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>138,650,191</b>	<b>\$135,653,672</b>	<b>\$143,565,489</b>
<b>Fund Total:</b>	<b>AREAWIDE</b>	<b>138,650,191</b>	<b>\$135,653,672</b>	<b>\$143,565,489</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
445.145	Trnfr to - Debt Svc (Loan)	89,566	0	89,600
<b>Total Debt Service</b>		<b>89,566</b>	<b>0</b>	<b>89,600</b>
<b>EX45-Operating Fund Transfers</b>				
445.140	Trnfr To- Debt Svc (Schl)	33,450,000	33,625,000	33,318,000
445.141	Trnfr To- Debt Svc (P&R)	340,000	340,000	2,000,550
445.142	Trnfr To- Debt Svc (COPs)	324,000	461,600	405,000
445.144	Trnfr To-Debt Svc (Trans Sys)	2,380,000	2,381,000	2,383,000
445.220	Trnfr To- Education Oprtg	52,680,468	55,841,300	55,841,300
445.300	Trnfr To- Port Ent Fund	0	900,000	700,000
445.350	Trnfr To-M/V Susitna	0	814,760	0
<b>Total Operating Fund Transfers</b>		<b>89,174,468</b>	<b>94,363,660</b>	<b>94,647,850</b>
<b>EX46-Capital Project Transfers</b>				
446.300	Transfer To- Fund 400	1,088,475	0	0
446.400	Transfer To- Fund 405/410	519,910	0	0
446.500	Transfer To- Fund 480	2,026,326	90,000	0
446.700	Tfr415/425/430/435/440/47	2,776,140	5,985,407	4,428,300
446.810	Transfer To- Fund 490	95,000	0	0
446.900	Transfer To- Fund 450	850,000	997,000	0
<b>Total Capital Project Transfers</b>		<b>7,355,851</b>	<b>7,072,407</b>	<b>4,428,300</b>
<b>EX49-Transfers/Pass Throughs</b>				
449.100	Transfers-City Of Palmer	40,000	0	0
449.200	Transfers-City Of Wasilla	45,000	0	0
449.205	Transfers - City of Wasilla Planning	150,000	0	225,000
449.215	Tansfers - Youth Court	130,838	100,000	0
449.300	Transfers-City Of Houston	30,500	0	0
<b>Total Transfers/Pass Throughs</b>		<b>396,338</b>	<b>100,000</b>	<b>225,000</b>
<b>Division Total: Non-Departmental</b>		<b>97,016,223</b>	<b>101,536,067</b>	<b>99,390,750</b>
<b>Department Total: Non-Departmental</b>		<b>97,016,223</b>	<b>101,536,067</b>	<b>99,390,750</b>







## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	95,924	94,900	94,900
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>95,924</b>	<b>94,900</b>	<b>94,900</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	163,100	163,100	163,100
412.190	Life Insurance	1,007	1,001	1,001
412.300	Medicare	1,391	2,061	1,377
412.400	Retirement Contrib. - DB Plan	5,996	37,131	23,735
412.600	Workers Compensation	1,691	2,752	494
412.700	Sbs Contribution	5,881	8,707	5,818
<b>Total</b>	<b>Benefits</b>	<b>179,066</b>	<b>214,752</b>	<b>195,525</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	13,143	19,200	13,500
413.200	Expense Reimb-Within Boro	302	500	500
<b>Total</b>	<b>Expenses Within Borough</b>	<b>13,445</b>	<b>19,700</b>	<b>14,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	750	1,000	1,000
414.200	Exp Reimb- Outside Boro	6,769	12,750	12,750
414.400	Travel Tickets	9,374	11,250	11,250
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>16,893</b>	<b>25,000</b>	<b>25,000</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	611	1,500	1,500
421.200	Postage	242	550	550
<b>Total</b>	<b>Communications</b>	<b>853</b>	<b>2,050</b>	<b>2,050</b>
<b>EX22-Advertising</b>				
422.000	Advertising	98	0	0
<b>Total</b>	<b>Advertising</b>	<b>98</b>	<b>0</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	963	625	625
<b>Total</b>	<b>Printing</b>	<b>963</b>	<b>625</b>	<b>625</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	1,205	1,200	1,200
<b>Total</b>	<b>Rental/Lease</b>	<b>1,205</b>	<b>1,200</b>	<b>1,200</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	2,500	5,000
426.300	Dues & Fees	40,777	41,000	41,000
426.600	Computer Software/Online Services	1,877	3,748	1,500
426.900	Other Professional Chgs	0	1,000	1,000
<b>Total</b>	<b>Professional Charges</b>	<b>42,654</b>	<b>48,248</b>	<b>48,500</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly</b>				
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	391	800	800
<b>Total</b>	<b>Maintenance Services</b>	<b>391</b>	<b>800</b>	<b>800</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,325	3,750	3,750
429.210	Training/Instructor Fees	1,657	0	3,500
429.900	Other Contractual	12,965	15,300	17,000
<b>Total</b>	<b>Other Contractual</b>	<b>15,947</b>	<b>19,050</b>	<b>24,250</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	358	1,550	1,550
<b>Total</b>	<b>Office Supplies</b>	<b>358</b>	<b>1,550</b>	<b>1,550</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	800	800
431.900	Other Maint. Supplies	0	900	900
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>1,700</b>	<b>1,700</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	5,734	6,000	4,000
433.110	Clothing	248	500	500
433.300	Books/Subscriptions	35	300	300
433.900	Other Supplies	792	1,000	1,000
<b>Total</b>	<b>Misc Supplies</b>	<b>6,809</b>	<b>7,800</b>	<b>5,800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	1,423	2,082	5,000
434.100	Other Equip under \$5,000	435	90	0
434.300	Furniture Under \$5,000	424	680	3,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>2,282</b>	<b>2,852</b>	<b>8,000</b>
<b>Division Total:</b>	<b>Assembly</b>	<b>376,888</b>	<b>440,227</b>	<b>423,900</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	30,000	40,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>30,000</b>	<b>40,000</b>
<b>Division Total:</b>	<b>Assembly Reserve</b>	<b>0</b>	<b>30,000</b>	<b>40,000</b>





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

7/14/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	264,540	274,431	283,876
411.300	Overtime Wages	9,850	13,000	11,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>274,390</b>	<b>287,431</b>	<b>294,876</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	85,045	85,045	85,045
412.190	Life Insurance	487	522	522
412.200	Unemployment Contrib	1,663	1,725	1,770
412.300	Medicare	4,019	4,168	4,276
412.400	Retirement Contrib. - DB Plan	73,341	75,135	73,749
412.410	PERS Tier IV - DC Plan	6,539	0	0
412.411	PERS Tier IV - Health Plan	700	0	0
412.412	PERS Tier IV - HRA	1,824	0	0
412.413	PERS Tier IV - OD&D	92	0	0
412.600	Workers Compensation	4,685	5,565	1,534
412.700	Sbs Contribution	16,583	17,620	18,076
<b>Total</b>	<b>Benefits</b>	<b>194,978</b>	<b>189,780</b>	<b>184,972</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	737	650	550
413.300	Exp Allowance-Within Boro	2,730	2,600	2,700
<b>Total</b>	<b>Expenses Within Borough</b>	<b>3,467</b>	<b>3,250</b>	<b>3,250</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	276	400	400
414.200	Exp Reimb- Outside Boro	764	2,201	4,410
414.400	Travel Tickets	393	1,301	2,550
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>1,433</b>	<b>3,902</b>	<b>7,360</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	1,066	1,500	1,500
421.200	Postage	1,251	2,000	2,000
<b>Total</b>	<b>Communications</b>	<b>2,317</b>	<b>3,500</b>	<b>3,500</b>
<b>EX23-Printing</b>				
423.000	Printing	216	200	200
<b>Total</b>	<b>Printing</b>	<b>216</b>	<b>200</b>	<b>200</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	50	7,000	7,000
426.300	Dues & Fees	749	1,000	1,000
426.600	Computer Software/Online Services	0	1,000	1,000
426.900	Other Professional Chgs	0	500	500
<b>Total</b>	<b>Professional Charges</b>	<b>799</b>	<b>9,500</b>	<b>9,500</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk</b>				
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	391	500	500
<b>Total</b>	<b>Maintenance Services</b>	<b>391</b>	<b>500</b>	<b>500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,125	1,850	3,000
429.210	Training/Instructor Fees	0	2	300
429.900	Other Contractual	8,143	13,600	15,000
<b>Total</b>	<b>Other Contractual</b>	<b>9,268</b>	<b>15,452</b>	<b>18,300</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,957	3,000	3,000
<b>Total</b>	<b>Office Supplies</b>	<b>1,957</b>	<b>3,000</b>	<b>3,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	150	150
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>150</b>	<b>150</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	3,018	2,700	1,500
433.300	Books/Subscriptions	335	350	350
433.900	Other Supplies	497	1,300	1,300
<b>Total</b>	<b>Misc Supplies</b>	<b>3,850</b>	<b>4,350</b>	<b>3,150</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	2,060	3,700	0
434.100	Other Equip under \$5,000	210	0	0
434.300	Furniture Under \$5,000	0	3,000	3,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>2,270</b>	<b>6,700</b>	<b>3,000</b>
<b>Division Total:</b>	<b>Borough Clerk</b>	<b>495,336</b>	<b>527,715</b>	<b>531,758</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	162,515	135,938	140,045
411.300	Overtime Wages	3,232	5,000	3,500
411.400	Nonemployee Compensation	40,830	45,000	45,000
<b>Total Salaries &amp; Wages</b>		<b>206,577</b>	<b>185,938</b>	<b>188,545</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	43,105	43,105	43,105
412.190	Life Insurance	295	265	265
412.200	Unemployment Contrib	1,000	846	862
412.250	Fica	798	2,790	2,790
412.300	Medicare	2,610	2,697	2,734
412.400	Retirement Contrib. - DB Plan	50,890	36,842	35,901
412.410	PERS Tier IV - DC Plan	727	0	0
412.411	PERS Tier IV - Health Plan	78	0	0
412.412	PERS Tier IV - HRA	203	0	0
412.413	PERS Tier IV - OD&D	11	0	0
412.600	Workers Compensation	3,555	2,729	747
412.700	Sbs Contribution	10,135	8,640	8,800
<b>Total Benefits</b>		<b>113,407</b>	<b>97,914</b>	<b>95,204</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	4,770	5,246	5,200
413.300	Exp Allowance-Within Boro	910	900	900
<b>Total Expenses Within Borough</b>		<b>5,680</b>	<b>6,146</b>	<b>6,100</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	207	354	400
414.200	Exp Reimb- Outside Boro	476	501	975
414.400	Travel Tickets	0	601	1,125
<b>Total Expenses Outside Of Boro</b>		<b>683</b>	<b>1,456</b>	<b>2,500</b>
<b>EX21-Communications</b>				
421.200	Postage	1,207	3,000	3,000
<b>Total Communications</b>		<b>1,207</b>	<b>3,000</b>	<b>3,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	5,674	9,100	9,500
<b>Total Advertising</b>		<b>5,674</b>	<b>9,100</b>	<b>9,500</b>
<b>EX23-Printing</b>				
423.000	Printing	56,874	59,400	66,000
<b>Total Printing</b>		<b>56,874</b>	<b>59,400</b>	<b>66,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections</b>				
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	150	0	800
425.300	Equipment Rental	0	400	400
<b>Total Rental/Lease</b>		<b>150</b>	<b>400</b>	<b>1,200</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	481	320	320
426.600	Computer Software/Online Services	118	500	500
426.900	Other Professional Chgs	0	500	500
<b>Total Professional Charges</b>		<b>599</b>	<b>1,320</b>	<b>1,320</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	200	1,000
<b>Total Maintenance Services</b>		<b>0</b>	<b>200</b>	<b>1,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	601	1,237
429.210	Training/Instructor Fees	3,120	0	0
429.900	Other Contractual	19,296	17,950	20,000
<b>Total Other Contractual</b>		<b>22,416</b>	<b>18,551</b>	<b>21,237</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	528	2,900	2,100
<b>Total Office Supplies</b>		<b>528</b>	<b>2,900</b>	<b>2,100</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	100	100
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>100</b>	<b>100</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	167	200	200
433.300	Books/Subscriptions	219	250	250
433.900	Other Supplies	2,770	5,800	5,800
<b>Total Misc Supplies</b>		<b>3,156</b>	<b>6,250</b>	<b>6,250</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	697	0	0
434.100	Other Equip under \$5,000	186	500	1,500
434.300	Furniture Under \$5,000	0	0	800
<b>Total Equipment Under \$5,000</b>		<b>883</b>	<b>500</b>	<b>2,300</b>
<b>EX51-Equipment Over \$5000</b>				
451.300	Furniture over \$5,000	0	11,000	0
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>11,000</b>	<b>0</b>
<b>Division Total: Elections</b>		<b>417,834</b>	<b>404,175</b>	<b>406,356</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	170,795	171,202	174,685
411.300	Overtime Wages	2,722	5,000	3,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>173,517</b>	<b>176,202</b>	<b>177,685</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	58,250	58,250	58,250
412.190	Life Insurance	359	358	358
412.200	Unemployment Contrib	1,042	1,058	1,067
412.300	Medicare	2,516	2,555	2,577
412.400	Retirement Contrib. - DB Plan	57,291	46,059	44,439
412.600	Workers Compensation	3,046	3,412	924
412.700	Sbs Contribution	10,637	10,802	10,893
<b>Total</b>	<b>Benefits</b>	<b>133,141</b>	<b>122,494</b>	<b>118,508</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	300	300
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>550</b>	<b>550</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	223	500	500
414.200	Exp Reimb- Outside Boro	571	1,213	1,912
414.400	Travel Tickets	0	1,819	1,500
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>794</b>	<b>3,532</b>	<b>3,912</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	1,119	945	925
426.600	Computer Software/Online Services	65,736	63,562	70,082
426.900	Other Professional Chgs	0	500	3,500
<b>Total</b>	<b>Professional Charges</b>	<b>66,855</b>	<b>65,007</b>	<b>74,507</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	16,685	20,930	22,570
<b>Total</b>	<b>Maintenance Services</b>	<b>16,685</b>	<b>20,930</b>	<b>22,570</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	2,212	1,390	3,750
429.210	Training/Instructor Fees	800	131	250
429.900	Other Contractual	33,558	47,041	43,550
<b>Total</b>	<b>Other Contractual</b>	<b>36,570</b>	<b>48,562</b>	<b>47,550</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	28	400	400
<b>Total</b>	<b>Office Supplies</b>	<b>28</b>	<b>400</b>	<b>400</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management</b>				
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	205	2,000	2,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>205</b>	<b>2,000</b>	<b>2,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	111	200	200
433.300	Books/Subscriptions	162	400	400
433.900	Other Supplies	3,783	2,400	2,400
<b>Total</b>	<b>Misc Supplies</b>	<b>4,056</b>	<b>3,000</b>	<b>3,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	697	0	2,000
434.100	Other Equip under \$5,000	0	250	1,550
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>697</b>	<b>250</b>	<b>3,550</b>
<b>Division Total:</b>	<b>Records Management</b>	<b>432,548</b>	<b>442,927</b>	<b>454,232</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 604-Labor Relations Board</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	300	300
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>550</b>	<b>550</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	3,001	5,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>3,001</b>	<b>5,000</b>
<b>Division Total:</b>	<b>Labor Relations Board</b>	<b>0</b>	<b>3,551</b>	<b>5,550</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 609-Board Of Adjmt. &amp; Appeals</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
413.500	Meeting Comp - W/I Boro	600	2,500	2,500
<b>Total</b>	<b>Expenses Within Borough</b>	<b>600</b>	<b>2,900</b>	<b>2,900</b>
<b>EX23-Printing</b>				
423.000	Printing	0	100	100
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	1,500	1,500
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	800	800
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>800</b>	<b>800</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	100	100
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	161	200	200
<b>Total</b>	<b>Misc Supplies</b>	<b>161</b>	<b>200</b>	<b>200</b>
<b>Division Total:</b>	<b>Board Of Adjmt. &amp; Appeals</b>	<b>761</b>	<b>5,600</b>	<b>5,600</b>



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

**Expense**

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Office of Administrative Hearing</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>400</b>	<b>400</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	915	19,001	32,000
<b>Total</b>	<b>Professional Charges</b>	<b>915</b>	<b>19,001</b>	<b>32,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	205	1,000	1,000
<b>Total</b>	<b>Other Contractual</b>	<b>205</b>	<b>1,000</b>	<b>1,000</b>
<b>Division Total:</b>	<b>Office of Administrative Hearing</b>	<b>1,120</b>	<b>20,401</b>	<b>33,400</b>
<b>Department Total:</b>	<b>Assembly</b>	<b>5,202,177</b>	<b>5,990,840</b>	<b>5,965,913</b>





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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	824,373	725,624	731,298
411.200	Temp Wages & Adjmts	17,151	58,811	25,000
411.300	Overtime Wages	7,826	5,000	4,000
<b>Total Salaries &amp; Wages</b>		<b>849,350</b>	<b>789,435</b>	<b>760,298</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	165,430	161,935	160,770
412.190	Life Insurance	1,140	994	987
412.200	Unemployment Contrib	5,095	4,737	4,562
412.300	Medicare	12,351	11,447	11,025
412.400	Retirement Contrib. - DB Plan	37,344	190,985	183,898
412.410	PERS Tier IV - DC Plan	124,751	0	0
412.411	PERS Tier IV - Health Plan	11,610	0	0
412.412	PERS Tier IV - HRA	13,902	0	0
412.413	PERS Tier IV - OD&D	1,522	0	0
412.600	Workers Compensation	14,521	15,284	3,954
412.700	Sbs Contribution	47,553	48,393	46,607
<b>Total Benefits</b>		<b>435,219</b>	<b>433,775</b>	<b>411,803</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	1,340	1,000	1,000
413.200	Expense Reimb-Within Boro	2,834	6,000	6,000
413.900	Other Exp - Within Boro	808	1,000	1,000
<b>Total Expenses Within Borough</b>		<b>4,982</b>	<b>8,000</b>	<b>8,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	319	500	500
414.200	Exp Reimb- Outside Boro	23,016	9,001	5,000
414.400	Travel Tickets	14,643	6,001	8,000
<b>Total Expenses Outside Of Boro</b>		<b>37,978</b>	<b>15,502</b>	<b>13,500</b>
<b>EX21-Communications</b>				
421.200	Postage	164	400	400
<b>Total Communications</b>		<b>164</b>	<b>400</b>	<b>400</b>
<b>EX22-Advertising</b>				
422.000	Advertising	11,781	8,100	8,000
<b>Total Advertising</b>		<b>11,781</b>	<b>8,100</b>	<b>8,000</b>
<b>EX23-Printing</b>				
423.000	Printing	567	7,500	8,000
<b>Total Printing</b>		<b>567</b>	<b>7,500</b>	<b>8,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration</b>				
<b>EX26-Professional Charges</b>				
426.200	Legal	9,500	50,000	50,000
426.300	Dues & Fees	6,742	15,000	12,000
426.900	Other Professional Chgs	144,445	199,650	200,000
<b>Total Professional Charges</b>		<b>160,687</b>	<b>264,650</b>	<b>262,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	1,059	0
428.300	Equipment Maint Services	0	850	500
428.400	Vehicle Maint Services	0	5,000	5,000
<b>Total Maintenance Services</b>		<b>0</b>	<b>6,909</b>	<b>5,500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	4,000	4,470	4,000
429.210	Training/Instructor Fees	3,050	6,942	4,000
429.900	Other Contractual	194,541	171,001	175,000
<b>Total Other Contractual</b>		<b>201,591</b>	<b>182,413</b>	<b>183,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,292	5,200	4,000
<b>Total Office Supplies</b>		<b>1,292</b>	<b>5,200</b>	<b>4,000</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	71	150	150
<b>Total Fuel/Oil-Vehicle Use</b>		<b>71</b>	<b>150</b>	<b>150</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	9,271	9,801	11,000
433.110	Clothing	0	285	0
433.300	Books/Subscriptions	212	1,500	1,500
433.500	Training Supplies	0	500	0
433.900	Other Supplies	3,463	1,830	1,500
<b>Total Misc Supplies</b>		<b>12,946</b>	<b>13,916</b>	<b>14,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	860	200
434.100	Other Equip under \$5,000	2,278	3,350	1,350
434.300	Furniture Under \$5,000	1,847	1,185	500
<b>Total Equipment Under \$5,000</b>		<b>4,125</b>	<b>5,395</b>	<b>2,050</b>
<b>Division Total: Administration</b>		<b>1,720,753</b>	<b>1,741,345</b>	<b>1,680,701</b>





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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	258,461	341,146	347,309
411.200	Temp Wages & Adjmts	25,381	42,500	40,000
411.300	Overtime Wages	402	5,000	2,500
<b>Total Salaries &amp; Wages</b>		<b>284,244</b>	<b>388,646</b>	<b>389,809</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	93,200	93,200	93,200
412.190	Life Insurance	458	572	572
412.200	Unemployment Contrib	1,706	2,332	2,339
412.300	Medicare	4,121	5,636	5,653
412.400	Retirement Contrib. - DB Plan	23,657	90,483	87,488
412.410	PERS Tier IV - DC Plan	33,081	0	0
412.411	PERS Tier IV - Health Plan	3,135	0	0
412.412	PERS Tier IV - HRA	4,359	0	0
412.413	PERS Tier IV - OD&D	411	0	0
412.600	Workers Compensation	5,008	7,525	2,027
412.700	Sbs Contribution	17,188	23,824	23,896
<b>Total Benefits</b>		<b>186,324</b>	<b>223,572</b>	<b>215,175</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	650	1,000	1,000
413.200	Expense Reimb-Within Boro	567	2,500	2,500
<b>Total Expenses Within Borough</b>		<b>1,217</b>	<b>3,500</b>	<b>3,500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	451	900	900
414.200	Exp Reimb- Outside Boro	399	6,000	6,000
414.400	Travel Tickets	0	3,001	4,000
<b>Total Expenses Outside Of Boro</b>		<b>850</b>	<b>9,901</b>	<b>10,900</b>
<b>EX21-Communications</b>				
421.200	Postage	364	500	500
<b>Total Communications</b>		<b>364</b>	<b>500</b>	<b>500</b>
<b>EX23-Printing</b>				
423.000	Printing	44	350	350
<b>Total Printing</b>		<b>44</b>	<b>350</b>	<b>350</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	4,000	4,000
426.300	Dues & Fees	1,366	2,000	2,000
426.900	Other Professional Chgs	26,189	29,501	20,000
<b>Total Professional Charges</b>		<b>27,555</b>	<b>35,501</b>	<b>26,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources</b>				
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	704	1,500	1,500
<b>Total</b>	<b>Maintenance Services</b>	<b>704</b>	<b>1,500</b>	<b>1,500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,945	3,001	5,000
429.210	Training/Instructor Fees	11,247	5,001	7,500
429.900	Other Contractual	2,301	10,201	10,000
<b>Total</b>	<b>Other Contractual</b>	<b>15,493</b>	<b>18,203</b>	<b>22,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	6,168	10,000	10,000
<b>Total</b>	<b>Office Supplies</b>	<b>6,168</b>	<b>10,000</b>	<b>10,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	399	800	800
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	0	3,800	5,000
433.900	Other Supplies	2,122	4,445	4,445
<b>Total</b>	<b>Misc Supplies</b>	<b>2,521</b>	<b>9,545</b>	<b>10,745</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	275	1,000	1,000
434.300	Furniture Under \$5,000	220	5,055	1,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>495</b>	<b>6,055</b>	<b>2,000</b>
<b>Division Total:</b>	<b>Human Resources</b>	<b>525,979</b>	<b>707,273</b>	<b>692,979</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	572,917	598,544	604,210
411.200	Temp Wages & Adjmts	6,956	5,000	6,000
411.300	Overtime Wages	3,414	3,000	15,000
<b>Total Salaries &amp; Wages</b>		<b>583,287</b>	<b>606,544</b>	<b>625,210</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	139,800	139,800	139,800
412.190	Life Insurance	857	858	858
412.200	Unemployment Contrib	3,500	3,640	3,752
412.300	Medicare	8,506	8,795	9,066
412.400	Retirement Contrib. - DB Plan	92,631	156,460	151,113
412.410	PERS Tier IV - DC Plan	49,493	0	0
412.411	PERS Tier IV - Health Plan	4,802	0	0
412.412	PERS Tier IV - HRA	7,871	0	0
412.413	PERS Tier IV - OD&D	630	0	0
412.600	Workers Compensation	6,768	11,743	3,252
412.700	Sbs Contribution	32,717	37,182	38,326
<b>Total Benefits</b>		<b>347,575</b>	<b>358,478</b>	<b>346,167</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	400	400
413.200	Expense Reimb-Within Boro	492	400	400
<b>Total Expenses Within Borough</b>		<b>492</b>	<b>800</b>	<b>800</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	479	1,000	1,000
414.200	Exp Reimb- Outside Boro	6,116	5,001	10,000
414.400	Travel Tickets	3,782	5,001	10,000
<b>Total Expenses Outside Of Boro</b>		<b>10,377</b>	<b>11,002</b>	<b>21,000</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	1,198	2,900	2,900
421.200	Postage	379	1,000	1,000
<b>Total Communications</b>		<b>1,577</b>	<b>3,900</b>	<b>3,900</b>
<b>EX23-Printing</b>				
423.000	Printing	20	600	600
<b>Total Printing</b>		<b>20</b>	<b>600</b>	<b>600</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law</b>				
<b>EX26-Professional Charges</b>				
426.200	Legal	217,335	469,500	500,000
426.300	Dues & Fees	5,568	4,000	4,000
426.500	Recording Fees	0	800	800
426.600	Computer Software/Online Services	0	2,500	2,500
426.900	Other Professional Chgs	8,273	98,500	100,000
<b>Total Professional Charges</b>		<b>231,176</b>	<b>575,300</b>	<b>607,300</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	11,409	11,500	11,960
<b>Total Insurance &amp; Bond</b>		<b>11,409</b>	<b>11,500</b>	<b>11,960</b>
<b>EX28-Maintenance Services</b>				
428.400	Vehicle Maint Services	118	1,000	1,000
<b>Total Maintenance Services</b>		<b>118</b>	<b>1,000</b>	<b>1,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	3,014	2,001	7,000
429.210	Training/Instructor Fees	0	2,001	4,000
429.900	Other Contractual	16,189	25,500	25,500
<b>Total Other Contractual</b>		<b>19,203</b>	<b>29,502</b>	<b>36,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,619	5,000	5,000
<b>Total Office Supplies</b>		<b>2,619</b>	<b>5,000</b>	<b>5,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	942	1,200	1,200
433.300	Books/Subscriptions	15,447	24,500	24,500
433.900	Other Supplies	0	300	300
<b>Total Misc Supplies</b>		<b>16,389</b>	<b>26,000</b>	<b>26,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	4,031	4,000	4,000
434.300	Furniture Under \$5,000	2,685	3,500	2,000
<b>Total Equipment Under \$5,000</b>		<b>6,716</b>	<b>7,500</b>	<b>6,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.200	Vehicles	0	30,500	0
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>30,500</b>	<b>0</b>
<b>Division Total: Law</b>		<b>1,230,958</b>	<b>1,667,626</b>	<b>1,691,437</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	19,147	29,975	29,975
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>19,147</b>	<b>29,975</b>	<b>29,975</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	139	143	143
412.300	Medicare	278	420	435
412.400	Retirement Contrib. - DB Plan	6,349	7,562	7,497
412.600	Workers Compensation	338	561	156
412.700	Sbs Contribution	1,174	1,773	1,838
<b>Total</b>	<b>Benefits</b>	<b>31,578</b>	<b>33,759</b>	<b>33,369</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	3,773	7,500	7,500
413.200	Expense Reimb-Within Boro	40	800	800
<b>Total</b>	<b>Expenses Within Borough</b>	<b>3,813</b>	<b>8,300</b>	<b>8,300</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	1,225	1,000	1,000
414.200	Exp Reimb- Outside Boro	658	1,300	1,300
414.400	Travel Tickets	843	1,600	2,500
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>2,726</b>	<b>3,900</b>	<b>4,800</b>
<b>EX21-Communications</b>				
421.200	Postage	343	300	400
<b>Total</b>	<b>Communications</b>	<b>343</b>	<b>300</b>	<b>400</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	200	200
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>200</b>	<b>200</b>
<b>EX23-Printing</b>				
423.000	Printing	30	500	400
<b>Total</b>	<b>Printing</b>	<b>30</b>	<b>500</b>	<b>400</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	840	3,000	3,000
426.900	Other Professional Chgs	0	700	700
<b>Total</b>	<b>Professional Charges</b>	<b>840</b>	<b>3,700</b>	<b>3,700</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	732	1,600	1,600
<b>Total</b>	<b>Other Contractual</b>	<b>732</b>	<b>1,600</b>	<b>1,600</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	19	400	400
<b>Total</b>	<b>Office Supplies</b>	<b>19</b>	<b>400</b>	<b>400</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	8	125	125
433.300	Books/Subscriptions	0	250	100
433.900	Other Supplies	26	0	150
<b>Total</b>	<b>Misc Supplies</b>	<b>34</b>	<b>375</b>	<b>375</b>
<b>Division Total:</b>	<b>Mayor</b>	<b>59,262</b>	<b>83,009</b>	<b>83,519</b>
<b>Department Total:</b>	<b>Mayor</b>	<b>59,262</b>	<b>83,009</b>	<b>83,519</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	478,751	478,108	582,551
411.200	Temp Wages & Adjmts	38,001	75,799	55,605
411.300	Overtime Wages	4,211	10,000	10,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>520,963</b>	<b>563,907</b>	<b>648,156</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	139,800	139,800	163,100
412.190	Life Insurance	868	858	1,001
412.200	Unemployment Contrib	3,126	3,384	3,889
412.300	Medicare	7,554	8,177	9,399
412.400	Retirement Contrib. - DB Plan	95,494	127,592	148,197
412.410	PERS Tier IV - DC Plan	32,841	0	0
412.411	PERS Tier IV - Health Plan	3,259	0	0
412.412	PERS Tier IV - HRA	6,077	0	0
412.413	PERS Tier IV - OD&D	428	0	0
412.600	Workers Compensation	9,114	10,918	3,371
412.700	Sbs Contribution	31,935	34,568	39,732
<b>Total</b>	<b>Benefits</b>	<b>330,496</b>	<b>325,297</b>	<b>368,689</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	500	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	152	300	0
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>152</b>	<b>300</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	4,610	0	0
<b>Total</b>	<b>Printing</b>	<b>4,610</b>	<b>0</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	901	925	1,925
426.600	Computer Software/Online Services	0	2,400	0
<b>Total</b>	<b>Professional Charges</b>	<b>901</b>	<b>3,325</b>	<b>1,925</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	1,920	1,920	2,000
<b>Total</b>	<b>Maintenance Services</b>	<b>1,920</b>	<b>1,920</b>	<b>2,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	49,556	72,560	105,400
<b>Total</b>	<b>Other Contractual</b>	<b>49,556</b>	<b>72,560</b>	<b>105,400</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	3,434	4,500	4,600
<b>Total</b>	<b>Office Supplies</b>	<b>3,434</b>	<b>4,500</b>	<b>4,600</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	100	100
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,150	800	800
433.300	Books/Subscriptions	586	830	0
433.900	Other Supplies	219	2,400	0
<b>Total</b>	<b>Misc Supplies</b>	<b>1,955</b>	<b>4,030</b>	<b>800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	4,830	7,538	1,800
434.100	Other Equip under \$5,000	0	872	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>4,830</b>	<b>8,410</b>	<b>1,800</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	2,128	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>2,128</b>	<b>0</b>
<b>Division Total:</b>	<b>Geographic Info Systems</b>	<b>918,817</b>	<b>986,977</b>	<b>1,133,470</b>





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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	220,922	229,431	237,883
411.200	Temp Wages & Adjmts	81	0	0
<b>Total Salaries &amp; Wages</b>		<b>221,003</b>	<b>229,431</b>	<b>237,883</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	69,900	69,900	69,900
412.190	Life Insurance	434	429	429
412.200	Unemployment Contrib	1,329	1,377	1,428
412.300	Medicare	3,212	3,327	3,450
412.400	Retirement Contrib. - DB Plan	0	59,974	59,495
412.410	PERS Tier IV - DC Plan	29,616	0	0
412.411	PERS Tier IV - Health Plan	3,695	0	0
412.412	PERS Tier IV - HRA	6,077	0	0
412.413	PERS Tier IV - OD&D	485	0	0
412.600	Workers Compensation	3,905	4,442	1,237
412.700	Sbs Contribution	13,578	14,065	14,583
<b>Total Benefits</b>		<b>132,231</b>	<b>153,514</b>	<b>150,522</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	0	400
413.200	Expense Reimb-Within Boro	0	0	800
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>0</b>	<b>1,200</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	315	900	1,500
414.200	Exp Reimb- Outside Boro	8,020	1,200	1,200
414.400	Travel Tickets	3,290	1,800	600
<b>Total Expenses Outside Of Boro</b>		<b>11,625</b>	<b>3,900</b>	<b>3,300</b>
<b>EX21-Communications</b>				
421.200	Postage	65	100	100
<b>Total Communications</b>		<b>65</b>	<b>100</b>	<b>100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,164	1,000	0
<b>Total Advertising</b>		<b>1,164</b>	<b>1,000</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	0	100	5,000
<b>Total Printing</b>		<b>0</b>	<b>100</b>	<b>5,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	115	0	200
<b>Total Professional Charges</b>		<b>115</b>	<b>0</b>	<b>200</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration</b>				
<b>EX28-Maintenance Services</b>				
428.400	Vehicle Maint Services	0	0	10,000
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	14,435	9,570	3,510
429.900	Other Contractual	170	421	25,400
<b>Total</b>	<b>Other Contractual</b>	<b>14,605</b>	<b>9,991</b>	<b>28,910</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	4,919	5,300	4,300
<b>Total</b>	<b>Office Supplies</b>	<b>4,919</b>	<b>5,300</b>	<b>4,300</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	3,184	3,850	3,850
433.300	Books/Subscriptions	0	0	2,700
433.900	Other Supplies	0	0	1,000
<b>Total</b>	<b>Misc Supplies</b>	<b>3,184</b>	<b>3,850</b>	<b>7,550</b>
<b>EX34-Equipment Under \$5,000</b>				
434.300	Furniture Under \$5,000	0	7,800	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>7,800</b>	<b>0</b>
<b>Division Total: IT Administration</b>		<b>388,911</b>	<b>414,986</b>	<b>448,965</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	931,755	951,117	942,106
411.200	Temp Wages & Adjmts	100,020	83,832	92,221
411.300	Overtime Wages	8,673	15,000	15,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>1,040,448</b>	<b>1,049,949</b>	<b>1,049,327</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	279,600	279,600	267,950
412.190	Life Insurance	1,717	1,716	1,645
412.200	Unemployment Contrib	6,240	6,780	6,296
412.300	Medicare	15,080	16,385	15,216
412.400	Retirement Contrib. - DB Plan	118,804	252,543	239,373
412.410	PERS Tier IV - DC Plan	104,826	0	0
412.411	PERS Tier IV - Health Plan	9,382	0	0
412.412	PERS Tier IV - HRA	15,594	0	0
412.413	PERS Tier IV - OD&D	1,231	0	0
412.600	Workers Compensation	17,959	21,876	5,457
412.700	Sbs Contribution	63,750	69,266	64,324
<b>Total</b>	<b>Benefits</b>	<b>634,183</b>	<b>648,166</b>	<b>600,261</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	900	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>900</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	58	600	0
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>58</b>	<b>600</b>	<b>0</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	57	0	0
<b>Total</b>	<b>Communications</b>	<b>57</b>	<b>0</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	359	2,400	0
426.600	Computer Software/Online Services	15,000	0	0
426.900	Other Professional Chgs	969	0	0
<b>Total</b>	<b>Professional Charges</b>	<b>16,328</b>	<b>2,400</b>	<b>0</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	5,910	0	0
428.400	Vehicle Maint Services	0	10,000	0
<b>Total</b>	<b>Maintenance Services</b>	<b>5,910</b>	<b>10,000</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	47,836	31,200	0
<b>Total</b>	<b>Other Contractual</b>	<b>47,836</b>	<b>31,200</b>	<b>0</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	1,000	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	1,089	1,430	0
433.500	Training Supplies	29	0	0
433.900	Other Supplies	12,233	5,440	9,000
<b>Total</b>	<b>Misc Supplies</b>	<b>13,351</b>	<b>6,870</b>	<b>9,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	137,372	1,250	0
434.300	Furniture Under \$5,000	2,260	4,000	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>139,632</b>	<b>5,250</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	126,756	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>126,756</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Office of Information Technology</b>	<b>2,024,559</b>	<b>1,756,335</b>	<b>1,658,588</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 122-Maintenance &amp; Licensing</b>				
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	58	0	0
414.200	Exp Reimb- Outside Boro	13,438	10,900	11,650
414.400	Travel Tickets	7,805	6,000	4,700
<b>Total Expenses Outside Of Boro</b>		<b>21,301</b>	<b>16,900</b>	<b>16,350</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	386,326	456,333	458,575
<b>Total Communications</b>		<b>386,326</b>	<b>456,333</b>	<b>458,575</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	608	1,130	925
426.600	Computer Software/Online Services	882,133	1,082,566	1,050,891
<b>Total Professional Charges</b>		<b>882,741</b>	<b>1,083,696</b>	<b>1,051,816</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	50,367	45,971	52,156
428.500	Commun Equip Maint Servic	5,981	30,015	32,000
<b>Total Maintenance Services</b>		<b>56,348</b>	<b>75,986</b>	<b>84,156</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	9,499	26,631	46,450
429.210	Training/Instructor Fees	26,500	0	0
429.900	Other Contractual	138,651	583,256	295,000
<b>Total Other Contractual</b>		<b>174,650</b>	<b>609,887</b>	<b>341,450</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	1,985	0
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>1,985</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	0	265	0
<b>Total Misc Supplies</b>		<b>0</b>	<b>265</b>	<b>0</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	271,912	360,300
434.100	Other Equip under \$5,000	0	16,622	0
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>288,534</b>	<b>360,300</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	39,322	210,000
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>39,322</b>	<b>210,000</b>
<b>Division Total: Maintenance &amp; Licensing</b>		<b>1,521,366</b>	<b>2,572,908</b>	<b>2,522,647</b>
<b>Department Total: Information Technology</b>		<b>4,853,653</b>	<b>5,731,206</b>	<b>5,763,670</b>





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

7/14/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual</b>				
<b>EX12-Benefits</b>				
412.800	Wellness/Other	0	6,373	17,500
<b>Total Benefits</b>		<b>0</b>	<b>6,373</b>	<b>17,500</b>
<b>EX21-Communications</b>				
421.200	Postage	21,733	25,000	30,000
<b>Total Communications</b>		<b>21,733</b>	<b>25,000</b>	<b>30,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	99,044	195,000	200,000
<b>Total Advertising</b>		<b>99,044</b>	<b>195,000</b>	<b>200,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	5,000	5,000
<b>Total Printing</b>		<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	190,777	207,500	230,000
424.200	Water & Sewer	11,502	50,000	50,000
424.300	Natural Gas	43,296	80,001	100,000
424.500	Garbage Pickups	11,073	20,000	20,000
424.550	Recycling Pickups	3,032	7,000	7,000
424.600	Heating Fuel-Oil	0	5,500	8,000
<b>Total Utilities-Building Oprtns</b>		<b>259,680</b>	<b>370,001</b>	<b>415,000</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	16,000	0	0
425.300	Equipment Rental	61,205	85,001	100,000
<b>Total Rental/Lease</b>		<b>77,205</b>	<b>85,001</b>	<b>100,000</b>
<b>EX26-Professional Charges</b>				
426.100	Auditing & Accounting	109,500	128,020	120,000
426.200	Legal	50,000	75,000	75,000
426.300	Dues & Fees	0	7,500	1,000
426.600	Computer Software/Online Services	10,416	0	0
426.900	Other Professional Chgs	10,858	31,178	25,000
<b>Total Professional Charges</b>		<b>180,774</b>	<b>241,698</b>	<b>221,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual</b>				
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	233,077	174,000	150,200
427.200	Vehicle Insurance	9	5,000	5,250
427.300	Crime Insurance	(390)	12,000	8,000
427.500	Liability Insurance	69,906	58,900	32,300
427.510	Umbrella Liability Ins	0	10,000	0
427.520	Professional Liab Insur	1,700	2,500	700
427.600	Insurance Consulting Fee	139,250	175,000	180,000
427.700	Risk Management Training	0	5,000	5,000
427.800	Insurance Adjusters Fees	30,665	40,000	45,000
427.900	Insurance Deductible	2,218	40,000	40,000
<b>Total Insurance &amp; Bond</b>		<b>476,435</b>	<b>522,400</b>	<b>466,450</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	54,763	100,000	100,000
<b>Total Maintenance Services</b>		<b>54,763</b>	<b>100,000</b>	<b>100,000</b>
<b>EX29-Other Contractual</b>				
429.210	Training/Instructor Fees	15,212	38,450	36,000
429.600	Vehicle and Junk Removal	0	2,000	2,000
429.900	Other Contractual	92,325	111,600	110,500
<b>Total Other Contractual</b>		<b>107,537</b>	<b>152,050</b>	<b>148,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	219	13,000	10,000
430.200	Copier/Fax Supplies	12,740	35,000	35,000
<b>Total Office Supplies</b>		<b>12,959</b>	<b>48,000</b>	<b>45,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	226	1,500	1,500
<b>Total Maintenance Supplies</b>		<b>226</b>	<b>1,500</b>	<b>1,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	4,913	15,000	10,000
433.200	Medical Supplies	5,369	15,000	10,000
433.300	Books/Subscriptions	0	2,500	2,500
433.900	Other Supplies	218	2,500	2,500
<b>Total Misc Supplies</b>		<b>10,500</b>	<b>35,000</b>	<b>25,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	5,001	5,500
434.100	Other Equip under \$5,000	0	3,500	10,000
434.300	Furniture Under \$5,000	4,095	10,000	10,000
<b>Total Equipment Under \$5,000</b>		<b>4,095</b>	<b>18,501</b>	<b>25,500</b>





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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	5,001	10,000
451.300	Furniture over \$5,000	20,968	10,000	10,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>20,968</b>	<b>15,001</b>	<b>20,000</b>
<b>Division Total:</b>	<b>Common Contractual</b>	<b>1,325,919</b>	<b>1,820,525</b>	<b>1,820,450</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue &amp; Budget</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	761,550	765,854	747,564
411.200	Temp Wages & Adjmts	45,977	50,000	50,000
411.300	Overtime Wages	28,085	45,000	35,000
<b>Total Salaries &amp; Wages</b>		<b>835,612</b>	<b>860,854</b>	<b>832,564</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	279,600	279,600	279,600
412.190	Life Insurance	1,742	1,716	1,716
412.200	Unemployment Contrib	5,014	5,166	4,996
412.300	Medicare	12,117	12,483	12,073
412.400	Retirement Contrib. - DB Plan	146,578	211,958	194,164
412.410	PERS Tier IV - DC Plan	56,746	0	0
412.411	PERS Tier IV - Health Plan	5,767	0	0
412.412	PERS Tier IV - HRA	12,161	0	0
412.413	PERS Tier IV - OD&D	756	0	0
412.600	Workers Compensation	14,682	16,667	4,329
412.700	Sbs Contribution	51,223	52,771	51,037
<b>Total Benefits</b>		<b>586,386</b>	<b>580,361</b>	<b>547,915</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	23	50	50
413.200	Expense Reimb-Within Boro	0	100	100
<b>Total Expenses Within Borough</b>		<b>23</b>	<b>150</b>	<b>150</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	54	100	100
<b>Total Expenses Outside Of Boro</b>		<b>54</b>	<b>100</b>	<b>100</b>
<b>EX21-Communications</b>				
421.200	Postage	60,746	90,000	95,000
<b>Total Communications</b>		<b>60,746</b>	<b>90,000</b>	<b>95,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,342	1,480	1,500
422.010	Foreclosure Advertising	4,912	13,721	14,000
<b>Total Advertising</b>		<b>6,254</b>	<b>15,201</b>	<b>15,500</b>
<b>EX23-Printing</b>				
423.000	Printing	16,189	27,000	25,000
<b>Total Printing</b>		<b>16,189</b>	<b>27,000</b>	<b>25,000</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	0	500	500
<b>Total Utilities-Building Oprtns</b>		<b>0</b>	<b>500</b>	<b>500</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue &amp; Budget</b>				
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,850	3,000	3,000
<b>Total</b>	<b>Rental/Lease</b>	<b>1,850</b>	<b>3,000</b>	<b>3,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	131	5,000	5,000
426.500	Recording Fees	5,429	6,500	6,500
426.900	Other Professional Chgs	9,768	40,001	55,000
<b>Total</b>	<b>Professional Charges</b>	<b>15,328</b>	<b>51,501</b>	<b>66,500</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	1,081	3,000	5,000
<b>Total</b>	<b>Maintenance Services</b>	<b>1,081</b>	<b>3,000</b>	<b>5,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	3,227	8,000	7,000
<b>Total</b>	<b>Other Contractual</b>	<b>3,227</b>	<b>8,000</b>	<b>7,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	9,074	15,000	10,000
<b>Total</b>	<b>Office Supplies</b>	<b>9,074</b>	<b>15,000</b>	<b>10,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	474	500	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>474</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	45	200	200
433.300	Books/Subscriptions	175	200	200
433.500	Training Supplies	0	200	200
433.900	Other Supplies	60	1,000	700
<b>Total</b>	<b>Misc Supplies</b>	<b>280</b>	<b>1,600</b>	<b>1,300</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	3,098	2,100	3,500
434.100	Other Equip under \$5,000	3,353	5,088	6,000
434.300	Furniture Under \$5,000	2,399	3,912	3,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>8,850</b>	<b>11,100</b>	<b>12,500</b>
<b>Division Total:</b>	<b>Revenue &amp; Budget</b>	<b>1,545,428</b>	<b>1,667,867</b>	<b>1,622,529</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	208,412	287,050	186,086
411.200	Temp Wages & Adjmts	17,338	40,000	30,000
411.300	Overtime Wages	558	10,000	7,000
<b>Total Salaries &amp; Wages</b>		<b>226,308</b>	<b>337,050</b>	<b>223,086</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	69,900	69,900	46,600
412.190	Life Insurance	265	429	286
412.200	Unemployment Contrib	1,358	2,023	1,339
412.300	Medicare	3,282	4,888	3,235
412.400	Retirement Contrib. - DB Plan	66,081	77,649	48,291
412.410	PERS Tier IV - DC Plan	1,331	0	0
412.411	PERS Tier IV - Health Plan	135	0	0
412.412	PERS Tier IV - HRA	302	0	0
412.413	PERS Tier IV - OD&D	18	0	0
412.600	Workers Compensation	3,961	6,526	1,161
412.700	Sbs Contribution	10,217	20,662	13,676
<b>Total Benefits</b>		<b>156,850</b>	<b>182,077</b>	<b>114,588</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	68	350	350
413.200	Expense Reimb-Within Boro	89	2,000	1,500
<b>Total Expenses Within Borough</b>		<b>157</b>	<b>2,350</b>	<b>1,850</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	1,277	7,000	5,000
414.200	Exp Reimb- Outside Boro	26,627	20,001	25,000
414.400	Travel Tickets	12,491	15,001	15,000
<b>Total Expenses Outside Of Boro</b>		<b>40,395</b>	<b>42,002</b>	<b>45,000</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	0	2,000	2,000
421.200	Postage	141	1,000	1,000
421.300	Communication Network	0	1,000	1,000
<b>Total Communications</b>		<b>141</b>	<b>4,000</b>	<b>4,000</b>
<b>EX23-Printing</b>				
423.000	Printing	87	5,000	5,000
<b>Total Printing</b>		<b>87</b>	<b>5,000</b>	<b>5,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance</b>				
<b>EX26-Professional Charges</b>				
426.100	Auditing & Accounting	0	6,981	25,000
426.200	Legal	64,485	85,000	85,000
426.300	Dues & Fees	15,020	6,000	25,000
426.500	Recording Fees	0	500	500
426.600	Computer Software/Online Services	0	15,000	15,000
426.900	Other Professional Chgs	68,265	100,000	100,000
<b>Total Professional Charges</b>		<b>147,770</b>	<b>213,481</b>	<b>250,500</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	340	400
428.300	Equipment Maint Services	416	660	600
<b>Total Maintenance Services</b>		<b>416</b>	<b>1,000</b>	<b>1,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	31,571	20,001	20,000
429.210	Training/Instructor Fees	6,439	6,001	8,000
429.900	Other Contractual	109,211	64,001	65,000
<b>Total Other Contractual</b>		<b>147,221</b>	<b>90,003</b>	<b>93,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,480	10,000	1,000
430.200	Copier/Fax Supplies	0	1,000	1,000
<b>Total Office Supplies</b>		<b>2,480</b>	<b>11,000</b>	<b>2,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	1,000	1,000
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	4,429	4,000	4,000
433.300	Books/Subscriptions	661	2,500	2,500
433.900	Other Supplies	62	3,001	5,000
<b>Total Misc Supplies</b>		<b>5,152</b>	<b>9,501</b>	<b>11,500</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	8,044	10,000	10,000
434.300	Furniture Under \$5,000	0	1,001	5,000
<b>Total Equipment Under \$5,000</b>		<b>8,044</b>	<b>11,001</b>	<b>15,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	10,001	10,000
451.300	Furniture over \$5,000	24,398	10,001	10,000
<b>Total Equipment Over \$5000</b>		<b>24,398</b>	<b>20,002</b>	<b>20,000</b>
<b>Division Total: Admin-Finance</b>		<b>759,419</b>	<b>929,467</b>	<b>787,524</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	1,011,981	925,089	939,289
411.200	Temp Wages & Adjmts	2,547	25,000	25,000
411.300	Overtime Wages	9,989	28,000	10,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>1,024,517</b>	<b>978,089</b>	<b>974,289</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	349,500	349,500	349,500
412.190	Life Insurance	2,306	2,145	2,145
412.200	Unemployment Contrib	6,148	5,869	5,846
412.300	Medicare	14,856	14,183	14,128
412.400	Retirement Contrib. - DB Plan	203,624	249,138	237,418
412.410	PERS Tier IV - DC Plan	60,033	0	0
412.411	PERS Tier IV - Health Plan	6,222	0	0
412.412	PERS Tier IV - HRA	14,332	0	0
412.413	PERS Tier IV - OD&D	816	0	0
412.600	Workers Compensation	17,425	18,936	5,067
412.700	Sbs Contribution	62,804	59,957	59,724
<b>Total</b>	<b>Benefits</b>	<b>738,066</b>	<b>699,728</b>	<b>673,828</b>
<b>EX13-Expenses Within Borough</b>				
413.200	Expense Reimb-Within Boro	72	0	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>72</b>	<b>0</b>	<b>0</b>
<b>EX21-Communications</b>				
421.200	Postage	7,239	20,000	11,500
<b>Total</b>	<b>Communications</b>	<b>7,239</b>	<b>20,000</b>	<b>11,500</b>
<b>EX23-Printing</b>				
423.000	Printing	5,827	6,500	7,500
<b>Total</b>	<b>Printing</b>	<b>5,827</b>	<b>6,500</b>	<b>7,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,832	7,500	3,700
426.900	Other Professional Chgs	0	8,000	2,000
<b>Total</b>	<b>Professional Charges</b>	<b>2,832</b>	<b>15,500</b>	<b>5,700</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	0	10,000
428.300	Equipment Maint Services	2,232	3,500	2,000
<b>Total</b>	<b>Maintenance Services</b>	<b>2,232</b>	<b>3,500</b>	<b>12,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	1,798	17,501	3,000
<b>Total</b>	<b>Other Contractual</b>	<b>1,798</b>	<b>17,501</b>	<b>3,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	7,290	20,500	7,000
430.200	Copier/Fax Supplies	79	750	1,000
<b>Total Office Supplies</b>		<b>7,369</b>	<b>21,250</b>	<b>8,000</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	0	0	1,250
431.300	Equipment Maint Supplies	690	1,250	1,000
<b>Total Maintenance Supplies</b>		<b>690</b>	<b>1,250</b>	<b>2,250</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	540	0
433.200	Medical Supplies	0	250	0
433.300	Books/Subscriptions	2,704	3,001	6,250
433.900	Other Supplies	2,159	3,750	4,000
<b>Total Misc Supplies</b>		<b>4,863</b>	<b>7,541</b>	<b>10,250</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	8,500	4,000
434.100	Other Equip under \$5,000	4,889	5,001	4,000
434.300	Furniture Under \$5,000	15,195	5,001	20,000
<b>Total Equipment Under \$5,000</b>		<b>20,084</b>	<b>18,502</b>	<b>28,000</b>
<b>EX53-Miscellaneous</b>				
453.000	Miscellaneous	93	0	0
<b>Total Miscellaneous</b>		<b>93</b>	<b>0</b>	<b>0</b>
<b>Division Total: Accounting</b>		<b>1,815,682</b>	<b>1,789,361</b>	<b>1,736,317</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	1,270,171	1,455,860	1,426,457
411.200	Temp Wages & Adjmts	33,787	112,354	45,000
411.300	Overtime Wages	7,350	26,940	7,500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>1,311,308</b>	<b>1,595,154</b>	<b>1,478,957</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	512,600	512,600	512,600
412.190	Life Insurance	2,780	3,146	3,146
412.200	Unemployment Contrib	7,869	9,754	8,874
412.300	Medicare	19,014	23,572	21,445
412.400	Retirement Contrib. - DB Plan	295,353	395,577	357,715
412.410	PERS Tier IV - DC Plan	59,337	0	0
412.411	PERS Tier IV - Health Plan	6,195	0	0
412.412	PERS Tier IV - HRA	14,525	0	0
412.413	PERS Tier IV - OD&D	813	0	0
412.600	Workers Compensation	78,954	103,793	46,943
412.700	Sbs Contribution	80,383	99,653	90,661
<b>Total</b>	<b>Benefits</b>	<b>1,077,823</b>	<b>1,148,095</b>	<b>1,041,384</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	539	650	650
413.200	Expense Reimb-Within Boro	282	300	300
413.500	Meeting Comp - W/I Boro	2,350	6,000	4,500
<b>Total</b>	<b>Expenses Within Borough</b>	<b>3,171</b>	<b>6,950</b>	<b>5,450</b>
<b>EX21-Communications</b>				
421.200	Postage	36,387	31,000	50,000
421.300	Communication Network	0	600	600
<b>Total</b>	<b>Communications</b>	<b>36,387</b>	<b>31,600</b>	<b>50,600</b>
<b>EX23-Printing</b>				
423.000	Printing	8,005	6,000	10,000
<b>Total</b>	<b>Printing</b>	<b>8,005</b>	<b>6,000</b>	<b>10,000</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	660	800	800
425.300	Equipment Rental	1,850	4,500	4,500
<b>Total</b>	<b>Rental/Lease</b>	<b>2,510</b>	<b>5,300</b>	<b>5,300</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	900	1,500	1,500
426.500	Recording Fees	0	250	250
426.600	Computer Software/Online Services	5,785	0	0
426.900	Other Professional Chgs	0	300	300
<b>Total</b>	<b>Professional Charges</b>	<b>6,685</b>	<b>2,050</b>	<b>2,050</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	6,030	0	0
428.300	Equipment Maint Services	1,767	3,000	4,000
428.400	Vehicle Maint Services	429	2,000	4,000
<b>Total</b>	<b>Maintenance Services</b>	<b>8,226</b>	<b>5,000</b>	<b>8,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	20,313	9,500	6,000
<b>Total</b>	<b>Other Contractual</b>	<b>20,313</b>	<b>9,500</b>	<b>6,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	3,293	7,500	5,500
<b>Total</b>	<b>Office Supplies</b>	<b>3,293</b>	<b>7,500</b>	<b>5,500</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	1,103	2,000	4,000
431.200	Building Maint Supplies	4,184	0	0
431.300	Equipment Maint Supplies	1,446	2,000	2,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>6,733</b>	<b>4,000</b>	<b>6,000</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	300	0
432.200	Gas	0	500	500
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>0</b>	<b>800</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	634	850	850
433.120	Tools under \$500	210	850	850
433.200	Medical Supplies	0	0	100
433.300	Books/Subscriptions	1,324	1,200	1,200
433.900	Other Supplies	2,351	3,600	3,000
<b>Total</b>	<b>Misc Supplies</b>	<b>4,519</b>	<b>6,500</b>	<b>6,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	3,019	0	0
434.100	Other Equip under \$5,000	420	4,300	3,000
434.300	Furniture Under \$5,000	11,369	2,000	4,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>14,808</b>	<b>6,300</b>	<b>7,500</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment</b>				
<b>EX51-Equipment Over \$5000</b>				
451.300	Furniture over \$5,000	0	7,501	10,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>7,501</b>	<b>10,000</b>
<b>Division Total:</b>	<b>Assessment</b>	<b>2,503,781</b>	<b>2,842,250</b>	<b>2,643,241</b>
<b>Department Total:</b>	<b>Finance</b>	<b>7,950,229</b>	<b>9,049,470</b>	<b>8,610,061</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 130-Planning</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	427,350	619,702	536,370
411.200	Temp Wages & Adjmts	0	78,000	75,000
411.300	Overtime Wages	2,134	10,000	5,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>429,484</b>	<b>707,702</b>	<b>616,370</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	148,457	191,060	167,760
412.190	Life Insurance	825	1,173	1,030
412.200	Unemployment Contrib	2,773	4,247	3,699
412.300	Medicare	6,700	10,262	8,937
412.400	Retirement Contrib. - DB Plan	67,810	164,605	135,396
412.410	PERS Tier IV - DC Plan	38,676	0	0
412.411	PERS Tier IV - Health Plan	3,742	0	0
412.412	PERS Tier IV - HRA	6,046	0	0
412.413	PERS Tier IV - OD&D	491	0	0
412.600	Workers Compensation	8,454	19,145	3,811
412.700	Sbs Contribution	28,322	43,383	37,783
<b>Total</b>	<b>Benefits</b>	<b>312,296</b>	<b>433,875</b>	<b>358,416</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	400	1,800	0
413.200	Expense Reimb-Within Boro	18	200	0
413.400	Meal Allowance -W/I Boro	0	100	0
413.500	Meeting Comp - W/I Boro	0	400	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>418</b>	<b>2,500</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	107	800	0
414.200	Exp Reimb- Outside Boro	885	126	0
414.400	Travel Tickets	710	0	0
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>1,702</b>	<b>926</b>	<b>0</b>
<b>EX21-Communications</b>				
421.200	Postage	6,041	8,200	7,000
<b>Total</b>	<b>Communications</b>	<b>6,041</b>	<b>8,200</b>	<b>7,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	290	3,300	28,000
<b>Total</b>	<b>Advertising</b>	<b>290</b>	<b>3,300</b>	<b>28,000</b>
<b>EX23-Printing</b>				
423.000	Printing	2,064	11,270	13,000
<b>Total</b>	<b>Printing</b>	<b>2,064</b>	<b>11,270</b>	<b>13,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 130-Planning</b>				
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	800	800
425.300	Equipment Rental	0	1,001	2,500
<b>Total Rental/Lease</b>		<b>0</b>	<b>1,801</b>	<b>3,300</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	1,840	1,365	1,250
426.500	Recording Fees	0	1,500	0
426.900	Other Professional Chgs	9,114	11,599	30,000
<b>Total Professional Charges</b>		<b>10,954</b>	<b>14,464</b>	<b>31,250</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	2,000	2,000
<b>Total Maintenance Services</b>		<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	2,943	0	0
429.300	Planning Studies	3,092	45,001	132,000
429.310	Census Study	0	0	30,000
429.710	Testing	495	20,309	20,000
429.900	Other Contractual	28,174	3,562	8,000
<b>Total Other Contractual</b>		<b>34,704</b>	<b>68,872</b>	<b>190,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,987	4,773	4,000
<b>Total Office Supplies</b>		<b>1,987</b>	<b>4,773</b>	<b>4,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	400	400
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>400</b>	<b>400</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	300	300
433.110	Clothing	0	200	200
433.120	Tools under \$500	0	200	200
433.300	Books/Subscriptions	491	524	700
433.500	Training Supplies	0	300	500
433.900	Other Supplies	712	5,893	5,800
<b>Total Misc Supplies</b>		<b>1,203</b>	<b>7,417</b>	<b>7,700</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	1,328	0
434.100	Other Equip under \$5,000	0	3,586	4,700
434.300	Furniture Under \$5,000	1,220	2,391	2,100
<b>Total Equipment Under \$5,000</b>		<b>1,220</b>	<b>7,305</b>	<b>6,800</b>
<b>Division Total: Planning</b>		<b>802,363</b>	<b>1,274,805</b>	<b>1,268,236</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 131-Platting</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	396,744	428,284	427,747
411.300	Overtime Wages	1,017	2,000	2,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>397,761</b>	<b>430,284</b>	<b>429,747</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	139,800	139,800	139,800
412.190	Life Insurance	738	858	858
412.200	Unemployment Contrib	2,387	2,582	2,579
412.300	Medicare	5,133	6,240	6,232
412.400	Retirement Contrib. - DB Plan	93,533	112,477	107,480
412.410	PERS Tier IV - DC Plan	17,372	0	0
412.411	PERS Tier IV - Health Plan	1,478	0	0
412.412	PERS Tier IV - HRA	2,597	0	0
412.413	PERS Tier IV - OD&D	194	0	0
412.600	Workers Compensation	6,536	8,331	2,235
412.700	Sbs Contribution	24,383	26,377	26,344
<b>Total</b>	<b>Benefits</b>	<b>294,151</b>	<b>296,665</b>	<b>285,528</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	1,237	2,100	2,100
413.200	Expense Reimb-Within Boro	93	100	0
413.500	Meeting Comp - W/I Boro	6,563	8,500	8,500
413.900	Other Exp - Within Boro	0	100	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>7,893</b>	<b>10,800</b>	<b>10,600</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	22	100	0
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>22</b>	<b>100</b>	<b>0</b>
<b>EX21-Communications</b>				
421.200	Postage	6,462	6,437	10,000
<b>Total</b>	<b>Communications</b>	<b>6,462</b>	<b>6,437</b>	<b>10,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	(28)	100	100
<b>Total</b>	<b>Advertising</b>	<b>(28)</b>	<b>100</b>	<b>100</b>
<b>EX23-Printing</b>				
423.000	Printing	205	600	600
<b>Total</b>	<b>Printing</b>	<b>205</b>	<b>600</b>	<b>600</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 131-Platting</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	640	1,300	1,100
426.350	Credit Card Fees	0	0	2,750
426.500	Recording Fees	99	200	200
<b>Total</b>	<b>Professional Charges</b>	<b>739</b>	<b>1,500</b>	<b>4,050</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	2,563	0
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>2,563</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	1,890	2,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>1,890</b>	<b>2,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,655	2,812	3,000
<b>Total</b>	<b>Office Supplies</b>	<b>1,655</b>	<b>2,812</b>	<b>3,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	1,350	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>1,350</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	(14)	50	50
433.900	Other Supplies	399	450	500
<b>Total</b>	<b>Misc Supplies</b>	<b>385</b>	<b>500</b>	<b>550</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	0	650
434.300	Furniture Under \$5,000	339	548	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>339</b>	<b>548</b>	<b>650</b>
<b>Division Total:</b>	<b>Platting</b>	<b>709,584</b>	<b>756,149</b>	<b>746,825</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 132-Cultural Resources</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	202	0	0
411.200	Temp Wages & Adjmts	54,690	0	0
<b>Total Salaries &amp; Wages</b>		<b>54,892</b>	<b>0</b>	<b>0</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	23,300	0	0
412.200	Unemployment Contrib	274	0	0
412.300	Medicare	662	0	0
412.600	Workers Compensation	3,528	0	0
412.700	Sbs Contribution	2,797	0	0
<b>Total Benefits</b>		<b>30,561</b>	<b>0</b>	<b>0</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	115	0	0
<b>Total Expenses Within Borough</b>		<b>115</b>	<b>0</b>	<b>0</b>
<b>EX21-Communications</b>				
421.200	Postage	81	0	0
<b>Total Communications</b>		<b>81</b>	<b>0</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	25	0	0
<b>Total Printing</b>		<b>25</b>	<b>0</b>	<b>0</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	688	0	0
<b>Total Rental/Lease</b>		<b>688</b>	<b>0</b>	<b>0</b>
<b>EX27-Insurance &amp; Bond</b>				
427.900	Insurance Deductible	5,401	0	0
<b>Total Insurance &amp; Bond</b>		<b>5,401</b>	<b>0</b>	<b>0</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	109	0	0
<b>Total Maintenance Services</b>		<b>109</b>	<b>0</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	130	0	0
<b>Total Other Contractual</b>		<b>130</b>	<b>0</b>	<b>0</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	291	0	0
<b>Total Office Supplies</b>		<b>291</b>	<b>0</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	23	0	0
<b>Total Misc Supplies</b>		<b>23</b>	<b>0</b>	<b>0</b>



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

**Expense**

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
Division Total:	Cultural Resources	<u>92,316</u>	<u>0</u>	<u>0</u>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 133-Planning-Admin</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	203,504	199,024	202,635
411.200	Temp Wages & Adjmts	38,337	55,000	58,000
411.300	Overtime Wages	4,598	6,500	4,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>246,439</b>	<b>260,524</b>	<b>264,635</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	46,600	46,600	46,600
412.190	Life Insurance	290	286	286
412.200	Unemployment Contrib	1,289	1,564	1,588
412.300	Medicare	3,114	3,778	3,838
412.400	Retirement Contrib. - DB Plan	40,407	53,724	51,680
412.410	PERS Tier IV - DC Plan	13,799	0	0
412.411	PERS Tier IV - Health Plan	1,325	0	0
412.412	PERS Tier IV - HRA	2,026	0	0
412.413	PERS Tier IV - OD&D	174	0	0
412.600	Workers Compensation	4,213	5,044	1,377
412.700	Sbs Contribution	13,161	15,971	16,223
<b>Total</b>	<b>Benefits</b>	<b>126,398</b>	<b>126,967</b>	<b>121,592</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	3,347	4,000	4,000
413.200	Expense Reimb-Within Boro	0	1,000	1,000
413.500	Meeting Comp - W/I Boro	7,400	7,500	7,500
413.900	Other Exp - Within Boro	855	500	500
<b>Total</b>	<b>Expenses Within Borough</b>	<b>11,602</b>	<b>13,000</b>	<b>13,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	500	500
414.200	Exp Reimb- Outside Boro	1,560	4,875	6,940
414.400	Travel Tickets	0	1,660	2,860
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>1,560</b>	<b>7,035</b>	<b>10,300</b>
<b>EX21-Communications</b>				
421.200	Postage	422	880	500
<b>Total</b>	<b>Communications</b>	<b>422</b>	<b>880</b>	<b>500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	500	500
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX23-Printing</b>				
423.000	Printing	0	120	1,000
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>120</b>	<b>1,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 133-Planning-Admin</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	91	0	0
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>91</b>	<b>0</b>	<b>0</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	300	500
425.300	Equipment Rental	54	120	400
<b>Total</b>	<b>Rental/Lease</b>	<b>54</b>	<b>420</b>	<b>900</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	260	1,000	900
426.900	Other Professional Chgs	7,252	500	500
<b>Total</b>	<b>Professional Charges</b>	<b>7,512</b>	<b>1,500</b>	<b>1,400</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	702	2,500	2,500
428.400	Vehicle Maint Services	0	0	1,500
<b>Total</b>	<b>Maintenance Services</b>	<b>702</b>	<b>2,500</b>	<b>4,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	2,575	5,201	11,250
429.900	Other Contractual	1,130	3,200	500
<b>Total</b>	<b>Other Contractual</b>	<b>3,705</b>	<b>8,401</b>	<b>11,750</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	6,364	8,000	8,000
430.200	Copier/Fax Supplies	4,502	8,000	8,000
<b>Total</b>	<b>Office Supplies</b>	<b>10,866</b>	<b>16,000</b>	<b>16,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	1,500	1,500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	3,248	4,000	4,000
433.120	Tools under \$500	0	75	75
433.300	Books/Subscriptions	1,058	1,000	1,000
433.500	Training Supplies	262	500	500
433.900	Other Supplies	961	2,500	2,500
<b>Total</b>	<b>Misc Supplies</b>	<b>5,529</b>	<b>8,075</b>	<b>8,075</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	200	0
434.100	Other Equip under \$5,000	476	3,000	3,000
434.300	Furniture Under \$5,000	1,430	1,500	5,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,906</b>	<b>4,700</b>	<b>8,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 133-Planning-Admin</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	1	0
451.300	Furniture over \$5,000	0	1,941	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>1,942</b>	<b>0</b>
<b>Division Total:</b>	<b>Planning-Admin</b>	<b>416,786</b>	<b>454,064</b>	<b>463,152</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 137-Environmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	84,029	0	0
411.200	Temp Wages & Adjmts	28,645	0	0
411.300	Overtime Wages	3,212	0	0
<b>Total Salaries &amp; Wages</b>		<b>115,886</b>	<b>0</b>	<b>0</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	23,300	0	0
412.190	Life Insurance	144	0	0
412.200	Unemployment Contrib	691	0	0
412.300	Medicare	1,669	0	0
412.400	Retirement Contrib. - DB Plan	28,668	0	0
412.600	Workers Compensation	4,078	0	0
412.700	Sbs Contribution	7,056	0	0
<b>Total Benefits</b>		<b>65,606</b>	<b>0</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	860	0	0
414.400	Travel Tickets	920	0	0
<b>Total Expenses Outside Of Boro</b>		<b>1,780</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	264	0	0
<b>Total Advertising</b>		<b>264</b>	<b>0</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	1,220	0	0
<b>Total Printing</b>		<b>1,220</b>	<b>0</b>	<b>0</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	874	0	0
<b>Total Maintenance Services</b>		<b>874</b>	<b>0</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	655	0	0
429.710	Testing	12,464	0	0
429.900	Other Contractual	54	0	0
<b>Total Other Contractual</b>		<b>13,173</b>	<b>0</b>	<b>0</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	38	0	0
<b>Total Office Supplies</b>		<b>38</b>	<b>0</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	208	0	0
433.900	Other Supplies	364	0	0
<b>Total Misc Supplies</b>		<b>572</b>	<b>0</b>	<b>0</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 137-Environmental</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	345	0	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>345</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Environmental</b>	<b>199,758</b>	<b>0</b>	<b>0</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 139-Development Services</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	771,929	813,114	848,372
411.200	Temp Wages & Adjmts	92,554	90,000	122,000
411.300	Overtime Wages	33,521	29,000	35,000
<b>Total Salaries &amp; Wages</b>		<b>898,004</b>	<b>932,114</b>	<b>1,005,372</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	233,000	233,000	256,300
412.190	Life Insurance	1,424	1,430	1,573
412.200	Unemployment Contrib	5,388	5,593	6,033
412.300	Medicare	13,022	13,516	14,578
412.400	Retirement Contrib. - DB Plan	234,044	220,129	220,932
412.410	PERS Tier IV - DC Plan	25,783	0	0
412.411	PERS Tier IV - Health Plan	2,505	0	0
412.412	PERS Tier IV - HRA	4,110	0	0
412.413	PERS Tier IV - OD&D	329	0	0
412.600	Workers Compensation	40,474	45,325	21,127
412.700	Sbs Contribution	55,048	57,139	61,630
<b>Total Benefits</b>		<b>615,127</b>	<b>576,132</b>	<b>582,173</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	100	0
413.200	Expense Reimb-Within Boro	90	100	0
413.900	Other Exp - Within Boro	0	50	0
<b>Total Expenses Within Borough</b>		<b>90</b>	<b>250</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	217	100	0
414.200	Exp Reimb- Outside Boro	923	1,000	0
<b>Total Expenses Outside Of Boro</b>		<b>1,140</b>	<b>1,100</b>	<b>0</b>
<b>EX21-Communications</b>				
421.200	Postage	4,038	5,000	5,000
<b>Total Communications</b>		<b>4,038</b>	<b>5,000</b>	<b>5,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	2,670	3,898	5,000
<b>Total Advertising</b>		<b>2,670</b>	<b>3,898</b>	<b>5,000</b>
<b>EX23-Printing</b>				
423.000	Printing	70	1,600	1,100
<b>Total Printing</b>		<b>70</b>	<b>1,600</b>	<b>1,100</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 139-Development Services</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,190	2,355	2,600
426.350	Credit Card Fees	0	1,000	2,900
426.500	Recording Fees	96	0	100
426.900	Other Professional Chgs	0	2,535	5,000
<b>Total</b>	<b>Professional Charges</b>	<b>2,286</b>	<b>5,890</b>	<b>10,600</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	371	1,402	1,300
<b>Total</b>	<b>Maintenance Services</b>	<b>371</b>	<b>1,402</b>	<b>1,300</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	2,367	3,608	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>2,367</b>	<b>3,608</b>	<b>5,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	390	1,100	800
<b>Total</b>	<b>Office Supplies</b>	<b>390</b>	<b>1,100</b>	<b>800</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	0	37	0
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>0</b>	<b>37</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	151	500	500
433.110	Clothing	0	165	3,500
433.120	Tools under \$500	57	45	300
433.300	Books/Subscriptions	0	0	1,600
433.900	Other Supplies	496	1,469	1,000
<b>Total</b>	<b>Misc Supplies</b>	<b>704</b>	<b>2,179</b>	<b>6,900</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	1,759	756	0
434.100	Other Equip under \$5,000	700	2,630	1,900
434.300	Furniture Under \$5,000	0	4,600	1,800
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>2,459</b>	<b>7,986</b>	<b>3,700</b>
<b>Division Total:</b>	<b>Development Services</b>	<b>1,529,716</b>	<b>1,542,296</b>	<b>1,626,945</b>
<b>Department Total:</b>	<b>Planning &amp; Land Use</b>	<b>3,750,523</b>	<b>4,027,314</b>	<b>4,105,158</b>







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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	72,841	87,530	89,280
411.200	Temp Wages & Adjmts	5,865	0	4,500
<b>Total Salaries &amp; Wages</b>		<b>78,706</b>	<b>87,530</b>	<b>93,780</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	16,310	16,310	16,310
412.190	Life Insurance	87	101	101
412.200	Unemployment Contrib	441	526	563
412.300	Medicare	1,068	1,270	1,360
412.400	Retirement Contrib. - DB Plan	0	22,881	22,329
412.410	PERS Tier IV - DC Plan	12,217	0	0
412.411	PERS Tier IV - Health Plan	1,126	0	0
412.412	PERS Tier IV - HRA	1,216	0	0
412.413	PERS Tier IV - OD&D	148	0	0
412.600	Workers Compensation	5,729	7,424	3,836
412.700	Sbs Contribution	4,487	5,366	5,749
<b>Total Benefits</b>		<b>42,829</b>	<b>53,878</b>	<b>50,248</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	250	0
413.200	Expense Reimb-Within Boro	0	150	0
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>400</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	500	0
414.200	Exp Reimb- Outside Boro	0	375	0
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>875</b>	<b>0</b>
<b>EX21-Communications</b>				
421.200	Postage	268	200	250
<b>Total Communications</b>		<b>268</b>	<b>200</b>	<b>250</b>
<b>EX23-Printing</b>				
423.000	Printing	200	200	250
<b>Total Printing</b>		<b>200</b>	<b>200</b>	<b>250</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	8,000	12,000
426.300	Dues & Fees	85	0	0
426.900	Other Professional Chgs	0	2,500	500
<b>Total Professional Charges</b>		<b>85</b>	<b>10,500</b>	<b>12,500</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin</b>				
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	2,000	2,000
429.210	Training/Instructor Fees	0	0	6,000
429.900	Other Contractual	1,088	6,000	0
<b>Total</b>	<b>Other Contractual</b>	<b>1,088</b>	<b>8,000</b>	<b>8,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,021	500	500
<b>Total</b>	<b>Office Supplies</b>	<b>1,021</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	70	600	600
433.300	Books/Subscriptions	0	200	200
433.500	Training Supplies	0	200	200
433.900	Other Supplies	89	700	700
<b>Total</b>	<b>Misc Supplies</b>	<b>159</b>	<b>1,700</b>	<b>1,700</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	80	1,000	1,000
434.300	Furniture Under \$5,000	0	1,000	1,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>80</b>	<b>2,000</b>	<b>2,000</b>
<b>Division Total:</b>	<b>Public Works-Admin</b>	<b>124,436</b>	<b>165,783</b>	<b>169,228</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	659,371	680,951	676,235
411.200	Temp Wages & Adjmts	66,644	120,000	80,000
411.300	Overtime Wages	26,971	25,000	25,000
<b>Total Salaries &amp; Wages</b>		<b>752,986</b>	<b>825,951</b>	<b>781,235</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	223,098	224,263	247,563
412.190	Life Insurance	1,327	1,377	1,520
412.200	Unemployment Contrib	4,550	4,956	4,688
412.300	Medicare	10,995	11,977	11,328
412.400	Retirement Contrib. - DB Plan	82,900	184,536	175,379
412.410	PERS Tier IV - DC Plan	66,149	0	0
412.411	PERS Tier IV - Health Plan	11,659	0	0
412.412	PERS Tier IV - HRA	13,210	0	0
412.413	PERS Tier IV - OD&D	919	0	0
412.600	Workers Compensation	116,476	146,511	44,627
412.700	Sbs Contribution	46,483	50,631	47,890
<b>Total Benefits</b>		<b>577,766</b>	<b>624,251</b>	<b>532,995</b>
<b>EX13-Expenses Within Borough</b>				
413.200	Expense Reimb-Within Boro	0	500	500
413.300	Exp Allowance-Within Boro	5,263	4,994	5,000
<b>Total Expenses Within Borough</b>		<b>5,263</b>	<b>5,494</b>	<b>5,500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	4,000	2,000	2,000
414.300	Expense Allow- O/S Boro	0	1,000	1,000
414.400	Travel Tickets	1,936	0	0
<b>Total Expenses Outside Of Boro</b>		<b>5,936</b>	<b>3,000</b>	<b>3,000</b>
<b>EX21-Communications</b>				
421.200	Postage	134	200	100
<b>Total Communications</b>		<b>134</b>	<b>200</b>	<b>100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	375	500	500
<b>Total Advertising</b>		<b>375</b>	<b>500</b>	<b>500</b>
<b>EX23-Printing</b>				
423.000	Printing	133	250	250
<b>Total Printing</b>		<b>133</b>	<b>250</b>	<b>250</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.400	Lp-Propane	88	150	150
424.500	Garbage Pickups	258	1,500	500
424.600	Heating Fuel-Oil	1,008	2,000	1,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>1,354</b>	<b>3,650</b>	<b>1,650</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	3,069	3,135	3,500
<b>Total</b>	<b>Rental/Lease</b>	<b>3,069</b>	<b>3,135</b>	<b>3,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,617	2,583	2,000
426.900	Other Professional Chgs	526	350	350
<b>Total</b>	<b>Professional Charges</b>	<b>3,143</b>	<b>2,933</b>	<b>2,350</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	52,397	92,935	80,000
428.200	Grounds Maint Services	4,176	15,947	8,000
428.300	Equipment Maint Services	9,836	16,062	15,000
428.400	Vehicle Maint Services	27,973	14,201	25,000
<b>Total</b>	<b>Maintenance Services</b>	<b>94,382</b>	<b>139,145</b>	<b>128,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,799	1,200	5,000
429.210	Training/Instructor Fees	1,256	821	1,000
429.710	Testing	0	1,000	1,000
429.900	Other Contractual	5,947	6,026	30,000
<b>Total</b>	<b>Other Contractual</b>	<b>9,002</b>	<b>9,047</b>	<b>37,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	3,532	3,000	3,000
<b>Total</b>	<b>Office Supplies</b>	<b>3,532</b>	<b>3,000</b>	<b>3,000</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	42,387	77,005	75,000
431.200	Building Maint Supplies	89,127	112,242	120,000
431.300	Equipment Maint Supplies	2,267	6,343	7,000
431.400	Grounds Maint Supplies	750	1,550	4,000
431.900	Other Maint. Supplies	604	1,500	1,500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>135,135</b>	<b>198,640</b>	<b>207,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	4,384	7,000	7,000
432.200	Gas	86,522	110,000	110,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>90,906</b>	<b>117,000</b>	<b>117,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	11,937	8,664	8,700
433.110	Clothing	0	600	600
433.120	Tools under \$500	2,722	7,850	6,300
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	1,589	1,811	1,900
433.500	Training Supplies	500	0	300
433.900	Other Supplies	3,353	4,561	4,000
<b>Total</b>	<b>Misc Supplies</b>	<b>20,101</b>	<b>23,586</b>	<b>21,900</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	4,099	8,271	10,000
434.300	Furniture Under \$5,000	4,512	0	2,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>8,611</b>	<b>8,271</b>	<b>12,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	3,525	0	0
451.300	Furniture over \$5,000	16,946	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>20,471</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Maintenance</b>	<b>1,732,299</b>	<b>1,968,053</b>	<b>1,857,480</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	67,186	65,491	66,796
411.200	Temp Wages & Adjmts	0	5,000	5,000
411.300	Overtime Wages	1,729	2,000	2,500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>68,915</b>	<b>72,491</b>	<b>74,296</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	16,310	16,893	16,893
412.190	Life Insurance	109	104	104
412.200	Unemployment Contrib	414	435	446
412.300	Medicare	1,001	1,052	1,078
412.400	Retirement Contrib. - DB Plan	18,522	17,642	17,331
412.410	PERS Tier IV - DC Plan	1,903	0	0
412.411	PERS Tier IV - Health Plan	188	0	0
412.412	PERS Tier IV - HRA	305	0	0
412.413	PERS Tier IV - OD&D	25	0	0
412.600	Workers Compensation	3,979	4,867	2,279
412.700	Sbs Contribution	4,226	4,444	4,555
<b>Total</b>	<b>Benefits</b>	<b>46,982</b>	<b>45,437</b>	<b>42,686</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	0	200	200
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>0</b>	<b>200</b>	<b>200</b>
<b>EX21-Communications</b>				
421.200	Postage	268	250	250
<b>Total</b>	<b>Communications</b>	<b>268</b>	<b>250</b>	<b>250</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	559	750	750
<b>Total</b>	<b>Professional Charges</b>	<b>559</b>	<b>750</b>	<b>750</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	1,000	2,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>1,000</b>	<b>2,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	200	200
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>200</b>	<b>200</b>
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	0	300	300
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>300</b>	<b>300</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	60	0	0
434.300	Furniture Under \$5,000	0	1,000	1,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>60</b>	<b>1,000</b>	<b>1,000</b>
<b>Division Total:</b>	<b>Operations</b>	<b>116,784</b>	<b>121,628</b>	<b>121,682</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	25,481	25,243	25,684
411.200	Temp Wages & Adjmts	119	10,000	0
411.300	Overtime Wages	1,309	2,600	1,000
<b>Total Salaries &amp; Wages</b>		<b>26,909</b>	<b>37,843</b>	<b>26,684</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	12,116	10,951	10,951
412.190	Life Insurance	69	68	68
412.200	Unemployment Contrib	162	228	161
412.300	Medicare	390	549	387
412.400	Retirement Contrib. - DB Plan	1,276	7,278	6,674
412.410	PERS Tier IV - DC Plan	3,634	0	0
412.411	PERS Tier IV - Health Plan	377	0	0
412.412	PERS Tier IV - HRA	859	0	0
412.413	PERS Tier IV - OD&D	50	0	0
412.600	Workers Compensation	2,364	8,775	2,197
412.700	Sbs Contribution	1,649	2,320	1,636
<b>Total Benefits</b>		<b>22,946</b>	<b>30,169</b>	<b>22,074</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	500	0
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>600</b>	<b>100</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	100	0
414.200	Exp Reimb- Outside Boro	0	500	0
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>600</b>	<b>0</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	200	400	500
421.200	Postage	8,340	8,500	8,600
<b>Total Communications</b>		<b>8,540</b>	<b>8,900</b>	<b>9,100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	2,500	2,500
<b>Total Advertising</b>		<b>0</b>	<b>2,500</b>	<b>2,500</b>
<b>EX23-Printing</b>				
423.000	Printing	1,817	5,000	3,000
<b>Total Printing</b>		<b>1,817</b>	<b>5,000</b>	<b>3,000</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	257	125	0
426.600	Computer Software/Online Services	0	700	0
426.900	Other Professional Chgs	0	1,000	1,000
<b>Total</b>	<b>Professional Charges</b>	<b>257</b>	<b>1,825</b>	<b>1,000</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	500	0
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	450	1,000	0
429.210	Training/Instructor Fees	0	200	200
429.900	Other Contractual	8,633	23,000	20,000
<b>Total</b>	<b>Other Contractual</b>	<b>9,083</b>	<b>24,200</b>	<b>20,200</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	111	250	250
430.200	Copier/Fax Supplies	64	0	100
<b>Total</b>	<b>Office Supplies</b>	<b>175</b>	<b>250</b>	<b>350</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	1,054	2,100	2,100
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>1,054</b>	<b>2,100</b>	<b>2,100</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	300	300
433.110	Clothing	253	300	500
433.120	Tools under \$500	0	125	200
433.900	Other Supplies	1,504	2,500	2,500
<b>Total</b>	<b>Misc Supplies</b>	<b>1,757</b>	<b>3,225</b>	<b>3,500</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	1,000	500
434.100	Other Equip under \$5,000	50	500	1,000
434.300	Furniture Under \$5,000	0	1,000	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>50</b>	<b>2,500</b>	<b>1,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	20,500	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>20,500</b>	<b>0</b>
<b>Division Total:</b>	<b>Community Cleanup</b>	<b>72,588</b>	<b>141,212</b>	<b>92,108</b>



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

**Expense**

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
Department Total:	Public Works	<u>2,046,107</u>	<u>2,396,676</u>	<u>2,240,498</u>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	38,849	46,247	46,247
411.300	Overtime Wages	0	0	3,500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>38,849</b>	<b>46,247</b>	<b>49,747</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	11,650	11,650	11,650
412.190	Life Insurance	70	72	72
412.200	Unemployment Contrib	234	278	299
412.300	Medicare	564	671	722
412.400	Retirement Contrib. - DB Plan	0	12,089	12,442
412.410	PERS Tier IV - DC Plan	6,786	0	0
412.411	PERS Tier IV - Health Plan	650	0	0
412.412	PERS Tier IV - HRA	941	0	0
412.413	PERS Tier IV - OD&D	86	0	0
412.600	Workers Compensation	685	3,897	1,423
412.700	Sbs Contribution	2,382	2,835	3,050
<b>Total</b>	<b>Benefits</b>	<b>24,048</b>	<b>31,492</b>	<b>29,658</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	666	0	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>666</b>	<b>0</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	100	100
414.200	Exp Reimb- Outside Boro	85	0	500
414.400	Travel Tickets	939	0	800
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>1,024</b>	<b>100</b>	<b>1,400</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	26,807	0	0
<b>Total</b>	<b>Communications</b>	<b>26,807</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	520	0	0
<b>Total</b>	<b>Advertising</b>	<b>520</b>	<b>0</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	121	237	8,550
424.400	Lp-Propane	1,018	3,000	5,000
424.600	Heating Fuel-Oil	0	0	1,500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>1,139</b>	<b>3,237</b>	<b>15,050</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	3,023	3,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>3,023</b>	<b>3,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	1,420	2,850
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>1,420</b>	<b>2,850</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	62	1,200	350
427.500	Liability Insurance	0	200	120
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>62</b>	<b>1,400</b>	<b>470</b>
<b>EX28-Maintenance Services</b>				
428.400	Vehicle Maint Services	43	0	0
<b>Total</b>	<b>Maintenance Services</b>	<b>43</b>	<b>0</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	227	0	500
429.900	Other Contractual	387,151	464,686	672,650
<b>Total</b>	<b>Other Contractual</b>	<b>387,378</b>	<b>464,686</b>	<b>673,150</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	500	500
431.300	Equipment Maint Supplies	36,646	28,900	25,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>36,646</b>	<b>29,400</b>	<b>25,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	0	655	0
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>0</b>	<b>655</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.120	Tools under \$500	739	500	500
433.900	Other Supplies	33,646	32,160	30,000
<b>Total</b>	<b>Misc Supplies</b>	<b>34,385</b>	<b>32,660</b>	<b>30,500</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	168,697	52,579	60,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>168,697</b>	<b>52,579</b>	<b>60,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	57,576	147,040	276,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>57,576</b>	<b>147,040</b>	<b>276,000</b>
<b>Division Total:</b>	<b>Telecommunication Network</b>	<b>777,840</b>	<b>813,939</b>	<b>1,167,325</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	944,876	719,424	781,663
411.200	Temp Wages & Adjmts	92,956	262,224	145,000
411.300	Overtime Wages	12,776	20,000	20,000
411.400	Nonemployee Compensation	3,850	20,000	20,000
<b>Total Salaries &amp; Wages</b>		<b>1,054,458</b>	<b>1,021,648</b>	<b>966,663</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	279,600	226,709	229,259
412.150	On-Call Health Insurance	16	571	487
412.190	Life Insurance	1,626	1,406	1,408
412.200	Unemployment Contrib	6,303	6,709	5,801
412.300	Medicare	15,287	16,214	14,018
412.400	Retirement Contrib. - DB Plan	138,342	211,031	194,582
412.410	PERS Tier IV - DC Plan	91,081	0	0
412.411	PERS Tier IV - Health Plan	8,743	0	0
412.412	PERS Tier IV - HRA	11,589	0	0
412.413	PERS Tier IV - OD&D	2,963	0	0
412.600	Workers Compensation	84,574	117,443	55,933
412.700	Sbs Contribution	64,626	68,542	59,258
<b>Total Benefits</b>		<b>704,750</b>	<b>648,625</b>	<b>560,746</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	58	350	350
413.200	Expense Reimb-Within Boro	27	400	400
413.900	Other Exp - Within Boro	0	100	100
<b>Total Expenses Within Borough</b>		<b>85</b>	<b>850</b>	<b>850</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	(584)	150	150
414.200	Exp Reimb- Outside Boro	2,550	2,850	5,850
414.400	Travel Tickets	2,468	6,000	10,000
<b>Total Expenses Outside Of Boro</b>		<b>4,434</b>	<b>9,000</b>	<b>16,000</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	2,776	0	0
421.200	Postage	5,029	850	850
<b>Total Communications</b>		<b>7,805</b>	<b>850</b>	<b>850</b>
<b>EX22-Advertising</b>				
422.000	Advertising	980	2,000	7,250
<b>Total Advertising</b>		<b>980</b>	<b>2,000</b>	<b>7,250</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin</b>				
<b>EX23-Printing</b>				
423.000	Printing	1,543	3,400	9,400
<b>Total Printing</b>		<b>1,543</b>	<b>3,400</b>	<b>9,400</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	10,334	24,000	24,000
424.300	Natural Gas	7,050	14,000	14,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	1,688	3,500	3,500
424.550	Recycling Pickups	480	800	800
<b>Total Utilities-Building Oprtns</b>		<b>19,552</b>	<b>42,400</b>	<b>42,400</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	16,184	21,000	53,989
425.300	Equipment Rental	6,220	8,500	8,500
<b>Total Rental/Lease</b>		<b>22,404</b>	<b>29,500</b>	<b>62,489</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	80,000	0
426.300	Dues & Fees	1,491	2,500	2,500
426.600	Computer Software/Online Services	682	0	0
426.900	Other Professional Chgs	1,264	1,980	1,980
<b>Total Professional Charges</b>		<b>3,437</b>	<b>84,480</b>	<b>4,480</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	566	2,300	3,250
427.200	Vehicle Insurance	3,037	10,775	10,100
427.500	Liability Insurance	0	2,600	2,250
<b>Total Insurance &amp; Bond</b>		<b>3,603</b>	<b>15,675</b>	<b>15,600</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	4,026	2,800	4,000
428.200	Grounds Maint Services	400	1,650	1,650
428.300	Equipment Maint Services	3,313	7,500	15,500
428.400	Vehicle Maint Services	3,695	13,500	22,500
428.920	Other Maintenance Service	1,685	1,600	1,600
<b>Total Maintenance Services</b>		<b>13,119</b>	<b>27,050</b>	<b>45,250</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,085	5,850	5,850
429.210	Training/Instructor Fees	0	5,000	5,000
429.710	Testing	674	750	750
429.900	Other Contractual	3,430	5,600	5,100
<b>Total Other Contractual</b>		<b>5,189</b>	<b>17,200</b>	<b>16,700</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	4,341	8,000	8,000
430.200	Copier/Fax Supplies	927	1,500	1,500
<b>Total</b>	<b>Office Supplies</b>	<b>5,268</b>	<b>9,500</b>	<b>9,500</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	5,796	15,000	15,000
431.200	Building Maint Supplies	1,006	5,000	5,000
431.300	Equipment Maint Supplies	2,580	6,500	13,500
431.400	Grounds Maint Supplies	235	1,000	1,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>9,617</b>	<b>27,500</b>	<b>34,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	597	1,500	1,500
432.200	Gas	14,121	18,000	18,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>14,718</b>	<b>19,500</b>	<b>19,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	9,883	5,500	7,000
433.110	Clothing	1,902	5,500	6,000
433.120	Tools under \$500	0	450	450
433.200	Medical Supplies	11,318	4,600	5,000
433.300	Books/Subscriptions	2,953	3,000	3,000
433.500	Training Supplies	2,965	5,250	5,250
433.900	Other Supplies	6,873	7,000	7,000
<b>Total</b>	<b>Misc Supplies</b>	<b>35,894</b>	<b>31,300</b>	<b>33,700</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	4,445	0	0
434.100	Other Equip under \$5,000	4,730	14,000	14,000
434.300	Furniture Under \$5,000	13,054	2,000	15,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>22,229</b>	<b>16,000</b>	<b>29,000</b>
<b>EX56-Small Bldg Const/Imprv</b>				
456.000	Small Blding Or Const Sup	218	0	0
<b>Total</b>	<b>Small Bldg Const/Imprv</b>	<b>218</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Emergency Services Admin</b>	<b>1,929,303</b>	<b>2,006,478</b>	<b>1,874,878</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 301-Emer Med Service Board</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	500	500
413.200	Expense Reimb-Within Boro	0	125	125
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>625</b>	<b>625</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	0	500
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>0</b>	<b>500</b>
<b>Division Total:</b>	<b>Emer Med Service Board</b>	<b>0</b>	<b>625</b>	<b>1,125</b>





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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Amb Resc</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	92,531	56,767	58,459
411.200	Temp Wages & Adjmts	12,308	37,262	18,631
411.300	Overtime Wages	12,901	9,000	11,000
<b>Total Salaries &amp; Wages</b>		<b>117,740</b>	<b>103,029</b>	<b>88,090</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	24,698	23,300	23,394
412.190	Life Insurance	152	143	144
412.200	Unemployment Contrib	709	619	530
412.300	Medicare	1,713	1,494	1,278
412.400	Retirement Contrib. - DB Plan	20,207	17,192	17,372
412.410	PERS Tier IV - DC Plan	3,742	0	0
412.411	PERS Tier IV - Health Plan	377	0	0
412.412	PERS Tier IV - HRA	721	0	0
412.413	PERS Tier IV - OD&D	50	0	0
412.600	Workers Compensation	9,550	12,637	6,410
412.700	Sbs Contribution	7,242	6,316	5,401
<b>Total Benefits</b>		<b>69,161</b>	<b>61,701</b>	<b>54,529</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	940	1,020	2,400
414.400	Travel Tickets	1,191	1,290	3,000
<b>Total Expenses Outside Of Boro</b>		<b>2,131</b>	<b>2,310</b>	<b>5,400</b>
<b>EX23-Printing</b>				
423.000	Printing	108	0	90
<b>Total Printing</b>		<b>108</b>	<b>0</b>	<b>90</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	11,267	8,400	8,760
424.200	Water & Sewer	1,174	1,440	1,440
424.300	Natural Gas	6,657	7,200	7,200
424.500	Garbage Pickups	0	165	165
424.550	Recycling Pickups	480	540	540
<b>Total Utilities-Building Oprtns</b>		<b>19,578</b>	<b>17,745</b>	<b>18,105</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	827	540	15,865
425.300	Equipment Rental	2,884	3,000	3,300
<b>Total Rental/Lease</b>		<b>3,711</b>	<b>3,540</b>	<b>19,165</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Amb Resc</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	843	90	366
426.600	Computer Software/Online Services	644	0	0
426.900	Other Professional Chgs	0	120	147
<b>Total Professional Charges</b>		<b>1,487</b>	<b>210</b>	<b>513</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	319	0	1,850
427.500	Liability Insurance	0	500	230
<b>Total Insurance &amp; Bond</b>		<b>319</b>	<b>500</b>	<b>2,080</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	3,829	8,310	9,600
428.200	Grounds Maint Services	1,075	900	900
428.300	Equipment Maint Services	1,139	1,200	1,200
428.400	Vehicle Maint Services	2,193	3,300	3,600
428.920	Other Maintenance Service	0	0	120
<b>Total Maintenance Services</b>		<b>8,236</b>	<b>13,710</b>	<b>15,420</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	550	600	3,000
429.710	Testing	63	60	360
429.900	Other Contractual	0	3,600	2,280
<b>Total Other Contractual</b>		<b>613</b>	<b>4,260</b>	<b>5,640</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	404	450	450
430.200	Copier/Fax Supplies	0	120	120
<b>Total Office Supplies</b>		<b>404</b>	<b>570</b>	<b>570</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	6,486	7,290	9,300
431.200	Building Maint Supplies	871	1,500	1,500
431.300	Equipment Maint Supplies	2,756	3,900	3,480
431.400	Grounds Maint Supplies	0	120	120
431.900	Other Maint. Supplies	60	480	534
<b>Total Maintenance Supplies</b>		<b>10,173</b>	<b>13,290</b>	<b>14,934</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	276	1,200	1,140
432.200	Gas	236	2,700	1,920
<b>Total Fuel/Oil-Vehicle Use</b>		<b>512</b>	<b>3,900</b>	<b>3,060</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Amb Resc</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	557	1,050	1,050
433.110	Clothing	540	600	600
433.120	Tools under \$500	4,902	7,200	12,000
433.200	Medical Supplies	95	60	210
433.300	Books/Subscriptions	0	1,500	1,500
433.500	Training Supplies	353	450	570
433.900	Other Supplies	2,500	2,490	2,490
<b>Total Misc Supplies</b>		<b>8,947</b>	<b>13,350</b>	<b>18,420</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	1,761	0	0
434.100	Other Equip under \$5,000	5,858	2,400	2,580
434.300	Furniture Under \$5,000	0	300	1,980
<b>Total Equipment Under \$5,000</b>		<b>7,619</b>	<b>2,700</b>	<b>4,560</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	600	3,600
451.300	Furniture over \$5,000	0	0	3,000
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>600</b>	<b>6,600</b>
<b>Division Total:</b>	<b>Fleet Maintenance - DES Amb Resc</b>	<b>250,739</b>	<b>241,415</b>	<b>257,176</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	30,387	22,845	29,155
411.300	Overtime Wages	2,834	0	0
411.400	Nonemployee Compensation	368,050	386,530	370,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>401,271</b>	<b>409,375</b>	<b>399,155</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	8,621	4,893	7,266
412.150	On-Call Health Insurance	1,315	10,390	9,010
412.190	Life Insurance	45	31	45
412.200	Unemployment Contrib	198	138	176
412.300	Medicare	5,834	5,937	5,788
412.400	Retirement Contrib. - DB Plan	7,824	6,204	6,604
412.410	PERS Tier IV - DC Plan	678	0	0
412.411	PERS Tier IV - Health Plan	69	0	0
412.412	PERS Tier IV - HRA	134	0	0
412.413	PERS Tier IV - OD&D	9	0	0
412.600	Workers Compensation	44,368	50,131	28,671
412.700	Sbs Contribution	24,660	25,096	24,469
<b>Total</b>	<b>Benefits</b>	<b>93,755</b>	<b>102,820</b>	<b>82,029</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	0	(2,000)	2,950
414.400	Travel Tickets	0	2,000	2,000
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>0</b>	<b>0</b>	<b>4,950</b>
<b>EX21-Communications</b>				
421.300	Communication Network	234	0	0
<b>Total</b>	<b>Communications</b>	<b>234</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	500
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>0</b>	<b>500</b>
<b>EX23-Printing</b>				
423.000	Printing	108	0	300
<b>Total</b>	<b>Printing</b>	<b>108</b>	<b>0</b>	<b>300</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	1,100	3,000	3,400
424.300	Natural Gas	2,999	6,500	7,200
424.500	Garbage Pickups	10	0	0
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>4,109</b>	<b>9,500</b>	<b>10,600</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units</b>				
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	18,789	18,800	44,989
<b>Total</b>	<b>Rental/Lease</b>	<b>18,789</b>	<b>18,800</b>	<b>44,989</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	858	75	200
426.600	Computer Software/Online Services	0	4,000	0
426.900	Other Professional Chgs	40	1,000	4,000
<b>Total</b>	<b>Professional Charges</b>	<b>898</b>	<b>5,075</b>	<b>4,200</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	0	100	0
427.200	Vehicle Insurance	7,606	22,500	17,500
427.500	Liability Insurance	0	900	670
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>7,606</b>	<b>23,500</b>	<b>18,170</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	98	500	500
428.200	Grounds Maint Services	0	0	600
428.300	Equipment Maint Services	2,215	16,400	30,000
428.400	Vehicle Maint Services	7,174	16,712	31,912
428.500	Commun Equip Maint Serv	1,003	(15,000)	0
428.920	Other Maintenance Service	109	0	250
<b>Total</b>	<b>Maintenance Services</b>	<b>10,599</b>	<b>18,612</b>	<b>63,262</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,375	1,500	1,500
429.210	Training/Instructor Fees	0	0	2,500
429.710	Testing	204	300	300
429.900	Other Contractual	73,265	80,000	90,000
<b>Total</b>	<b>Other Contractual</b>	<b>74,844</b>	<b>81,800</b>	<b>94,300</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	57	597	1,400
430.200	Copier/Fax Supplies	0	200	200
<b>Total</b>	<b>Office Supplies</b>	<b>57</b>	<b>797</b>	<b>1,600</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	6,173	21,999	25,000
431.200	Building Maint Supplies	118	1,500	1,500
431.300	Equipment Maint Supplies	8,444	18,624	18,624
431.400	Grounds Maint Supplies	0	1,000	1,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>14,735</b>	<b>43,123</b>	<b>46,124</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units</b>				
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	272	1,200	2,500
432.200	Gas	12,862	25,000	25,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>13,134</b>	<b>26,200</b>	<b>27,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,001	3,500	3,500
433.110	Clothing	10,416	15,000	15,000
433.120	Tools under \$500	51	400	3,000
433.200	Medical Supplies	3,288	3,200	3,200
433.300	Books/Subscriptions	0	1,000	1,000
433.500	Training Supplies	0	1,650	1,650
433.900	Other Supplies	17,349	36,500	38,000
<b>Total</b>	<b>Misc Supplies</b>	<b>32,105</b>	<b>61,250</b>	<b>65,350</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	16,709	50,600	60,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>16,709</b>	<b>50,600</b>	<b>60,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	34,362	97,800	90,000
451.200	Vehicles	7,088	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>41,450</b>	<b>97,800</b>	<b>90,000</b>
<b>Division Total: Rescue Units</b>		<b>730,403</b>	<b>949,252</b>	<b>1,013,029</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	1,736,868	1,821,556	1,878,710
411.200	Temp Wages & Adjmts	92,313	161,242	139,160
411.300	Overtime Wages	571,546	562,783	847,633
411.400	Nonemployee Compensation	1,278,916	1,387,335	1,678,475
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>3,679,643</b>	<b>3,932,916</b>	<b>4,543,978</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	674,768	657,293	664,857
412.150	On-Call Health Insurance	9,733	39,601	54,139
412.190	Life Insurance	3,917	4,035	4,082
412.200	Unemployment Contrib	14,319	15,274	17,194
412.300	Medicare	53,352	57,028	65,889
412.400	Retirement Contrib. - DB Plan	66,179	623,267	681,859
412.410	PERS Tier IV - DC Plan	359,948	0	0
412.411	PERS Tier IV - Health Plan	34,345	0	0
412.412	PERS Tier IV - HRA	50,543	0	0
412.413	PERS Tier IV - OD&D	4,774	0	0
412.600	Workers Compensation	386,828	480,677	329,135
412.700	Sbs Contribution	225,126	241,088	278,546
<b>Total</b>	<b>Benefits</b>	<b>1,883,832</b>	<b>2,118,263</b>	<b>2,095,701</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	4,900	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>4,900</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	695	2,000	2,000
414.200	Exp Reimb- Outside Boro	8,680	2,333	5,000
414.400	Travel Tickets	7,183	3,333	7,000
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>16,558</b>	<b>7,666</b>	<b>14,000</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	602	0	0
421.200	Postage	1,247	3,000	3,000
<b>Total</b>	<b>Communications</b>	<b>1,849</b>	<b>3,000</b>	<b>3,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	244	2,500	2,500
<b>Total</b>	<b>Advertising</b>	<b>244</b>	<b>2,500</b>	<b>2,500</b>
<b>EX23-Printing</b>				
423.000	Printing	4,823	12,000	12,000
<b>Total</b>	<b>Printing</b>	<b>4,823</b>	<b>12,000</b>	<b>12,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	18,429	23,000	23,000
424.200	Water & Sewer	748	800	1,000
424.300	Natural Gas	5,369	7,400	7,400
424.400	Lp-Propane	0	1,000	1,000
424.500	Garbage Pickups	4,438	6,000	6,000
424.550	Recycling Pickups	0	800	800
424.600	Heating Fuel-Oil	18,086	30,000	30,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>47,070</b>	<b>69,000</b>	<b>69,200</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	130,630	137,500	282,935
425.300	Equipment Rental	8,987	28,000	14,000
<b>Total</b>	<b>Rental/Lease</b>	<b>139,617</b>	<b>165,500</b>	<b>296,935</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	8,573	17,400	15,000
426.600	Computer Software/Online Services	146	21,110	0
426.900	Other Professional Chgs	133,949	280,000	170,000
<b>Total</b>	<b>Professional Charges</b>	<b>142,668</b>	<b>318,510</b>	<b>185,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	18,029	5,500	5,200
427.200	Vehicle Insurance	15,259	30,000	37,120
427.500	Liability Insurance	0	8,000	7,680
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>33,288</b>	<b>43,500</b>	<b>50,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	9,340	9,200	14,200
428.200	Grounds Maint Services	8,973	12,000	12,000
428.300	Equipment Maint Services	26,667	38,000	39,000
428.400	Vehicle Maint Services	37,164	64,250	100,000
428.500	Commun Equip Maint Servic	121	0	0
428.920	Other Maintenance Service	1,972	2,000	4,500
<b>Total</b>	<b>Maintenance Services</b>	<b>84,237</b>	<b>125,450</b>	<b>169,700</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	14,799	14,000	20,000
429.210	Training/Instructor Fees	7,214	14,590	11,000
429.710	Testing	365	125	600
429.900	Other Contractual	48,055	50,300	50,000
<b>Total</b>	<b>Other Contractual</b>	<b>70,433</b>	<b>79,015</b>	<b>81,600</b>





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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	5,510	8,000	8,000
430.200	Copier/Fax Supplies	692	2,000	4,000
<b>Total Office Supplies</b>		<b>6,202</b>	<b>10,000</b>	<b>12,000</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	86,799	127,900	135,000
431.200	Building Maint Supplies	7,596	9,500	9,500
431.300	Equipment Maint Supplies	27,272	38,000	38,000
431.400	Grounds Maint Supplies	319	1,000	1,000
<b>Total Maintenance Supplies</b>		<b>121,986</b>	<b>176,400</b>	<b>183,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	11,436	11,000	13,000
432.200	Gas	98,447	163,169	164,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>109,883</b>	<b>174,169</b>	<b>177,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	28,576	33,700	40,000
433.110	Clothing	47,842	40,000	60,000
433.120	Tools under \$500	2,564	6,000	6,500
433.200	Medical Supplies	411,298	372,750	420,000
433.300	Books/Subscriptions	3,546	4,000	5,000
433.500	Training Supplies	10,269	22,436	14,000
433.900	Other Supplies	17,723	15,000	20,000
<b>Total Misc Supplies</b>		<b>521,818</b>	<b>493,886</b>	<b>565,500</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	1,884	0	0
434.100	Other Equip under \$5,000	82,878	53,400	20,000
434.300	Furniture Under \$5,000	25,593	23,000	20,000
<b>Total Equipment Under \$5,000</b>		<b>110,355</b>	<b>76,400</b>	<b>40,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	16,887	104,000	15,000
451.200	Vehicles	0	60,000	0
451.300	Furniture over \$5,000	26,763	1,000	19,000
<b>Total Equipment Over \$5000</b>		<b>43,650</b>	<b>165,000</b>	<b>34,000</b>
<b>EX56-Small Bldg Const/Imprv</b>				
456.000	Small Blding Or Const Sup	0	9,334	0
<b>Total Small Bldg Const/Imprv</b>		<b>0</b>	<b>9,334</b>	<b>0</b>
<b>EX61-Buildings</b>				
461.312	Upgrade/Improvement	10,579	0	0
<b>Total Buildings</b>		<b>10,579</b>	<b>0</b>	<b>0</b>



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

**Expense**

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
Division Total:	Ambulance Operations	<u>7,028,735</u>	<u>7,987,409</u>	<u>8,535,614</u>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 <u>Actual</u> <u>Expense</u>	2017 <u>Amended</u> <u>Budget</u>	2018 <u>Assembly</u> <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	20,911	36,260	23,400
424.200	Water & Sewer	2,804	4,619	3,600
424.300	Natural Gas	17,605	37,219	21,150
424.500	Garbage Pickups	1,531	2,864	2,160
424.550	Recycling Pickups	432	585	585
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>43,283</b>	<b>81,547</b>	<b>50,895</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	450	450
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>450</b>	<b>450</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	0	54
426.900	Other Professional Chgs	0	1,219	0
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>1,219</b>	<b>54</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	926	5,700	4,800
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>926</b>	<b>5,700</b>	<b>4,800</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	18,142	11,925	11,970
428.200	Grounds Maint Services	394	1,980	1,980
428.300	Equipment Maint Services	2,101	2,700	2,700
<b>Total</b>	<b>Maintenance Services</b>	<b>20,637</b>	<b>16,605</b>	<b>16,650</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	5,242	9,167	9,000
<b>Total</b>	<b>Other Contractual</b>	<b>5,242</b>	<b>9,167</b>	<b>9,000</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	3,190	5,492	5,400
431.300	Equipment Maint Supplies	442	1,305	1,305
431.400	Grounds Maint Supplies	106	675	675
<b>Total</b>	<b>Maintenance Supplies</b>	<b>3,738</b>	<b>7,472</b>	<b>7,380</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	179	1,080	1,170
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>179</b>	<b>1,080</b>	<b>1,170</b>
<b>EX33-Misc Supplies</b>				
433.120	Tools under \$500	0	495	450
433.900	Other Supplies	312	702	675
<b>Total</b>	<b>Misc Supplies</b>	<b>312</b>	<b>1,197</b>	<b>1,125</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	314	0	0
434.100	Other Equip under \$5,000	0	2,160	2,160
434.300	Furniture Under \$5,000	0	2,822	2,160
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>314</b>	<b>4,982</b>	<b>4,320</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	2,700	2,700
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>2,700</b>	<b>2,700</b>
<b>Division Total:</b>	<b>Emergency Services Bldg</b>	<b>74,631</b>	<b>132,119</b>	<b>98,544</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station 51</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	17,849	32,400	22,680
424.300	Natural Gas	7,951	29,160	11,340
424.500	Garbage Pickups	1,363	3,437	1,728
424.550	Recycling Pickups	303	651	648
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>27,466</b>	<b>65,648</b>	<b>36,396</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	540	540
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>540</b>	<b>540</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	0	108
426.900	Other Professional Chgs	0	1,462	0
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>1,462</b>	<b>108</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	1,447	5,000	8,300
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>1,447</b>	<b>5,000</b>	<b>8,300</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	2,489	10,052	11,880
428.200	Grounds Maint Services	851	2,376	2,376
428.300	Equipment Maint Services	794	2,646	2,376
<b>Total</b>	<b>Maintenance Services</b>	<b>4,134</b>	<b>15,074</b>	<b>16,632</b>
<b>EX29-Other Contractual</b>				
429.710	Testing	69	108	108
429.900	Other Contractual	1,160	9,974	6,480
<b>Total</b>	<b>Other Contractual</b>	<b>1,229</b>	<b>10,082</b>	<b>6,588</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	818	2,700	2,700
431.300	Equipment Maint Supplies	31	1,566	1,566
431.400	Grounds Maint Supplies	43	810	810
<b>Total</b>	<b>Maintenance Supplies</b>	<b>892</b>	<b>5,076</b>	<b>5,076</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	118	540	486
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>118</b>	<b>540</b>	<b>486</b>
<b>EX33-Misc Supplies</b>				
433.120	Tools under \$500	0	540	540
433.900	Other Supplies	30	856	1,080
<b>Total</b>	<b>Misc Supplies</b>	<b>30</b>	<b>1,396</b>	<b>1,620</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station 51</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	3,240	2,700
434.300	Furniture Under \$5,000	0	3,386	2,592
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>6,626</b>	<b>5,292</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	3,240	3,240
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>3,240</b>	<b>3,240</b>
<b>Division Total:</b>	<b>Emergency Services Station 51</b>	<b>35,316</b>	<b>114,684</b>	<b>84,278</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 360-Local Emer. PI. Board</b>				
<b>EX22-Advertising</b>				
422.000	Advertising	0	2,000	4,000
<b>Total Advertising</b>		<b>0</b>	<b>2,000</b>	<b>4,000</b>
<b>EX23-Printing</b>				
423.000	Printing	196	3,575	4,000
<b>Total Printing</b>		<b>196</b>	<b>3,575</b>	<b>4,000</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	1,240	800
<b>Total Rental/Lease</b>		<b>0</b>	<b>1,240</b>	<b>800</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	778	510	500
<b>Total Professional Charges</b>		<b>778</b>	<b>510</b>	<b>500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	275	275
<b>Total Office Supplies</b>		<b>0</b>	<b>275</b>	<b>275</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	275	275
433.110	Clothing	0	875	600
433.200	Medical Supplies	0	0	1,000
433.500	Training Supplies	277	0	0
433.900	Other Supplies	2,400	1,250	500
<b>Total Misc Supplies</b>		<b>2,677</b>	<b>2,400</b>	<b>2,375</b>
<b>Division Total:</b>	<b>Local Emer. PI. Board</b>	<b>3,651</b>	<b>10,000</b>	<b>11,950</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	0	91,616	95,767
411.200	Temp Wages & Adjmts	0	45,774	42,860
411.300	Overtime Wages	0	0	3,250
411.400	Nonemployee Compensation	0	0	144,308
<b>Total Salaries &amp; Wages</b>		<b>0</b>	<b>137,390</b>	<b>286,185</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	0	23,300	24,252
412.150	On-Call Health Insurance	0	0	3,514
412.190	Life Insurance	0	143	149
412.200	Unemployment Contrib	0	825	846
412.300	Medicare	0	1,993	4,151
412.400	Retirement Contrib. - DB Plan	0	23,949	24,765
412.600	Workers Compensation	0	16,851	20,707
412.700	Sbs Contribution	0	8,422	17,545
<b>Total Benefits</b>		<b>0</b>	<b>75,483</b>	<b>95,929</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	0	150
413.200	Expense Reimb-Within Boro	0	0	300
413.900	Other Exp - Within Boro	0	0	100
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>0</b>	<b>550</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	0	150
414.200	Exp Reimb- Outside Boro	0	0	1,500
414.400	Travel Tickets	0	0	4,500
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>0</b>	<b>6,150</b>
<b>EX21-Communications</b>				
421.200	Postage	0	0	1,500
<b>Total Communications</b>		<b>0</b>	<b>0</b>	<b>1,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	5,000
<b>Total Advertising</b>		<b>0</b>	<b>0</b>	<b>5,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	0	4,500
<b>Total Printing</b>		<b>0</b>	<b>0</b>	<b>4,500</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	0	39,419
425.300	Equipment Rental	0	0	5,000
<b>Total Rental/Lease</b>		<b>0</b>	<b>0</b>	<b>44,419</b>





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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	0	5,230
426.900	Other Professional Chgs	0	0	1,620
<b>Total Professional Charges</b>		<b>0</b>	<b>0</b>	<b>6,850</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	0	1,550
428.400	Vehicle Maint Services	0	0	8,500
428.920	Other Maintenance Service	0	0	1,000
<b>Total Maintenance Services</b>		<b>0</b>	<b>0</b>	<b>11,050</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	0	1,000
429.210	Training/Instructor Fees	0	0	6,000
429.900	Other Contractual	0	0	500
<b>Total Other Contractual</b>		<b>0</b>	<b>0</b>	<b>7,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	0	2,500
430.200	Copier/Fax Supplies	0	0	500
<b>Total Office Supplies</b>		<b>0</b>	<b>0</b>	<b>3,000</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	0	26,000
431.300	Equipment Maint Supplies	0	0	8,500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>0</b>	<b>34,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	0	1,000
432.200	Gas	0	0	10,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>0</b>	<b>0</b>	<b>11,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	0	500
433.110	Clothing	0	0	5,000
433.120	Tools under \$500	0	0	1,000
433.200	Medical Supplies	0	0	300
433.300	Books/Subscriptions	0	0	100
433.500	Training Supplies	0	0	1,500
433.900	Other Supplies	0	0	1,000
<b>Total Misc Supplies</b>		<b>0</b>	<b>0</b>	<b>9,400</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	0	5,000
434.300	Furniture Under \$5,000	0	0	5,000
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>0</b>	<b>10,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	0	10,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Division Total:</b>	<b>Emergency Management</b>	<b>0</b>	<b>212,873</b>	<b>547,533</b>
<b>Department Total:</b>	<b>Emergency Services</b>	<b>10,830,618</b>	<b>12,468,794</b>	<b>13,591,452</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.400	Lp-Propane	0	500	500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	369	800	2,000
<b>Total</b>	<b>Other Contractual</b>	<b>369</b>	<b>800</b>	<b>2,000</b>
<b>EX31-Maintenance Supplies</b>				
431.400	Grounds Maint Supplies	0	0	600
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>0</b>	<b>600</b>
<b>Division Total:</b>	<b>Outdoor Ice Rinks</b>	<b>369</b>	<b>1,300</b>	<b>3,100</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	255,399	254,684	235,726
411.200	Temp Wages & Adjmts	89,271	84,166	87,007
411.300	Overtime Wages	4,541	2,025	2,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>349,211</b>	<b>340,875</b>	<b>324,733</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	93,200	93,200	93,200
412.190	Life Insurance	574	572	572
412.200	Unemployment Contrib	2,096	2,046	1,949
412.300	Medicare	5,064	4,943	4,709
412.400	Retirement Contrib. - DB Plan	65,786	67,104	55,840
412.410	PERS Tier IV - DC Plan	7,357	0	0
412.411	PERS Tier IV - Health Plan	785	0	0
412.412	PERS Tier IV - HRA	2,048	0	0
412.413	PERS Tier IV - OD&D	103	0	0
412.600	Workers Compensation	36,124	40,421	14,776
412.700	Sbs Contribution	21,407	20,896	19,907
<b>Total</b>	<b>Benefits</b>	<b>234,544</b>	<b>229,182</b>	<b>190,953</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	387	500	500
<b>Total</b>	<b>Expenses Within Borough</b>	<b>387</b>	<b>500</b>	<b>500</b>
<b>EX21-Communications</b>				
421.200	Postage	70	0	0
<b>Total</b>	<b>Communications</b>	<b>70</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	2,986	2,700	3,500
<b>Total</b>	<b>Advertising</b>	<b>2,986</b>	<b>2,700</b>	<b>3,500</b>
<b>EX23-Printing</b>				
423.000	Printing	287	400	400
<b>Total</b>	<b>Printing</b>	<b>287</b>	<b>400</b>	<b>400</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	116,603	129,615	136,465
424.200	Water & Sewer	22,016	25,000	25,000
424.300	Natural Gas	31,550	35,225	40,225
424.400	Lp-Propane	49	400	400
424.500	Garbage Pickups	(51)	0	0
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>170,167</b>	<b>190,240</b>	<b>202,090</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena</b>				
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	15,867	12,400	16,350
425.300	Equipment Rental	2,195	4,300	4,300
<b>Total Rental/Lease</b>		<b>18,062</b>	<b>16,700</b>	<b>20,650</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	3,312	3,650	3,650
426.350	Credit Card Fees	4,756	6,200	6,200
<b>Total Professional Charges</b>		<b>8,068</b>	<b>9,850</b>	<b>9,850</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	1,223	1,800	3,000
428.200	Grounds Maint Services	3,000	0	1,000
428.300	Equipment Maint Services	9,416	3,000	4,200
428.920	Other Maintenance Service	730	140	1,440
<b>Total Maintenance Services</b>		<b>14,369</b>	<b>4,940</b>	<b>9,640</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	21,460	30,100	34,500
<b>Total Other Contractual</b>		<b>21,460</b>	<b>30,100</b>	<b>34,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	339	500	500
<b>Total Office Supplies</b>		<b>339</b>	<b>500</b>	<b>500</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	7,362	28,650	13,600
431.300	Equipment Maint Supplies	4,412	14,450	5,000
431.400	Grounds Maint Supplies	135	250	250
431.900	Other Maint. Supplies	34	200	200
<b>Total Maintenance Supplies</b>		<b>11,943</b>	<b>43,550</b>	<b>19,050</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	125	125
432.200	Gas	112	250	250
<b>Total Fuel/Oil-Vehicle Use</b>		<b>112</b>	<b>375</b>	<b>375</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	111	200	200
433.110	Clothing	250	500	500
433.120	Tools under \$500	54	200	200
433.200	Medical Supplies	66	75	75
433.900	Other Supplies	2,772	4,000	4,500
<b>Total Misc Supplies</b>		<b>3,253</b>	<b>4,975</b>	<b>5,475</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	350	0
434.100	Other Equip under \$5,000	2,126	0	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>2,126</b>	<b>350</b>	<b>0</b>
<b>Division Total:</b>	<b>Brett Memorial Ice Arena</b>	<b>837,384</b>	<b>875,237</b>	<b>822,216</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	170,791	172,503	174,706
411.200	Temp Wages & Adjmts	7,720	7,000	7,700
411.300	Overtime Wages	0	1,000	0
<b>Total Salaries &amp; Wages</b>		<b>178,511</b>	<b>180,503</b>	<b>182,406</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	43,105	43,105	43,105
412.190	Life Insurance	268	265	265
412.200	Unemployment Contrib	1,072	1,084	1,095
412.300	Medicare	2,589	2,618	2,645
412.400	Retirement Contrib. - DB Plan	20,902	45,354	43,694
412.410	PERS Tier IV - DC Plan	19,494	0	0
412.411	PERS Tier IV - Health Plan	1,803	0	0
412.412	PERS Tier IV - HRA	2,026	0	0
412.413	PERS Tier IV - OD&D	237	0	0
412.600	Workers Compensation	4,445	3,495	949
412.700	Sbs Contribution	10,945	11,065	11,182
<b>Total Benefits</b>		<b>106,886</b>	<b>106,986</b>	<b>102,935</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	820	850	1,000
<b>Total Expenses Within Borough</b>		<b>820</b>	<b>850</b>	<b>1,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	225	75
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>225</b>	<b>75</b>
<b>EX21-Communications</b>				
421.200	Postage	0	300	500
<b>Total Communications</b>		<b>0</b>	<b>300</b>	<b>500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,128	1,916	2,000
<b>Total Advertising</b>		<b>1,128</b>	<b>1,916</b>	<b>2,000</b>
<b>EX23-Printing</b>				
423.000	Printing	3,548	500	500
<b>Total Printing</b>		<b>3,548</b>	<b>500</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	235	300	0
426.350	Credit Card Fees	1,419	500	300
426.600	Computer Software/Online Services	0	0	1,500
<b>Total Professional Charges</b>		<b>1,654</b>	<b>800</b>	<b>1,800</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	<u>2016</u> <u>Actual</u> <u>Expense</u>	<u>2017</u> <u>Amended</u> <u>Budget</u>	<u>2018</u> <u>Assembly</u> <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	12,058	14,157	15,500
<b>Total</b>	<b>Other Contractual</b>	<b>12,058</b>	<b>14,157</b>	<b>15,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	130	130
430.200	Copier/Fax Supplies	0	0	125
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>130</b>	<b>255</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	315	100	100
431.300	Equipment Maint Supplies	0	125	125
<b>Total</b>	<b>Maintenance Supplies</b>	<b>315</b>	<b>225</b>	<b>225</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	19	204	750
<b>Total</b>	<b>Misc Supplies</b>	<b>19</b>	<b>204</b>	<b>750</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	204	686	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>204</b>	<b>686</b>	<b>0</b>
<b>Division Total:</b>	<b>Recreational Services</b>	<b>305,143</b>	<b>307,482</b>	<b>307,946</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	555,079	557,439	535,104
411.200	Temp Wages & Adjmts	282,444	240,000	240,000
411.300	Overtime Wages	1,148	2,500	2,500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>838,671</b>	<b>799,939</b>	<b>777,604</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	233,000	233,000	233,000
412.190	Life Insurance	1,445	1,430	1,430
412.200	Unemployment Contrib	5,033	4,800	4,666
412.300	Medicare	12,161	11,600	11,276
412.400	Retirement Contrib. - DB Plan	45,528	146,368	134,455
412.410	PERS Tier IV - DC Plan	65,453	0	0
412.411	PERS Tier IV - Health Plan	6,834	0	0
412.412	PERS Tier IV - HRA	16,258	0	0
412.413	PERS Tier IV - OD&D	896	0	0
412.600	Workers Compensation	151,830	161,028	47,590
412.700	Sbs Contribution	51,411	49,037	47,668
<b>Total</b>	<b>Benefits</b>	<b>589,849</b>	<b>607,263</b>	<b>480,085</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	500	250
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>500</b>	<b>250</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	1,000
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>EX23-Printing</b>				
423.000	Printing	1,436	2,033	1,500
<b>Total</b>	<b>Printing</b>	<b>1,436</b>	<b>2,033</b>	<b>1,500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	0	0	100
424.500	Garbage Pickups	489	100	500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>489</b>	<b>100</b>	<b>600</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	2,116	3,000	3,000
<b>Total</b>	<b>Rental/Lease</b>	<b>2,116</b>	<b>3,000</b>	<b>3,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	1,418	4,000	2,500
426.350	Credit Card Fees	6,075	7,000	7,000
426.900	Other Professional Chgs	1,125	2,100	2,250
<b>Total</b>	<b>Professional Charges</b>	<b>8,618</b>	<b>13,100</b>	<b>11,750</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools</b>				
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	2,250	5,000	5,000
428.300	Equipment Maint Services	1,354	3,000	3,000
<b>Total</b>	<b>Maintenance Services</b>	<b>3,604</b>	<b>8,000</b>	<b>8,000</b>
<b>EX29-Other Contractual</b>				
429.710	Testing	3,280	3,500	4,500
<b>Total</b>	<b>Other Contractual</b>	<b>3,280</b>	<b>3,500</b>	<b>4,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,618	2,000	2,000
<b>Total</b>	<b>Office Supplies</b>	<b>1,618</b>	<b>2,000</b>	<b>2,000</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	13	0	0
431.200	Building Maint Supplies	23,942	25,000	25,000
431.300	Equipment Maint Supplies	3,256	6,000	6,000
431.400	Grounds Maint Supplies	228	1,000	1,000
431.900	Other Maint. Supplies	23,697	30,000	30,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>51,136</b>	<b>62,000</b>	<b>62,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	760	1,000	1,000
433.110	Clothing	480	500	500
433.120	Tools under \$500	323	500	500
433.200	Medical Supplies	47	200	200
433.500	Training Supplies	0	1,900	1,000
433.700	Resale Supplies	121	500	500
433.900	Other Supplies	4,106	4,967	5,000
<b>Total</b>	<b>Misc Supplies</b>	<b>5,837</b>	<b>9,567</b>	<b>8,700</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	300	0
434.100	Other Equip under \$5,000	6,726	11,800	15,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>6,726</b>	<b>12,100</b>	<b>15,500</b>
<b>Division Total: Community Pools</b>		<b>1,513,380</b>	<b>1,523,102</b>	<b>1,376,489</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks &amp; Recreation</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	95,044	73,362	73,362
411.200	Temp Wages & Adjmts	113,396	116,345	116,345
411.300	Overtime Wages	730	500	500
<b>Total Salaries &amp; Wages</b>		<b>209,170</b>	<b>190,207</b>	<b>190,207</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	145	143	143
412.200	Unemployment Contrib	1,256	1,142	1,142
412.300	Medicare	3,033	2,758	2,758
412.400	Retirement Contrib. - DB Plan	24,699	19,308	18,473
412.600	Workers Compensation	20,685	23,832	13,410
412.700	Sbs Contribution	12,822	11,660	11,660
<b>Total Benefits</b>		<b>85,940</b>	<b>82,143</b>	<b>70,886</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	200	200
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>200</b>	<b>200</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	50	50
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>50</b>	<b>50</b>
<b>EX21-Communications</b>				
421.200	Postage	257	40	40
<b>Total Communications</b>		<b>257</b>	<b>40</b>	<b>40</b>
<b>EX22-Advertising</b>				
422.000	Advertising	16	0	3,000
<b>Total Advertising</b>		<b>16</b>	<b>0</b>	<b>3,000</b>
<b>EX23-Printing</b>				
423.000	Printing	2,064	1,750	1,750
<b>Total Printing</b>		<b>2,064</b>	<b>1,750</b>	<b>1,750</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	16,449	20,500	30,000
424.200	Water & Sewer	1,134	2,000	2,500
424.300	Natural Gas	653	1,000	1,250
424.400	Lp-Propane	0	150	150
424.500	Garbage Pickups	5,553	6,457	9,094
424.600	Heating Fuel-Oil	2,102	7,000	7,000
<b>Total Utilities-Building Oprtns</b>		<b>25,891</b>	<b>37,107</b>	<b>49,994</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks &amp; Recreation</b>				
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	21,446	29,380	12,690
425.300	Equipment Rental	1,315	3,750	4,110
<b>Total Rental/Lease</b>		<b>22,761</b>	<b>33,130</b>	<b>16,800</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	555	1,808	1,308
426.350	Credit Card Fees	754	6,100	2,100
<b>Total Professional Charges</b>		<b>1,309</b>	<b>7,908</b>	<b>3,408</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	4,047	1,500	3,000
428.200	Grounds Maint Services	1,492	0	0
428.300	Equipment Maint Services	2,106	5,000	5,000
428.400	Vehicle Maint Services	1,648	2,000	10,000
428.920	Other Maintenance Service	560	7,200	7,200
<b>Total Maintenance Services</b>		<b>9,853</b>	<b>15,700</b>	<b>25,200</b>
<b>EX29-Other Contractual</b>				
429.500	Labor Services	450	1,200	2,400
429.710	Testing	498	1,000	1,500
429.900	Other Contractual	28,403	31,714	31,714
<b>Total Other Contractual</b>		<b>29,351</b>	<b>33,914</b>	<b>35,614</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	428	800	800
430.200	Copier/Fax Supplies	0	50	50
<b>Total Office Supplies</b>		<b>428</b>	<b>850</b>	<b>850</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	3,775	3,250	1,250
431.200	Building Maint Supplies	3,770	8,000	6,000
431.300	Equipment Maint Supplies	4,205	15,875	15,875
431.400	Grounds Maint Supplies	4,441	8,500	6,000
431.900	Other Maint. Supplies	321	750	750
<b>Total Maintenance Supplies</b>		<b>16,512</b>	<b>36,375</b>	<b>29,875</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	186	850	850
432.200	Gas	1,392	5,500	5,500
<b>Total Fuel/Oil-Vehicle Use</b>		<b>1,578</b>	<b>6,350</b>	<b>6,350</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks &amp; Recreation</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	468	700	700
433.110	Clothing	456	920	500
433.120	Tools under \$500	582	1,000	1,000
433.300	Books/Subscriptions	0	100	100
433.900	Other Supplies	2,952	5,580	17,000
<b>Total</b>	<b>Misc Supplies</b>	<b>4,458</b>	<b>8,300</b>	<b>19,300</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	12,549	6,217	5,717
434.300	Furniture Under \$5,000	0	200	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>12,549</b>	<b>6,417</b>	<b>5,717</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	25,076	9,790	37,100
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>25,076</b>	<b>9,790</b>	<b>37,100</b>
<b>Division Total:</b>	<b>Parks &amp; Recreation</b>	<b>447,213</b>	<b>470,231</b>	<b>496,341</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	378,862	353,047	355,542
411.200	Temp Wages & Adjmts	17,086	68,437	68,437
411.300	Overtime Wages	1,409	2,000	2,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>397,357</b>	<b>423,484</b>	<b>425,979</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	93,200	93,649	93,200
412.190	Life Insurance	605	575	572
412.200	Unemployment Contrib	2,385	2,542	2,556
412.300	Medicare	5,762	6,141	6,177
412.400	Retirement Contrib. - DB Plan	61,083	92,752	89,422
412.410	PERS Tier IV - DC Plan	32,674	0	0
412.411	PERS Tier IV - Health Plan	3,148	0	0
412.412	PERS Tier IV - HRA	4,026	0	0
412.413	PERS Tier IV - OD&D	413	0	0
412.600	Workers Compensation	14,667	26,511	12,828
412.700	Sbs Contribution	23,544	25,960	26,113
<b>Total</b>	<b>Benefits</b>	<b>241,507</b>	<b>248,130</b>	<b>230,868</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	693	1,200	1,200
413.200	Expense Reimb-Within Boro	163	200	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>856</b>	<b>1,400</b>	<b>1,200</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	903	1,000	1,000
414.200	Exp Reimb- Outside Boro	3,688	4,400	3,000
414.400	Travel Tickets	995	3,850	1,000
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>5,586</b>	<b>9,250</b>	<b>5,000</b>
<b>EX21-Communications</b>				
421.200	Postage	(3,221)	400	400
<b>Total</b>	<b>Communications</b>	<b>(3,221)</b>	<b>400</b>	<b>400</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	40	500	500
426.900	Other Professional Chgs	0	17,671	20,000
<b>Total</b>	<b>Professional Charges</b>	<b>40</b>	<b>18,171</b>	<b>20,500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	5,159	2,550	1,325
429.210	Training/Instructor Fees	0	0	1,825
429.900	Other Contractual	976	30,000	25,000
<b>Total</b>	<b>Other Contractual</b>	<b>6,135</b>	<b>32,550</b>	<b>28,150</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	404	500	500
<b>Total</b>	<b>Office Supplies</b>	<b>404</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	100	100
433.110	Clothing	0	200	200
433.300	Books/Subscriptions	0	200	200
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX46-Capital Project Transfers</b>				
446.700	Tfr415/425/430/435/440/47	16,000	0	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>16,000</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Community Develop-Admin</b>	<b>664,664</b>	<b>734,385</b>	<b>713,097</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 146-Community Enrichment</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	19,668	27,500	27,500
<b>Total</b>	<b>Other Contractual</b>	<b>19,668</b>	<b>27,500</b>	<b>27,500</b>
	<b>Division Total: Community Enrichment</b>	<b>19,668</b>	<b>27,500</b>	<b>27,500</b>





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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure Maint.</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	43,139	53,178	54,242
411.200	Temp Wages & Adjmts	91,723	129,279	129,279
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>134,862</b>	<b>182,457</b>	<b>183,521</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	24,792	23,300	23,300
412.190	Life Insurance	146	143	143
412.200	Unemployment Contrib	810	1,095	1,102
412.300	Medicare	1,956	2,646	2,662
412.400	Retirement Contrib. - DB Plan	0	13,901	13,566
412.410	PERS Tier IV - DC Plan	6,559	0	0
412.411	PERS Tier IV - Health Plan	719	0	0
412.412	PERS Tier IV - HRA	2,021	0	0
412.413	PERS Tier IV - OD&D	95	0	0
412.600	Workers Compensation	15,435	22,861	12,939
412.700	Sbs Contribution	8,267	11,185	11,250
<b>Total</b>	<b>Benefits</b>	<b>60,800</b>	<b>75,131</b>	<b>64,962</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	966	1,000	1,000
<b>Total</b>	<b>Expenses Within Borough</b>	<b>966</b>	<b>1,200</b>	<b>1,200</b>
<b>EX22-Advertising</b>				
422.000	Advertising	124	1,300	3,000
<b>Total</b>	<b>Advertising</b>	<b>124</b>	<b>1,300</b>	<b>3,000</b>
<b>EX23-Printing</b>				
423.000	Printing	1,849	3,000	3,000
<b>Total</b>	<b>Printing</b>	<b>1,849</b>	<b>3,000</b>	<b>3,000</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	500	1,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>500</b>	<b>1,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	250	250
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>250</b>	<b>250</b>
<b>EX28-Maintenance Services</b>				
428.200	Grounds Maint Services	2,918	9,145	13,000
428.300	Equipment Maint Services	80	1,000	1,000
428.400	Vehicle Maint Services	0	2,500	5,000
428.920	Other Maintenance Service	558	4,000	4,000
<b>Total</b>	<b>Maintenance Services</b>	<b>3,556</b>	<b>16,645</b>	<b>23,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure Maint.</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	35,424	5,740	5,740
<b>Total</b>	<b>Other Contractual</b>	<b>35,424</b>	<b>5,740</b>	<b>5,740</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	254	250	250
430.200	Copier/Fax Supplies	0	25	0
<b>Total</b>	<b>Office Supplies</b>	<b>254</b>	<b>275</b>	<b>250</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	1,250	1,250
431.200	Building Maint Supplies	677	750	750
431.300	Equipment Maint Supplies	1,968	3,850	4,750
431.400	Grounds Maint Supplies	1,264	5,650	5,750
431.900	Other Maint. Supplies	0	500	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>3,909</b>	<b>12,000</b>	<b>13,000</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	176	750	750
432.200	Gas	178	750	1,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>354</b>	<b>1,500</b>	<b>1,750</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,418	1,100	1,100
433.110	Clothing	125	800	300
433.120	Tools under \$500	152	1,050	750
433.200	Medical Supplies	166	800	100
433.900	Other Supplies	2,040	18,355	3,500
<b>Total</b>	<b>Misc Supplies</b>	<b>3,901</b>	<b>22,105</b>	<b>5,750</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	2,364	1,550	3,750
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>2,364</b>	<b>1,550</b>	<b>3,750</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	39,914	5,500	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>39,914</b>	<b>5,500</b>	<b>0</b>
<b>Division Total:</b>	<b>Recreation Infrastructure Maint.</b>	<b>288,277</b>	<b>329,153</b>	<b>310,173</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - Northern Region</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	46,797	48,894	50,032
411.200	Temp Wages & Adjmts	16,895	19,310	19,310
411.300	Overtime Wages	410	500	500
<b>Total Salaries &amp; Wages</b>		<b>64,102</b>	<b>68,704</b>	<b>69,842</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	145	143	143
412.200	Unemployment Contrib	385	413	420
412.300	Medicare	930	997	1,013
412.400	Retirement Contrib. - DB Plan	15,652	12,912	12,638
412.600	Workers Compensation	7,314	8,427	4,924
412.700	Sbs Contribution	3,930	4,212	4,282
<b>Total Benefits</b>		<b>51,656</b>	<b>50,404</b>	<b>46,720</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	98	0	150
<b>Total Expenses Within Borough</b>		<b>98</b>	<b>0</b>	<b>150</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	150	0
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>150</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	1,458	1,750	1,750
<b>Total Printing</b>		<b>1,458</b>	<b>1,750</b>	<b>1,750</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	499	2,400	2,400
424.200	Water & Sewer	1,351	3,100	3,100
424.400	Lp-Propane	0	50	50
424.500	Garbage Pickups	1,978	2,250	2,250
424.600	Heating Fuel-Oil	2,015	5,000	5,000
<b>Total Utilities-Building Oprtns</b>		<b>5,843</b>	<b>12,800</b>	<b>12,800</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	120	2,000	2,000
<b>Total Rental/Lease</b>		<b>120</b>	<b>2,000</b>	<b>2,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	920	1,000	1,000
428.300	Equipment Maint Services	200	500	500
428.400	Vehicle Maint Services	15	2,000	2,000
428.920	Other Maintenance Service	2,044	4,450	3,850
<b>Total Maintenance Services</b>		<b>3,179</b>	<b>7,950</b>	<b>7,350</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - Northern Region</b>				
<b>EX29-Other Contractual</b>				
429.500	Labor Services	870	1,400	1,400
429.900	Other Contractual	1,728	5,739	2,000
<b>Total</b>	<b>Other Contractual</b>	<b>2,598</b>	<b>7,139</b>	<b>3,400</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	499	400	400
<b>Total</b>	<b>Office Supplies</b>	<b>499</b>	<b>400</b>	<b>400</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	767	2,961	800
431.200	Building Maint Supplies	4,777	5,000	5,000
431.300	Equipment Maint Supplies	1,428	2,500	2,500
431.400	Grounds Maint Supplies	2,351	4,000	4,000
431.900	Other Maint. Supplies	215	800	800
<b>Total</b>	<b>Maintenance Supplies</b>	<b>9,538</b>	<b>15,261</b>	<b>13,100</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	210	300	300
432.200	Gas	3,340	1,500	1,500
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>3,550</b>	<b>1,800</b>	<b>1,800</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	512	300	300
433.110	Clothing	115	200	200
433.120	Tools under \$500	435	400	625
433.200	Medical Supplies	52	200	200
433.900	Other Supplies	1,035	1,750	1,750
<b>Total</b>	<b>Misc Supplies</b>	<b>2,149</b>	<b>2,850</b>	<b>3,075</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	3,308	4,850	2,720
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>3,308</b>	<b>4,850</b>	<b>2,720</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	0	33,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>0</b>	<b>33,000</b>
<b>EX56-Small Bldg Const/Imprv</b>				
456.000	Small Blding Or Const Sup	9,479	0	0
<b>Total</b>	<b>Small Bldg Const/Imprv</b>	<b>9,479</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Community Dev - Northern Region</b>	<b>157,577</b>	<b>176,058</b>	<b>198,107</b>
<b>Department Total:</b>	<b>Community Development</b>	<b>4,233,675</b>	<b>4,444,448</b>	<b>4,254,969</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	148,908	187,014	192,377
411.200	Temp Wages & Adjmts	3,188	1,000	1,500
411.300	Overtime Wages	136	500	0
<b>Total Salaries &amp; Wages</b>		<b>152,232</b>	<b>188,514</b>	<b>193,877</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	46,600	46,600	46,600
412.190	Life Insurance	249	286	286
412.200	Unemployment Contrib	914	1,132	1,164
412.300	Medicare	2,208	2,734	2,812
412.400	Retirement Contrib. - DB Plan	25,244	49,017	48,114
412.410	PERS Tier IV - DC Plan	13,014	0	0
412.411	PERS Tier IV - Health Plan	1,217	0	0
412.412	PERS Tier IV - HRA	1,419	0	0
412.413	PERS Tier IV - OD&D	160	0	0
412.600	Workers Compensation	3,211	10,852	5,300
412.700	Sbs Contribution	9,332	11,556	11,885
<b>Total Benefits</b>		<b>103,568</b>	<b>122,177</b>	<b>116,161</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	0	100
413.200	Expense Reimb-Within Boro	0	0	200
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>0</b>	<b>300</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	0	250
414.200	Exp Reimb- Outside Boro	0	150	8,150
414.400	Travel Tickets	0	0	2,800
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>150</b>	<b>11,200</b>
<b>EX21-Communications</b>				
421.200	Postage	24	250	250
<b>Total Communications</b>		<b>24</b>	<b>250</b>	<b>250</b>
<b>EX22-Advertising</b>				
422.000	Advertising	395	0	500
<b>Total Advertising</b>		<b>395</b>	<b>0</b>	<b>500</b>
<b>EX23-Printing</b>				
423.000	Printing	0	100	500
<b>Total Printing</b>		<b>0</b>	<b>100</b>	<b>500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	0	500
<b>Total Rental/Lease</b>		<b>0</b>	<b>0</b>	<b>500</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin</b>				
<b>EX26-Professional Charges</b>				
426.200	Legal	0	0	500
426.300	Dues & Fees	250	320	750
426.900	Other Professional Chgs	50	0	5,000
<b>Total</b>	<b>Professional Charges</b>	<b>300</b>	<b>320</b>	<b>6,250</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	0	500
428.400	Vehicle Maint Services	1,713	0	3,000
<b>Total</b>	<b>Maintenance Services</b>	<b>1,713</b>	<b>0</b>	<b>3,500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	9,361	7,873	17,000
429.900	Other Contractual	16,550	1,714	15,000
<b>Total</b>	<b>Other Contractual</b>	<b>25,911</b>	<b>9,587</b>	<b>32,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	4,113	4,000	5,000
<b>Total</b>	<b>Office Supplies</b>	<b>4,113</b>	<b>4,000</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	774	0	2,000
431.300	Equipment Maint Supplies	0	0	1,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>774</b>	<b>0</b>	<b>3,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	2,097	2,000	2,500
433.200	Medical Supplies	0	150	150
433.300	Books/Subscriptions	370	200	200
433.900	Other Supplies	2,472	1,200	2,600
<b>Total</b>	<b>Misc Supplies</b>	<b>4,939</b>	<b>3,550</b>	<b>5,450</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	404	1,500	1,500
434.300	Furniture Under \$5,000	1,905	4,500	1,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>2,309</b>	<b>6,000</b>	<b>3,000</b>
<b>EX61-Buildings</b>				
461.000	Buildings	0	89,566	0
<b>Total</b>	<b>Buildings</b>	<b>0</b>	<b>89,566</b>	<b>0</b>
<b>Division Total:</b>	<b>Capital Projects Admin</b>	<b>296,278</b>	<b>424,214</b>	<b>381,488</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	555,411	540,264	545,100
411.200	Temp Wages & Adjmts	14,863	5,000	30,000
411.300	Overtime Wages	5,043	2,500	5,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>575,317</b>	<b>547,764</b>	<b>580,100</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	139,800	139,800	139,800
412.190	Life Insurance	877	858	858
412.200	Unemployment Contrib	3,449	3,311	3,481
412.300	Medicare	8,333	8,001	8,412
412.400	Retirement Contrib. - DB Plan	156,707	142,924	137,580
412.410	PERS Tier IV - DC Plan	12,418	0	0
412.411	PERS Tier IV - Health Plan	895	0	0
412.412	PERS Tier IV - HRA	1,642	0	0
412.413	PERS Tier IV - OD&D	118	0	0
412.600	Workers Compensation	37,903	44,010	22,204
412.700	Sbs Contribution	35,228	33,823	35,561
<b>Total</b>	<b>Benefits</b>	<b>397,370</b>	<b>372,727</b>	<b>347,896</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	0	200
413.200	Expense Reimb-Within Boro	0	0	200
413.400	Meal Allowance -W/I Boro	0	0	100
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>0</b>	<b>500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	0	500
414.200	Exp Reimb- Outside Boro	0	0	350
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>0</b>	<b>0</b>	<b>850</b>
<b>EX21-Communications</b>				
421.200	Postage	117	100	1,000
<b>Total</b>	<b>Communications</b>	<b>117</b>	<b>100</b>	<b>1,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	800
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>0</b>	<b>800</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	6,002	5,000	5,000
426.900	Other Professional Chgs	15	0	15,000
<b>Total</b>	<b>Professional Charges</b>	<b>6,017</b>	<b>5,000</b>	<b>20,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management</b>				
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	745	0	500
<b>Total</b>	<b>Maintenance Services</b>	<b>745</b>	<b>0</b>	<b>500</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	20,990	15,001	15,000
<b>Total</b>	<b>Other Contractual</b>	<b>20,990</b>	<b>15,001</b>	<b>15,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	0	400
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>0</b>	<b>400</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,077	2,000	2,000
433.110	Clothing	139	0	250
433.200	Medical Supplies	0	0	200
433.300	Books/Subscriptions	113	0	550
433.900	Other Supplies	737	450	450
<b>Total</b>	<b>Misc Supplies</b>	<b>2,066</b>	<b>2,450</b>	<b>3,450</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	2,310	500	2,500
434.300	Furniture Under \$5,000	4,565	4,000	4,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>6,875</b>	<b>4,500</b>	<b>6,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.200	Vehicles	30,598	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>30,598</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Project Management</b>	<b>1,040,095</b>	<b>947,542</b>	<b>976,996</b>





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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design &amp; Engineering</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	723,063	663,586	757,003
411.200	Temp Wages & Adjmts	6,461	8,500	0
411.300	Overtime Wages	10,273	9,000	5,000
<b>Total Salaries &amp; Wages</b>		<b>739,797</b>	<b>681,086</b>	<b>762,003</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	220,185	187,556	210,865
412.190	Life Insurance	1,262	1,150	1,295
412.200	Unemployment Contrib	4,435	4,087	4,573
412.300	Medicare	10,717	9,876	11,050
412.400	Retirement Contrib. - DB Plan	122,601	177,495	190,577
412.410	PERS Tier IV - DC Plan	61,142	0	0
412.411	PERS Tier IV - Health Plan	5,849	0	0
412.412	PERS Tier IV - HRA	8,752	0	0
412.413	PERS Tier IV - OD&D	767	0	0
412.600	Workers Compensation	40,986	48,847	27,402
412.700	Sbs Contribution	45,304	41,751	46,711
<b>Total Benefits</b>		<b>522,000</b>	<b>470,762</b>	<b>492,473</b>
<b>EX13-Expenses Within Borough</b>				
413.200	Expense Reimb-Within Boro	130	0	1,050
<b>Total Expenses Within Borough</b>		<b>130</b>	<b>0</b>	<b>1,050</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	0	750
414.200	Exp Reimb- Outside Boro	10	61	0
<b>Total Expenses Outside Of Boro</b>		<b>10</b>	<b>61</b>	<b>750</b>
<b>EX21-Communications</b>				
421.200	Postage	941	500	750
<b>Total Communications</b>		<b>941</b>	<b>500</b>	<b>750</b>
<b>EX22-Advertising</b>				
422.000	Advertising	586	0	400
<b>Total Advertising</b>		<b>586</b>	<b>0</b>	<b>400</b>
<b>EX23-Printing</b>				
423.000	Printing	249	70	750
<b>Total Printing</b>		<b>249</b>	<b>70</b>	<b>750</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	0	400
<b>Total Rental/Lease</b>		<b>0</b>	<b>0</b>	<b>400</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design &amp; Engineering</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,925	2,525	8,000
426.500	Recording Fees	540	2,045	2,500
426.900	Other Professional Chgs	41,595	101,056	75,000
<b>Total</b>	<b>Professional Charges</b>	<b>45,060</b>	<b>105,626</b>	<b>85,500</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	485	0	750
<b>Total</b>	<b>Maintenance Services</b>	<b>485</b>	<b>0</b>	<b>750</b>
<b>EX29-Other Contractual</b>				
429.210	Training/Instructor Fees	0	0	1,500
429.300	Planning Studies	0	22,353	25,000
429.710	Testing	0	0	2,500
429.900	Other Contractual	21,580	22,636	110,000
<b>Total</b>	<b>Other Contractual</b>	<b>21,580</b>	<b>44,989</b>	<b>139,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	0	750
431.900	Other Maint. Supplies	14	0	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>14</b>	<b>0</b>	<b>750</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	588	1,150	1,000
433.110	Clothing	67	1,335	0
433.120	Tools under \$500	0	250	1,000
433.300	Books/Subscriptions	1,128	250	1,000
433.900	Other Supplies	1,502	4,730	1,500
<b>Total</b>	<b>Misc Supplies</b>	<b>3,285</b>	<b>7,715</b>	<b>4,500</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	1,350	0
434.100	Other Equip under \$5,000	1,940	8,040	1,500
434.300	Furniture Under \$5,000	9,436	3,520	1,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>11,376</b>	<b>12,910</b>	<b>2,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	22,266	27,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>22,266</b>	<b>27,000</b>
<b>Division Total:</b>	<b>Pre-Design &amp; Engineering</b>	<b>1,345,513</b>	<b>1,345,985</b>	<b>1,518,576</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	453,295	475,119	497,234
411.300	Overtime Wages	115	1,500	5,000
<b>Total Salaries &amp; Wages</b>		<b>453,410</b>	<b>476,619</b>	<b>502,234</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	163,100	163,100	163,100
412.190	Life Insurance	982	1,001	1,001
412.200	Unemployment Contrib	2,721	2,860	3,014
412.300	Medicare	6,575	6,911	7,283
412.400	Retirement Contrib. - DB Plan	117,112	124,589	125,609
412.410	PERS Tier IV - DC Plan	10,832	0	0
412.411	PERS Tier IV - Health Plan	1,466	0	0
412.412	PERS Tier IV - HRA	3,312	0	0
412.413	PERS Tier IV - OD&D	192	0	0
412.600	Workers Compensation	7,632	9,228	2,612
412.700	Sbs Contribution	27,795	29,217	30,787
<b>Total Benefits</b>		<b>341,719</b>	<b>336,906</b>	<b>333,406</b>
<b>EX21-Communications</b>				
421.200	Postage	1,944	2,500	2,500
<b>Total Communications</b>		<b>1,944</b>	<b>2,500</b>	<b>2,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,129	43,500	50,000
<b>Total Advertising</b>		<b>1,129</b>	<b>43,500</b>	<b>50,000</b>
<b>EX23-Printing</b>				
423.000	Printing	650	1,200	1,200
<b>Total Printing</b>		<b>650</b>	<b>1,200</b>	<b>1,200</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	38	800	800
<b>Total Utilities-Building Oprtns</b>		<b>38</b>	<b>800</b>	<b>800</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	354	665	665
426.900	Other Professional Chgs	0	5,000	5,000
<b>Total Professional Charges</b>		<b>354</b>	<b>5,665</b>	<b>5,665</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	396	500	500
<b>Total Maintenance Services</b>		<b>396</b>	<b>500</b>	<b>500</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing</b>				
<b>EX29-Other Contractual</b>				
429.210	Training/Instructor Fees	121	0	0
429.900	Other Contractual	903	10,000	10,000
<b>Total</b>	<b>Other Contractual</b>	<b>1,024</b>	<b>10,000</b>	<b>10,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,985	5,200	5,200
<b>Total</b>	<b>Office Supplies</b>	<b>2,985</b>	<b>5,200</b>	<b>5,200</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	1,000	1,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	650	1,700	1,700
433.110	Clothing	118	0	0
433.120	Tools under \$500	0	250	250
433.200	Medical Supplies	0	150	150
433.300	Books/Subscriptions	0	450	450
433.500	Training Supplies	0	450	450
433.900	Other Supplies	205	650	650
<b>Total</b>	<b>Misc Supplies</b>	<b>973</b>	<b>3,650</b>	<b>3,650</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	954	0	0
434.100	Other Equip under \$5,000	321	650	650
434.300	Furniture Under \$5,000	332	9,500	3,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,607</b>	<b>10,150</b>	<b>4,150</b>
<b>Division Total:</b>	<b>Purchasing</b>	<b>806,229</b>	<b>897,690</b>	<b>920,305</b>
<b>Department Total:</b>	<b>Capital Projects</b>	<b>3,488,115</b>	<b>3,615,431</b>	<b>3,797,365</b>
<b>Fund Total:</b>	<b>AREAWIDE</b>	<b>139,430,582</b>	<b>149,343,255</b>	<b>147,803,355</b>

## SPECIAL REVENUE FUNDS

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

## **NON-AREAWIDE SERVICES**

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

**RECONCILIATION OF FUND BALANCE: 200**

**NON-AREAWIDE**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	5,198,258	4,801,055	5,162,800
TOTAL EXPENDITURES	4,654,978	5,412,526	5,175,058

Audit fund balance 6/30/2016			1,879,717
Estimated revenue 2016-2017 fiscal year	4,801,055		
Estimated expenditures 2016-2017 fiscal year	(5,412,526)		
Adjustment to Fund Balance		(611,471)	
Estimated total fund balance 6/30/2017			1,268,246
Fiscal Year 2018 operations:			
Estimated operating revenues	5,102,800		
Transfers In	60,000		
Estimated expenditures	(4,399,548)		
Transfers out:			
Areawide	(109,500)		
Debt Service	(530,000)		
Capital	(136,010)		
Estimated FY2018 adjustment to fund balance		(12,258)	
Estimated total fund balance 6/30/2018			1,255,988
Appropriated reservations, transfers and required adjustments to fund balance:			
Reserve for insurance losses	(10,000)		
Reserve for sick/annual leave	(20,000)		
Reserve for Capital	(100,000)		
Estimated adjustment to fund balance		(130,000)	
Estimated fund balance at 6/30/2018			1,125,988

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

CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
PROPERTY TAXES	3,861,249	3,754,300	4,048,300
STATE GRANTS & SHARED REVENUES	905,259	783,000	791,250
FEES & OTHER MISC. INCOME	260,630	186,350	252,250
INTEREST EARNINGS	2,429	500	1,000
RECOVERIES & TRANSFERS	100,694	60,000	60,000
MISCELLANEOUS	67,997	16,905	10,000
<b>TOTAL REVENUES</b>	<b>5,198,258</b>	<b>4,801,055</b>	<b>5,162,800</b>



**REVENUE DETAIL: FUND 200**

**NON-AREAWIDE**

ACCOUNT	CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
	<b>GENERAL PROPERTY TAXES:</b>			
311 100	Real Property Taxes	3,524,088	3,681,000	3,969,000
311 102	Real Property Taxes - Delinquent	34,719	30,000	35,000
311 200	Personal Property Tax	3,353	3,300	4,300
311 400	Penalty and Interest	53,779	40,000	40,000
311 500	Vehicle Tax/State Collected	245,310	-	-
	TOTAL 311	3,861,249	3,754,300	4,048,300
	<b>STATE GRANTS:</b>			
334 400	Sutton Library	6,650	6,600	8,250
334 400	Talkeetna Library	6,650	6,600	8,250
334 400	Big Lake Library	6,650	6,600	8,250
334 400	Trapper Creek Library	6,650	6,600	8,250
334 400	Willow Library	6,650	6,600	8,250
	TOTAL 334	33,250	33,000	41,250
	<b>STATE PAYMENT-IN-LIEU-OF-TAXES:</b>			
336 100	Utility Co-Operative Tax	757,562	750,000	750,000
	TOTAL 336	757,562	750,000	750,000
	<b>OTHER STATE REVENUE:</b>			
337 800	State PERS Relief	114,447	-	-
	TOTAL 337	114,447	-	-
	<b>GENERAL GOVERNMENT:</b>			
341 900	Miscellaneous Fees	37	1,000	500
341 935	Library Fees & Fines	28,014	22,600	31,000
341 XXX	Animal Care Fees	182,968	125,250	177,250
341 955	Animal Microchips	10,183	7,000	10,000
341 956	Animal Care Crematory Fees	7,535	7,500	7,500
341 960	Animal Care Fines	6,395	5,000	6,000
341 995	Vehicle Removal Fees	100	-	-
	TOTAL 341	235,232	168,350	232,250

**REVENUE DETAIL: FUND 200**

**NON-AREAWIDE**

ACCOUNT	CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
	<b>ANIMAL CARE FEES:</b>			
345 000	Animal Care - Retr Cks	189	-	-
345 100	A/C Wasilla	14,209	9,000	10,000
345 200	A/C Palmer	11,000	9,000	10,000
	TOTAL 345	25,398	18,000	20,000
	<b>INTEREST EARNINGS:</b>			
361 100	Interest Earnings	2,429	500	1,000
	TOTAL 361	2,429	500	1,000
	<b>TRANSFER FROM OTHER FUNDS</b>			
		-	-	-
367 400	TOTAL 367	-	-	-
	<b>RECOVERY WAGES,FRINGE,EXP.</b>			
368 400	From Cities	41,194	-	-
368 500	From School District	59,500	60,000	60,000
	TOTAL 368	100,694	60,000	60,000
	<b>OTHER REVENUES</b>			
369 100	Miscellaneous	30,435	-	-
369 900	Donations	37,562	16,905	10,000
	TOTAL 369	67,997	16,905	10,000
	<b>TOTAL REVENUES</b>	<b>5,198,258</b>	<b>4,801,055</b>	<b>5,162,800</b>

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$8,252,134,550 for non-areawide purposes. A mill rate of .548 has been approved to generate adequate tax revenue to fund the budget and the required reserves.

NET TAX LEVY REQUIREMENT

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	7,414,714,540	4,063,200	0	94,200	3,969,000
Sr Cit/Vet	765,193,810	419,300	419,300	0	0
Farm	64,306,200	0	0	0	0
Personal	7,920,000	4,300	0	0	4,300
<b>Total</b>	<b>8,252,134,550</b>	<b>4,486,800</b>	<b>419,300</b>	<b>94,200</b>	<b>3,973,300</b>

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes-Current	3,969,000
311 102	Real Property Taxes-Delinquent	35,000
311 200	Personal Property Taxes-Current	4,300

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 2018 is estimated at \$40,000.

311 500 VEHICLE TAX/STATE COLLECTED: Due to a change in the allocation of vehicle tax revenue for fiscal year 2018 no funds are allocated to the Nonareawide Fund.

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334 000 STATE GRANTS

334 400 LIBRARY: Each library will receive a state library assistance grant in the amount of \$8,250 for a total receipt of \$41,250.

336 000 STATE PILOT

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

341 000 GENERAL GOVERNMENT

341 900 MISCELLANEOUS FEES: Revenue from miscellaneous fees is estimated at \$500.

341 935 LIBRARY FEES AND FINES: Estimated revenue from library fees and fines is \$31,000.

341 XXX ANIMAL CARE FEES: Revenue derived from this source is estimated at \$177,250.

341 955 ANIMAL CARE MICROCHIPS: Estimated revenue from the sale of animal care microchips is \$10,000.

341 956 ANIMAL CARE CREMATORY FEES: Estimated revenue from the utilization of the animal care crematorium is \$7,500.

341 960 ANIMAL CARE FINES: \$6,000 is estimated for animal care fines.

345 XXX ANIMAL CARE FEES

345 100 ANIMAL CARE WASILLA: Estimated revenue from City of Wasilla generated by Animal Care fees for services provided within the city limits is estimated at \$10,000.

345 200 ANIMAL CARE PALMER: Estimated revenue from City of Palmer generated by Animal Care fees for services provided within the city limits is estimated at \$10,000.

361 100 INTEREST INCOME

Earnings from cash on hand in the central treasury attributable to the Non-Areawide Fund is estimated at \$1,000.

368 XXX RECOVERY WAGES, FRINGE, EXPENSES

During fiscal year 1996 an automated library computer system was installed to connect all the borough and city libraries. The School District shares in the cost of hiring a systems administrator as well as system maintenance costs. For fiscal year 2018 the school district's portion is \$60,000. The cities did not renew. Their portion is \$0.

369 XXX OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2018 are projected to equal \$10,000.

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

Division	Division Name	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
000	Intergovernmental Transfers	651,000	654,500	639,500
000	Capital Projects	80,000	286,500	136,010
415	Vehicle Removal Program	43,860	69,186	61,434
113	Common Contractual	-	2,000	2,000
114	Economic Development	49,150	335,903	305,472
606	Animal Care	2,082,304	2,216,109	2,284,807
614	Animal Care Board	-	4,550	4,550
501	Library Board	1,009	1,000	1,000
503	Sutton Library	308,464	318,597	315,958
504	Talkeetna Library	372,636	390,610	403,172
505	Trapper Creek Library	164,636	177,143	176,923
507	Willow Library	301,407	323,534	302,429
508	Big Lake Library	360,269	383,631	378,070
121	Information Technology	240,243	249,263	163,733
	<b>FUND 200 TOTAL</b>	4,654,978	5,412,526	5,175,058



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	3,524,088	3,681,000	3,969,000
311.102	Real Property-Delinquent	34,719	30,000	35,000
311.200	Personal Property	3,353	3,300	4,300
311.400	Penalty & Interest	53,779	40,000	40,000
311.500	Vehicle Tax State Collec	245,310	0	0
<b>Total</b>	<b>General Property Taxes</b>	<b>3,861,249</b>	<b>3,754,300</b>	<b>4,048,300</b>
<b>RE34-State Grants</b>				
334.400	Library	33,250	33,000	41,250
<b>Total</b>	<b>State Grants</b>	<b>33,250</b>	<b>33,000</b>	<b>41,250</b>
<b>RE36-State Pilot</b>				
336.100	Utility	757,562	750,000	750,000
<b>Total</b>	<b>State Pilot</b>	<b>757,562</b>	<b>750,000</b>	<b>750,000</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	114,447	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>114,447</b>	<b>0</b>	<b>0</b>
<b>RE41-General Government</b>				
341.900	Miscellaneous Fees	37	1,000	500
341.935	Library Fees & Fines	28,014	22,600	31,000
341.950	Animal Licensing Fees	14,594	15,000	15,000
341.951	Kennel Licensing Fees	3,391	2,000	2,500
341.952	Animal Impound Fees	24,829	20,000	22,000
341.953	Kennel & Boarding Fees	10,557	10,000	10,000
341.954	Animal Adoption Fees	107,753	60,000	110,000
341.955	Animal Microchips	10,183	7,000	10,000
341.956	A/C Crematory Fees	7,535	7,500	7,500
341.957	Euthanasia Fees	2,125	2,000	2,000
341.958	Spay/Neuter Fees	404	1,000	500
341.959	Animal Treatment Fees	18,456	15,000	15,000
341.960	Animal Care Fines	6,395	5,000	6,000
341.961	Animal Supply Sales	859	250	250
341.995	Vehicle Removal Fees	100	0	0
<b>Total</b>	<b>General Government</b>	<b>235,232</b>	<b>168,350</b>	<b>232,250</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE45-Animal Care Fees</b>				
345.000	Animal Care - Retr Cks	189	0	0
345.100	A/C Wasilla	14,209	9,000	10,000
345.200	A/C Palmer	11,000	9,000	10,000
<b>Total</b>	<b>Animal Care Fees</b>	<b>25,398</b>	<b>18,000</b>	<b>20,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	2,429	500	1,000
<b>Total</b>	<b>Interest Earnings</b>	<b>2,429</b>	<b>500</b>	<b>1,000</b>
<b>RE68-Recovery Wage,Fringe,Exp</b>				
368.400	Cities	41,194	0	0
368.500	School District	59,500	60,000	60,000
<b>Total</b>	<b>Recovery Wage,Fringe,Exp</b>	<b>100,694</b>	<b>60,000</b>	<b>60,000</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	30,435	0	0
369.900	Donations	37,562	16,905	10,000
<b>Total</b>	<b>Other Revenue Sources</b>	<b>67,997</b>	<b>16,905</b>	<b>10,000</b>
<b>Division Total: Non-Departmental</b>		<b>5,198,258</b>	<b>\$4,801,055</b>	<b>\$5,162,800</b>
<b>Department Total: Non-Departmental</b>		<b>5,198,258</b>	<b>\$4,801,055</b>	<b>\$5,162,800</b>
<b>Fund Total: NON AREAWIDE</b>		<b>5,198,258</b>	<b>\$4,801,055</b>	<b>\$5,162,800</b>





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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	16,000	16,500	16,500
443.260	Computer - Admin & Audit	21,000	21,500	21,500
443.280	Finance - Admin & Audit	21,000	21,500	21,500
443.290	Legal - Admin & Audit	20,000	20,000	20,000
443.300	Maintenance	10,000	10,000	20,000
443.305	Fleet Maintenance	0	0	10,000
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>88,000</b>	<b>89,500</b>	<b>109,500</b>
<b>EX45-Operating Fund Transfers</b>				
445.143	Trnfr To- Debt Svc (NonAW)	563,000	565,000	530,000
<b>Total</b>	<b>Operating Fund Transfers</b>	<b>563,000</b>	<b>565,000</b>	<b>530,000</b>
<b>EX46-Capital Project Transfers</b>				
446.500	Transfer To- Fund 480	55,000	0	0
446.700	Tfr415/425/430/435/440/47	25,000	286,500	136,010
<b>Total</b>	<b>Capital Project Transfers</b>	<b>80,000</b>	<b>286,500</b>	<b>136,010</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>731,000</b>	<b>941,000</b>	<b>775,510</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>731,000</b>	<b>941,000</b>	<b>775,510</b>





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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	0	59,028	59,028
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>0</b>	<b>59,028</b>	<b>59,028</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	23,300	11,650	12,815
412.190	Life Insurance	1	72	79
412.200	Unemployment Contrib	4	355	355
412.300	Medicare	8	856	856
412.400	Retirement Contrib. - DB Plan	0	15,430	14,763
412.410	PERS Tier IV - DC Plan	27	0	0
412.411	PERS Tier IV - Health Plan	7	0	0
412.412	PERS Tier IV - HRA	10	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	11	1,143	307
412.700	Sbs Contribution	33	3,619	3,619
<b>Total</b>	<b>Benefits</b>	<b>23,402</b>	<b>33,125</b>	<b>32,794</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	523	3,500	1,500
413.200	Expense Reimb-Within Boro	1,418	1,400	4,000
<b>Total</b>	<b>Expenses Within Borough</b>	<b>1,941</b>	<b>4,900</b>	<b>5,500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	1,253	2,100	1,500
414.200	Exp Reimb- Outside Boro	7,733	13,000	10,000
414.400	Travel Tickets	3,385	12,000	10,000
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>12,371</b>	<b>27,100</b>	<b>21,500</b>
<b>EX21-Communications</b>				
421.200	Postage	0	200	200
<b>Total</b>	<b>Communications</b>	<b>0</b>	<b>200</b>	<b>200</b>
<b>EX22-Advertising</b>				
422.000	Advertising	67	5,000	1,000
<b>Total</b>	<b>Advertising</b>	<b>67</b>	<b>5,000</b>	<b>1,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	9,000	1,000
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>9,000</b>	<b>1,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	4,995	10,000	4,000
426.600	Computer Software/Online Services	0	500	500
<b>Total</b>	<b>Professional Charges</b>	<b>4,995</b>	<b>10,500</b>	<b>4,500</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development</b>				
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	403	350	250
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>403</b>	<b>350</b>	<b>250</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	2,300	3,000	3,000
429.210	Training/Instructor Fees	0	500	500
429.900	Other Contractual	3,736	182,000	175,000
<b>Total</b>	<b>Other Contractual</b>	<b>6,036</b>	<b>185,500</b>	<b>178,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	500	500
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	200	200
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>200</b>	<b>200</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	(65)	500	500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>(65)</b>	<b>500</b>	<b>500</b>
<b>Division Total:</b>	<b>Economic Development</b>	<b>49,150</b>	<b>335,903</b>	<b>305,472</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care &amp; Regulation</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	885,542	833,078	915,496
411.200	Temp Wages & Adjmts	169,013	198,991	164,316
411.300	Overtime Wages	14,669	12,071	15,000
<b>Total Salaries &amp; Wages</b>		<b>1,069,224</b>	<b>1,044,140</b>	<b>1,094,812</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	280,765	280,765	327,365
412.190	Life Insurance	1,722	1,724	2,010
412.200	Unemployment Contrib	6,416	6,295	6,570
412.300	Medicare	15,504	15,213	15,875
412.400	Retirement Contrib. - DB Plan	170,281	223,910	232,718
412.410	PERS Tier IV - DC Plan	58,097	0	0
412.411	PERS Tier IV - Health Plan	5,431	0	0
412.412	PERS Tier IV - HRA	10,226	0	0
412.413	PERS Tier IV - OD&D	712	0	0
412.600	Workers Compensation	71,020	87,995	31,154
412.700	Sbs Contribution	65,525	64,313	67,113
<b>Total Benefits</b>		<b>685,699</b>	<b>680,215</b>	<b>682,805</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	119	0	0
413.300	Exp Allowance-Within Boro	0	0	200
413.900	Other Exp - Within Boro	0	400	1,000
<b>Total Expenses Within Borough</b>		<b>119</b>	<b>600</b>	<b>1,400</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	720	500
414.200	Exp Reimb- Outside Boro	169	717	500
414.300	Expense Allow- O/S Boro	0	0	2,820
414.400	Travel Tickets	1,354	1,000	5,000
<b>Total Expenses Outside Of Boro</b>		<b>1,523</b>	<b>2,437</b>	<b>8,820</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	23,753	35,000	30,000
421.200	Postage	558	1,500	2,000
<b>Total Communications</b>		<b>24,311</b>	<b>36,500</b>	<b>32,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,527	1,650	2,000
<b>Total Advertising</b>		<b>1,527</b>	<b>1,650</b>	<b>2,000</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care &amp; Regulation</b>				
<b>EX23-Printing</b>				
423.000	Printing	602	4,447	4,000
<b>Total Printing</b>		<b>602</b>	<b>4,447</b>	<b>4,000</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	53,296	50,242	50,500
424.300	Natural Gas	35,558	43,072	40,500
424.400	Lp-Propane	32	300	300
424.500	Garbage Pickups	3,033	2,500	3,500
424.600	Heating Fuel-Oil	0	500	500
<b>Total Utilities-Building Oprtns</b>		<b>91,919</b>	<b>96,614</b>	<b>95,300</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	234	840	850
<b>Total Rental/Lease</b>		<b>234</b>	<b>840</b>	<b>850</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	500	500
426.300	Dues & Fees	858	2,900	2,500
426.350	Credit Card Fees	0	0	300
426.600	Computer Software/Online Services	0	656	0
426.900	Other Professional Chgs	4,762	18,500	6,000
<b>Total Professional Charges</b>		<b>5,620</b>	<b>22,556</b>	<b>9,300</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	11,381	16,500	13,000
427.200	Vehicle Insurance	0	2,100	1,000
427.500	Liability Insurance	2,944	2,300	2,000
427.900	Insurance Deductible	2,123	0	0
<b>Total Insurance &amp; Bond</b>		<b>16,448</b>	<b>20,900</b>	<b>16,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	5,260	21,500	20,000
428.200	Grounds Maint Services	39	(4,630)	770
428.300	Equipment Maint Services	3,440	8,000	15,000
428.400	Vehicle Maint Services	0	3,500	3,500
428.920	Other Maintenance Service	0	250	250
<b>Total Maintenance Services</b>		<b>8,739</b>	<b>28,620</b>	<b>39,520</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	5,045	1,144	4,000
429.210	Training/Instructor Fees	3,980	1,510	5,000
429.710	Testing	325	550	550
429.900	Other Contractual	931	2,660	15,000
<b>Total Other Contractual</b>		<b>10,281</b>	<b>5,864</b>	<b>24,550</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 <u>Actual Expense</u>	2017 <u>Amended Budget</u>	2018 <u>Assembly Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care &amp; Regulation</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	5,881	8,605	10,000
430.200	Copier/Fax Supplies	0	500	500
<b>Total Office Supplies</b>		<b>5,881</b>	<b>9,105</b>	<b>10,500</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	3,180	5,000
431.200	Building Maint Supplies	11,644	15,250	18,000
431.300	Equipment Maint Supplies	1,879	7,518	5,000
431.400	Grounds Maint Supplies	92	770	1,000
431.900	Other Maint. Supplies	32	250	250
<b>Total Maintenance Supplies</b>		<b>13,647</b>	<b>26,968</b>	<b>29,250</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	400	400
432.200	Gas	13,797	27,500	50,000
432.300	Diesel Fuel	0	800	800
<b>Total Fuel/Oil-Vehicle Use</b>		<b>13,797</b>	<b>28,700</b>	<b>51,200</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	7,135	8,200	8,500
433.110	Clothing	748	900	1,000
433.120	Tools under \$500	315	500	1,000
433.200	Medical Supplies	311	1,350	1,500
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	0	500	500
433.700	Resale Supplies	2,464	3,350	3,000
433.900	Other Supplies	76,982	110,702	65,000
433.950	AC&R Animal Supplies	34,661	39,130	75,000
<b>Total Misc Supplies</b>		<b>122,616</b>	<b>165,132</b>	<b>156,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	3,228	6,585	15,000
434.100	Other Equip under \$5,000	6,589	4,070	1,000
434.300	Furniture Under \$5,000	300	5,300	5,500
<b>Total Equipment Under \$5,000</b>		<b>10,117</b>	<b>15,955</b>	<b>21,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	24,865	5,000
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>24,865</b>	<b>5,000</b>
<b>Division Total:</b>	<b>Animal Care &amp; Regulation</b>	<b>2,082,304</b>	<b>2,216,109</b>	<b>2,284,807</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 614-Animal Care &amp; Reg. Board</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	800	800
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>800</b>	<b>800</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	100	100
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>EX23-Printing</b>				
423.000	Printing	0	500	500
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	1,500	1,500
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	1,550	1,550
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>1,550</b>	<b>1,550</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	0	100	100
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>Division Total:</b>	<b>Animal Care &amp; Reg. Board</b>	<b>0</b>	<b>4,550</b>	<b>4,550</b>
<b>Department Total:</b>	<b>Assembly</b>	<b>2,131,454</b>	<b>2,556,562</b>	<b>2,594,829</b>





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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	87,991	93,344	38,658
411.300	Overtime Wages	1,753	2,000	2,000
<b>Total Salaries &amp; Wages</b>		<b>89,744</b>	<b>95,344</b>	<b>40,658</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	23,300	23,300	11,650
412.190	Life Insurance	145	143	72
412.200	Unemployment Contrib	539	561	232
412.300	Medicare	1,302	1,354	561
412.400	Retirement Contrib. - DB Plan	29,756	23,453	9,669
412.600	Workers Compensation	1,582	1,737	202
412.700	Sbs Contribution	5,502	5,723	2,370
<b>Total Benefits</b>		<b>62,126</b>	<b>56,271</b>	<b>24,756</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	300	300
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>300</b>	<b>300</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	50	50
414.200	Exp Reimb- Outside Boro	799	1,100	1,100
414.400	Travel Tickets	0	1,000	1,000
<b>Total Expenses Outside Of Boro</b>		<b>799</b>	<b>2,150</b>	<b>2,150</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	655	800	800
421.200	Postage	99	2,500	2,500
421.300	Communication Network	6,402	7,200	7,200
<b>Total Communications</b>		<b>7,156</b>	<b>10,500</b>	<b>10,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	110	250	250
426.600	Computer Software/Online Services	51,113	56,494	46,824
<b>Total Professional Charges</b>		<b>51,223</b>	<b>56,744</b>	<b>47,074</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	0	50	0
427.500	Liability Insurance	318	250	170
<b>Total Insurance &amp; Bond</b>		<b>318</b>	<b>300</b>	<b>170</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	204	2,175	2,175
429.900	Other Contractual	51	0	0
<b>Total Other Contractual</b>		<b>255</b>	<b>2,175</b>	<b>2,175</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	184	0	0
<b>Total</b>	<b>Office Supplies</b>	<b>184</b>	<b>0</b>	<b>0</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	2,750	2,750
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>2,750</b>	<b>2,750</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	159	0	0
433.300	Books/Subscriptions	10,583	11,150	11,700
<b>Total</b>	<b>Misc Supplies</b>	<b>10,742</b>	<b>11,150</b>	<b>11,700</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	13,927	1,000	5,000
434.100	Other Equip under \$5,000	3,769	6,500	6,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>17,696</b>	<b>7,500</b>	<b>11,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	4,079	10,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>4,079</b>	<b>10,000</b>
<b>Division Total:</b>	<b>Office of Information Technology</b>	<b>240,243</b>	<b>249,263</b>	<b>163,733</b>
<b>Department Total:</b>	<b>Information Technology</b>	<b>240,243</b>	<b>249,263</b>	<b>163,733</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual</b>				
<b>EX27-Insurance &amp; Bond</b>				
427.800	Insurance Adjusters Fees	0	1,500	1,500
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>EX33-Misc Supplies</b>				
433.200	Medical Supplies	0	500	500
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>Division Total:</b>	<b>Common Contractual</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>Department Total:</b>	<b>Finance</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	17,198	17,835	18,377
411.200	Temp Wages & Adjmts	40	0	0
411.300	Overtime Wages	766	1,300	1,000
<b>Total Salaries &amp; Wages</b>		<b>18,004</b>	<b>19,135</b>	<b>19,377</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	7,223	7,223	7,223
412.190	Life Insurance	42	45	45
412.200	Unemployment Contrib	109	115	117
412.300	Medicare	262	278	281
412.400	Retirement Contrib. - DB Plan	1,276	5,002	4,847
412.410	PERS Tier IV - DC Plan	2,256	0	0
412.411	PERS Tier IV - Health Plan	230	0	0
412.412	PERS Tier IV - HRA	481	0	0
412.413	PERS Tier IV - OD&D	30	0	0
412.600	Workers Compensation	2,191	4,015	1,506
412.700	Sbs Contribution	1,104	1,173	1,188
<b>Total Benefits</b>		<b>15,204</b>	<b>17,851</b>	<b>15,207</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	270	400	500
421.200	Postage	75	0	0
<b>Total Communications</b>		<b>345</b>	<b>400</b>	<b>500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	300	0
<b>Total Advertising</b>		<b>0</b>	<b>300</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	22	800	800
<b>Total Printing</b>		<b>22</b>	<b>800</b>	<b>800</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	0	1,000
<b>Total Professional Charges</b>		<b>0</b>	<b>0</b>	<b>1,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	64	50	100
<b>Total Insurance &amp; Bond</b>		<b>64</b>	<b>50</b>	<b>100</b>
<b>EX28-Maintenance Services</b>				
428.200	Grounds Maint Services	0	2,000	0
<b>Total Maintenance Services</b>		<b>0</b>	<b>2,000</b>	<b>0</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program</b>				
<b>EX29-Other Contractual</b>				
429.210	Training/Instructor Fees	0	200	200
429.600	Vehicle and Junk Removal	0	21,500	20,000
429.900	Other Contractual	8,418	1,000	0
<b>Total</b>	<b>Other Contractual</b>	<b>8,418</b>	<b>22,700</b>	<b>20,200</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	111	250	350
<b>Total</b>	<b>Office Supplies</b>	<b>111</b>	<b>250</b>	<b>350</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	1,054	2,100	2,100
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>1,054</b>	<b>2,100</b>	<b>2,100</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	300	300
433.110	Clothing	253	300	0
433.900	Other Supplies	335	500	500
<b>Total</b>	<b>Misc Supplies</b>	<b>588</b>	<b>1,100</b>	<b>800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	1,000	500
434.100	Other Equip under \$5,000	50	500	500
434.300	Furniture Under \$5,000	0	1,000	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>50</b>	<b>2,500</b>	<b>1,000</b>
<b>Division Total:</b>	<b>Vehicle Removal Program</b>	<b>43,860</b>	<b>69,186</b>	<b>61,434</b>
<b>Department Total:</b>	<b>Public Works</b>	<b>43,860</b>	<b>69,186</b>	<b>61,434</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 501-Library Board</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	1,009	1,000	1,000
<b>Total</b>	<b>Expenses Within Borough</b>	<b>1,009</b>	<b>1,000</b>	<b>1,000</b>
<b>Division Total:</b>	<b>Library Board</b>	<b>1,009</b>	<b>1,000</b>	<b>1,000</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	121,006	120,324	120,970
411.200	Temp Wages & Adjmts	9,805	10,500	10,500
411.300	Overtime Wages	0	250	250
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>130,811</b>	<b>131,074</b>	<b>131,720</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	46,600	46,600	46,600
412.190	Life Insurance	290	286	286
412.200	Unemployment Contrib	785	787	791
412.300	Medicare	772	1,901	1,910
412.400	Retirement Contrib. - DB Plan	40,123	31,518	30,317
412.600	Workers Compensation	2,306	3,791	1,259
412.700	Sbs Contribution	8,019	8,035	8,075
<b>Total</b>	<b>Benefits</b>	<b>98,895</b>	<b>92,918</b>	<b>89,238</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	175	175
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>175</b>	<b>175</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	150	150
414.200	Exp Reimb- Outside Boro	0	594	600
414.400	Travel Tickets	0	0	800
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>0</b>	<b>744</b>	<b>1,550</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	6,791	7,200	7,200
421.200	Postage	916	1,200	1,200
<b>Total</b>	<b>Communications</b>	<b>7,707</b>	<b>8,400</b>	<b>8,400</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	150	150
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>150</b>	<b>150</b>
<b>EX23-Printing</b>				
423.000	Printing	0	200	200
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>200</b>	<b>200</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	9,689	9,500	9,700
424.500	Garbage Pickups	718	750	750
424.600	Heating Fuel-Oil	4,981	11,000	11,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>15,388</b>	<b>21,250</b>	<b>21,450</b>





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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library</b>				
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	2,321	2,400	2,400
<b>Total</b>	<b>Rental/Lease</b>	<b>2,321</b>	<b>2,400</b>	<b>2,400</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	188	300	300
426.350	Credit Card Fees	68	0	500
426.600	Computer Software/Online Services	0	1,500	1,500
<b>Total</b>	<b>Professional Charges</b>	<b>256</b>	<b>1,800</b>	<b>2,300</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	5,285	7,500	5,850
427.500	Liability Insurance	437	325	250
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>5,722</b>	<b>7,825</b>	<b>6,100</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	16,974	12,480	13,000
428.200	Grounds Maint Services	1,225	1,615	2,000
428.300	Equipment Maint Services	318	685	300
<b>Total</b>	<b>Maintenance Services</b>	<b>18,517</b>	<b>14,780</b>	<b>15,300</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	200	200
429.710	Testing	436	700	700
429.900	Other Contractual	5,772	6,900	6,900
<b>Total</b>	<b>Other Contractual</b>	<b>6,208</b>	<b>7,800</b>	<b>7,800</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	259	900	900
430.200	Copier/Fax Supplies	0	200	200
<b>Total</b>	<b>Office Supplies</b>	<b>259</b>	<b>1,100</b>	<b>1,100</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	296	200	700
431.300	Equipment Maint Supplies	0	750	750
431.400	Grounds Maint Supplies	11	125	125
431.900	Other Maint. Supplies	700	900	900
<b>Total</b>	<b>Maintenance Supplies</b>	<b>1,007</b>	<b>1,975</b>	<b>2,475</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	27	0	0
433.200	Medical Supplies	0	0	100
433.300	Books/Subscriptions	17,741	19,200	19,200
433.900	Other Supplies	520	1,000	1,000
<b>Total</b>	<b>Misc Supplies</b>	<b>18,288</b>	<b>20,200</b>	<b>20,300</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	3,085	5,606	4,700
434.100	Other Equip under \$5,000	0	200	600
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>3,085</b>	<b>5,806</b>	<b>5,300</b>
<b>Division Total:</b>	<b>Sutton Library</b>	<b>308,464</b>	<b>318,597</b>	<b>315,958</b>



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

**Expense**

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	127,553	118,174	118,585
411.200	Temp Wages & Adjmts	23,175	29,136	32,162
411.300	Overtime Wages	(52)	250	250
<b>Total Salaries &amp; Wages</b>		<b>150,676</b>	<b>147,560</b>	<b>150,997</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	46,600	46,600	46,600
412.190	Life Insurance	289	286	286
412.200	Unemployment Contrib	904	886	906
412.300	Medicare	2,185	2,140	2,190
412.400	Retirement Contrib. - DB Plan	23,355	30,956	29,721
412.410	PERS Tier IV - DC Plan	7,436	0	0
412.411	PERS Tier IV - Health Plan	790	0	0
412.412	PERS Tier IV - HRA	2,015	0	0
412.413	PERS Tier IV - OD&D	104	0	0
412.600	Workers Compensation	2,481	6,335	2,542
412.700	Sbs Contribution	9,237	9,046	9,257
<b>Total Benefits</b>		<b>95,396</b>	<b>96,249</b>	<b>91,502</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	1,783	1,496	1,683
<b>Total Expenses Within Borough</b>		<b>1,783</b>	<b>1,496</b>	<b>1,683</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	217	297
414.200	Exp Reimb- Outside Boro	0	653	1,350
414.400	Travel Tickets	0	1,316	800
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>2,186</b>	<b>2,447</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	7,157	7,257	7,300
421.200	Postage	1,737	2,043	1,800
<b>Total Communications</b>		<b>8,894</b>	<b>9,300</b>	<b>9,100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	150	150
<b>Total Advertising</b>		<b>0</b>	<b>150</b>	<b>150</b>
<b>EX23-Printing</b>				
423.000	Printing	185	330	250
<b>Total Printing</b>		<b>185</b>	<b>330</b>	<b>250</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	11,327	12,750	13,250
424.200	Water & Sewer	83	0	0
424.500	Garbage Pickups	1,903	1,333	1,330
424.600	Heating Fuel-Oil	9,872	15,000	15,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>23,185</b>	<b>29,083</b>	<b>29,580</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,982	1,942	1,942
<b>Total</b>	<b>Rental/Lease</b>	<b>1,982</b>	<b>1,942</b>	<b>1,942</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	1,005	978	1,060
426.350	Credit Card Fees	81	0	500
426.600	Computer Software/Online Services	1,249	1,500	1,500
<b>Total</b>	<b>Professional Charges</b>	<b>2,335</b>	<b>2,478</b>	<b>3,060</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	10,884	3,700	3,600
427.500	Liability Insurance	422	450	270
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>11,306</b>	<b>4,150</b>	<b>3,870</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	14,292	19,251	23,570
428.200	Grounds Maint Services	4,180	10,614	11,330
428.300	Equipment Maint Services	2,545	2,650	2,550
<b>Total</b>	<b>Maintenance Services</b>	<b>21,017</b>	<b>32,515</b>	<b>37,450</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	460	500
429.710	Testing	199	700	1,075
429.900	Other Contractual	6,049	6,330	6,376
<b>Total</b>	<b>Other Contractual</b>	<b>6,248</b>	<b>7,490</b>	<b>7,951</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,127	2,115	2,115
430.200	Copier/Fax Supplies	0	40	40
<b>Total</b>	<b>Office Supplies</b>	<b>2,127</b>	<b>2,155</b>	<b>2,155</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	1,006	1,750	8,750
431.300	Equipment Maint Supplies	0	150	150
431.400	Grounds Maint Supplies	1,634	2,450	2,450
431.900	Other Maint. Supplies	3,132	2,750	2,800
<b>Total</b>	<b>Maintenance Supplies</b>	<b>5,772</b>	<b>7,100</b>	<b>14,150</b>



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

**Expense**

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	20	0	0
433.120	Tools under \$500	51	0	0
433.200	Medical Supplies	0	0	50
433.300	Books/Subscriptions	33,166	35,000	36,500
433.900	Other Supplies	1,138	2,195	2,000
<b>Total Misc Supplies</b>		<b>34,375</b>	<b>37,195</b>	<b>38,550</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	2,356	3,814	7,670
434.100	Other Equip under \$5,000	266	117	665
<b>Total Equipment Under \$5,000</b>		<b>2,622</b>	<b>3,931</b>	<b>8,335</b>
<b>EX56-Small Bldg Const/Imprv</b>				
456.000	Small Blding Or Const Sup	4,733	5,300	0
<b>Total Small Bldg Const/Imprv</b>		<b>4,733</b>	<b>5,300</b>	<b>0</b>
<b>Division Total:</b>	<b>Talkeetna Library</b>	<b>372,636</b>	<b>390,610</b>	<b>403,172</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	59,558	55,346	56,079
411.200	Temp Wages & Adjmts	8,318	7,465	7,465
411.300	Overtime Wages	0	250	250
<b>Total Salaries &amp; Wages</b>		<b>67,876</b>	<b>63,061</b>	<b>63,794</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	145	143	143
412.200	Unemployment Contrib	408	379	383
412.300	Medicare	985	915	926
412.400	Retirement Contrib. - DB Plan	18,465	14,533	14,088
412.600	Workers Compensation	1,129	2,112	740
412.700	Sbs Contribution	4,161	3,866	3,911
<b>Total Benefits</b>		<b>48,593</b>	<b>45,248</b>	<b>43,491</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	1,328	1,700	1,700
<b>Total Expenses Within Borough</b>		<b>1,328</b>	<b>1,700</b>	<b>1,700</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	290	290
414.200	Exp Reimb- Outside Boro	0	1,600	1,350
414.400	Travel Tickets	0	1,350	800
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>3,240</b>	<b>2,440</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	5,256	6,135	6,135
421.200	Postage	1,188	1,100	1,200
<b>Total Communications</b>		<b>6,444</b>	<b>7,235</b>	<b>7,335</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	300	300
<b>Total Advertising</b>		<b>0</b>	<b>300</b>	<b>300</b>
<b>EX23-Printing</b>				
423.000	Printing	0	160	160
<b>Total Printing</b>		<b>0</b>	<b>160</b>	<b>160</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	4,228	4,649	4,649
424.500	Garbage Pickups	564	564	564
424.600	Heating Fuel-Oil	2,578	5,600	5,600
<b>Total Utilities-Building Oprtns</b>		<b>7,370</b>	<b>10,813</b>	<b>10,813</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	69	300	396
426.350	Credit Card Fees	66	0	200
426.600	Computer Software/Online Services	1,050	1,020	1,020
<b>Total</b>	<b>Professional Charges</b>	<b>1,185</b>	<b>1,320</b>	<b>1,616</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	3,911	2,500	4,400
427.500	Liability Insurance	198	150	150
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>4,109</b>	<b>2,650</b>	<b>4,550</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	1,305	525
428.200	Grounds Maint Services	1,403	3,120	4,500
428.300	Equipment Maint Services	1,641	2,000	2,000
<b>Total</b>	<b>Maintenance Services</b>	<b>3,044</b>	<b>6,425</b>	<b>7,025</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	460	505
429.710	Testing	365	375	540
429.900	Other Contractual	2,817	3,970	3,970
<b>Total</b>	<b>Other Contractual</b>	<b>3,182</b>	<b>4,805</b>	<b>5,015</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	481	900	900
430.200	Copier/Fax Supplies	0	200	200
<b>Total</b>	<b>Office Supplies</b>	<b>481</b>	<b>1,100</b>	<b>1,100</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	249	370	370
431.300	Equipment Maint Supplies	0	300	300
431.400	Grounds Maint Supplies	62	500	200
431.900	Other Maint. Supplies	492	550	550
<b>Total</b>	<b>Maintenance Supplies</b>	<b>803</b>	<b>1,720</b>	<b>1,420</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	0	150	150
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>0</b>	<b>150</b>	<b>150</b>
<b>EX33-Misc Supplies</b>				
433.120	Tools under \$500	0	75	75
433.200	Medical Supplies	0	0	75
433.300	Books/Subscriptions	16,482	19,965	19,965
433.900	Other Supplies	1,507	2,260	2,260
<b>Total</b>	<b>Misc Supplies</b>	<b>17,989</b>	<b>22,300</b>	<b>22,375</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	2,232	4,916	3,639
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>2,232</b>	<b>4,916</b>	<b>3,639</b>
<b>Division Total:</b>	<b>Trapper Ck Library</b>	<b>164,636</b>	<b>177,143</b>	<b>176,923</b>





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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	128,593	116,795	107,247
411.200	Temp Wages & Adjmts	17,203	18,876	18,876
411.300	Overtime Wages	231	250	250
<b>Total Salaries &amp; Wages</b>		<b>146,027</b>	<b>135,921</b>	<b>126,373</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	46,600	46,600	46,600
412.190	Life Insurance	266	286	286
412.200	Unemployment Contrib	877	816	759
412.300	Medicare	2,118	1,971	1,833
412.400	Retirement Contrib. - DB Plan	14,064	30,596	26,885
412.410	PERS Tier IV - DC Plan	11,096	0	0
412.411	PERS Tier IV - Health Plan	1,116	0	0
412.412	PERS Tier IV - HRA	2,211	0	0
412.413	PERS Tier IV - OD&D	147	0	0
412.600	Workers Compensation	2,230	4,885	1,688
412.700	Sbs Contribution	8,952	8,332	7,747
<b>Total Benefits</b>		<b>89,677</b>	<b>93,486</b>	<b>85,798</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	867	950	1,000
<b>Total Expenses Within Borough</b>		<b>867</b>	<b>950</b>	<b>1,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	50	160
414.200	Exp Reimb- Outside Boro	0	13	600
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>63</b>	<b>760</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	5,518	6,500	6,500
421.200	Postage	1,604	2,500	2,500
<b>Total Communications</b>		<b>7,122</b>	<b>9,000</b>	<b>9,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	150	150
<b>Total Advertising</b>		<b>0</b>	<b>150</b>	<b>150</b>
<b>EX23-Printing</b>				
423.000	Printing	0	250	250
<b>Total Printing</b>		<b>0</b>	<b>250</b>	<b>250</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	3,737	5,050	5,000
424.500	Garbage Pickups	2,182	2,260	2,000
424.600	Heating Fuel-Oil	3,511	14,520	4,500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>9,430</b>	<b>21,830</b>	<b>11,500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	2,089	2,500	2,500
<b>Total</b>	<b>Rental/Lease</b>	<b>2,089</b>	<b>2,500</b>	<b>2,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	310	310
426.350	Credit Card Fees	67	0	500
426.600	Computer Software/Online Services	0	790	1,500
426.900	Other Professional Chgs	0	75	0
<b>Total</b>	<b>Professional Charges</b>	<b>67</b>	<b>1,175</b>	<b>2,310</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	5,388	75	6,000
427.500	Liability Insurance	413	310	150
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>5,801</b>	<b>385</b>	<b>6,150</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	0	100
428.200	Grounds Maint Services	1,458	3,500	3,500
428.300	Equipment Maint Services	210	600	600
<b>Total</b>	<b>Maintenance Services</b>	<b>1,668</b>	<b>4,100</b>	<b>4,200</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	200	200
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	770	2,000	2,000
429.900	Other Contractual	6,070	5,814	6,814
<b>Total</b>	<b>Other Contractual</b>	<b>18,840</b>	<b>20,014</b>	<b>21,014</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	570	900	900
430.200	Copier/Fax Supplies	0	100	100
<b>Total</b>	<b>Office Supplies</b>	<b>570</b>	<b>1,000</b>	<b>1,000</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	0	500	500
431.300	Equipment Maint Supplies	0	195	195
431.400	Grounds Maint Supplies	493	500	500
431.900	Other Maint. Supplies	753	2,000	2,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>1,246</b>	<b>3,195</b>	<b>3,195</b>



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

**Expense**

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library</b>				
<b>EX33-Misc Supplies</b>				
433.200	Medical Supplies	0	0	100
433.300	Books/Subscriptions	16,496	22,559	22,559
433.900	Other Supplies	0	650	1,150
<b>Total</b>	<b>Misc Supplies</b>	<b>16,496</b>	<b>23,209</b>	<b>23,809</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	744	5,806	3,420
434.100	Other Equip under \$5,000	763	0	0
434.300	Furniture Under \$5,000	0	500	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,507</b>	<b>6,306</b>	<b>3,420</b>
<b>Division Total:</b>	<b>Willow Library</b>	<b>301,407</b>	<b>323,534</b>	<b>302,429</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	137,204	128,586	128,586
411.200	Temp Wages & Adjmts	33,092	35,090	35,090
411.300	Overtime Wages	179	300	300
<b>Total Salaries &amp; Wages</b>		<b>170,475</b>	<b>163,976</b>	<b>163,976</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	46,600	46,600	46,600
412.190	Life Insurance	290	287	286
412.200	Unemployment Contrib	1,023	984	984
412.300	Medicare	2,472	2,378	2,378
412.400	Retirement Contrib. - DB Plan	42,800	33,691	32,235
412.600	Workers Compensation	2,859	7,363	2,769
412.700	Sbs Contribution	10,450	10,052	10,052
<b>Total Benefits</b>		<b>106,494</b>	<b>101,355</b>	<b>95,304</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	436	400	400
<b>Total Expenses Within Borough</b>		<b>436</b>	<b>400</b>	<b>400</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	145	(71)	150
414.200	Exp Reimb- Outside Boro	0	1,310	2,000
414.400	Travel Tickets	0	0	1,000
<b>Total Expenses Outside Of Boro</b>		<b>145</b>	<b>1,239</b>	<b>3,150</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	6,350	7,300	7,300
421.200	Postage	1,327	1,500	1,500
<b>Total Communications</b>		<b>7,677</b>	<b>8,800</b>	<b>8,800</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	300	150
<b>Total Advertising</b>		<b>0</b>	<b>300</b>	<b>150</b>
<b>EX23-Printing</b>				
423.000	Printing	0	528	350
<b>Total Printing</b>		<b>0</b>	<b>528</b>	<b>350</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	13,957	14,000	14,000
424.300	Natural Gas	5,949	12,500	12,500
424.500	Garbage Pickups	1,150	1,000	900
<b>Total Utilities-Building Oprtns</b>		<b>21,056</b>	<b>27,500</b>	<b>27,400</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library</b>				
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	155	2,493	2,580
<b>Total Rental/Lease</b>		<b>155</b>	<b>2,493</b>	<b>2,580</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	678	700	700
426.350	Credit Card Fees	77	0	500
426.600	Computer Software/Online Services	1,050	1,500	1,500
<b>Total Professional Charges</b>		<b>1,805</b>	<b>2,200</b>	<b>2,700</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	3,588	4,250	4,000
427.500	Liability Insurance	466	400	320
<b>Total Insurance &amp; Bond</b>		<b>4,054</b>	<b>4,650</b>	<b>4,320</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	2,790	13,100	15,000
428.200	Grounds Maint Services	0	1,000	1,000
428.300	Equipment Maint Services	513	650	650
<b>Total Maintenance Services</b>		<b>3,303</b>	<b>14,750</b>	<b>16,650</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	500	790
429.710	Testing	321	600	600
429.900	Other Contractual	10,109	7,000	7,000
<b>Total Other Contractual</b>		<b>10,430</b>	<b>8,100</b>	<b>8,390</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,568	1,000	1,000
430.200	Copier/Fax Supplies	0	300	300
<b>Total Office Supplies</b>		<b>1,568</b>	<b>1,300</b>	<b>1,300</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	2,047	1,600	1,600
431.300	Equipment Maint Supplies	0	150	150
431.400	Grounds Maint Supplies	101	1,000	1,000
431.900	Other Maint. Supplies	2,378	1,850	1,850
<b>Total Maintenance Supplies</b>		<b>4,526</b>	<b>4,600</b>	<b>4,600</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	176	400	400
433.200	Medical Supplies	0	0	100
433.300	Books/Subscriptions	21,354	29,000	29,000
433.900	Other Supplies	336	1,500	1,500
<b>Total Misc Supplies</b>		<b>21,866</b>	<b>30,900</b>	<b>31,000</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	6,279	8,140	6,500
434.100	Other Equip under \$5,000	0	2,400	500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>6,279</b>	<b>10,540</b>	<b>7,000</b>
<b>Division Total:</b>	<b>Big Lake Library</b>	<b>360,269</b>	<b>383,631</b>	<b>378,070</b>
<b>Department Total:</b>	<b>Community Development</b>	<b>1,508,421</b>	<b>1,594,515</b>	<b>1,577,552</b>
<b>Fund Total:</b>	<b>NON AREAWIDE</b>	<b>4,654,978</b>	<b>5,412,526</b>	<b>5,175,058</b>

## ENHANCED 911

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

**RECONCILIATION OF FUND BALANCE: 202**

**ENHANCED 911**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	2,386,120	2,301,500	2,382,200
TOTAL EXPENDITURES	2,449,451	2,301,528	2,231,511

Audited fund balance 6/30/2016			1,469,578
Estimated revenues 2016-2017 fiscal year	2,301,500		
Estimated expenditures 2016-2017 fiscal year	(1,301,528)		
Capital	(1,000,000)		
Estimated FY2016 adjustment to fund balance		(28)	
Estimated fund balance 6/30/2017			1,469,550
Estimated revenues 2017-2018 fiscal year	2,382,200		
Estimated expenditures 2017-2018 fiscal year	(2,231,511)		
Estimated FY2018 adjustment to fund balance		150,689	
Estimated fund balance 6/30/2018			1,620,239





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

**Revenue**

7/17/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	8,304	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>8,304</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.700	Enhanced 911 Surcharge	2,375,532	2,300,000	2,380,000
<b>Total</b>	<b>Public Safety</b>	<b>2,375,532</b>	<b>2,300,000</b>	<b>2,380,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	2,284	1,500	2,200
<b>Total</b>	<b>Interest Earnings</b>	<b>2,284</b>	<b>1,500</b>	<b>2,200</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>2,386,120</b>	<b>\$2,301,500</b>	<b>\$2,382,200</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>2,386,120</b>	<b>\$2,301,500</b>	<b>\$2,382,200</b>
<b>Fund Total:</b>	<b>ENHANCED 911</b>	<b>2,386,120</b>	<b>\$2,301,500</b>	<b>\$2,382,200</b>



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

7/17/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX46-Capital Project Transfers</b>				
446.500	Transfer To- Fund 480	1,250,000	1,000,000	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>1,250,000</b>	<b>1,000,000</b>	<b>0</b>
	<b>Division Total: Non-Departmental</b>	<b>1,250,000</b>	<b>1,000,000</b>	<b>0</b>
	<b>Department Total: Non-Departmental</b>	<b>1,250,000</b>	<b>1,000,000</b>	<b>0</b>



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

7/17/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	113,072	125,542	125,542
411.200	Temp Wages & Adjmts	0	0	30,000
411.300	Overtime Wages	0	0	5,500
411.400	Nonemployee Compensation	5,000	0	0
<b>Total Salaries &amp; Wages</b>		<b>118,072</b>	<b>125,542</b>	<b>161,042</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	34,950	34,950	34,950
412.190	Life Insurance	214	215	215
412.200	Unemployment Contrib	679	754	967
412.300	Medicare	1,713	1,821	2,336
412.400	Retirement Contrib. - DB Plan	24,633	32,817	32,774
412.410	PERS Tier IV - DC Plan	6,786	0	0
412.411	PERS Tier IV - Health Plan	650	0	0
412.412	PERS Tier IV - HRA	941	0	0
412.413	PERS Tier IV - OD&D	86	0	0
412.600	Workers Compensation	2,562	5,432	1,920
412.700	Sbs Contribution	7,238	7,696	9,872
<b>Total Benefits</b>		<b>80,452</b>	<b>83,685</b>	<b>83,034</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	210	360
413.200	Expense Reimb-Within Boro	0	101	101
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>311</b>	<b>461</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	1,320	1,320
414.200	Exp Reimb- Outside Boro	3,749	4,950	4,950
414.400	Travel Tickets	4,415	4,800	4,800
<b>Total Expenses Outside Of Boro</b>		<b>8,164</b>	<b>11,070</b>	<b>11,070</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	63,922	49,269	59,480
421.200	Postage	291	15,000	15,000
<b>Total Communications</b>		<b>64,213</b>	<b>64,269</b>	<b>74,480</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	2,000	27,000
<b>Total Advertising</b>		<b>0</b>	<b>2,000</b>	<b>27,000</b>
<b>EX23-Printing</b>				
423.000	Printing	728	6,000	6,000
<b>Total Printing</b>		<b>728</b>	<b>6,000</b>	<b>6,000</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/17/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.400	Lp-Propane	0	520	0
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>0</b>	<b>520</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	458	520	520
426.600	Computer Software/Online Services	3,900	29,500	4,500
<b>Total</b>	<b>Professional Charges</b>	<b>4,358</b>	<b>30,020</b>	<b>5,020</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	0	100	0
427.500	Liability Insurance	0	325	270
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>0</b>	<b>425</b>	<b>270</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	1,578	1,590	0
428.500	Commun Equip Maint Servic	9,180	17,500	0
<b>Total</b>	<b>Maintenance Services</b>	<b>10,758</b>	<b>19,090</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	6,225	13,500	13,500
429.210	Training/Instructor Fees	0	7,500	7,500
429.900	Other Contractual	904,219	917,786	1,822,884
<b>Total</b>	<b>Other Contractual</b>	<b>910,444</b>	<b>938,786</b>	<b>1,843,884</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	150	0
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>150</b>	<b>0</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	410	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>410</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	0	250	250
433.900	Other Supplies	1,666	16,000	16,000
<b>Total</b>	<b>Misc Supplies</b>	<b>1,666</b>	<b>16,250</b>	<b>16,250</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	596	2,000	3,000
434.100	Other Equip under \$5,000	0	1,000	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>596</b>	<b>3,000</b>	<b>3,000</b>
<b>Division Total:</b>	<b>Office of Information Technology</b>	<b>1,199,451</b>	<b>1,301,528</b>	<b>2,231,511</b>
<b>Department Total:</b>	<b>Information Technology</b>	<b>1,199,451</b>	<b>1,301,528</b>	<b>2,231,511</b>
<b>Fund Total:</b>	<b>ENHANCED 911</b>	<b>2,449,451</b>	<b>2,301,528</b>	<b>2,231,511</b>



## LAND MANAGEMENT

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

**RECONCILIATION OF FUND BALANCE: 203**

**LAND MANAGEMENT**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	2,169,026	994,500	804,000
TOTAL EXPENDITURES	4,471,102	2,210,128	1,541,017

Audit balance as of 6/30/2016 5,927,289

Land Management Permanent Fund (1,312,899)

Loan Receivable Land Management Permanent Fund (4,493,488)

Interest Earnings on Permanent Fund (78,516)

Audited fund balance at 6/30/2016 (42,386)

Estimated revenues 2016-2017 fiscal year	994,500
Transfer Correction	1,993,488
Iditarod Sale Proceeds	1,500,000
Estimated expenditures 2016-2017 fiscal year	(2,210,128)

Estimated contribution to Permanent Fund	(563,250)
Estimated Interest Earnings on Permanent Fund	(10,000)

Estimated Adjustment to Fund Balance 1,704,610

Estimated fund balance 6/30/2017 1,746,996

Estimated revenues 2017-2018 fiscal year	804,000
Estimated expenditures 2017-2018 fiscal year	(1,541,017)

Estimated contribution to Permanent Fund	(123,250)
Estimated interest earnings on Permanent Fund	(10,000)

Estimated FY2018 adjustment to fund balance (870,267)

Committed for leave and benefits (10,000)

Estimated fund balance 6/30/2018 866,729

(A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2016 were \$5,877,687. The estimated contributions at June 30, 2017 and 2018 respectively are \$563,250 and \$123,250. Ordinance 15-148 loaned \$2,500,000 to the Port Enterprise fund and 16-013 loaned \$1,993,488 to the ferry fund. These loans are to be paid back from Insurance proceeds. Ordinance 17-060 used \$71,300 to purchase property. The estimated Land Management Permanent fund balance at June 30, 2018 net of the loan amounts is \$2,799,399.

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

CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
STATE GRANTS AND OTHER STATE REVENUES	25,573	-	-
FEES	220,555	68,000	68,000
INTEREST EARNINGS	32,048	25,000	24,500
PROPERTY SALES AND USES	1,886,862	900,000	710,000
MISCELLANEOUS	3,988	1,500	1,500
<b>TOTAL REVENUES</b>	<b>2,169,026</b>	<b>994,500</b>	<b>804,000</b>



**REVENUE DETAIL: FUND 203**

**LAND MANAGEMENT**

ACCOUNT	CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
	<b>OTHER STATE REVENUE:</b>			
337 800	PERS Relief	25,573	-	-
	Total 337	25,573	-	
	<b>GENERAL GOVERNMENT:</b>			
341 450	Land Sales Brochures	475	-	-
341 800	Land Management Fees	9,525	10,000	10,000
341 xxx	Miscellaneous	208,055	55,000	55,000
	Total 341	218,055	65,000	65,000
	<b>PARK FEES:</b>			
343 360	Deshka Park Fees	2,500	3,000	3,000
	Total 343	2,500	3,000	3,000
	<b>INTEREST EARNINGS:</b>			
361 100	Interest on Investments	9,882	10,000	10,000
361 400	Interest on Borough Land Sales	17,579	10,000	10,000
361 450	Interest on Ag Sales	4,587	5,000	4,500
	Total 361	32,048	25,000	24,500
	<b>PROPERTY SALES AND USES:</b>			
366 250	Wetland Bank Proceeds	-	10,000	10,000
366 400	Land Sales	1,588,600	500,000	200,000
366 410	Gravel Sale Royalties	134,598	150,000	220,000
366 450	Ag Sales	10,487	10,000	30,000
366 500	Land Leases	40,180	30,000	150,000
366 600	Land Use Charges	112,997	200,000	100,000
	Total 366	1,886,862	900,000	710,000
	<b>MISCELLANEOUS:</b>			
369 xxx	Other Revenue Sources	3,988	1,500	1,500
	Total 3xxx	3,988	1,500	1,500
	<b>TOTAL REVENUES</b>	<b>2,169,026</b>	<b>994,500</b>	<b>804,000</b>

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341 xxx    GENERAL GOVERNMENT

341 xxx    LAND MANAGEMENT FEES: These fees represent revenue generated from applications to lease land or timber, land sales, assignment of contracts, assignment fees and other miscellaneous fees. Estimated revenue for fiscal year 2018 is \$65,000.

343 000    PARK FEES

343 360    PARK FEES - DESHKA PARK: In fiscal year 2018 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 \$10,000 for the fiscal year 2018.

361 400    INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total \$10,000 in fiscal year 2018.

361 450    INTEREST ON AG SALES: Estimated interest earnings from Agriculture sales is \$4,500.

366 000    PROPERTY SALES AND USES

366 250    WETLAND BANK PROCEEDS: Revenue from wetland mitigation is projected at \$10,000 for fiscal year 2018.

366 400    LAND SALES: The proceeds from land sales agreements are projected to be \$200,000 during fiscal year 2018.

366 410    GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be \$220,000 during fiscal year 2018.

366 450    AG SALES: The agriculture sales program is expected to generate \$30,000 in income for fiscal year 2018.

366 500    LAND LEASES: Revenue from borough land leases is projected at \$150,000 for fiscal year 2018.

366 600    LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements are \$100,000.

369 000    OTHER REVENUE SOURCES

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

**EXPENDITURE DETAIL: FUND 203 LAND MANAGEMENT**

Division	Division Name	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
000	Non Departmental	3,595,988	849,500	49,500
141	Land Management	719,581	983,863	1,092,117
145	Community Development Admin	155,533	376,765	399,400
	<b>FUND 203 TOTAL</b>	4,471,102	2,210,128	1,541,017



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	25,573	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>25,573</b>	<b>0</b>	<b>0</b>
<b>RE41-General Government</b>				
341.450	Land Sales Brochures	475	0	0
341.800	Land Mgmt Fees	9,525	10,000	10,000
341.900	Miscellaneous Fees	5,140	5,000	5,000
341.945	Foreclosure Sale Fees	202,915	50,000	50,000
<b>Total</b>	<b>General Government</b>	<b>218,055</b>	<b>65,000</b>	<b>65,000</b>
<b>RE43-Parks &amp; Recreation Fees</b>				
343.360	Park Fees-Deshka Park	2,500	3,000	3,000
<b>Total</b>	<b>Parks &amp; Recreation Fees</b>	<b>2,500</b>	<b>3,000</b>	<b>3,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	9,882	10,000	10,000
361.400	Interest On Boro Lands	17,579	10,000	10,000
361.450	Interest On Ag Sales	4,587	5,000	4,500
<b>Total</b>	<b>Interest Earnings</b>	<b>32,048</b>	<b>25,000</b>	<b>24,500</b>
<b>RE66-Property Sales &amp; Uses</b>				
366.250	Wetland Bank Proceeds	0	10,000	10,000
366.400	Land Sales	1,588,600	500,000	200,000
366.410	Gravel Sale Royalties	134,598	150,000	220,000
366.450	Ag Sales - Principal	10,487	10,000	30,000
366.500	Land Leases	40,180	30,000	150,000
366.600	Land Use Charges	112,997	200,000	100,000
<b>Total</b>	<b>Property Sales &amp; Uses</b>	<b>1,886,862</b>	<b>900,000</b>	<b>710,000</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	2,288	0	0
369.800	Fines	1,700	1,500	1,500
<b>Total</b>	<b>Other Revenue Sources</b>	<b>3,988</b>	<b>1,500</b>	<b>1,500</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>2,169,026</b>	<b>\$994,500</b>	<b>\$804,000</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>2,169,026</b>	<b>\$994,500</b>	<b>\$804,000</b>
<b>Fund Total:</b>	<b>LAND MANAGEMENT</b>	<b>2,169,026</b>	<b>\$994,500</b>	<b>\$804,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	13,500	14,000	14,000
443.260	Computer - Admin & Audit	13,500	14,000	14,000
443.280	Finance - Admin & Audit	14,000	14,500	14,500
443.290	Legal - Admin & Audit	6,500	7,000	7,000
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>47,500</b>	<b>49,500</b>	<b>49,500</b>
<b>EX46-Capital Project Transfers</b>				
446.300	Transfer To- Fund 400	0	800,000	0
446.500	Transfer To- Fund 480	305,000	0	0
446.700	Tfr415/425/430/435/440/47	1,250,000	115,000	0
446.900	Transfer To- Fund 450	1,993,488	0	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>3,548,488</b>	<b>915,000</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>3,595,988</b>	<b>964,500</b>	<b>49,500</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>3,595,988</b>	<b>964,500</b>	<b>49,500</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	316,406	320,253	325,462
411.200	Temp Wages & Adjmts	19,019	30,000	30,000
411.300	Overtime Wages	1,369	3,500	1,500
<b>Total Salaries &amp; Wages</b>		<b>336,794</b>	<b>353,753</b>	<b>356,962</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	92,035	92,035	92,035
412.190	Life Insurance	574	565	565
412.200	Unemployment Contrib	2,021	1,847	2,142
412.300	Medicare	4,884	4,463	5,176
412.400	Retirement Contrib. - DB Plan	62,446	72,605	81,774
412.410	PERS Tier IV - DC Plan	20,634	0	0
412.411	PERS Tier IV - Health Plan	2,146	0	0
412.412	PERS Tier IV - HRA	3,470	0	0
412.413	PERS Tier IV - OD&D	282	0	0
412.600	Workers Compensation	16,879	25,114	12,906
412.700	Sbs Contribution	20,646	18,866	21,882
<b>Total Benefits</b>		<b>226,017</b>	<b>215,495</b>	<b>216,480</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	171	2,000	2,000
<b>Total Expenses Within Borough</b>		<b>171</b>	<b>2,000</b>	<b>2,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	61	1,200	1,200
414.200	Exp Reimb- Outside Boro	81	0	0
<b>Total Expenses Outside Of Boro</b>		<b>142</b>	<b>1,200</b>	<b>1,200</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	2,293	2,450	3,500
421.200	Postage	7,125	9,200	9,200
421.300	Communication Network	565	0	0
<b>Total Communications</b>		<b>9,983</b>	<b>11,650</b>	<b>12,700</b>
<b>EX22-Advertising</b>				
422.000	Advertising	5,910	5,000	6,200
422.010	Foreclosure Advertising	5,051	5,000	6,000
<b>Total Advertising</b>		<b>10,961</b>	<b>10,000</b>	<b>12,200</b>
<b>EX23-Printing</b>				
423.000	Printing	2,140	2,000	2,200
423.100	Resale/Printed Maps	0	2,000	2,000
<b>Total Printing</b>		<b>2,140</b>	<b>4,000</b>	<b>4,200</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	0	10,350	0
424.200	Water & Sewer	0	350	0
424.300	Natural Gas	0	6,292	0
424.500	Garbage Pickups	0	1,500	1,500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>0</b>	<b>18,492</b>	<b>1,500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,210	3,700	4,000
<b>Total</b>	<b>Rental/Lease</b>	<b>1,210</b>	<b>3,700</b>	<b>4,000</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	374	3,927	1,000
426.300	Dues & Fees	5,115	6,815	6,815
426.500	Recording Fees	1,761	3,000	2,100
426.600	Computer Software/Online Services	3,717	1,500	1,500
426.800	Brokers/Appraiser Fees	0	58,931	83,000
426.810	Taxes and LID Fees	4,270	23,200	25,000
426.900	Other Professional Chgs	17,193	27,000	70,000
<b>Total</b>	<b>Professional Charges</b>	<b>32,430</b>	<b>124,373</b>	<b>189,415</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	6,348	700	3,450
427.500	Liability Insurance	1,632	1,300	1,160
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>7,980</b>	<b>2,000</b>	<b>4,610</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	17,618	0
428.200	Grounds Maint Services	1,470	16,000	15,000
428.300	Equipment Maint Services	1,477	2,400	2,400
428.400	Vehicle Maint Services	1,409	2,700	3,000
<b>Total</b>	<b>Maintenance Services</b>	<b>4,356</b>	<b>38,718</b>	<b>20,400</b>
<b>EX29-Other Contractual</b>				
429.600	Vehicle and Junk Removal	3,406	15,000	15,000
429.900	Other Contractual	11,955	127,445	211,000
<b>Total</b>	<b>Other Contractual</b>	<b>15,361</b>	<b>142,445</b>	<b>226,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,659	3,000	2,000
<b>Total</b>	<b>Office Supplies</b>	<b>1,659</b>	<b>3,000</b>	<b>2,000</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	1,167	3,000	3,000
431.200	Building Maint Supplies	206	500	500
431.300	Equipment Maint Supplies	652	3,000	650
431.400	Grounds Maint Supplies	155	200	200
431.900	Other Maint. Supplies	0	500	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>2,180</b>	<b>7,200</b>	<b>4,850</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	41	300	500
432.200	Gas	1,417	5,000	5,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>1,458</b>	<b>5,300</b>	<b>5,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	182	200	200
433.110	Clothing	70	100	100
433.120	Tools under \$500	0	100	100
433.300	Books/Subscriptions	72	0	0
433.900	Other Supplies	6,014	18,934	19,500
<b>Total</b>	<b>Misc Supplies</b>	<b>6,338</b>	<b>19,334</b>	<b>19,900</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	1,227	1,637	5,600
434.100	Other Equip under \$5,000	2,118	2,266	2,000
434.300	Furniture Under \$5,000	1,572	40,300	600
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>4,917</b>	<b>44,203</b>	<b>8,200</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	39,329	0	0
451.200	Vehicles	16,055	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>55,384</b>	<b>0</b>	<b>0</b>
<b>EX53-Miscellaneous</b>				
453.000	Miscellaneous	100	0	0
<b>Total</b>	<b>Miscellaneous</b>	<b>100</b>	<b>0</b>	<b>0</b>
<b>EX55-Land Acquisitions</b>				
455.000	Land Acquisitions	0	71,300	0
<b>Total</b>	<b>Land Acquisitions</b>	<b>0</b>	<b>71,300</b>	<b>0</b>
<b>Division Total:</b>	<b>Land Management</b>	<b>719,581</b>	<b>1,078,163</b>	<b>1,092,117</b>





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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	83,452	110,211	108,792
411.200	Temp Wages & Adjmts	8,272	68,437	68,437
411.300	Overtime Wages	386	300	300
<b>Total Salaries &amp; Wages</b>		<b>92,110</b>	<b>178,948</b>	<b>177,529</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	23,300	23,749	23,300
412.190	Life Insurance	116	146	143
412.200	Unemployment Contrib	553	1,075	1,066
412.300	Medicare	1,336	2,596	2,575
412.400	Retirement Contrib. - DB Plan	13,639	28,830	27,284
412.410	PERS Tier IV - DC Plan	7,344	0	0
412.411	PERS Tier IV - Health Plan	667	0	0
412.412	PERS Tier IV - HRA	608	0	0
412.413	PERS Tier IV - OD&D	88	0	0
412.600	Workers Compensation	1,573	3,465	924
412.700	Sbs Contribution	5,297	10,970	10,883
<b>Total Benefits</b>		<b>54,521</b>	<b>70,831</b>	<b>66,175</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	1,171	1,000	1,200
<b>Total Expenses Within Borough</b>		<b>1,171</b>	<b>1,000</b>	<b>1,200</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	400	400
414.200	Exp Reimb- Outside Boro	1,207	2,835	3,710
414.400	Travel Tickets	672	1,700	2,500
<b>Total Expenses Outside Of Boro</b>		<b>1,879</b>	<b>4,935</b>	<b>6,610</b>
<b>EX23-Printing</b>				
423.000	Printing	0	100	100
<b>Total Printing</b>		<b>0</b>	<b>100</b>	<b>100</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	4,415	5,000
426.300	Dues & Fees	100	600	600
426.900	Other Professional Chgs	0	54,671	80,000
<b>Total Professional Charges</b>		<b>100</b>	<b>59,686</b>	<b>85,600</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	0	70	70
427.500	Liability Insurance	390	340	350
<b>Total Insurance &amp; Bond</b>		<b>390</b>	<b>410</b>	<b>420</b>



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

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin</b>				
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	2,377	6,245	6,841
429.210	Training/Instructor Fees	0	0	625
429.900	Other Contractual	0	25,000	50,000
<b>Total</b>	<b>Other Contractual</b>	<b>2,377</b>	<b>31,245</b>	<b>57,466</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,913	4,600	3,000
<b>Total</b>	<b>Office Supplies</b>	<b>2,913</b>	<b>4,600</b>	<b>3,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	300	300
433.110	Clothing	72	200	200
433.300	Books/Subscriptions	0	325	200
433.900	Other Supplies	0	600	600
<b>Total</b>	<b>Misc Supplies</b>	<b>72</b>	<b>1,425</b>	<b>1,300</b>
<b>EX34-Equipment Under \$5,000</b>				
434.300	Furniture Under \$5,000	0	585	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>585</b>	<b>0</b>
<b>Division Total: Community Develop-Admin</b>		<b>155,533</b>	<b>353,765</b>	<b>399,400</b>
<b>Department Total: Community Development</b>		<b>875,114</b>	<b>1,431,928</b>	<b>1,491,517</b>
<b>Fund Total:</b>	<b>LAND MANAGEMENT</b>	<b>4,471,102</b>	<b>2,396,428</b>	<b>1,541,017</b>

## FIRE SERVICE AREAS

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

**FIRE SERVICE AREAS  
SUMMARY SHEET  
FISCAL YEAR 2018**

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	333,400	-	750	334,150	358,027	54,044	-	412,071
249	West Lakes FSA	2,777,890	357,631	12,500	3,148,021	2,772,868	161,808	1,125,000	4,059,676
250	Central Mat-Su FSA	9,907,330	23,500	237,500	10,168,330	7,490,971	485,855	1,486,000	9,462,826
251	Butte FSA	882,220	13,000	1,500	896,720	696,809	91,950	125,000	913,759
253	Sutton FSA	231,070	-	400	231,470	225,242	50,901	-	276,143
254	Talkeetna FSA	354,380	-	2,000	356,380	314,804	59,482	50,000	424,286
258	Willow FSA	825,010	-	2,800	827,810	678,514	80,655	100,000	859,169
259	Gr Palmer Cons FSA	1,269,750	-	7,000	1,276,750	542,002	58,703	600,000	1,200,705
	<b>TOTALS</b>	16,581,050	394,131	264,450	17,239,631	13,079,237	1,043,398	3,486,000	17,608,635

**REVENUE DETAIL: FIRE SERVICE AREAS**

FUND	SERVICE AREA NAME	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
248	Caswell Lakes FSA	388,812	340,490	334,150
249	West Lakes FSA	2,269,835	2,704,670	3,148,021
250	Central Mat-Su FSA	8,813,546	9,785,120	10,168,330
251	Butte FSA	860,989	892,880	896,720
253	Sutton FSA	238,298	251,020	231,470
254	Talkeetna FSA	370,754	378,850	356,380
258	Willow FSA	910,561	835,982	827,810
259	Greater Palmer Consolidated	1,157,854	1,223,670	1,276,750
	<b>TOTAL FSA</b>	15,010,649	16,412,682	17,239,631

**EXPENDITURE DETAIL: FIRE SERVICE AREAS**

Fund	Service Area Name	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
248	Caswell FSA	256,171	458,946	412,071
249	West Lakes FSA	2,291,543	2,709,427	4,059,676
250	Central Mat-Su FSA	7,121,613	14,455,989	9,462,826
251	Butte FSA	739,205	760,250	913,759
253	Sutton FSA	240,907	254,588	276,143
254	Talkeetna FSA	321,455	753,039	424,286
258	Willow FSA	727,230	656,749	859,169
259	Greater Palmer Consolidated FSA	579,625	1,303,640	1,200,705
	<b>TOTAL FSA</b>	12,277,749	21,352,628	17,608,635

Note: The expenditures referenced above include the allocation of Fire Fleet Maintenance. Total Fire Fleet Maintenance expenditures are as follows.

Fund		2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
245	Fire Fleet Maintenance	-	311,961	362,517

**RECONCILIATION OF FUND BALANCE: 245****FIRE FLEET MAINTENANCE**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	-	311,961	362,517
TOTAL EXPENDITURES	-	311,961	362,517

Audit balance as of 06/30/2016			-0-
Estimated revenues 2016-2017 fiscal year	311,961		
Estimated expenditures 2016-2017 fiscal year	(311,961)		
Estimated adjustment to fund balance		-0-	
Estimated fund balance 06/30/2017			-0-
Estimated revenues 2017-2018 fiscal year	362,517		
Estimated expenditures 2017-2018 fiscal year	(362,517)		
Estimated FY2018 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2018			-0-



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

**Revenue**

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE68-Recovery Wage,Fringe,Exp</b>				
368.220	Service Areas	0	311,961	362,517
<b>Total</b>	<b>Recovery Wage,Fringe,Exp</b>	<b>0</b>	<b>311,961</b>	<b>362,517</b>
<b>Division Total: Non-Departmental</b>		<b>0</b>	<b>\$311,961</b>	<b>\$362,517</b>
<b>Department Total: Non-Departmental</b>		<b>0</b>	<b>\$311,961</b>	<b>\$362,517</b>
<b>Fund Total:</b>	<b>FIRE FLEET MAINTENANCE</b>	<b>0</b>	<b>\$311,961</b>	<b>\$362,517</b>





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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Maintenance - Fire</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	0	127,638	132,744
411.200	Temp Wages & Adjmts	0	0	18,631
411.300	Overtime Wages	0	18,000	20,000
<b>Total Salaries &amp; Wages</b>		<b>0</b>	<b>145,638</b>	<b>171,375</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	0	46,600	46,600
412.190	Life Insurance	0	286	286
412.200	Unemployment Contrib	0	874	917
412.300	Medicare	0	2,112	2,485
412.400	Retirement Contrib. - DB Plan	0	38,070	38,202
412.600	Workers Compensation	0	17,863	12,494
412.700	Sbs Contribution	0	8,928	10,506
<b>Total Benefits</b>		<b>0</b>	<b>114,733</b>	<b>111,490</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	0	680	1,600
414.400	Travel Tickets	0	300	2,000
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>980</b>	<b>3,600</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	0	0	1,000
<b>Total Communications</b>		<b>0</b>	<b>0</b>	<b>1,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	0	60
<b>Total Printing</b>		<b>0</b>	<b>0</b>	<b>60</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	0	5,600	5,840
424.200	Water & Sewer	0	960	960
424.300	Natural Gas	0	4,800	4,800
424.500	Garbage Pickups	0	110	110
424.550	Recycling Pickups	0	360	360
<b>Total Utilities-Building Oprtns</b>		<b>0</b>	<b>11,830</b>	<b>12,070</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	360	584
425.300	Equipment Rental	0	2,000	2,200
<b>Total Rental/Lease</b>		<b>0</b>	<b>2,360</b>	<b>2,784</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	60	244
426.900	Other Professional Chgs	0	80	98
<b>Total Professional Charges</b>		<b>0</b>	<b>140</b>	<b>342</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Maintenance - Fire</b>				
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	0	555	1,220
427.500	Liability Insurance	0	800	0
<b>Total Insurance &amp; Bond</b>		<b>0</b>	<b>1,355</b>	<b>1,220</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	3,360	6,400
428.200	Grounds Maint Services	0	600	600
428.300	Equipment Maint Services	0	800	800
428.400	Vehicle Maint Services	0	2,200	2,400
428.500	Commun Equip Maint Servic	0	0	400
428.920	Other Maintenance Service	0	0	80
<b>Total Maintenance Services</b>		<b>0</b>	<b>6,960</b>	<b>10,680</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	1,800	2,000
429.710	Testing	0	40	240
429.900	Other Contractual	0	2,400	1,520
<b>Total Other Contractual</b>		<b>0</b>	<b>4,240</b>	<b>3,760</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	300	300
430.200	Copier/Fax Supplies	0	80	80
<b>Total Office Supplies</b>		<b>0</b>	<b>380</b>	<b>380</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	7,400	6,200
431.200	Building Maint Supplies	0	445	1,000
431.300	Equipment Maint Supplies	0	1,900	2,320
431.400	Grounds Maint Supplies	0	80	80
431.900	Other Maint. Supplies	0	320	356
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>10,145</b>	<b>9,956</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	800	760
432.200	Gas	0	1,800	1,280
<b>Total Fuel/Oil-Vehicle Use</b>		<b>0</b>	<b>2,600</b>	<b>2,040</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Maintenance - Fire</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	700	700
433.110	Clothing	0	400	400
433.120	Tools under \$500	0	5,400	8,000
433.200	Medical Supplies	0	40	140
433.300	Books/Subscriptions	0	300	1,000
433.500	Training Supplies	0	300	380
433.900	Other Supplies	0	1,660	1,660
<b>Total Misc Supplies</b>		<b>0</b>	<b>8,800</b>	<b>12,280</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	0	12,040
434.100	Other Equip under \$5,000	0	1,600	1,720
434.300	Furniture Under \$5,000	0	200	1,320
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>1,800</b>	<b>15,080</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	0	2,400
451.300	Furniture over \$5,000	0	0	2,000
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>0</b>	<b>4,400</b>
<b>Division Total: Fleet Maintenance - Fire</b>		<b>0</b>	<b>311,961</b>	<b>362,517</b>
<b>Department Total: Emergency Services</b>		<b>0</b>	<b>311,961</b>	<b>362,517</b>
<b>Fund Total: FIRE FLEET MAINTENANCE</b>		<b>0</b>	<b>311,961</b>	<b>362,517</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	388,812	340,490	334,150
TOTAL EXPENDITURES	256,171	458,946	412,071

Audit balance as of 06/30/2016			602,532
Estimated revenues 2016-2017 fiscal year	340,490		
Estimated expenditures 2016-2017 fiscal year	(367,221)		
Capital Projects	(81,085)		
Debt Service	(10,640)		
Estimated adjustment to fund balance		(118,456)	
Estimated fund balance 06/30/2017			484,076
Estimated revenues 2017-2018 fiscal year	334,150		
Estimated expenditures 2017-2018 fiscal year	(412,071)		
Estimated FY2018 adjustment to fund balance		(77,921)	
Estimated fund balance 6/30/2018			406,155

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$102,402,720. A mill rate of 3.21 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	94,090,730	302,000	0	7,000	295,000
Sr Cit/Vet	8,311,990	26,600	26,600	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	102,402,720	328,600	26,000	7,000	295,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$295,000
311 102	Real Property Taxes - Delinquent	25,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Tax/State Collected	3,400

361 000 INTEREST EARNINGS

361 100	Interest on Investments	<u>750</u>
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TOTAL ESTIMATED REVENUES \$334,150



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

**Revenue**

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	271,321	291,600	295,000
311.102	Real Property-Delinquent	39,020	25,000	25,000
311.400	Penalty & Interest	15,384	10,000	10,000
311.500	Vehicle Tax State Collec	3,010	3,390	3,400
<b>Total</b>	<b>General Property Taxes</b>	<b>328,735</b>	<b>329,990</b>	<b>333,400</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	5,813	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>5,813</b>	<b>0</b>	<b>0</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,057	500	750
<b>Total</b>	<b>Interest Earnings</b>	<b>1,057</b>	<b>500</b>	<b>750</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	53,207	10,000	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>53,207</b>	<b>10,000</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>388,812</b>	<b>\$340,490</b>	<b>\$334,150</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>388,812</b>	<b>\$340,490</b>	<b>\$334,150</b>
<b>Fund Total:</b>	<b>CASWELL FSA #135</b>	<b>388,812</b>	<b>\$340,490</b>	<b>\$334,150</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	54,036	60,642	61,721
411.200	Temp Wages & Adjmts	12,397	13,824	13,824
411.300	Overtime Wages	421	0	0
411.400	Nonemployee Compensation	49,862	55,000	60,000
<b>Total Salaries &amp; Wages</b>		<b>116,716</b>	<b>129,466</b>	<b>135,545</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	13,042	13,696	14,400
412.150	On-Call Health Insurance	225	2,893	1,461
412.190	Life Insurance	81	85	89
412.200	Unemployment Contrib	400	447	454
412.300	Medicare	1,691	1,878	1,966
412.400	Retirement Contrib. - DB Plan	17,275	16,481	15,431
412.410	PERS Tier IV - DC Plan	106	0	0
412.411	PERS Tier IV - Health Plan	11	0	0
412.412	PERS Tier IV - HRA	17	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	12,363	15,799	9,741
412.700	Sbs Contribution	7,149	7,937	8,310
<b>Total Benefits</b>		<b>52,362</b>	<b>59,216</b>	<b>51,852</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	200	200
413.900	Other Exp - Within Boro	0	100	100
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>400</b>	<b>400</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	254	600	600
414.400	Travel Tickets	297	500	800
<b>Total Expenses Outside Of Boro</b>		<b>551</b>	<b>1,100</b>	<b>1,400</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	6,214	10,500	8,500
421.200	Postage	0	300	300
<b>Total Communications</b>		<b>6,214</b>	<b>10,800</b>	<b>8,800</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	1,000	1,000
<b>Total Advertising</b>		<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX23-Printing</b>				
423.000	Printing	44	1,100	1,000
<b>Total Printing</b>		<b>44</b>	<b>1,100</b>	<b>1,000</b>



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

**Expense**

6/23/2017

<u>Account</u>	<u>Description</u>	2016 <u>Actual Expense</u>	2017 <u>Amended Budget</u>	2018 <u>Assembly Approved</u>
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	5,976	9,000	8,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	342	700	700
424.600	Heating Fuel-Oil	6,130	14,500	10,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>12,448</b>	<b>24,300</b>	<b>18,800</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	0	10,380
425.300	Equipment Rental	0	1,000	1,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>1,000</b>	<b>11,380</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	424	650	650
426.600	Computer Software/Online Services	1,420	2,700	2,700
426.900	Other Professional Chgs	0	7,100	7,100
<b>Total</b>	<b>Professional Charges</b>	<b>1,844</b>	<b>10,450</b>	<b>10,450</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	1,308	0	4,000
427.200	Vehicle Insurance	5,904	1,500	2,900
427.500	Liability Insurance	0	150	200
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>7,212</b>	<b>1,650</b>	<b>7,100</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	2,230	8,500	8,500
428.200	Grounds Maint Services	325	2,000	2,000
428.300	Equipment Maint Services	2,548	2,500	3,800
428.400	Vehicle Maint Services	1,096	5,000	5,000
428.500	Commun Equip Maint Servic	528	1,000	1,000
428.920	Other Maintenance Service	88	250	250
<b>Total</b>	<b>Maintenance Services</b>	<b>6,815</b>	<b>19,250</b>	<b>20,550</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	400	1,000	1,000
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	383	500	500
429.900	Other Contractual	2,120	4,500	30,000
<b>Total</b>	<b>Other Contractual</b>	<b>2,903</b>	<b>6,500</b>	<b>32,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	84	750	750
430.200	Copier/Fax Supplies	32	200	200
<b>Total</b>	<b>Office Supplies</b>	<b>116</b>	<b>950</b>	<b>950</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	4,937	10,000	10,000
431.200	Building Maint Supplies	186	1,500	1,500
431.300	Equipment Maint Supplies	477	1,400	2,000
431.400	Grounds Maint Supplies	124	500	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>5,724</b>	<b>13,400</b>	<b>14,000</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	174	1,500	1,500
432.200	Gas	3,868	8,000	6,500
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>4,042</b>	<b>9,500</b>	<b>8,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	152	2,500	3,000
433.110	Clothing	11,156	11,415	15,000
433.120	Tools under \$500	14	1,000	1,000
433.200	Medical Supplies	0	150	150
433.300	Books/Subscriptions	0	150	150
433.500	Training Supplies	0	500	1,500
433.900	Other Supplies	1,350	5,000	5,000
<b>Total</b>	<b>Misc Supplies</b>	<b>12,672</b>	<b>20,715</b>	<b>25,800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	1,937	2,500	500
434.100	Other Equip under \$5,000	1,106	7,500	7,500
434.300	Furniture Under \$5,000	0	1,000	1,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>3,043</b>	<b>11,000</b>	<b>9,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	14,393	10,519	9,850
443.110	Telecomm-Admin & Audit	2,206	1,709	5,370
443.300	Maintenance	2,414	2,000	2,500
443.305	Fleet Maintenance	3,359	31,196	36,324
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>22,372</b>	<b>45,424</b>	<b>54,044</b>
<b>EX45-Operating Fund Transfers</b>				
445.142	Trnfr To- Debt Svc (COPs)	0	10,640	0
<b>Total</b>	<b>Operating Fund Transfers</b>	<b>0</b>	<b>10,640</b>	<b>0</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	1,093	81,864	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>1,093</b>	<b>81,864</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	(779)	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>(779)</b>	<b>0</b>



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

**Expense**

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
Division Total:	Non-Departmental	256,171	458,946	412,071
Department Total:	Non-Departmental	256,171	458,946	412,071
Fund Total:	CASWELL FSA #135	256,171	458,946	412,071

**RECONCILIATION OF FUND BALANCE: 249**

**WEST LAKES FIRE SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	2,269,835	2,704,670	3,148,021
TOTAL EXPENDITURES	2,291,543	2,709,427	4,059,676

Audit balance as of 06/30/2016 1,781,965

Estimated revenues 2016-2017 fiscal year 2,704,670

Estimated expenditures 2016-2017 fiscal year (2,053,427)

Capital Projects (296,000)

Debt Service (360,000)

Estimated adjustment to fund balance (4,757)

Estimated fund balance 06/30/2017 1,777,208

Estimated revenues 2017-2018 fiscal year 3,148,021

Estimated expenditures 2017-2018 fiscal year (2,367,176)

Capital Projects (1,125,000)

Debt Service (567,500)

Estimated FY2018 adjustment to fund balance (911,655)

Estimated fund balance 6/30/2018 865,553

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$1,367,807,310. A mill rate of 2.20 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	1,230,585,020	2,707,200	0	62,800	2,644,400
Sr Cit/Vet	131,007,890	288,200	288,000	0	0
Farm	3,937,130	0	0	0	0
Personal	2,277,270	5,000	0	100	4,900
Total	1,367,807,310	3,000,400	288,200	62,900	2,649,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$2,644,400
311 102	Real Property Taxes - Delinquent	70,000
311 200	Personal Property Taxes	4,900
311 400	Penalty & Interest on Delinquent Taxes	25,000
311 500	Vehicle Tax/State Collected	33,590

342 000 RENTAL INCOME

342 400	Rent for one borough ambulance, meeting area and fleet maintenance facility	357,631
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361 000 INTEREST

361 100	Interest on Investments	2,500
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369 000 OTHER

369 100	Miscellaneous	<u>10,000</u>
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TOTAL ESTIMATED REVENUES \$3,148,021



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	2,064,041	2,547,900	2,644,400
311.102	Real Property-Delinquent	86,770	65,000	70,000
311.200	Personal Property	3,008	3,400	4,900
311.400	Penalty & Interest	35,947	25,000	25,000
311.500	Vehicle Tax State Collec	32,370	31,870	33,590
<b>Total</b>	<b>General Property Taxes</b>	<b>2,222,136</b>	<b>2,673,170</b>	<b>2,777,890</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	414	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>414</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	24,500	24,500	357,631
342.910	Fire - Illegal Burns	2,595	0	0
<b>Total</b>	<b>Public Safety</b>	<b>27,095</b>	<b>24,500</b>	<b>357,631</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	3,576	2,000	2,500
<b>Total</b>	<b>Interest Earnings</b>	<b>3,576</b>	<b>2,000</b>	<b>2,500</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	1,575	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>1,575</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	12,069	5,000	10,000
<b>Total</b>	<b>Other Revenue Sources</b>	<b>12,069</b>	<b>5,000</b>	<b>10,000</b>
<b>RE91-Proceeds Of Gfs Disposal</b>				
391.100	Sale Of Gfa	2,970	0	0
<b>Total</b>	<b>Proceeds Of Gfs Disposal</b>	<b>2,970</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>2,269,835</b>	<b>\$2,704,670</b>	<b>\$3,148,021</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>2,269,835</b>	<b>\$2,704,670</b>	<b>\$3,148,021</b>
<b>Fund Total:</b>	<b>WEST LAKES FSA #136</b>	<b>2,269,835</b>	<b>\$2,704,670</b>	<b>\$3,148,021</b>



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

**Expense**

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	251,226	388,268	404,510
411.200	Temp Wages & Adjmts	4,793	0	25,000
411.300	Overtime Wages	10,240	20,000	20,000
411.400	Nonemployee Compensation	512,178	540,000	550,000
<b>Total Salaries &amp; Wages</b>		<b>778,437</b>	<b>948,268</b>	<b>999,510</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	95,701	122,817	134,118
412.150	On-Call Health Insurance	1,106	12,845	13,394
412.190	Life Insurance	587	754	824
412.200	Unemployment Contrib	1,595	2,990	2,698
412.300	Medicare	11,287	13,750	14,494
412.400	Retirement Contrib. - DB Plan	1,229	127,905	107,412
412.410	PERS Tier IV - DC Plan	42,097	0	0
412.411	PERS Tier IV - Health Plan	4,269	0	0
412.412	PERS Tier IV - HRA	7,990	0	0
412.413	PERS Tier IV - OD&D	614	0	0
412.600	Workers Compensation	85,685	115,825	71,097
412.700	Sbs Contribution	47,715	58,129	61,271
<b>Total Benefits</b>		<b>299,875</b>	<b>455,015</b>	<b>405,308</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	0	500
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>0</b>	<b>500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	4,159	2,500	3,500
414.400	Travel Tickets	1,697	545	7,000
<b>Total Expenses Outside Of Boro</b>		<b>5,856</b>	<b>3,045</b>	<b>10,500</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	22,830	33,000	33,000
421.200	Postage	7	5,000	5,000
<b>Total Communications</b>		<b>22,837</b>	<b>38,000</b>	<b>38,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	147	0	1,500
<b>Total Advertising</b>		<b>147</b>	<b>0</b>	<b>1,500</b>
<b>EX23-Printing</b>				
423.000	Printing	605	0	5,000
<b>Total Printing</b>		<b>605</b>	<b>0</b>	<b>5,000</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	46,157	50,000	90,000
424.300	Natural Gas	7,747	16,000	30,000
424.400	Lp-Propane	0	200	1,000
424.500	Garbage Pickups	2,800	4,500	6,000
424.600	Heating Fuel-Oil	2,325	6,750	6,750
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>59,029</b>	<b>77,450</b>	<b>133,750</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	820	1,000	3,000
425.300	Equipment Rental	3,124	4,500	6,500
<b>Total</b>	<b>Rental/Lease</b>	<b>3,944</b>	<b>5,500</b>	<b>9,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	8,456	7,000	10,000
426.600	Computer Software/Online Services	5,758	10,000	10,000
426.900	Other Professional Chgs	658	24,100	46,100
<b>Total</b>	<b>Professional Charges</b>	<b>14,872</b>	<b>41,100</b>	<b>66,100</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	1,648	10,000	9,500
427.200	Vehicle Insurance	72,151	35,000	37,500
427.500	Liability Insurance	0	4,900	1,500
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>73,799</b>	<b>49,900</b>	<b>48,500</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	1,608	12,100	12,100
428.200	Grounds Maint Services	2,495	0	5,000
428.300	Equipment Maint Services	19,605	22,000	25,000
428.400	Vehicle Maint Services	12,050	26,000	36,000
428.500	Commun Equip Maint Servic	0	50	4,000
428.920	Other Maintenance Service	810	4,000	5,000
<b>Total</b>	<b>Maintenance Services</b>	<b>36,568</b>	<b>64,150</b>	<b>87,100</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	6,435	6,500	25,600
429.210	Training/Instructor Fees	200	1,000	10,000
429.710	Testing	992	1,200	2,000
429.900	Other Contractual	10,449	10,000	43,000
<b>Total</b>	<b>Other Contractual</b>	<b>18,076</b>	<b>18,700</b>	<b>80,600</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,768	5,000	6,000
430.200	Copier/Fax Supplies	613	1,000	3,000
<b>Total</b>	<b>Office Supplies</b>	<b>3,381</b>	<b>6,000</b>	<b>9,000</b>



# Matanuska-Susitna Borough Financial Management Budget Listing

## Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	45,201	77,000	70,000
431.200	Building Maint Supplies	4,378	10,000	10,000
431.300	Equipment Maint Supplies	10,616	15,000	20,000
431.400	Grounds Maint Supplies	3,232	3,000	5,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>63,427</b>	<b>105,000</b>	<b>105,000</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	1,931	4,000	4,000
432.200	Gas	31,409	55,000	70,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>33,340</b>	<b>59,000</b>	<b>74,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	10,634	15,000	18,000
433.110	Clothing	4,565	15,000	25,000
433.120	Tools under \$500	2,031	6,000	6,000
433.200	Medical Supplies	735	1,000	1,500
433.300	Books/Subscriptions	1,479	3,000	7,000
433.500	Training Supplies	13,995	12,000	15,000
433.900	Other Supplies	5,648	10,000	30,000
<b>Total</b>	<b>Misc Supplies</b>	<b>39,087</b>	<b>62,000</b>	<b>102,500</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	697	10,000	14,000
434.100	Other Equip under \$5,000	5,592	7,000	10,000
434.300	Furniture Under \$5,000	0	2,000	5,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>6,289</b>	<b>19,000</b>	<b>29,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	82,954	67,101	70,060
443.110	Telecomm-Admin & Audit	35,657	23,198	43,424
443.300	Maintenance	11,790	11,000	12,000
443.305	Fleet Maintenance	83,966	0	36,324
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>214,367</b>	<b>101,299</b>	<b>161,808</b>
<b>EX45-Operating Fund Transfers</b>				
445.142	Trnfr To- Debt Svc (COPs)	0	360,000	567,500
<b>Total</b>	<b>Operating Fund Transfers</b>	<b>0</b>	<b>360,000</b>	<b>567,500</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	606,111	296,832	1,125,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>606,111</b>	<b>296,832</b>	<b>1,125,000</b>





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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	(832)	0
451.200	Vehicles	11,496	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>11,496</b>	<b>(832)</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>2,291,543</b>	<b>2,709,427</b>	<b>4,059,676</b>
<b>Department Total: Non-Departmental</b>		<b>2,291,543</b>	<b>2,709,427</b>	<b>4,059,676</b>
<b>Fund Total: WEST LAKES FSA #136</b>		<b>2,291,543</b>	<b>2,709,427</b>	<b>4,059,676</b>

**RECONCILIATION OF FUND BALANCE: 250**

**CENTRAL MAT-SU FIRE SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	8,813,546	9,785,120	10,168,330
TOTAL EXPENDITURES	7,121,613	14,455,989	9,462,826

Audit balance as of 06/30/2016 10,218,004

Estimated revenues 2016-2017 fiscal year 9,785,120

Estimated expenditures 2016-2017 fiscal year (7,203,981)

Capital Projects (6,400,000)

Debt Service (852,008)

Estimated adjustment to fund balance (4,670,869)

Estimated fund balance 6/30/2017 5,547,135

Estimated revenues 2017-2018 fiscal year 10,168,330

Estimated expenditures 2017-2018 fiscal year (7,135,226)

Capital Projects (1,486,000)

Debt Service (841,600)

Estimated FY2018 adjustment to fund balance 705,504

Estimated fund balance 6/30/2018 6,252,639

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$5,004,728,460. A mill rate of 2.15 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	4,527,648,060	9,734,400	0	225,800	9,508,600
Sr Cit/Vet	405,013,660	870,700	870,700	0	0
Farm	25,997,440	0	0	0	0
Personal	46,069,300	99,000	0	2,200	96,800
Total	5,004,728,460	10,704,100	870,700	228,000	9,605,400

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes - Current	\$9,508,600
311 102	Real Property Taxes - Delinquent	150,000
311 200	Personal Property Taxes	96,800
311 400	Penalty & Interest on Delinquent Taxes	60,000
311 500	Vehicle Tax/State Collected	91,930

341 000    FEES

341 971	Fire Plan Review	200,000
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342 000    BUILDING RENTAL- FIRE FEES

342 400	Interest on Investments	23,500
342 910	Fire-Illegal Burns	500

361 000    INTEREST

361 100	Interest on Investments	12,000
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369 000    OTHER

369 100	Miscellaneous	<u>25,000</u>
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TOTAL ESTIMATED REVENUES \$10,168,330



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	7,961,848	9,191,500	9,508,600
311.102	Real Property-Delinquent	178,432	150,000	150,000
311.200	Personal Property	90,699	95,100	96,800
311.400	Penalty & Interest	78,468	55,000	60,000
311.500	Vehicle Tax State Collec	89,410	89,520	91,930
<b>Total</b>	<b>General Property Taxes</b>	<b>8,398,857</b>	<b>9,581,120</b>	<b>9,907,330</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	90,154	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>90,154</b>	<b>0</b>	<b>0</b>
<b>RE41-General Government</b>				
341.971	Fire Plan Review Fees	247,069	150,000	200,000
<b>Total</b>	<b>General Government</b>	<b>247,069</b>	<b>150,000</b>	<b>200,000</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	25,325	23,500	23,500
342.900	Fire - False Alarms	300	0	0
342.910	Fire - Illegal Burns	1,195	500	500
<b>Total</b>	<b>Public Safety</b>	<b>26,820</b>	<b>24,000</b>	<b>24,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	18,701	10,000	12,000
<b>Total</b>	<b>Interest Earnings</b>	<b>18,701</b>	<b>10,000</b>	<b>12,000</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	1	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	31,944	20,000	25,000
<b>Total</b>	<b>Other Revenue Sources</b>	<b>31,944</b>	<b>20,000</b>	<b>25,000</b>
<b>Division Total: Non-Departmental</b>		<b>8,813,546</b>	<b>\$9,785,120</b>	<b>\$10,168,330</b>
<b>Department Total: Non-Departmental</b>		<b>8,813,546</b>	<b>\$9,785,120</b>	<b>\$10,168,330</b>
<b>Fund Total: CENTRAL MAT-SU FSA #130</b>		<b>8,813,546</b>	<b>\$9,785,120</b>	<b>\$10,168,330</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	1,059,467	1,084,707	1,180,534
411.200	Temp Wages & Adjmts	13,469	171,000	171,597
411.300	Overtime Wages	100,642	187,500	187,500
411.400	Nonemployee Compensation	522,033	1,001,816	1,001,816
<b>Total Salaries &amp; Wages</b>		<b>1,695,611</b>	<b>2,445,023</b>	<b>2,541,447</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	358,771	387,479	401,567
412.150	On-Call Health Insurance	1,445	39,601	24,397
412.190	Life Insurance	2,202	2,379	2,466
412.200	Unemployment Contrib	7,040	8,660	9,238
412.300	Medicare	24,580	35,453	36,852
412.400	Retirement Contrib. - DB Plan	200,896	339,337	335,150
412.410	PERS Tier IV - DC Plan	80,710	0	0
412.411	PERS Tier IV - Health Plan	8,407	0	0
412.412	PERS Tier IV - HRA	17,023	0	0
412.413	PERS Tier IV - OD&D	4,442	0	0
412.600	Workers Compensation	177,844	291,120	176,754
412.700	Sbs Contribution	103,912	149,880	155,792
<b>Total Benefits</b>		<b>987,272</b>	<b>1,253,909</b>	<b>1,142,216</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	193	0	0
414.200	Exp Reimb- Outside Boro	14,992	27,430	27,430
414.400	Travel Tickets	4,344	22,600	18,100
<b>Total Expenses Outside Of Boro</b>		<b>19,529</b>	<b>50,030</b>	<b>45,530</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	63,920	130,764	80,000
421.200	Postage	45	3,050	1,500
<b>Total Communications</b>		<b>63,965</b>	<b>133,814</b>	<b>81,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,130	17,300	17,300
<b>Total Advertising</b>		<b>1,130</b>	<b>17,300</b>	<b>17,300</b>
<b>EX23-Printing</b>				
423.000	Printing	731	12,250	12,250
<b>Total Printing</b>		<b>731</b>	<b>12,250</b>	<b>12,250</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	44,275	64,272	48,750
424.300	Natural Gas	18,733	37,600	22,480
424.400	Lp-Propane	74	5,440	2,000
424.500	Garbage Pickups	3,661	4,912	4,912
424.600	Heating Fuel-Oil	3,107	10,000	5,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>69,850</b>	<b>122,224</b>	<b>83,142</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	43,935	51,308	130,863
425.300	Equipment Rental	13,430	11,000	14,000
<b>Total</b>	<b>Rental/Lease</b>	<b>57,365</b>	<b>62,308</b>	<b>144,863</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	10,783	10,200	12,000
426.600	Computer Software/Online Services	10,963	36,600	30,000
426.900	Other Professional Chgs	1,395	94,800	134,860
<b>Total</b>	<b>Professional Charges</b>	<b>23,141</b>	<b>141,600</b>	<b>176,860</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	3,809	46,800	21,700
427.200	Vehicle Insurance	224,131	110,000	112,500
427.500	Liability Insurance	0	4,600	4,500
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>227,940</b>	<b>161,400</b>	<b>138,700</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	12,862	26,000	24,000
428.200	Grounds Maint Services	2,180	14,400	10,000
428.300	Equipment Maint Services	56,586	68,500	60,000
428.400	Vehicle Maint Services	23,932	120,500	120,000
428.500	Commun Equip Maint Servic	2,278	15,400	15,400
428.920	Other Maintenance Service	2,919	7,000	7,000
<b>Total</b>	<b>Maintenance Services</b>	<b>100,757</b>	<b>251,800</b>	<b>236,400</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	12,970	55,395	45,395
429.210	Training/Instructor Fees	800	9,000	9,000
429.710	Testing	2,885	6,200	6,200
429.900	Other Contractual	31,673	81,800	58,800
<b>Total</b>	<b>Other Contractual</b>	<b>48,328</b>	<b>152,395</b>	<b>119,395</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,267	6,000	4,800
430.200	Copier/Fax Supplies	0	3,000	2,000
<b>Total</b>	<b>Office Supplies</b>	<b>2,267</b>	<b>9,000</b>	<b>6,800</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	89,007	136,500	110,000
431.200	Building Maint Supplies	10,460	28,200	27,000
431.300	Equipment Maint Supplies	29,739	66,000	66,000
431.400	Grounds Maint Supplies	1,737	9,200	9,200
431.900	Other Maint. Supplies	20	2,200	2,200
<b>Total</b>	<b>Maintenance Supplies</b>	<b>130,963</b>	<b>242,100</b>	<b>214,400</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	3,471	4,800	4,800
432.200	Gas	65,617	123,740	100,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>69,088</b>	<b>128,540</b>	<b>104,800</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	18,588	88,500	88,500
433.110	Clothing	24,997	187,100	187,100
433.120	Tools under \$500	2,662	20,800	20,800
433.200	Medical Supplies	2,570	5,400	5,400
433.300	Books/Subscriptions	3,999	15,140	15,140
433.500	Training Supplies	23,470	32,000	32,000
433.900	Other Supplies	46,204	126,000	146,000
<b>Total</b>	<b>Misc Supplies</b>	<b>122,490</b>	<b>474,940</b>	<b>494,940</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	3,185	8,000	53,300
434.100	Other Equip under \$5,000	59,280	170,950	114,550
434.300	Furniture Under \$5,000	1,387	26,500	17,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>63,852</b>	<b>205,450</b>	<b>184,850</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	288,396	193,901	176,514
443.110	Telecomm-Admin & Audit	125,063	70,814	153,737
443.300	Maintenance	30,201	20,000	31,000
443.305	Fleet Maintenance	47,021	146,622	116,404
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>490,681</b>	<b>431,337</b>	<b>477,655</b>
<b>EX45-Operating Fund Transfers</b>				
445.142	Trnfr To- Debt Svc (COPs)	0	530,008	496,600
<b>Total</b>	<b>Operating Fund Transfers</b>	<b>0</b>	<b>530,008</b>	<b>496,600</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	2,003,990	6,400,000	1,486,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>2,003,990</b>	<b>6,400,000</b>	<b>1,486,000</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	36,146	144,900	137,900
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>36,146</b>	<b>144,900</b>	<b>137,900</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>6,215,096</b>	<b>13,370,328</b>	<b>8,343,548</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>6,215,096</b>	<b>13,370,328</b>	<b>8,343,548</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferment</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	237,577	224,189	206,599
411.200	Temp Wages & Adjmts	0	0	62,806
411.300	Overtime Wages	39,306	0	40,000
<b>Total Salaries &amp; Wages</b>		<b>276,883</b>	<b>224,189</b>	<b>309,405</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	66,213	69,764	62,910
412.190	Life Insurance	407	430	387
412.200	Unemployment Contrib	1,662	1,346	1,857
412.300	Medicare	4,015	3,252	4,487
412.400	Retirement Contrib. - DB Plan	66,794	59,530	63,433
412.410	PERS Tier IV - DC Plan	9,878	0	0
412.411	PERS Tier IV - Health Plan	1,025	0	0
412.412	PERS Tier IV - HRA	1,701	0	0
412.413	PERS Tier IV - OD&D	135	0	0
412.600	Workers Compensation	23,575	23,507	19,909
412.700	Sbs Contribution	16,973	13,744	18,967
<b>Total Benefits</b>		<b>192,378</b>	<b>171,573</b>	<b>171,950</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	962	0	8,350
414.400	Travel Tickets	0	0	6,200
<b>Total Expenses Outside Of Boro</b>		<b>962</b>	<b>0</b>	<b>14,550</b>
<b>EX21-Communications</b>				
421.200	Postage	124	1,200	600
<b>Total Communications</b>		<b>124</b>	<b>1,200</b>	<b>600</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	200
<b>Total Advertising</b>		<b>0</b>	<b>0</b>	<b>200</b>
<b>EX23-Printing</b>				
423.000	Printing	175	500	750
<b>Total Printing</b>		<b>175</b>	<b>500</b>	<b>750</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	3,223	5,600	4,000
<b>Total Rental/Lease</b>		<b>3,223</b>	<b>5,600</b>	<b>4,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	220	250	750
426.600	Computer Software/Online Services	4,283	10,000	10,000
<b>Total Professional Charges</b>		<b>4,503</b>	<b>10,250</b>	<b>10,750</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferment</b>				
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	0	700	550
<b>Total Insurance &amp; Bond</b>		<b>0</b>	<b>700</b>	<b>550</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	611	1,750	1,000
<b>Total Maintenance Services</b>		<b>611</b>	<b>1,750</b>	<b>1,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,350	400	3,150
429.210	Training/Instructor Fees	0	0	1,000
429.900	Other Contractual	0	0	1,000
<b>Total Other Contractual</b>		<b>1,350</b>	<b>400</b>	<b>5,150</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	479	2,700	1,500
430.200	Copier/Fax Supplies	0	0	1,000
<b>Total Office Supplies</b>		<b>479</b>	<b>2,700</b>	<b>2,500</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	0	500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>0</b>	<b>500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	64	0	0
<b>Total Fuel/Oil-Vehicle Use</b>		<b>64</b>	<b>0</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	43	200	1,000
433.110	Clothing	0	430	2,400
433.120	Tools under \$500	0	0	500
433.300	Books/Subscriptions	726	1,000	2,000
433.500	Training Supplies	0	0	500
433.900	Other Supplies	0	1,446	1,800
<b>Total Misc Supplies</b>		<b>769</b>	<b>3,076</b>	<b>8,200</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	1,761	2,000
434.100	Other Equip under \$5,000	0	6,000	4,800
434.300	Furniture Under \$5,000	0	3,000	3,000
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>10,761</b>	<b>9,800</b>
<b>Division Total:</b>	<b>Fire Code Deferment</b>	<b>481,521</b>	<b>432,699</b>	<b>539,905</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg</b>				
<b>EX21-Communications</b>				
421.100	Communication Network Services	11,766	33,550	15,950
<b>Total Communications</b>		<b>11,766</b>	<b>33,550</b>	<b>15,950</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	25,558	44,318	28,600
424.200	Water & Sewer	3,427	5,646	4,400
424.300	Natural Gas	21,518	45,490	25,850
424.500	Garbage Pickups	1,871	3,501	2,640
424.550	Recycling Pickups	528	715	715
<b>Total Utilities-Building Oprtns</b>		<b>52,902</b>	<b>99,670</b>	<b>62,205</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	550	550
<b>Total Rental/Lease</b>		<b>0</b>	<b>550</b>	<b>550</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	0	66
426.600	Computer Software/Online Services	0	2,319	2,310
426.900	Other Professional Chgs	0	1,489	0
<b>Total Professional Charges</b>		<b>0</b>	<b>3,808</b>	<b>2,376</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	1,389	5,100	7,200
<b>Total Insurance &amp; Bond</b>		<b>1,389</b>	<b>5,100</b>	<b>7,200</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	22,116	14,575	14,630
428.200	Grounds Maint Services	482	2,420	2,420
428.300	Equipment Maint Services	2,693	3,300	3,300
<b>Total Maintenance Services</b>		<b>25,291</b>	<b>20,295</b>	<b>20,350</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	8,874	11,203	11,000
<b>Total Other Contractual</b>		<b>8,874</b>	<b>11,203</b>	<b>11,000</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	3,899	6,713	6,600
431.300	Equipment Maint Supplies	541	1,595	1,595
431.400	Grounds Maint Supplies	130	825	825
<b>Total Maintenance Supplies</b>		<b>4,570</b>	<b>9,133</b>	<b>9,020</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	219	1,320	1,430
<b>Total Fuel/Oil-Vehicle Use</b>		<b>219</b>	<b>1,320</b>	<b>1,430</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg</b>				
<b>EX33-Misc Supplies</b>				
433.120	Tools under \$500	0	605	550
433.900	Other Supplies	381	858	825
<b>Total</b>	<b>Misc Supplies</b>	<b>381</b>	<b>1,463</b>	<b>1,375</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	2,640	2,640
434.300	Furniture Under \$5,000	0	3,448	2,640
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>6,088</b>	<b>5,280</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.300	Maintenance	8,161	9,000	8,200
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>8,161</b>	<b>9,000</b>	<b>8,200</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	3,300	3,300
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>3,300</b>	<b>3,300</b>
<b>Division Total:</b>	<b>Emergency Services Bldg</b>	<b>113,553</b>	<b>204,480</b>	<b>148,236</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station</b>				
<b>EX21-Communications</b>				
421.100	Communication Network Services	5,257	24,778	12,420
<b>Total Communications</b>		<b>5,257</b>	<b>24,778</b>	<b>12,420</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	15,204	27,600	19,320
424.300	Natural Gas	6,773	24,840	9,660
424.500	Garbage Pickups	977	2,928	1,472
424.550	Recycling Pickups	442	555	552
<b>Total Utilities-Building Oprtns</b>		<b>23,396</b>	<b>55,923</b>	<b>31,004</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	460	460
<b>Total Rental/Lease</b>		<b>0</b>	<b>460</b>	<b>460</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	0	92
426.600	Computer Software/Online Services	0	1,895	1,895
426.900	Other Professional Chgs	0	1,246	0
<b>Total Professional Charges</b>		<b>0</b>	<b>3,141</b>	<b>1,987</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	1,233	4,100	7,100
427.500	Liability Insurance	0	900	0
<b>Total Insurance &amp; Bond</b>		<b>1,233</b>	<b>5,000</b>	<b>7,100</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	2,120	8,563	10,120
428.200	Grounds Maint Services	725	2,024	2,024
428.300	Equipment Maint Services	781	2,254	2,024
<b>Total Maintenance Services</b>		<b>3,626</b>	<b>12,841</b>	<b>14,168</b>
<b>EX29-Other Contractual</b>				
429.710	Testing	59	92	92
429.900	Other Contractual	988	8,496	5,520
<b>Total Other Contractual</b>		<b>1,047</b>	<b>8,588</b>	<b>5,612</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	697	2,300	2,300
431.300	Equipment Maint Supplies	26	1,334	1,334
431.400	Grounds Maint Supplies	36	690	690
<b>Total Maintenance Supplies</b>		<b>759</b>	<b>4,324</b>	<b>4,324</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	100	460	414
<b>Total Fuel/Oil-Vehicle Use</b>		<b>100</b>	<b>460</b>	<b>414</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station</b>				
<b>EX33-Misc Supplies</b>				
433.120	Tools under \$500	0	460	460
433.900	Other Supplies	25	729	920
<b>Total Misc Supplies</b>		<b>25</b>	<b>1,189</b>	<b>1,380</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	1,374	0
434.100	Other Equip under \$5,000	0	2,760	2,300
434.300	Furniture Under \$5,000	0	2,884	2,208
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>7,018</b>	<b>4,508</b>
<b>EX45-Operating Fund Transfers</b>				
445.142	Trnfr To- Debt Svc (COPs)	276,000	322,000	345,000
<b>Total Operating Fund Transfers</b>		<b>276,000</b>	<b>322,000</b>	<b>345,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	2,760	2,760
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>2,760</b>	<b>2,760</b>
<b>Division Total: Emergency Services Station 51</b>		<b>311,443</b>	<b>448,482</b>	<b>431,137</b>
<b>Department Total: Emergency Services</b>		<b>906,517</b>	<b>1,085,661</b>	<b>1,119,278</b>
<b>Fund Total: CENTRAL MAT-SU FSA #130</b>		<b>7,121,613</b>	<b>14,455,989</b>	<b>9,462,826</b>

**RECONCILIATION OF FUND BALANCE: 251**

**BUTTE FIRE SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	860,989	892,880	896,720
TOTAL EXPENDITURES	739,205	760,250	913,759

Audit balance as of 06/30/2016			1,010,635
Estimated revenues 2016-2017 fiscal year	892,880		
Estimated expenditures 2016-2017 fiscal year	(684,585)		
Capital Projects	(61,833)		
Debt Service	(13,832)		
Estimated adjustment to fund balance		132,630	
Estimated fund balance 06/30/2017			1,143,265
Estimated revenues 2017-2018 fiscal year	896,720		
Estimated expenditures 2017-2018 fiscal year	(788,759)		
Capital Projects	(125,000)		
Estimated FY2018 adjustment to fund balance		(17,039)	
Estimated fund balance 6/30/2018			1,126,226

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$298,815,840. A mill rate of 3.43 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	252,181,900	864,900	0	20,000	844,900
Sr Cit/Vet	44,568,010	152,800	152,800	0	0
Farm	2,065,930	0	0	0	0
Personal	0	0	0	0	0
Total	298,815,840	1,017,700	152,800	20,000	844,900

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$844,900
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Tax/State Collected	8,320

342 000    RENTAL INCOME

342 400	Building Rental	13,000
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361 000    INTEREST

361 100	Interest on Investments	<u>1,500</u>
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TOTAL ESTIMATED REVENUES \$896,720





# Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	799,537	842,700	844,900
311.102	Real Property-Delinquent	23,122	20,000	20,000
311.400	Penalty & Interest	10,178	8,000	9,000
311.500	Vehicle Tax State Collec	8,460	8,180	8,320
<b>Total</b>	<b>General Property Taxes</b>	<b>841,297</b>	<b>878,880</b>	<b>882,220</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	1,139	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>1,139</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	0	13,000	13,000
<b>Total</b>	<b>Public Safety</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,883	1,000	1,500
<b>Total</b>	<b>Interest Earnings</b>	<b>1,883</b>	<b>1,000</b>	<b>1,500</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	320	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>320</b>	<b>0</b>	<b>0</b>
<b>RE91-Proceeds Of Gfs Disposal</b>				
391.100	Sale Of Gfa	16,350	0	0
<b>Total</b>	<b>Proceeds Of Gfs Disposal</b>	<b>16,350</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>860,989</b>	<b>\$892,880</b>	<b>\$896,720</b>
<b>Department Total: Non-Departmental</b>		<b>860,989</b>	<b>\$892,880</b>	<b>\$896,720</b>
<b>Fund Total: BUTTE FSA #2</b>		<b>860,989</b>	<b>\$892,880</b>	<b>\$896,720</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	15,522	20,754	28,296
411.300	Overtime Wages	1,435	0	0
411.400	Nonemployee Compensation	182,082	146,621	140,000
<b>Total Salaries &amp; Wages</b>		<b>199,039</b>	<b>167,375</b>	<b>168,296</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	3,753	4,609	8,137
412.150	On-Call Health Insurance	140	3,796	3,409
412.190	Life Insurance	24	29	51
412.200	Unemployment Contrib	102	207	171
412.300	Medicare	2,883	2,428	2,441
412.400	Retirement Contrib. - DB Plan	3,385	5,627	7,285
412.410	PERS Tier IV - DC Plan	423	0	0
412.411	PERS Tier IV - Health Plan	41	0	0
412.412	PERS Tier IV - HRA	65	0	0
412.413	PERS Tier IV - OD&D	6	0	0
412.600	Workers Compensation	21,499	18,961	11,693
412.700	Sbs Contribution	12,188	10,261	10,317
<b>Total Benefits</b>		<b>44,509</b>	<b>45,918</b>	<b>43,504</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	450	450
413.200	Expense Reimb-Within Boro	0	300	300
413.900	Other Exp - Within Boro	0	300	300
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>1,050</b>	<b>1,050</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	300	300
414.200	Exp Reimb- Outside Boro	1,039	3,500	14,000
414.400	Travel Tickets	0	3,000	6,000
<b>Total Expenses Outside Of Boro</b>		<b>1,039</b>	<b>6,800</b>	<b>20,300</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	7,771	9,000	9,000
421.200	Postage	0	100	100
<b>Total Communications</b>		<b>7,771</b>	<b>9,100</b>	<b>9,100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	300	300
<b>Total Advertising</b>		<b>0</b>	<b>300</b>	<b>300</b>
<b>EX23-Printing</b>				
423.000	Printing	324	300	300
<b>Total Printing</b>		<b>324</b>	<b>300</b>	<b>300</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	14,915	22,000	22,000
424.300	Natural Gas	4,390	10,000	10,000
424.500	Garbage Pickups	1,005	1,800	1,800
424.600	Heating Fuel-Oil	1,447	8,000	8,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>21,757</b>	<b>41,800</b>	<b>41,800</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	0	20,759
425.300	Equipment Rental	0	1,000	1,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>1,000</b>	<b>21,759</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	1,693	3,500	3,500
426.600	Computer Software/Online Services	3,496	4,000	5,000
426.900	Other Professional Chgs	0	1,800	750
<b>Total</b>	<b>Professional Charges</b>	<b>5,189</b>	<b>9,300</b>	<b>9,250</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	115,021	38,400	5,750
427.200	Vehicle Insurance	37,277	18,900	23,500
427.500	Liability Insurance	0	350	300
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>152,298</b>	<b>57,650</b>	<b>29,550</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	128	6,500	6,500
428.300	Equipment Maint Services	5,956	7,500	7,500
428.400	Vehicle Maint Services	12,483	17,000	32,000
428.500	Commun Equip Maint Servic	0	1,500	1,500
428.920	Other Maintenance Service	0	1,000	1,000
<b>Total</b>	<b>Maintenance Services</b>	<b>18,567</b>	<b>33,500</b>	<b>48,500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	3,000	6,000
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	635	1,600	1,600
429.900	Other Contractual	11,010	11,000	20,000
<b>Total</b>	<b>Other Contractual</b>	<b>11,645</b>	<b>16,100</b>	<b>28,100</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	319	1,700	2,500
430.200	Copier/Fax Supplies	95	1,000	1,000
<b>Total</b>	<b>Office Supplies</b>	<b>414</b>	<b>2,700</b>	<b>3,500</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	39,997	60,000	65,000
431.200	Building Maint Supplies	3,168	8,500	10,000
431.300	Equipment Maint Supplies	5,775	8,000	15,000
431.400	Grounds Maint Supplies	246	500	6,000
431.900	Other Maint. Supplies	0	0	200
<b>Total</b>	<b>Maintenance Supplies</b>	<b>49,186</b>	<b>77,000</b>	<b>96,200</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	963	1,500	2,500
432.200	Gas	13,851	25,000	30,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>14,814</b>	<b>26,500</b>	<b>32,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,871	13,750	14,000
433.110	Clothing	8,500	25,000	25,000
433.120	Tools under \$500	4,580	13,500	14,000
433.200	Medical Supplies	2,426	900	900
433.300	Books/Subscriptions	1,286	1,400	1,400
433.500	Training Supplies	2,312	2,000	7,500
433.900	Other Supplies	6,338	10,000	20,000
<b>Total</b>	<b>Misc Supplies</b>	<b>27,313</b>	<b>66,550</b>	<b>82,800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	10,000	10,000
434.100	Other Equip under \$5,000	16,492	20,000	20,000
434.300	Furniture Under \$5,000	0	5,000	5,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>16,492</b>	<b>35,000</b>	<b>35,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	45,149	21,187	21,704
443.110	Telecomm-Admin & Audit	10,238	7,732	17,510
443.300	Maintenance	5,461	5,000	5,500
443.305	Fleet Maintenance	0	40,556	47,236
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>60,848</b>	<b>74,475</b>	<b>91,950</b>
<b>EX45-Operating Fund Transfers</b>				
445.142	Trnfr To- Debt Svc (COPs)	0	13,832	0
<b>Total</b>	<b>Operating Fund Transfers</b>	<b>0</b>	<b>13,832</b>	<b>0</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	108,000	61,833	125,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>108,000</b>	<b>61,833</b>	<b>125,000</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	12,167	25,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>12,167</b>	<b>25,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>739,205</b>	<b>760,250</b>	<b>913,759</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>739,205</b>	<b>760,250</b>	<b>913,759</b>
<b>Fund Total:</b>	<b>BUTTE FSA #2</b>	<b>739,205</b>	<b>760,250</b>	<b>913,759</b>

**RECONCILIATION OF FUND BALANCE: 253**

**SUTTON FIRE SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	238,298	251,020	231,470
TOTAL EXPENDITURES	240,907	254,588	276,143

Audit balance as of 06/30/2016			235,665
Estimated revenues 2016-2017 fiscal year	251,020		
Estimated expenditures 2016-2017 fiscal year	(245,012)		
Capital Projects	(9,576)		
Estimated adjustment to fund balance		(3,568)	
Estimated fund balance 06/30/2017			232,097
Estimated revenues 2017-2018 fiscal year	231,470		
Estimated expenditures 2017-2018 fiscal year	(276,143)		
Estimated FY2018 adjustment to fund balance		(44,673)	
Estimated fund balance 6/30/2018			187,424

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$57,606,890. A mill rate of 4.59 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	47,053,530	215,900	0	5,000	210,900
Sr Cit/Vet	10,388,600	47,600	47,600	0	0
Farm	164,760	0	0	0	0
Personal	0	0	0	0	0
Total	57,606,890	263,500	47,600	5,000	210,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$210,900
311 102	Real Property Taxes - Delinquent	12,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	3,170

361 000 INTEREST

361 100	Interest on Investments	<u>400</u>
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TOTAL ESTIMATED REVENUES	<u>\$231,470</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	210,446	230,600	210,900
311.102	Real Property-Delinquent	12,565	12,000	12,000
311.400	Penalty & Interest	5,102	4,000	5,000
311.500	Vehicle Tax State Collec	4,460	4,220	3,170
<b>Total</b>	<b>General Property Taxes</b>	<b>232,573</b>	<b>250,820</b>	<b>231,070</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	250	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>250</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	5,000	0	0
<b>Total</b>	<b>Public Safety</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	474	200	400
<b>Total</b>	<b>Interest Earnings</b>	<b>474</b>	<b>200</b>	<b>400</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	1	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>238,298</b>	<b>\$251,020</b>	<b>\$231,470</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>238,298</b>	<b>\$251,020</b>	<b>\$231,470</b>
<b>Fund Total:</b>	<b>SUTTON FSA #4</b>	<b>238,298</b>	<b>\$251,020</b>	<b>\$231,470</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	3,428	11,575	11,976
411.200	Temp Wages & Adjmts	2,871	9,313	11,000
411.300	Overtime Wages	339	0	0
411.400	Nonemployee Compensation	37,527	47,104	35,000
<b>Total Salaries &amp; Wages</b>		<b>44,165</b>	<b>67,992</b>	<b>57,976</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	832	2,563	2,699
412.150	On-Call Health Insurance	321	871	852
412.190	Life Insurance	6	16	17
412.200	Unemployment Contrib	40	226	139
412.300	Medicare	640	987	841
412.400	Retirement Contrib. - DB Plan	742	3,139	5,864
412.410	PERS Tier IV - DC Plan	106	0	0
412.411	PERS Tier IV - Health Plan	11	0	0
412.412	PERS Tier IV - HRA	17	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	4,495	7,298	3,425
412.700	Sbs Contribution	2,705	4,169	3,555
<b>Total Benefits</b>		<b>9,917</b>	<b>19,269</b>	<b>17,392</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	2,717	3,750	3,750
421.200	Postage	0	50	50
<b>Total Communications</b>		<b>2,717</b>	<b>3,800</b>	<b>3,800</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	400	400
<b>Total Advertising</b>		<b>0</b>	<b>400</b>	<b>400</b>
<b>EX23-Printing</b>				
423.000	Printing	0	250	500
<b>Total Printing</b>		<b>0</b>	<b>250</b>	<b>500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	6,984	8,000	8,000
424.500	Garbage Pickups	494	700	1,000
424.600	Heating Fuel-Oil	2,077	13,000	13,000
<b>Total Utilities-Building Oprtns</b>		<b>9,555</b>	<b>21,700</b>	<b>22,000</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	0	10,380
425.300	Equipment Rental	1,612	2,000	2,000
<b>Total Rental/Lease</b>		<b>1,612</b>	<b>2,000</b>	<b>12,380</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	1,025	4,000	1,620
426.600	Computer Software/Online Services	1,920	3,000	2,999
426.900	Other Professional Chgs	100	700	1,275
<b>Total</b>	<b>Professional Charges</b>	<b>3,045</b>	<b>7,700</b>	<b>5,894</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	516	3,600	3,000
427.200	Vehicle Insurance	9,605	4,100	4,900
427.500	Liability Insurance	0	100	100
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>10,121</b>	<b>7,800</b>	<b>8,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	500	500
428.200	Grounds Maint Services	2,175	3,500	6,000
428.300	Equipment Maint Services	4,595	5,000	5,200
428.400	Vehicle Maint Services	0	3,500	8,500
428.500	Commun Equip Maint Servic	0	1,600	1,600
<b>Total</b>	<b>Maintenance Services</b>	<b>6,770</b>	<b>14,100</b>	<b>21,800</b>
<b>EX29-Other Contractual</b>				
429.210	Training/Instructor Fees	0	1,200	1,200
429.710	Testing	509	1,200	1,200
429.900	Other Contractual	1,459	7,000	11,000
<b>Total</b>	<b>Other Contractual</b>	<b>1,968</b>	<b>9,400</b>	<b>13,400</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	193	800	800
430.200	Copier/Fax Supplies	0	100	100
<b>Total</b>	<b>Office Supplies</b>	<b>193</b>	<b>900</b>	<b>900</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	1,166	7,744	9,000
431.200	Building Maint Supplies	454	5,000	10,000
431.300	Equipment Maint Supplies	1,087	2,000	2,400
431.400	Grounds Maint Supplies	58	300	300
<b>Total</b>	<b>Maintenance Supplies</b>	<b>2,765</b>	<b>15,044</b>	<b>21,700</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	1,000	1,000
432.200	Gas	1,170	7,000	7,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>1,170</b>	<b>8,000</b>	<b>8,000</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	249	1,000	1,000
433.110	Clothing	0	12,000	9,000
433.120	Tools under \$500	2	1,000	1,200
433.200	Medical Supplies	0	400	100
433.300	Books/Subscriptions	44	100	100
433.500	Training Supplies	1,516	2,000	2,000
433.900	Other Supplies	702	1,000	4,200
<b>Total Misc Supplies</b>		<b>2,513</b>	<b>17,500</b>	<b>17,600</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	4,872	5,000	10,000
434.100	Other Equip under \$5,000	928	2,000	500
434.300	Furniture Under \$5,000	930	0	3,000
<b>Total Equipment Under \$5,000</b>		<b>6,730</b>	<b>7,000</b>	<b>13,500</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	16,086	8,579	9,198
443.110	Telecomm-Admin & Audit	4,501	2,686	7,004
443.300	Maintenance	1,720	2,000	2,000
443.305	Fleet Maintenance	3,359	28,076	32,699
<b>Total Intra Govern/Recov Expens</b>		<b>25,666</b>	<b>41,341</b>	<b>50,901</b>
<b>EX45-Operating Fund Transfers</b>				
445.142	Trnfr To- Debt Svc (COPs)	0	9,576	0
<b>Total Operating Fund Transfers</b>		<b>0</b>	<b>9,576</b>	<b>0</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	112,000	816	0
<b>Total Capital Project Transfers</b>		<b>112,000</b>	<b>816</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>240,907</b>	<b>254,588</b>	<b>276,143</b>
<b>Department Total: Non-Departmental</b>		<b>240,907</b>	<b>254,588</b>	<b>276,143</b>
<b>Fund Total: SUTTON FSA #4</b>		<b>240,907</b>	<b>254,588</b>	<b>276,143</b>

**RECONCILIATION OF FUND BALANCE: 254**

**TALKEETNA FIRE SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	370,754	378,850	356,380
TOTAL EXPENDITURES	321,455	753,039	424,286

Audit balance as of 06/30/2016			618,403
Estimated revenues 2016-2017 fiscal year	378,850		
Estimated expenditures 2016-2017 fiscal year	(392,388)		
Capital Projects	(351,075)		
Debt Service	(9,576)		
Estimated adjustment to fund balance		(374,189)	
Estimated fund balance 06/30/2017			244,214
Estimated revenues 2017-2018 fiscal year	356,380		
Estimated expenditures 2017-2018 fiscal year	(374,286)		
Capital Projects	(50,000)		
Estimated FY2018 adjustment to fund balance		(67,906)	
Estimated fund balance 6/30/2018			176,308

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$187,318,870. A mill rate of 2.04 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	166,949,370	340,500	0	7,800	332,700
Sr Cit/Vet	20,280,610	41,300	41,300	0	0
Farm	23,700	0	0	0	0
Personal	65,190	100	0	0	100
Total	187,318,870	381,900	41,300	7,800	332,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$332,700
311 102	Real Property Taxes - Delinquent	12,000
311 200	Real Property Taxes - Delinquent	100
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	4,580

361 000 INTEREST

361 100	Interest on Investments	1,000
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391 000 PROCEEDS

391 100	Sale of Gfa	<u>1,000</u>
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TOTAL ESTIMATED REVENUES \$356,380



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	323,886	330,600	332,700
311.102	Real Property-Delinquent	13,688	12,000	12,000
311.200	Personal Property	16	0	100
311.400	Penalty & Interest	5,761	4,000	5,000
311.500	Vehicle Tax State Collec	4,430	4,550	4,580
<b>Total</b>	<b>General Property Taxes</b>	<b>347,781</b>	<b>351,150</b>	<b>354,380</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	570	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>570</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	13,000	26,000	0
342.910	Fire - Illegal Burns	160	0	0
<b>Total</b>	<b>Public Safety</b>	<b>13,160</b>	<b>26,000</b>	<b>0</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,183	700	1,000
<b>Total</b>	<b>Interest Earnings</b>	<b>1,183</b>	<b>700</b>	<b>1,000</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	4,393	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>4,393</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	1,392	1,000	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>1,392</b>	<b>1,000</b>	<b>0</b>
<b>RE91-Proceeds Of Gfs Disposal</b>				
391.100	Sale Of Gfa	2,275	0	1,000
<b>Total</b>	<b>Proceeds Of Gfs Disposal</b>	<b>2,275</b>	<b>0</b>	<b>1,000</b>
<b>Division Total: Non-Departmental</b>		<b>370,754</b>	<b>\$378,850</b>	<b>\$356,380</b>
<b>Department Total: Non-Departmental</b>		<b>370,754</b>	<b>\$378,850</b>	<b>\$356,380</b>
<b>Fund Total: TALKEETNA FSA #24</b>		<b>370,754</b>	<b>\$378,850</b>	<b>\$356,380</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	7,884	18,367	19,877
411.200	Temp Wages & Adjmts	12,397	13,824	14,000
411.300	Overtime Wages	718	0	0
411.400	Nonemployee Compensation	67,420	44,100	57,000
<b>Total Salaries &amp; Wages</b>		<b>88,419</b>	<b>76,291</b>	<b>90,877</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	1,877	3,598	5,157
412.150	On-Call Health Insurance	15	1,002	1,388
412.190	Life Insurance	12	23	33
412.200	Unemployment Contrib	126	248	204
412.300	Medicare	1,280	1,107	1,319
412.400	Retirement Contrib. - DB Plan	1,693	6,442	5,140
412.410	PERS Tier IV - DC Plan	212	0	0
412.411	PERS Tier IV - Health Plan	21	0	0
412.412	PERS Tier IV - HRA	33	0	0
412.413	PERS Tier IV - OD&D	3	0	0
412.600	Workers Compensation	9,066	8,141	6,367
412.700	Sbs Contribution	5,408	4,555	5,572
<b>Total Benefits</b>		<b>19,746</b>	<b>25,116</b>	<b>25,180</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	600	600
413.200	Expense Reimb-Within Boro	0	600	600
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>1,200</b>	<b>1,200</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	150	150
414.200	Exp Reimb- Outside Boro	0	1,175	600
414.400	Travel Tickets	0	1,600	1,600
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>2,925</b>	<b>2,350</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	7,103	12,000	9,000
421.200	Postage	0	0	200
<b>Total Communications</b>		<b>7,103</b>	<b>12,000</b>	<b>9,200</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	1,000
<b>Total Advertising</b>		<b>0</b>	<b>0</b>	<b>1,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	0	1,000
<b>Total Printing</b>		<b>0</b>	<b>0</b>	<b>1,000</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	12,354	17,500	17,500
424.200	Water & Sewer	1,583	5,000	5,000
424.400	Lp-Propane	0	173	100
424.500	Garbage Pickups	59	1,600	500
424.600	Heating Fuel-Oil	4,415	15,000	15,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>18,411</b>	<b>39,273</b>	<b>38,100</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	60	150	13,927
425.300	Equipment Rental	0	500	500
<b>Total</b>	<b>Rental/Lease</b>	<b>60</b>	<b>650</b>	<b>14,427</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	838	1,000	1,200
426.600	Computer Software/Online Services	1,920	6,000	4,000
426.900	Other Professional Chgs	410	2,000	2,000
<b>Total</b>	<b>Professional Charges</b>	<b>3,168</b>	<b>9,000</b>	<b>7,200</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	15,517	15,200	1,900
427.200	Vehicle Insurance	12,793	6,800	6,300
427.500	Liability Insurance	0	150	120
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>28,310</b>	<b>22,150</b>	<b>8,320</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	0	3,000
428.200	Grounds Maint Services	3,247	5,900	5,000
428.300	Equipment Maint Services	5,153	14,509	10,000
428.400	Vehicle Maint Services	5,214	13,000	15,000
428.500	Commun Equip Maint Servic	0	2,000	2,000
428.900	Other Bldg. Maint Service	0	1,500	0
428.920	Other Maintenance Service	0	1,500	1,500
<b>Total</b>	<b>Maintenance Services</b>	<b>13,614</b>	<b>38,409</b>	<b>36,500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	3,000	1,000
429.210	Training/Instructor Fees	0	1,400	6,000
429.710	Testing	635	1,300	1,500
429.900	Other Contractual	3,312	2,000	3,300
<b>Total</b>	<b>Other Contractual</b>	<b>3,947</b>	<b>7,700</b>	<b>11,800</b>





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

6/23/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	350	350
430.200	Copier/Fax Supplies	0	500	500
<b>Total Office Supplies</b>		<b>0</b>	<b>850</b>	<b>850</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	18,323	19,000	20,000
431.200	Building Maint Supplies	663	5,000	2,000
431.300	Equipment Maint Supplies	1,101	7,000	3,200
431.400	Grounds Maint Supplies	0	500	500
<b>Total Maintenance Supplies</b>		<b>20,087</b>	<b>31,500</b>	<b>25,700</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	1,156	3,500	2,000
432.200	Gas	3,092	14,000	10,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>4,248</b>	<b>17,500</b>	<b>12,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,218	4,000	2,000
433.110	Clothing	17,068	19,325	10,000
433.120	Tools under \$500	68	1,000	1,000
433.200	Medical Supplies	20	500	500
433.300	Books/Subscriptions	0	250	1,000
433.500	Training Supplies	0	2,000	3,000
433.900	Other Supplies	2,596	5,000	3,600
<b>Total Misc Supplies</b>		<b>20,970</b>	<b>32,075</b>	<b>21,100</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	6,000	4,000
434.100	Other Equip under \$5,000	987	9,000	3,000
434.300	Furniture Under \$5,000	0	1,000	1,000
<b>Total Equipment Under \$5,000</b>		<b>987</b>	<b>16,000</b>	<b>8,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	33,619	13,906	12,044
443.110	Telecomm-Admin & Audit	8,473	2,767	10,739
443.300	Maintenance	3,576	7,000	4,000
443.305	Fleet Maintenance	6,717	28,076	32,699
<b>Total Intra Govern/Recov Expens</b>		<b>52,385</b>	<b>51,749</b>	<b>59,482</b>
<b>EX45-Operating Fund Transfers</b>				
445.142	Trnfr To- Debt Svc (COPs)	0	9,576	0
<b>Total Operating Fund Transfers</b>		<b>0</b>	<b>9,576</b>	<b>0</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	40,000	351,075	50,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>40,000</b>	<b>351,075</b>	<b>50,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	8,000	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>8,000</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>321,455</b>	<b>753,039</b>	<b>424,286</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>321,455</b>	<b>753,039</b>	<b>424,286</b>
<b>Fund Total:</b>	<b>TALKEETNA FSA #24</b>	<b>321,455</b>	<b>753,039</b>	<b>424,286</b>

**RECONCILIATION OF FUND BALANCE: 258**

**WILLOW FIRE SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	910,561	835,982	827,810
TOTAL EXPENDITURES	727,230	656,749	859,169

Audit balance as of 06/30/2016			463,851
Estimated revenues 2016-2017 fiscal year	835,982		
Estimated expenditures 2016-2017 fiscal year	(562,117)		
Capital Projects	(81,864)		
Debt Service	(12,768)		
Loan – Principle Payment	(20,000)		
Estimated adjustment to fund balance		159,233	
Estimated fund balance 06/30/2017			623,084
Estimated revenues 2017-2018 fiscal year	827,810		
Estimated expenditures 2017-2018 fiscal year	(759,169)		
Capital Projects	(100,000)		
Loan – Principal Payment	(30,000)		
Estimated FY2018 adjustment to fund balance		(61,359)	
Estimated fund balance 6/30/2018			561,725

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$328,550,170. A Mill rate of 2.75 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	295,590,310	812,800	0	18,800	794,00
Sr Cit/Vet	32,919,660	90,500	90,500	0	0
Farm	40,200	0	0	0	0
Personal	0	0	0	0	0
Total	328,550,170	903,300	90,500	18,800	794,000

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$794,000
311 102	Real Property Taxes - Delinquent	15,000
311 400	Penalty & Interest on Delinquent Taxes	7,000
311 500	Vehicle Tax/State Collected	9,010

361 000    INTEREST

361 100	Interest on Investments	800
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369 000    OTHER

369 100	Miscellaneous	<u>2,000</u>
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TOTAL ESTIMATED REVENUES	<u>\$827,810</u>
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**SCHEDULE OF LONG TERM DEBT:  
FISCAL YEAR 2018**

**WILLOW FSA  
REVOLVING LOAN, FUND 258**

<b>FSA REVOLVING LOAN</b>	<b>AMOUNT REV LOAN</b>	<b>BALANCE AT 7/1/2017</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2018</b>
Willow FSA	200,000	80,000	30,000	-	30,000	50,000
TOTAL DEBT SERVICE REQUIREMENTS		80,000	30,000	-	30,000	50,000



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

**Revenue**

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	751,038	781,200	794,000
311.102	Real Property-Delinquent	16,995	15,000	15,000
311.400	Penalty & Interest	11,581	7,000	7,000
311.500	Vehicle Tax State Collec	9,430	8,840	9,010
<b>Total</b>	<b>General Property Taxes</b>	<b>789,044</b>	<b>812,040</b>	<b>825,010</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	5,884	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>5,884</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	0	23,442	0
<b>Total</b>	<b>Public Safety</b>	<b>0</b>	<b>23,442</b>	<b>0</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	989	500	800
<b>Total</b>	<b>Interest Earnings</b>	<b>989</b>	<b>500</b>	<b>800</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	7	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>7</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	114,637	0	2,000
<b>Total</b>	<b>Other Revenue Sources</b>	<b>114,637</b>	<b>0</b>	<b>2,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>910,561</b>	<b>\$835,982</b>	<b>\$827,810</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>910,561</b>	<b>\$835,982</b>	<b>\$827,810</b>
<b>Fund Total:</b>	<b>WILLOW FSA #35</b>	<b>910,561</b>	<b>\$835,982</b>	<b>\$827,810</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	54,746	61,840	66,105
411.200	Temp Wages & Adjmts	12,773	13,824	13,824
411.300	Overtime Wages	462	0	0
411.400	Nonemployee Compensation	84,449	115,000	115,000
<b>Total Salaries &amp; Wages</b>		<b>152,430</b>	<b>190,664</b>	<b>194,929</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	13,259	13,955	16,134
412.150	On-Call Health Insurance	2	3,283	2,801
412.190	Life Insurance	82	86	100
412.200	Unemployment Contrib	408	454	481
412.300	Medicare	2,209	2,765	2,827
412.400	Retirement Contrib. - DB Plan	17,486	16,806	16,541
412.410	PERS Tier IV - DC Plan	106	0	0
412.411	PERS Tier IV - Health Plan	11	0	0
412.412	PERS Tier IV - HRA	17	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	16,305	23,305	12,921
412.700	Sbs Contribution	9,337	11,688	11,950
<b>Total Benefits</b>		<b>59,224</b>	<b>72,342</b>	<b>63,755</b>
<b>EX13-Expenses Within Borough</b>				
413.200	Expense Reimb-Within Boro	0	0	200
413.900	Other Exp - Within Boro	0	0	200
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>0</b>	<b>400</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	1,056	800	2,600
414.400	Travel Tickets	0	600	600
<b>Total Expenses Outside Of Boro</b>		<b>1,056</b>	<b>1,400</b>	<b>3,200</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	9,061	13,000	13,000
421.200	Postage	0	600	500
<b>Total Communications</b>		<b>9,061</b>	<b>13,600</b>	<b>13,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	0	1,000
<b>Total Advertising</b>		<b>0</b>	<b>0</b>	<b>1,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	0	1,000
<b>Total Printing</b>		<b>0</b>	<b>0</b>	<b>1,000</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	10,527	15,000	17,000
424.400	Lp-Propane	9,811	16,000	16,000
424.500	Garbage Pickups	1,296	2,000	2,000
424.600	Heating Fuel-Oil	9,886	16,000	18,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>31,520</b>	<b>49,000</b>	<b>53,000</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	0	27,580
425.300	Equipment Rental	2,127	2,200	2,900
<b>Total</b>	<b>Rental/Lease</b>	<b>2,127</b>	<b>2,200</b>	<b>30,480</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	712	900	1,200
426.600	Computer Software/Online Services	2,080	7,400	2,500
426.900	Other Professional Chgs	446	1,400	1,300
<b>Total</b>	<b>Professional Charges</b>	<b>3,238</b>	<b>9,700</b>	<b>5,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	709	4,700	4,500
427.200	Vehicle Insurance	61,780	5,900	27,500
427.500	Liability Insurance	0	400	300
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>62,489</b>	<b>11,000</b>	<b>32,300</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	4,649	8,000	8,000
428.200	Grounds Maint Services	660	1,000	2,000
428.300	Equipment Maint Services	4,211	8,500	8,500
428.400	Vehicle Maint Services	1,145	12,000	12,000
428.500	Commun Equip Maint Servic	0	1,200	1,200
428.920	Other Maintenance Service	24	250	250
<b>Total</b>	<b>Maintenance Services</b>	<b>10,689</b>	<b>30,950</b>	<b>31,950</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	900	600
429.210	Training/Instructor Fees	0	1,000	1,000
429.710	Testing	509	750	800
429.900	Other Contractual	14,655	6,000	31,000
<b>Total</b>	<b>Other Contractual</b>	<b>15,164</b>	<b>8,650</b>	<b>33,400</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	900	900
430.200	Copier/Fax Supplies	0	500	500
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>1,400</b>	<b>1,400</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	20,827	18,000	18,000
431.200	Building Maint Supplies	5,397	6,300	6,300
431.300	Equipment Maint Supplies	2,177	8,000	8,000
431.400	Grounds Maint Supplies	72	500	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>28,473</b>	<b>32,800</b>	<b>32,800</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	640	1,500	1,500
432.200	Gas	4,699	16,000	14,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>5,339</b>	<b>17,500</b>	<b>15,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	629	6,000	6,000
433.110	Clothing	4,419	18,915	20,000
433.120	Tools under \$500	552	1,500	1,500
433.200	Medical Supplies	55	600	500
433.300	Books/Subscriptions	74	500	400
433.500	Training Supplies	2,109	2,500	3,500
433.900	Other Supplies	2,057	6,000	8,000
<b>Total</b>	<b>Misc Supplies</b>	<b>9,895</b>	<b>36,015</b>	<b>39,900</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	2,058	3,000	2,500
434.100	Other Equip under \$5,000	1,674	19,700	20,000
434.300	Furniture Under \$5,000	0	1,000	2,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>3,732</b>	<b>23,700</b>	<b>25,000</b>
<b>EX41-Debt Service</b>				
441.210	Dbt Srv-Interest-Fire	0	200	0
<b>Total</b>	<b>Debt Service</b>	<b>0</b>	<b>200</b>	<b>0</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	27,140	14,831	18,488
443.110	Telecomm-Admin & Audit	12,003	7,325	14,592
443.300	Maintenance	3,823	3,000	4,000
443.305	Fleet Maintenance	6,717	37,435	43,575
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>49,683</b>	<b>62,591</b>	<b>80,655</b>
<b>EX45-Operating Fund Transfers</b>				
445.142	Trnfr To- Debt Svc (COPs)	0	12,768	0
<b>Total</b>	<b>Operating Fund Transfers</b>	<b>0</b>	<b>12,768</b>	<b>0</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	283,110	81,864	100,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>283,110</b>	<b>81,864</b>	<b>100,000</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	(1,596)	100,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>(1,596)</b>	<b>100,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>727,230</b>	<b>656,749</b>	<b>859,169</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>727,230</b>	<b>656,749</b>	<b>859,169</b>
<b>Fund Total:</b>	<b>WILLOW FSA #35</b>	<b>727,230</b>	<b>656,749</b>	<b>859,169</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	1,157,854	1,223,670	1,276,750
TOTAL EXPENDITURES	579,625	1,303,640	1,200,705

Audit Balance as of 06/30/2016			4,117,263
Estimated revenues 2016-2017 fiscal year	1,223,670		
Estimated expenditures 2016-2017 fiscal year	(538,140)		
Capital Projects	(765,500)		
Estimated adjustment to fund balance		(79,970)	
Estimated fund balance 06/30/2017			4,037,293
Estimated revenues 2017-2018 fiscal year	1,276,750		
Estimated expenditures 2017-2018 fiscal year	(600,705)		
Capital Projects	(600,000)		
Estimated FY2018 adjustment to fund balance		76,045	
Estimated fund balance 6/30/2018			4,113,338





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

**Revenue**

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,069,149	1,160,900	1,209,400
311.102	Real Property-Delinquent	21,720	19,000	19,000
311.200	Personal Property	2,090	2,100	2,000
311.400	Penalty & Interest	9,840	8,000	8,000
311.500	Vehicle Tax State Collec	30,190	29,670	31,350
<b>Total</b>	<b>General Property Taxes</b>	<b>1,132,989</b>	<b>1,219,670</b>	<b>1,269,750</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	7,633	4,000	6,000
<b>Total</b>	<b>Interest Earnings</b>	<b>7,633</b>	<b>4,000</b>	<b>6,000</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	1,631	0	1,000
<b>Total</b>	<b>Other Revenue Sources</b>	<b>1,631</b>	<b>0</b>	<b>1,000</b>
<b>RE91-Proceeds Of Gfs Disposal</b>				
391.100	Sale Of Gfa	15,601	0	0
<b>Total</b>	<b>Proceeds Of Gfs Disposal</b>	<b>15,601</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,157,854</b>	<b>\$1,223,670</b>	<b>\$1,276,750</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,157,854</b>	<b>\$1,223,670</b>	<b>\$1,276,750</b>
<b>Fund Total:</b>	<b>GR PALMER CONS. FSA #132</b>	<b>1,157,854</b>	<b>\$1,223,670</b>	<b>\$1,276,750</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/23/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	0	0	1,396
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>0</b>	<b>0</b>	<b>1,396</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	0	0	746
412.190	Life Insurance	0	0	5
412.200	Unemployment Contrib	0	0	9
412.300	Medicare	0	0	21
412.400	Retirement Contrib. - DB Plan	0	0	349
412.600	Workers Compensation	0	0	8
412.700	Sbs Contribution	0	0	86
<b>Total</b>	<b>Benefits</b>	<b>0</b>	<b>0</b>	<b>1,224</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	2,573	6,000	0
<b>Total</b>	<b>Communications</b>	<b>2,573</b>	<b>6,000</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	13,772	24,000	24,000
424.300	Natural Gas	2,100	13,000	13,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>15,872</b>	<b>37,000</b>	<b>37,000</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	0	20,759
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>0</b>	<b>20,759</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	245	300	400
426.600	Computer Software/Online Services	0	3,400	0
426.900	Other Professional Chgs	0	500	500
<b>Total</b>	<b>Professional Charges</b>	<b>245</b>	<b>4,200</b>	<b>900</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	739	5,300	4,250
427.200	Vehicle Insurance	34,497	20,000	17,300
427.500	Liability Insurance	0	400	0
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>35,236</b>	<b>25,700</b>	<b>21,550</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	14,174	31,300	35,000
428.200	Grounds Maint Services	0	10,000	10,000
428.300	Equipment Maint Services	0	1,000	2,000
428.400	Vehicle Maint Services	0	10,000	5,000
428.500	Commun Equip Maint Servic	0	5,000	1,000
<b>Total</b>	<b>Maintenance Services</b>	<b>14,174</b>	<b>57,300</b>	<b>53,000</b>



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

6/23/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX29-Other Contractual</b>				
429.710	Testing	429	780	900
429.900	Other Contractual	335,265	334,547	379,973
<b>Total Other Contractual</b>		<b>335,694</b>	<b>335,327</b>	<b>380,873</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	6,100	6,000
431.200	Building Maint Supplies	2,603	9,670	3,000
431.300	Equipment Maint Supplies	0	5,000	500
431.400	Grounds Maint Supplies	0	0	800
<b>Total Maintenance Supplies</b>		<b>2,603</b>	<b>20,770</b>	<b>10,300</b>
<b>EX33-Misc Supplies</b>				
433.110	Clothing	1,795	7,000	7,000
433.120	Tools under \$500	6	0	0
433.900	Other Supplies	522	600	0
<b>Total Misc Supplies</b>		<b>2,323</b>	<b>7,600</b>	<b>7,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	5,000	5,000
434.300	Furniture Under \$5,000	0	4,000	3,000
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>9,000</b>	<b>8,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	12,361	10,546	10,050
443.110	Telecomm-Admin & Audit	11,562	19,697	24,397
443.300	Maintenance	6,982	5,000	7,000
443.305	Fleet Maintenance	0	0	17,256
<b>Total Intra Govern/Recov Expens</b>		<b>30,905</b>	<b>35,243</b>	<b>58,703</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	140,000	765,500	600,000
<b>Total Capital Project Transfers</b>		<b>140,000</b>	<b>765,500</b>	<b>600,000</b>
<b>Division Total: Non-Departmental</b>		<b>579,625</b>	<b>1,303,640</b>	<b>1,200,705</b>
<b>Department Total: Non-Departmental</b>		<b>579,625</b>	<b>1,303,640</b>	<b>1,200,705</b>
<b>Fund Total: GR PALMER CONS. FSA #132</b>		<b>579,625</b>	<b>1,303,640</b>	<b>1,200,705</b>

## ROAD SERVICE AREAS

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



**ROAD SERVICE AREAS  
SUMMARY SHEET  
FISCAL YEAR 2018**

Fund	Name	Mileage	Property Taxes	Other Revenue	Total Revenues	Contractual & Other Expenditures	Transfer For Capital Projects	265 Admin Allocation	Total Budget
270	Midway	45.97	1,683,620	500	1,684,120	579,417	885,400	217,270	1,682,087
271	Fairview	57.23	1,163,340	600	1,163,940	524,144	472,480	166,121	1,162,745
272	Caswell Lakes	77.22	650,750	250	651,000	468,036	55,275	127,679	650,990
273	South Colony	98.67	1,536,210	1,200	1,537,410	1,037,838	295,040	200,267	1,533,145
274	Knik	168.01	2,890,440	500	2,890,940	1,274,181	1,165,600	451,115	2,890,896
275	Lazy Mountain	13.99	254,560	250	254,810	211,919	18,360	24,501	254,780
276	Greater Willow	65.90	941,720	250	941,970	578,437	225,130	138,391	941,958
277	Big Lake	104.85	1,277,310	300	1,277,610	1,012,684	89,200	175,717	1,277,601
278	North Colony	14.36	188,280	250	188,530	179,523	-	21,962	201,485
279	Bogard	87.00	1,728,060	1,000	1,729,060	899,046	594,000	232,028	1,725,074
280	Greater Butte	46.13	941,330	300	941,630	472,527	341,500	127,329	941,356
281	Meadow Lakes	98.68	1,935,310	700	1,936,010	904,075	755,200	276,668	1,935,943
282	Gold Trails	108.22	1,780,100	700	1,780,800	999,125	526,000	253,286	1,778,411
283	Greater Talkeetna	65.32	617,380	300	617,680	506,109	9,700	101,860	617,669
284	Trapper Creek	21.19	227,160	300	227,460	176,470	15,800	35,141	227,411
285	Alpine	19.45	258,100	280	258,380	261,927	-	29,841	291,768
	<b>TOTALS</b>	1092.19	18,073,670	7,680	18,081,350	10,085,458	5,448,685	2,579,176	18,113,319

**REVENUE DETAIL: ROAD SERVICE AREAS**

FUND	SERVICE AREA NAME	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
266	Grid Roller Maintenance	15	-	-
270	Midway RSA	1,579,321	1,657,140	1,684,120
271	Fairview RSA	1,032,375	1,129,415	1,163,940
272	Caswell Lake RSA	649,151	637,670	651,000
273	South Colony RSA	1,460,242	1,485,140	1,537,410
274	Knik RSA	2,577,515	2,712,190	2,890,940
275	Lazy Mountain RSA	243,273	247,610	254,810
276	Greater Willow RSA	933,447	924,500	941,970
277	Big Lake RSA	1,262,686	1,252,590	1,277,610
278	North Colony RSA	178,195	184,550	188,530
279	Bogard RSA	1,587,646	1,638,970	1,729,060
280	Greater Butte RSA	920,030	920,120	941,630
281	Meadow Lakes RSA	1,830,552	1,835,835	1,936,010
282	Gold Trails RSA	1,693,337	1,716,630	1,780,800
283	Greater Talkeetna	597,654	603,760	617,680
284	Trapper Creek RSA	223,968	225,520	227,460
285	Alpine RSA	265,856	273,420	258,380
	<b>TOTAL RSA</b>	17,035,263	17,445,060	18,081,350

**EXPENDITURE DETAIL: ROAD SERVICE AREAS**

Fund	Service Area Name	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
266	Grid Roller Maintenance	9,826	762	-
270	Midway RSA	1,591,040	1,657,129	1,682,087
271	Fairview RSA	994,568	1,239,412	1,162,745
272	Caswell Lake RSA	582,970	637,665	650,990
273	South Colony RSA	1,292,628	1,885,138	1,533,145
274	Knik RSA	2,627,266	2,712,183	2,890,896
275	Lazy Mountain RSA	200,561	247,601	254,780
276	Greater Willow RSA	854,231	1,024,490	941,958
277	Big Lake RSA	1,208,050	1,352,584	1,277,601
278	North Colony RSA	134,706	198,989	201,485
279	Bogard RSA	1,533,874	1,638,960	1,725,074
280	Greater Butte RSA	881,003	920,113	941,356
281	Meadow Lakes RSA	1,703,993	2,005,824	1,935,943
282	Gold Trails RSA	1,582,276	1,861,617	1,778,411
283	Greater Talkeetna	559,982	612,426	617,669
284	Trapper Creek RSA	180,727	285,511	227,411
285	Alpine RSA	231,805	287,319	291,768
	<b>TOTAL RSA</b>	16,169,506	18,567,723	18,113,319

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

Fund		2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
265	Admin-Road Service	2,620,358	2,704,746	2,579,176

SCHEDULE OF LONG TERM DEBT: FUNDS 270, 271, 273, 275, 278, 279, 280, 282, 285  
 FISCAL YEAR 2018

ROAD SERVICE AREA DEBT SERVICE

SALTED SAND STORAGE BUILDING	SHARE OF DEC LOAN	BALANCE AT 7/1/2017	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2018
Midway RSA #9	39,908	23,411	1,974	351	2,325	21,437
Fairview RSA #14	23,449	13,756	1,160	206	1,366	12,596
South Colony RSA #16	86,039	50,480	4,255	757	5,012	46,225
Lazy Mountatin RSA #19	472	276	24	5	29	252
North Colony RSA #23	10,619	6,228	526	93	619	5,702
Bogard Road RSA #25	79,757	46,785	3,944	702	4,646	42,841
Greater Butte RSA #26	4,483	2,630	222	39	261	2,408
Gold Trail RSA #28	48,079	28,203	2,378	423	2,801	25,825
Alpine RSA #31	2,152	1,262	107	19	126	1,155
TOTAL DEBT SERVICE REQUIREMENTS	294,958	173,031	14,590	2,595	17,185	158,441

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	2,620,340	2,704,746	2,579,176
TOTAL EXPENDITURES	2,620,358	2,704,746	2,579,176

Audit balance as of 6/30/2016			-0-
Estimated revenues 2016-2017 fiscal year	2,704,746		
Estimated expenditures 2016-2017 fiscal year	(2,523,146)		
Capital Projects	(181,600)		
Estimated adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			-0-
Estimated revenues 2017-2018 fiscal year	2,579,176		
Estimated expenditures 2017-2018 fiscal year	(2,382,376)		
Capital Projects	(196,800)		
Estimated FY 2018 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2018			-0-



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

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	65,490	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>65,490</b>	<b>0</b>	<b>0</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	1	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>RE68-Recovery Wage,Fringe,Exp</b>				
368.220	Service Areas	2,554,849	2,704,746	2,579,176
<b>Total</b>	<b>Recovery Wage,Fringe,Exp</b>	<b>2,554,849</b>	<b>2,704,746</b>	<b>2,579,176</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>2,620,340</b>	<b>\$2,704,746</b>	<b>\$2,579,176</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>2,620,340</b>	<b>\$2,704,746</b>	<b>\$2,579,176</b>
<b>Fund Total:</b>	<b>ADM-ROAD SERVICE AREAS</b>	<b>2,620,340</b>	<b>\$2,704,746</b>	<b>\$2,579,176</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	899,277	1,001,948	1,010,014
411.200	Temp Wages & Adjmts	52,770	65,000	65,000
411.300	Overtime Wages	134,636	100,000	100,000
<b>Total Salaries &amp; Wages</b>		<b>1,086,683</b>	<b>1,166,948</b>	<b>1,175,014</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	295,967	318,045	316,880
412.190	Life Insurance	1,817	1,952	1,945
412.200	Unemployment Contrib	6,518	7,002	6,917
412.300	Medicare	15,770	16,921	17,038
412.400	Retirement Contrib. - DB Plan	194,626	288,050	272,057
412.410	PERS Tier IV - DC Plan	71,123	0	0
412.411	PERS Tier IV - Health Plan	7,055	0	0
412.412	PERS Tier IV - HRA	12,941	0	0
412.413	PERS Tier IV - OD&D	925	0	0
412.600	Workers Compensation	124,086	147,294	56,196
412.700	Sbs Contribution	66,429	71,534	72,029
<b>Total Benefits</b>		<b>797,257</b>	<b>850,798</b>	<b>743,062</b>
<b>EX13-Expenses Within Borough</b>				
413.200	Expense Reimb-Within Boro	0	250	250
413.300	Exp Allowance-Within Boro	292	250	250
<b>Total Expenses Within Borough</b>		<b>292</b>	<b>500</b>	<b>500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	182	1,000	1,000
414.400	Travel Tickets	0	1,500	1,500
<b>Total Expenses Outside Of Boro</b>		<b>182</b>	<b>2,500</b>	<b>2,500</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	16,830	22,500	24,000
421.200	Postage	669	700	800
<b>Total Communications</b>		<b>17,499</b>	<b>23,200</b>	<b>24,800</b>
<b>EX22-Advertising</b>				
422.000	Advertising	4,938	5,000	5,000
<b>Total Advertising</b>		<b>4,938</b>	<b>5,000</b>	<b>5,000</b>
<b>EX23-Printing</b>				
423.000	Printing	1,020	1,000	1,000
<b>Total Printing</b>		<b>1,020</b>	<b>1,000</b>	<b>1,000</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	13,315	17,500	17,500
424.200	Water & Sewer	1,242	1,500	1,500
424.300	Natural Gas	2,137	3,000	3,500
424.400	Lp-Propane	2,660	3,000	3,000
424.500	Garbage Pickups	902	1,000	1,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>20,256</b>	<b>26,000</b>	<b>26,500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	4,813	7,500	7,500
<b>Total</b>	<b>Rental/Lease</b>	<b>4,813</b>	<b>7,500</b>	<b>7,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	680	1,000	1,500
426.500	Recording Fees	0	100	100
426.600	Computer Software/Online Services	0	65,000	0
426.900	Other Professional Chgs	0	2,153	3,500
<b>Total</b>	<b>Professional Charges</b>	<b>680</b>	<b>68,253</b>	<b>5,100</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	1,455	3,750	1,650
427.200	Vehicle Insurance	0	4,200	0
427.500	Liability Insurance	3,296	2,200	2,000
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>4,751</b>	<b>10,150</b>	<b>3,650</b>
<b>EX28-Maintenance Services</b>				
428.200	Grounds Maint Services	0	1,700	0
428.300	Equipment Maint Services	3,897	11,975	20,000
428.400	Vehicle Maint Services	5,602	16,825	20,000
428.920	Other Maintenance Service	37	0	0
<b>Total</b>	<b>Maintenance Services</b>	<b>9,536</b>	<b>30,500</b>	<b>40,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	5,259	5,000	5,000
429.210	Training/Instructor Fees	1,200	1,000	5,000
429.710	Testing	495	2,000	2,000
429.900	Other Contractual	572	5,047	7,500
<b>Total</b>	<b>Other Contractual</b>	<b>7,526</b>	<b>13,047</b>	<b>19,500</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	4	4,000	4,000
<b>Total</b>	<b>Office Supplies</b>	<b>4</b>	<b>4,000</b>	<b>4,000</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/21/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	6,769	20,000	20,000
431.200	Building Maint Supplies	100	1,000	1,000
431.300	Equipment Maint Supplies	27,390	27,500	25,000
431.400	Grounds Maint Supplies	0	500	500
431.900	Other Maint. Supplies	231	0	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>34,490</b>	<b>49,000</b>	<b>46,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	89	2,000	2,000
432.200	Gas	52,041	80,000	80,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>52,130</b>	<b>82,000</b>	<b>82,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	2,856	4,000	4,000
433.110	Clothing	4,690	5,000	5,000
433.120	Tools under \$500	6,254	3,500	3,500
433.200	Medical Supplies	0	500	500
433.300	Books/Subscriptions	714	750	750
433.500	Training Supplies	727	500	500
433.900	Other Supplies	86,845	99,300	110,000
<b>Total</b>	<b>Misc Supplies</b>	<b>102,086</b>	<b>113,550</b>	<b>124,250</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	4,883	0	3,000
434.100	Other Equip under \$5,000	24,579	15,000	15,000
434.300	Furniture Under \$5,000	4,945	3,000	1,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>34,407</b>	<b>18,000</b>	<b>19,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	4,300	4,600	4,900
443.260	Computer - Admin & Audit	4,000	4,300	4,600
443.280	Finance - Admin & Audit	8,200	8,600	9,000
443.290	Legal - Admin & Audit	3,300	3,700	4,000
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>19,800</b>	<b>21,200</b>	<b>22,500</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	405,000	181,600	196,800
446.500	Transfer To- Fund 480	3,250	0	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>408,250</b>	<b>181,600</b>	<b>196,800</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	13,758	30,000	30,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>13,758</b>	<b>30,000</b>	<b>30,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>2,620,358</b>	<b>2,704,746</b>	<b>2,579,176</b>



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

**Expense**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>2,620,358</b>	<b>2,704,746</b>	<b>2,579,176</b>
<b>Fund Total:</b>	<b>ADM-ROAD SERVICE AREAS</b>	<b>2,620,358</b>	<b>2,704,746</b>	<b>2,579,176</b>

**RECONCILIATION OF FUND BALANCE: 266**

**GRID ROLLER MAINTENANCE**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	15	-	-
TOTAL EXPENDITURES	9,826	762	-

Audit balance as of 6/30/2016			1,931
Estimated revenues 2016-2017 fiscal year	-0-		
Estimated expenditures 2016-2017 fiscal year	(762)		
Estimated adjustment to fund balance		(762)	
Estimated fund balance 6/30/2017			1,169
Estimated revenues 2017-2018 fiscal year	-0-		
Estimated expenditures 2017-2018 fiscal year	-0-		
Estimated FY 2018 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2018			1,169



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

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 266-RSA GRID ROLLER MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	15	0	0
<b>Total</b>	<b>Interest Earnings</b>	<b>15</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>15</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total: Non-Departmental</b>		<b>15</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Total:</b>	<b>RSA GRID ROLLER MAINTENANCE</b>	<b>15</b>	<b>\$0</b>	<b>\$0</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 266-RSA GRID ROLLER MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX28-Maintenance Services</b>				
428.400	Vehicle Maint Services	6,688	762	0
<b>Total</b>	<b>Maintenance Services</b>	<b>6,688</b>	<b>762</b>	<b>0</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	3,138	0	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>3,138</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>9,826</b>	<b>762</b>	<b>0</b>
<b>Department Total: Non-Departmental</b>		<b>9,826</b>	<b>762</b>	<b>0</b>
<b>Fund Total:</b>	<b>RSA GRID ROLLER MAINTENANC</b>	<b>9,826</b>	<b>762</b>	<b>0</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	1,579,321	1,657,140	1,684,120
TOTAL EXPENDITURES	1,591,040	1,657,129	1,682,087

Audit balance as of 6/30/2016 289,409

Estimated revenues 2016-2017 fiscal year 1,657,140

Estimated expenditures 2016-2017 fiscal year (805,249)

Capital Projects (851,880)

Loan – Principal payment (1,944)

Estimated adjustment to fund balance (1,933)

Estimated fund balance 6/30/2017 287,476

Estimated revenues 2017-2018 fiscal year 1,684,120

Estimated expenditures 2017-2018 fiscal year (796,687)

Capital Projects (885,400)

Loan - Principal payment (1,974)

Estimated FY 2018 adjustment to fund balance 59

Estimated fund balance 6/30/2018 287,535

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$645,541,540. A mill rate of 2.78 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	591,212,620	1,643,500	0	38,100	1,605,400
Sr Cit/Vet	48,658,520	135,200	135,200	0	0
Farm	5,127,600	0	0	0	0
Personal	542,800	1,500	0	0	1,500
Total	645,541,540	1,780,200	135,200	38,100	1,606,900

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,605,400
311 102	Real Property Taxes - Delinquent	25,000
311 200	Personal Property Taxes	1,500
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	36,720

361 000    INTEREST

361 100	Interest earnings	<u>500</u>
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TOTAL ESTIMATED REVENUES \$1,684,120



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

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,503,023	1,588,800	1,605,400
311.102	Real Property-Delinquent	23,054	20,000	25,000
311.200	Personal Property	474	900	1,500
311.400	Penalty & Interest	15,822	12,000	15,000
311.500	Vehicle Tax State Collec	36,270	35,040	36,720
<b>Total</b>	<b>General Property Taxes</b>	<b>1,578,643</b>	<b>1,656,740</b>	<b>1,683,620</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	678	400	500
<b>Total</b>	<b>Interest Earnings</b>	<b>678</b>	<b>400</b>	<b>500</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,579,321</b>	<b>\$1,657,140</b>	<b>\$1,684,120</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,579,321</b>	<b>\$1,657,140</b>	<b>\$1,684,120</b>
<b>Fund Total:</b>	<b>MIDWAY RSA #9</b>	<b>1,579,321</b>	<b>\$1,657,140</b>	<b>\$1,684,120</b>





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

6/21/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	11,977	15,000	10,000
411.300	Overtime Wages	215	500	500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>12,192</b>	<b>15,500</b>	<b>10,500</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	73	93	63
412.300	Medicare	177	225	153
412.600	Workers Compensation	1,724	2,798	986
412.700	Sbs Contribution	745	951	644
<b>Total</b>	<b>Benefits</b>	<b>2,719</b>	<b>4,067</b>	<b>1,846</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	21,597	21,350	30,000
424.500	Garbage Pickups	15	300	300
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>21,612</b>	<b>21,650</b>	<b>30,300</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	6,400	6,500
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>6,400</b>	<b>6,500</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	8,170	8,500
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>8,170</b>	<b>8,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	150	200	170
427.500	Liability Insurance	0	60	50
427.900	Insurance Deductible	0	667	0
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>150</b>	<b>927</b>	<b>220</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	229,545	407,850	416,200
<b>Total</b>	<b>Maintenance Services</b>	<b>229,545</b>	<b>407,850</b>	<b>416,200</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	5,000	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	54,944	95,563	100,000
<b>Total</b>	<b>Misc Supplies</b>	<b>54,944</b>	<b>95,563</b>	<b>100,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	409	380	351
<b>Total</b>	<b>Loan Payments</b>	<b>409</b>	<b>380</b>	<b>351</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	224,969	239,742	217,270
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>224,969</b>	<b>239,742</b>	<b>217,270</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	1,044,500	851,880	885,400
<b>Total</b>	<b>Capital Project Transfers</b>	<b>1,044,500</b>	<b>851,880</b>	<b>885,400</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,591,040</b>	<b>1,657,129</b>	<b>1,682,087</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,591,040</b>	<b>1,657,129</b>	<b>1,682,087</b>
<b>Fund Total:</b>	<b>MIDWAY RSA #9</b>	<b>1,591,040</b>	<b>1,657,129</b>	<b>1,682,087</b>

**RECONCILIATION OF FUND BALANCE: 271**

**FAIRVIEW ROAD SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	1,032,375	1,129,415	1,163,940
TOTAL EXPENDITURES	994,568	1,239,412	1,162,745

Audit balance as of 6/30/2016		290,854
Estimated revenues 2016-2017 fiscal year	1,129,415	
Estimated expenditures 2016-2017 fiscal year	(691,862)	
Capital Projects	(547,550)	
Loan – Principal payment	(1,142)	
Estimated adjustment to fund balance		(111,139)
Estimated fund balance 6/30/2017		179,715
Estimated revenues 2017-2018 fiscal year	1,163,940	
Estimated expenditures 2017-2018 fiscal year	(690,265)	
Capital projects	(472,480)	
Loan - principal payment	(1,160)	
Estimated FY 2018 adjustment to fund balance		35
Estimated fund balance 6/30/2018		179,750

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$673,407,620. A mill rate of 1.85 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	607,340,620	1,123,500	0	26,000	1,097,500
Sr Cit/Vet	63,599,100	117,600	117,600	0	0
Farm	2,467,900	0	0	0	0
Personal	0	0	0	0	0
Total	673,407,620	1,241,100	117,600	26,000	1,097,500

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,097,500
311 102	Real Property Taxes - Delinquent	6,000
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Taxes	53,840

361 000    INTEREST

361 100	Interest earnings	<u>600</u>
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TOTAL ESTIMATED REVENUES \$1,163,940



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

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	969,148	1,067,700	1,097,500
311.102	Real Property-Delinquent	6,202	6,000	6,000
311.400	Penalty & Interest	8,607	6,000	6,000
311.500	Vehicle Tax State Collec	44,420	49,240	53,840
<b>Total</b>	<b>General Property Taxes</b>	<b>1,028,377</b>	<b>1,128,940</b>	<b>1,163,340</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	638	475	600
<b>Total</b>	<b>Interest Earnings</b>	<b>638</b>	<b>475</b>	<b>600</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	3,360	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>3,360</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,032,375</b>	<b>\$1,129,415</b>	<b>\$1,163,940</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,032,375</b>	<b>\$1,129,415</b>	<b>\$1,163,940</b>
<b>Fund Total:</b>	<b>FAIRVIEW RSA #14</b>	<b>1,032,375</b>	<b>\$1,129,415</b>	<b>\$1,163,940</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 <u>Actual Expense</u>	2017 <u>Amended Budget</u>	2018 <u>Assembly Approved</u>
<b>FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	12,721	15,000	15,000
411.300	Overtime Wages	45	400	500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>12,766</b>	<b>15,400</b>	<b>15,500</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	93	0
412.200	Unemployment Contrib	78	0	93
412.300	Medicare	188	224	225
412.600	Workers Compensation	1,833	2,877	1,368
412.700	Sbs Contribution	792	946	952
<b>Total</b>	<b>Benefits</b>	<b>2,891</b>	<b>4,140</b>	<b>2,638</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	4,490	5,000	6,000
424.500	Garbage Pickups	0	0	1,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>4,490</b>	<b>5,000</b>	<b>7,000</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	5,000	5,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,644	4,600	3,500
426.900	Other Professional Chgs	12,550	5,000	5,000
<b>Total</b>	<b>Professional Charges</b>	<b>15,194</b>	<b>9,600</b>	<b>8,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	88	120	100
427.500	Liability Insurance	231	350	300
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>319</b>	<b>470</b>	<b>400</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	380,506	395,000	402,900
<b>Total</b>	<b>Maintenance Services</b>	<b>380,506</b>	<b>395,000</b>	<b>402,900</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	3,460	1,900	2,000
<b>Total</b>	<b>Other Contractual</b>	<b>3,460</b>	<b>1,900</b>	<b>2,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	45,051	78,000	80,000
<b>Total</b>	<b>Misc Supplies</b>	<b>45,051</b>	<b>78,000</b>	<b>80,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	241	223	206
<b>Total</b>	<b>Loan Payments</b>	<b>241</b>	<b>223</b>	<b>206</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	149,040	177,129	166,121
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>149,040</b>	<b>177,129</b>	<b>166,121</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	380,610	547,550	472,480
<b>Total</b>	<b>Capital Project Transfers</b>	<b>380,610</b>	<b>547,550</b>	<b>472,480</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>994,568</b>	<b>1,239,412</b>	<b>1,162,745</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>994,568</b>	<b>1,239,412</b>	<b>1,162,745</b>
<b>Fund Total:</b>	<b>FAIRVIEW RSA #14</b>	<b>994,568</b>	<b>1,239,412</b>	<b>1,162,745</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	649,151	637,670	651,000
TOTAL EXPENDITURES	582,970	637,665	650,990

Audit balance as of 6/30/2016			108,153
Estimated revenues 2016-2017 fiscal year	637,670		
Estimated expenditures 2016-2017 fiscal year	(590,695)		
Capital Projects	(46,970)		
Estimated adjustment to fund balance		5	
Estimated fund balance 6/30/2017			108,158
Estimated revenues 2017-2018 fiscal year	651,000		
Estimated expenditures 2017-2018 fiscal year	(595,715)		
Capital projects	(55,275)		
Estimated FY 2018 adjustment to fund balance		10	
Estimated fund balance 6/30/2018			108,168



The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$157,557,370. A mill rate of 4.10 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	143,906,428	590,000	0	13,600	576,400
Sr Cit/Vet	13,650,942	55,900	55,900	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	157,557,370	645,900	55,900	13,600	576,400

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$576,400
311 102	Real Property Taxes - Delinquent	36,000
311 400	Penalty & Interest on Delinquent Taxes	19,200
311 500	Vehicle Taxes	19,150

361 000    INTEREST

361 100	Interest earnings	<u>250</u>
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TOTAL ESTIMATED REVENUES	<u>\$651,000</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	565,467	568,300	576,400
311.102	Real Property-Delinquent	36,606	35,000	36,000
311.400	Penalty & Interest	27,504	15,000	19,200
311.500	Vehicle Tax State Collec	19,370	19,120	19,150
<b>Total</b>	<b>General Property Taxes</b>	<b>648,947</b>	<b>637,420</b>	<b>650,750</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	204	250	250
<b>Total</b>	<b>Interest Earnings</b>	<b>204</b>	<b>250</b>	<b>250</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>649,151</b>	<b>\$637,670</b>	<b>\$651,000</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>649,151</b>	<b>\$637,670</b>	<b>\$651,000</b>
<b>Fund Total:</b>	<b>CASWELL LAKE RSA #15</b>	<b>649,151</b>	<b>\$637,670</b>	<b>\$651,000</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	9,664	10,000	10,000
411.300	Overtime Wages	8	0	500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>9,672</b>	<b>10,000</b>	<b>10,500</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	60	0
412.200	Unemployment Contrib	59	0	63
412.300	Medicare	141	145	153
412.600	Workers Compensation	1,378	1,831	976
412.700	Sbs Contribution	597	613	644
<b>Total</b>	<b>Benefits</b>	<b>2,175</b>	<b>2,649</b>	<b>1,836</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	375	500	600
424.500	Garbage Pickups	0	500	500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>375</b>	<b>1,000</b>	<b>1,100</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	1,000	1,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,644	4,900	3,500
426.900	Other Professional Chgs	2,100	1,000	3,000
<b>Total</b>	<b>Professional Charges</b>	<b>4,744</b>	<b>5,900</b>	<b>6,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	231	320	300
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>231</b>	<b>320</b>	<b>300</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	388,135	421,945	438,300
<b>Total</b>	<b>Maintenance Services</b>	<b>388,135</b>	<b>421,945</b>	<b>438,300</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	4,837	10,855	3,000
<b>Total</b>	<b>Other Contractual</b>	<b>4,837</b>	<b>10,855</b>	<b>3,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	5,469	5,300	5,500
<b>Total</b>	<b>Misc Supplies</b>	<b>5,469</b>	<b>5,300</b>	<b>5,500</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	125,132	131,726	127,679
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>125,132</b>	<b>131,726</b>	<b>127,679</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	42,200	46,970	55,275
<b>Total</b>	<b>Capital Project Transfers</b>	<b>42,200</b>	<b>46,970</b>	<b>55,275</b>
	<b>Division Total: Non-Departmental</b>	<b>582,970</b>	<b>637,665</b>	<b>650,990</b>
	<b>Department Total: Non-Departmental</b>	<b>582,970</b>	<b>637,665</b>	<b>650,990</b>
<b>Fund Total:</b>	<b>CASWELL LAKE RSA #15</b>	<b>582,970</b>	<b>637,665</b>	<b>650,990</b>

**RECONCILIATION OF FUND BALANCE: 273**

**SOUTH COLONY ROAD SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	1,460,242	1,485,140	1,537,410
TOTAL EXPENDITURES	1,292,628	1,885,138	1,533,145

Audit balance as of 6/30/2016 487,907

    Estimated revenues 2016-2017 fiscal year 1,485,140

    Estimated expenditures 2016-2017 fiscal year (1,236,648)

    Capital Projects (648,490)

    Loan – principal payment (4,191)

Estimated adjustment to fund balance (404,189)

Estimated fund balance 6/30/2017 83,718

    Estimated revenues 2017-2018 fiscal year 1,537,410

    Estimated expenditures 2017-2018 fiscal year (1,238,000)

    Capital projects (295,145)

    Loan - principal payment (4,255)

    Estimated FY 2018 adjustment to fund balance 10

Estimated fund balance 6/30/2018 83,728

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$1,129,142,950. A mill rate of 1.50 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	976,767,550	1,465,100	0	33,900	1,431,200
Sr Cit/Vet	113,504,940	170,200	170,200	0	0
Farm	38,868,460	0	0	0	0
Personal	2,000	0	0	0	0
Total	1,129,142,950	1,635,300	170,200	33,900	1,431,200

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,431,200
311 102	Real Property Taxes - Delinquent	5,000
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Taxes	91,010

361 000    INTEREST

361 100	Interest earnings	<u>1,200</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,537,410</u>
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## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,343,265	1,382,900	1,431,200
311.102	Real Property-Delinquent	5,444	5,000	5,000
311.200	Personal Property	33	0	0
311.400	Penalty & Interest	10,168	9,000	9,000
311.500	Vehicle Tax State Collec	85,640	87,240	91,010
<b>Total</b>	<b>General Property Taxes</b>	<b>1,444,550</b>	<b>1,484,140</b>	<b>1,536,210</b>
<b>RE41-General Government</b>				
341.820	Bond Forfeiture	14,640	0	0
<b>Total</b>	<b>General Government</b>	<b>14,640</b>	<b>0</b>	<b>0</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,052	1,000	1,200
<b>Total</b>	<b>Interest Earnings</b>	<b>1,052</b>	<b>1,000</b>	<b>1,200</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,460,242</b>	<b>\$1,485,140</b>	<b>\$1,537,410</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,460,242</b>	<b>\$1,485,140</b>	<b>\$1,537,410</b>
<b>Fund Total:</b>	<b>SOUTH COLONY RSA #16</b>	<b>1,460,242</b>	<b>\$1,485,140</b>	<b>\$1,537,410</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	13,524	35,000	25,000
411.300	Overtime Wages	178	500	500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>13,702</b>	<b>35,500</b>	<b>25,500</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	213	0
412.200	Unemployment Contrib	81	0	153
412.300	Medicare	196	515	370
412.600	Workers Compensation	1,911	6,440	2,374
412.700	Sbs Contribution	826	2,177	1,564
<b>Total</b>	<b>Benefits</b>	<b>3,014</b>	<b>9,345</b>	<b>4,461</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	47,644	54,950	60,000
424.500	Garbage Pickups	104	300	300
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>47,748</b>	<b>55,250</b>	<b>60,300</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	658	3,000	3,000
<b>Total</b>	<b>Professional Charges</b>	<b>658</b>	<b>3,000</b>	<b>3,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	323	420	370
427.500	Liability Insurance	231	400	350
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>554</b>	<b>820</b>	<b>720</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	512,301	784,866	800,600
<b>Total</b>	<b>Maintenance Services</b>	<b>512,301</b>	<b>784,866</b>	<b>800,600</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	5,934	6,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>5,934</b>	<b>6,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	69,709	132,750	136,500
<b>Total</b>	<b>Misc Supplies</b>	<b>69,709</b>	<b>132,750</b>	<b>136,500</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	882	820	757
<b>Total</b>	<b>Loan Payments</b>	<b>882</b>	<b>820</b>	<b>757</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	195,140	208,363	200,267
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>195,140</b>	<b>208,363</b>	<b>200,267</b>





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

6/21/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	448,920	648,490	295,040
<b>Total</b>	<b>Capital Project Transfers</b>	<b>448,920</b>	<b>648,490</b>	<b>295,040</b>
	<b>Division Total: Non-Departmental</b>	<b>1,292,628</b>	<b>1,885,138</b>	<b>1,533,145</b>
	<b>Department Total: Non-Departmental</b>	<b>1,292,628</b>	<b>1,885,138</b>	<b>1,533,145</b>
<b>Fund Total:</b>	<b>SOUTH COLONY RSA #16</b>	<b>1,292,628</b>	<b>1,885,138</b>	<b>1,533,145</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	2,577,515	2,712,190	2,890,940
TOTAL EXPENDITURES	2,627,266	2,712,183	2,890,896

Audit balance as of 6/30/2016			227,279
Estimated revenues 2016-2017 fiscal year	2,712,190		
Estimated expenditures 2016-2017 fiscal year	(1,731,393)		
Capital Projects	(980,790)		
Estimated adjustment to fund balance		7	
Estimated fund balance 6/30/2017			227,286
Estimated revenues 2017-2018 fiscal year	2,890,940		
Estimated expenditures 2017-2018 fiscal year	(1,725,296)		
Capital projects	(1,165,600)		
Estimated FY 2018 adjustment to fund balance		44	
Estimated fund balance 6/30/2018			227,330

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$1,045,125,100. A mill rate of 2.92 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	958,318,390	2,798,200	0	64,900	2,733,300
Sr Cit/Vet	84,208,560	245,800	245,800	0	0
Farm	904,660	0	0	0	0
Personal	1,693,490	4,900	0	100	4,800
Total	1,045,125,100	3,048,900	245,800	65,000	2,738,100

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	2,733,300
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property	4,800
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	112,340

361 000    INTEREST

361 100	Interest earnings	<u>500</u>
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TOTAL ESTIMATED REVENUES \$2,890,940



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

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	2,436,655	2,569,100	2,733,300
311.102	Real Property-Delinquent	14,039	12,000	20,000
311.200	Personal Property	5,256	5,100	4,800
311.400	Penalty & Interest	26,173	18,000	20,000
311.500	Vehicle Tax State Collec	94,710	107,620	112,340
<b>Total</b>	<b>General Property Taxes</b>	<b>2,576,833</b>	<b>2,711,820</b>	<b>2,890,440</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	682	370	500
<b>Total</b>	<b>Interest Earnings</b>	<b>682</b>	<b>370</b>	<b>500</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>2,577,515</b>	<b>\$2,712,190</b>	<b>\$2,890,940</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>2,577,515</b>	<b>\$2,712,190</b>	<b>\$2,890,940</b>
<b>Fund Total:</b>	<b>KNIK RSA #17</b>	<b>2,577,515</b>	<b>\$2,712,190</b>	<b>\$2,890,940</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	27,577	45,000	40,000
411.300	Overtime Wages	385	500	500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>27,962</b>	<b>45,500</b>	<b>40,500</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	273	0
412.200	Unemployment Contrib	169	0	243
412.300	Medicare	407	661	589
412.600	Workers Compensation	3,976	8,179	3,416
412.700	Sbs Contribution	1,718	2,790	2,483
<b>Total</b>	<b>Benefits</b>	<b>6,270</b>	<b>11,903</b>	<b>6,731</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	11,858	13,400	50
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>11,858</b>	<b>13,400</b>	<b>50</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	6,070	4,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>6,070</b>	<b>4,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	0	180	100
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>0</b>	<b>180</b>	<b>100</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	997,465	1,038,600	1,069,300
<b>Total</b>	<b>Maintenance Services</b>	<b>997,465</b>	<b>1,038,600</b>	<b>1,069,300</b>
<b>EX29-Other Contractual</b>				
429.710	Testing	0	145	0
429.900	Other Contractual	0	12,100	8,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>12,245</b>	<b>8,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	124,066	146,685	145,500
<b>Total</b>	<b>Misc Supplies</b>	<b>124,066</b>	<b>146,685</b>	<b>145,500</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	421,135	456,810	451,115
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>421,135</b>	<b>456,810</b>	<b>451,115</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	1,038,510	980,790	1,165,600
<b>Total</b>	<b>Capital Project Transfers</b>	<b>1,038,510</b>	<b>980,790</b>	<b>1,165,600</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>2,627,266</b>	<b>2,712,183</b>	<b>2,890,896</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>2,627,266</b>	<b>2,712,183</b>	<b>2,890,896</b>



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

**Expense**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
Fund Total:	KNIK RSA #17	<u>2,627,266</u>	<u>2,712,183</u>	<u>2,890,896</u>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	243,273	247,610	254,810
TOTAL EXPENDITURES	200,561	247,601	254,780

Audit balance as of 6/30/2016			183,260
Estimated revenues 2016-2017 fiscal year	247,610		
Estimated expenditures 2016-2017 fiscal year	(232,361)		
Capital Projects	(15,240)		
Loan - principal payment	(23)		
Estimated adjustment to fund balance		(14)	
Estimated fund balance 6/30/2017			183,246
Estimated revenues 2017-2018 fiscal year	254,810		
Estimated expenditures 2017-2018 fiscal year	(236,420)		
Capital projects	(18,360)		
Loan - principal payment	(24)		
Estimated FY 2018 adjustment to fund balance		6	
Estimated fund balance 6/30/2018			183,252

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$114,250,090. A mill rate of 2.51 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	97,072,800	243,600	0	5,600	238,000
Sr Cit/Vet	14,797,350	37,100	37,100	0	0
Farm	2,379,940	0	0	0	0
Personal	0	0	0	0	0
Total	114,250,090	280,700	37,100	5,600	238,000

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$238,000
311 102	Real Property Taxes - Delinquent	2,500
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Taxes	12,060

361 000    INTEREST

361 100	Interest earnings	<u>250</u>
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TOTAL ESTIMATED REVENUES \$254,810





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

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	225,433	231,500	238,000
311.102	Real Property-Delinquent	2,232	2,000	2,500
311.400	Penalty & Interest	2,950	2,000	2,000
311.500	Vehicle Tax State Collec	12,310	11,910	12,060
<b>Total</b>	<b>General Property Taxes</b>	<b>242,925</b>	<b>247,410</b>	<b>254,560</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	348	200	250
<b>Total</b>	<b>Interest Earnings</b>	<b>348</b>	<b>200</b>	<b>250</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>243,273</b>	<b>\$247,610</b>	<b>\$254,810</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>243,273</b>	<b>\$247,610</b>	<b>\$254,810</b>
<b>Fund Total:</b>	<b>LAZY MOUNTAIN RSA #19</b>	<b>243,273</b>	<b>\$247,610</b>	<b>\$254,810</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	7,102	6,000	6,500
411.300	Overtime Wages	0	0	500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>7,102</b>	<b>6,000</b>	<b>7,000</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	37	0
412.200	Unemployment Contrib	47	0	43
412.300	Medicare	113	87	102
412.600	Workers Compensation	1,105	1,071	539
412.700	Sbs Contribution	475	368	430
<b>Total</b>	<b>Benefits</b>	<b>1,740</b>	<b>1,563</b>	<b>1,114</b>
<b>EX22-Advertising</b>				
422.000	Advertising	265	0	0
<b>Total</b>	<b>Advertising</b>	<b>265</b>	<b>0</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	5,987	6,000	7,000
424.500	Garbage Pickups	8	0	0
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>5,995</b>	<b>6,000</b>	<b>7,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	2,000	2,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	2	10	50
427.500	Liability Insurance	0	30	50
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>2</b>	<b>40</b>	<b>100</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	114,418	160,000	163,200
<b>Total</b>	<b>Maintenance Services</b>	<b>114,418</b>	<b>160,000</b>	<b>163,200</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	500	500
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	1,457	31,000	31,000
<b>Total</b>	<b>Misc Supplies</b>	<b>1,457</b>	<b>31,000</b>	<b>31,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	5	5	5
<b>Total</b>	<b>Loan Payments</b>	<b>5</b>	<b>5</b>	<b>5</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	24,202	25,253	24,501
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>24,202</b>	<b>25,253</b>	<b>24,501</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	45,375	15,240	18,360
<b>Total</b>	<b>Capital Project Transfers</b>	<b>45,375</b>	<b>15,240</b>	<b>18,360</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>200,561</b>	<b>247,601</b>	<b>254,780</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>200,561</b>	<b>247,601</b>	<b>254,780</b>
<b>Fund Total:</b>	<b>LAZY MOUNTAIN RSA #19</b>	<b>200,561</b>	<b>247,601</b>	<b>254,780</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	933,447	924,500	941,970
TOTAL EXPENDITURES	854,231	1,024,490	941,958

Audit balance as of 6/30/2017 295,594

Estimated revenues 2016-2017 fiscal year 924,500

Estimated expenditures 2016-2017 fiscal year (732,600)  
Capital Projects (291,890)

Estimated adjustment to fund balance (99,990)

Estimated fund balance 6/30/2017 195,604

Estimated revenues 2017-2018 fiscal year 941,970

Estimated expenditures 2017-2018 fiscal year (716,828)  
Capital projects (225,130)

Estimated FY 2018 adjustment to fund balance 12

Estimated fund balance 6/30/2018 195,616

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$286,994,770. A mill rate of 3.50 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	259,855,640	909,400	0	21,000	888,400
Sr Cit/Vet	27,098,920	94,800	94,800	0	0
Farm	40,210	0	0	0	0
Personal	0	0	0	0	0
Total	286,994,770	1,004,200	94,800	21,000	888,400

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$888,400
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	13,000
311 500	Vehicle Taxes	30,320

361 000    INTEREST

361 100	Interest earnings	<u>250</u>
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TOTAL ESTIMATED REVENUES	<u>\$941,970</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	874,505	873,900	888,400
311.102	Real Property-Delinquent	10,212	8,500	10,000
311.400	Penalty & Interest	16,578	12,000	13,000
311.500	Vehicle Tax State Collec	31,600	29,900	30,320
<b>Total</b>	<b>General Property Taxes</b>	<b>932,895</b>	<b>924,300</b>	<b>941,720</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	552	200	250
<b>Total</b>	<b>Interest Earnings</b>	<b>552</b>	<b>200</b>	<b>250</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>933,447</b>	<b>\$924,500</b>	<b>\$941,970</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>933,447</b>	<b>\$924,500</b>	<b>\$941,970</b>
<b>Fund Total:</b>	<b>GREATER WILLOW RSA #20</b>	<b>933,447</b>	<b>\$924,500</b>	<b>\$941,970</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	7,261	20,000	15,000
411.300	Overtime Wages	0	500	500
<b>Total Salaries &amp; Wages</b>		<b>7,261</b>	<b>20,500</b>	<b>15,500</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	123	0
412.200	Unemployment Contrib	44	0	93
412.300	Medicare	105	298	225
412.600	Workers Compensation	1,024	3,672	1,368
412.700	Sbs Contribution	444	1,257	951
<b>Total Benefits</b>		<b>1,617</b>	<b>5,350</b>	<b>2,637</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	250	0
<b>Total Advertising</b>		<b>0</b>	<b>250</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	4,490	5,000	6,000
424.500	Garbage Pickups	0	250	250
<b>Total Utilities-Building Oprtns</b>		<b>4,490</b>	<b>5,250</b>	<b>6,250</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	150	150	150
425.300	Equipment Rental	0	1,571	2,000
<b>Total Rental/Lease</b>		<b>150</b>	<b>1,721</b>	<b>2,150</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,644	3,650	3,500
426.900	Other Professional Chgs	2,200	9,092	7,000
<b>Total Professional Charges</b>		<b>4,844</b>	<b>12,742</b>	<b>10,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	693	920	800
<b>Total Insurance &amp; Bond</b>		<b>693</b>	<b>920</b>	<b>800</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	3,429	0
428.600	Road Maintenance Services	406,928	438,058	430,600
<b>Total Maintenance Services</b>		<b>406,928</b>	<b>441,487</b>	<b>430,600</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	4,711	24,850	30,000
<b>Total Other Contractual</b>		<b>4,711</b>	<b>24,850</b>	<b>30,000</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	32,587	76,350	80,000
<b>Total</b>	<b>Misc Supplies</b>	<b>32,587</b>	<b>76,350</b>	<b>80,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	142,050	143,180	138,391
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>142,050</b>	<b>143,180</b>	<b>138,391</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	248,900	291,890	225,130
<b>Total</b>	<b>Capital Project Transfers</b>	<b>248,900</b>	<b>291,890</b>	<b>225,130</b>
<b>Division Total: Non-Departmental</b>		<b>854,231</b>	<b>1,024,490</b>	<b>941,958</b>
<b>Department Total: Non-Departmental</b>		<b>854,231</b>	<b>1,024,490</b>	<b>941,958</b>
<b>Fund Total: GREATER WILLOW RSA #20</b>		<b>854,231</b>	<b>1,024,490</b>	<b>941,958</b>



**RECONCILIATION OF FUND BALANCE: 277**

**BIG LAKE ROAD SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	1,262,686	1,252,590	1,277,610
TOTAL EXPENDITURES	1,208,050	1,352,584	1,277,601

Audit balance as of 6/30/2016 232,458

    Estimated revenues 2016-2017 fiscal year 1,252,590

    Estimated expenditures 2016-2017 fiscal year (1,186,504)  
 Capital Projects (166,080)

    Estimated adjustment to fund balance (99,994)

Estimated fund balance 6/30/2017 132,464

    Estimated revenues 2017-2018 fiscal year 1,277,610

    Estimated expenditures 2017-2018 fiscal year (1,188,401)  
 Capital projects (89,200)

    Estimated FY 2018 adjustment to fund balance 9

Estimated fund balance 6/30/2018 132,473

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$521,228,870. A mill rate of 2.57 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	476,172,680	1,223,700	0	28,300	1,195,400
Sr Cit/Vet	44,290,550	113,800	113,800	0	0
Farm	262,140	0	0	0	0
Personal	503,500	1,200	0	0	1,200
Total	521,228,870	1,338,700	113,800	28,300	1,196,600

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,195,400
311 102	Real Property Taxes - Delinquent	15,000
311 200	Personal Property Taxes	1,200
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	50,710

361 000    INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$1,277,610



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

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,171,315	1,172,500	1,195,400
311.102	Real Property-Delinquent	17,017	15,000	15,000
311.200	Personal Property	0	0	1,200
311.400	Penalty & Interest	23,053	15,000	15,000
311.500	Vehicle Tax State Collec	50,780	49,830	50,710
<b>Total</b>	<b>General Property Taxes</b>	<b>1,262,165</b>	<b>1,252,330</b>	<b>1,277,310</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	513	260	300
<b>Total</b>	<b>Interest Earnings</b>	<b>513</b>	<b>260</b>	<b>300</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	8	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>8</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,262,686</b>	<b>\$1,252,590</b>	<b>\$1,277,610</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,262,686</b>	<b>\$1,252,590</b>	<b>\$1,277,610</b>
<b>Fund Total:</b>	<b>BIG LAKE RSA #21</b>	<b>1,262,686</b>	<b>\$1,252,590</b>	<b>\$1,277,610</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	14,505	15,000	15,000
411.300	Overtime Wages	230	500	500
<b>Total Salaries &amp; Wages</b>		<b>14,735</b>	<b>15,500</b>	<b>15,500</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	93	0
412.200	Unemployment Contrib	88	0	93
412.300	Medicare	213	225	225
412.600	Workers Compensation	2,076	2,790	1,265
412.700	Sbs Contribution	898	951	951
<b>Total Benefits</b>		<b>3,275</b>	<b>4,059</b>	<b>2,534</b>
<b>EX23-Printing</b>				
423.000	Printing	6	0	0
<b>Total Printing</b>		<b>6</b>	<b>0</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	3,743	7,450	7,500
424.500	Garbage Pickups	5	0	0
<b>Total Utilities-Building Oprtns</b>		<b>3,748</b>	<b>7,450</b>	<b>7,500</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	5,400	0	5,000
<b>Total Professional Charges</b>		<b>5,400</b>	<b>0</b>	<b>5,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	0	70	50
<b>Total Insurance &amp; Bond</b>		<b>0</b>	<b>70</b>	<b>50</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	625,244	727,471	742,100
<b>Total Maintenance Services</b>		<b>625,244</b>	<b>727,471</b>	<b>742,100</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	27,684	30,000
<b>Total Other Contractual</b>		<b>0</b>	<b>27,684</b>	<b>30,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	182,152	207,145	210,000
<b>Total Misc Supplies</b>		<b>182,152</b>	<b>207,145</b>	<b>210,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	199,560	197,125	175,717
<b>Total Intra Govern/Recov Expens</b>		<b>199,560</b>	<b>197,125</b>	<b>175,717</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	173,930	166,080	89,200
<b>Total</b>	<b>Capital Project Transfers</b>	<b>173,930</b>	<b>166,080</b>	<b>89,200</b>
	<b>Division Total: Non-Departmental</b>	<b>1,208,050</b>	<b>1,352,584</b>	<b>1,277,601</b>
	<b>Department Total: Non-Departmental</b>	<b>1,208,050</b>	<b>1,352,584</b>	<b>1,277,601</b>
<b>Fund Total:</b>	<b>BIG LAKE RSA #21</b>	<b>1,208,050</b>	<b>1,352,584</b>	<b>1,277,601</b>

**RECONCILIATION OF FUND BALANCE: 278**

**NORTH COLONY ROAD SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	178,195	184,550	188,530
TOTAL EXPENDITURES	134,706	198,989	201,485

Audit balance as of 6/30/2016			168,081
Estimated revenues 2016-2017 fiscal year	184,550		
Estimated expenditures 2016-2017 fiscal year	(198,989)		
Loan – principal payment	(517)		
Estimated adjustment to fund balance		(14,956)	
Estimated fund balance 6/30/2017			153,125
Estimated revenues 2017-2018 fiscal year	188,530		
Estimated expenditures 2017-2018 fiscal year	(201,485)		
Loan - principal payment	(526)		
Estimated FY 2018 adjustment to fund balance		(13,481)	
Estimated fund balance 6/30/2018			139,644

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$43,753,350. A mill rate of 4.59 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	38,853,000	178,300	0	4,100	174,200
Sr Cit/Vet	4,175,400	19,100	19,100	0	0
Farm	724,950	0	0	0	0
Personal	0	0	0	0	0
Total	43,753,350	197,400	19,100	4,100	174,200

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$174,200
311 102	Real Property Taxes - Delinquent	6,000
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Taxes	6,080

361 000    INTEREST

361 100	Interest earnings	<u>250</u>
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TOTAL ESTIMATED REVENUES \$188,530



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

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	166,725	171,700	174,200
311.102	Real Property-Delinquent	1,644	6,000	6,000
311.400	Penalty & Interest	3,426	600	2,000
311.500	Vehicle Tax State Collec	6,080	6,010	6,080
<b>Total</b>	<b>General Property Taxes</b>	<b>177,875</b>	<b>184,310</b>	<b>188,280</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	320	240	250
<b>Total</b>	<b>Interest Earnings</b>	<b>320</b>	<b>240</b>	<b>250</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>178,195</b>	<b>\$184,550</b>	<b>\$188,530</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>178,195</b>	<b>\$184,550</b>	<b>\$188,530</b>
<b>Fund Total:</b>	<b>NORTH COLONY RSA #23</b>	<b>178,195</b>	<b>\$184,550</b>	<b>\$188,530</b>





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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	496	5,000	5,000
411.300	Overtime Wages	0	400	400
<b>Total Salaries &amp; Wages</b>		<b>496</b>	<b>5,400</b>	<b>5,400</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	33	0
412.200	Unemployment Contrib	3	0	33
412.300	Medicare	7	80	80
412.600	Workers Compensation	67	987	455
412.700	Sbs Contribution	29	332	332
<b>Total Benefits</b>		<b>106</b>	<b>1,432</b>	<b>900</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	250	0
<b>Total Advertising</b>		<b>0</b>	<b>250</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	375	450	600
424.500	Garbage Pickups	0	250	250
<b>Total Utilities-Building Oprtns</b>		<b>375</b>	<b>700</b>	<b>850</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	1,500	1,500
<b>Total Rental/Lease</b>		<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	23,000	25,000
<b>Total Professional Charges</b>		<b>0</b>	<b>23,000</b>	<b>25,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	40	55	50
427.500	Liability Insurance	0	20	30
<b>Total Insurance &amp; Bond</b>		<b>40</b>	<b>75</b>	<b>80</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	92,915	108,000	110,200
<b>Total Maintenance Services</b>		<b>92,915</b>	<b>108,000</b>	<b>110,200</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	500	500
<b>Total Other Contractual</b>		<b>0</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	6,731	35,000	35,000
<b>Total Misc Supplies</b>		<b>6,731</b>	<b>35,000</b>	<b>35,000</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	109	101	93
<b>Total</b>	<b>Loan Payments</b>	<b>109</b>	<b>101</b>	<b>93</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	23,934	23,031	21,962
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>23,934</b>	<b>23,031</b>	<b>21,962</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	10,000	0	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>134,706</b>	<b>198,989</b>	<b>201,485</b>
<b>Department Total: Non-Departmental</b>		<b>134,706</b>	<b>198,989</b>	<b>201,485</b>
<b>Fund Total: NORTH COLONY RSA #23</b>		<b>134,706</b>	<b>198,989</b>	<b>201,485</b>

**RECONCILIATION OF FUND BALANCE: 279**

**BOGARD ROAD SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	1,587,646	1,638,970	1,729,060
TOTAL EXPENDITURES	1,533,874	1,638,960	1,725,074

Audit balance as of 6/30/2016 357,371

Estimated revenues 2016-2017 fiscal year 1,638,970

Estimated expenditures 2016-2017 fiscal year (1,112,880)

Capital Projects (526,080)

Loan – Principal Payment (3,885)

Estimated adjustment to fund balance (3,875)

Estimated fund balance 6/30/2017 353,496

Estimated revenues 2017-2018 fiscal year 1,729,060

Estimated expenditures 2017-2018 fiscal year (1,131,074)

Capital projects (594,000)

Loan - principal payment (3,944)

Estimated FY 2018 adjustment to fund balance 42

Estimated fund balance 6/30/2018 353,538

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$1,064,684,830. A mill rate of 1.73 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBL E TAXES	NET TAX
Real	958,806,940	1,658,700	0	38,400	1,620,300
Sr Cit/Vet	97,707,360	169,000	169,000	0	0
Farm	4,831,810	0	0	0	0
Personal	3,338,720	5,700	0	100	5,600
Total	1,064,684,830	1,833,400	169,000	38,500	1,625,900

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,620,300
311 102	Real Property Taxes - Delinquent	15,000
311 200	Personal Property Taxes	5,600
311 400	Penalty & Interest on Delinquent Taxes	7,000
311 500	Vehicle Taxes	80,160

361 000    INTEREST

361 100	Interest earnings	<u>1,000</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,729,060</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,480,123	1,542,300	1,620,300
311.102	Real Property-Delinquent	9,397	9,000	15,000
311.200	Personal Property	4,981	4,800	5,600
311.400	Penalty & Interest	13,611	5,000	7,000
311.500	Vehicle Tax State Collec	78,700	76,870	80,160
<b>Total</b>	<b>General Property Taxes</b>	<b>1,586,812</b>	<b>1,637,970</b>	<b>1,728,060</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	834	1,000	1,000
<b>Total</b>	<b>Interest Earnings</b>	<b>834</b>	<b>1,000</b>	<b>1,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,587,646</b>	<b>\$1,638,970</b>	<b>\$1,729,060</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,587,646</b>	<b>\$1,638,970</b>	<b>\$1,729,060</b>
<b>Fund Total:</b>	<b>BOGARD RSA #25</b>	<b>1,587,646</b>	<b>\$1,638,970</b>	<b>\$1,729,060</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	16,924	30,000	30,000
411.300	Overtime Wages	67	500	500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>16,991</b>	<b>30,500</b>	<b>30,500</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	183	0
412.200	Unemployment Contrib	102	0	183
412.300	Medicare	247	443	443
412.600	Workers Compensation	2,408	5,478	2,478
412.700	Sbs Contribution	1,041	1,870	1,870
<b>Total</b>	<b>Benefits</b>	<b>3,798</b>	<b>7,974</b>	<b>4,974</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	187	0	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>187</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	250	0
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>250</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	31,342	33,000	40,000
424.500	Garbage Pickups	13	250	250
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>31,355</b>	<b>33,250</b>	<b>40,250</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	5,000	7,500
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>5,000</b>	<b>7,500</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	600	5,495	5,000
<b>Total</b>	<b>Professional Charges</b>	<b>600</b>	<b>5,495</b>	<b>5,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	300	400	350
427.500	Liability Insurance	0	100	70
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>300</b>	<b>500</b>	<b>420</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	436,199	653,070	668,700
<b>Total</b>	<b>Maintenance Services</b>	<b>436,199</b>	<b>653,070</b>	<b>668,700</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	775	9,120	6,000
<b>Total</b>	<b>Other Contractual</b>	<b>775</b>	<b>9,120</b>	<b>6,000</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	53,684	126,815	135,000
<b>Total</b>	<b>Misc Supplies</b>	<b>53,684</b>	<b>126,815</b>	<b>135,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	818	760	702
<b>Total</b>	<b>Loan Payments</b>	<b>818</b>	<b>760</b>	<b>702</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	222,857	239,646	232,028
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>222,857</b>	<b>239,646</b>	<b>232,028</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	766,310	526,080	594,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>766,310</b>	<b>526,080</b>	<b>594,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,533,874</b>	<b>1,638,960</b>	<b>1,725,074</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,533,874</b>	<b>1,638,960</b>	<b>1,725,074</b>
<b>Fund Total:</b>	<b>BOGARD RSA #25</b>	<b>1,533,874</b>	<b>1,638,960</b>	<b>1,725,074</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	920,030	920,120	941,630
TOTAL EXPENDITURES	881,003	920,113	941,356

Audit balance as of 6/30/2016			182,198
Estimated revenues 2016-2017 fiscal year	920,120		
Estimated expenditures 2016-2017 fiscal year	(601,673)		
Capital Projects	(318,440)		
Loan – principal payment	(218)		
Estimated adjustment to fund balance		(211)	
Estimated fund balance 6/30/2017			181,987
Estimated revenues 2017-2018 fiscal year	941,630		
Estimated expenditures 2017-2018 fiscal year	(599,856)		
Capital Projects	(341,500)		
Loan principal payment	(222)		
Estimated FY 2018 adjustment to fund balance		52	
Estimated fund balance 6/30/2018			182,039



The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$310,395,150. A mill rate of 3.45 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	261,772,780	903,100	0	20,900	882,200
Sr Cit/Vet	46,620,700	160,800	160,800	0	0
Farm	2,001,670	0	0	0	0
Personal	0	0	0	0	0
Total	310,395,150	1,063,900	160,800	20,900	882,200

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$882,200
311 102	Real Property Taxes - Delinquent	15,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	34,130

361 000    INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$941,630



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

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	869,853	880,400	882,200
311.102	Real Property-Delinquent	4,186	3,000	15,000
311.400	Penalty & Interest	11,041	3,000	10,000
311.500	Vehicle Tax State Collec	34,580	33,520	34,130
<b>Total</b>	<b>General Property Taxes</b>	<b>919,660</b>	<b>919,920</b>	<b>941,330</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	370	200	300
<b>Total</b>	<b>Interest Earnings</b>	<b>370</b>	<b>200</b>	<b>300</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>920,030</b>	<b>\$920,120</b>	<b>\$941,630</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>920,030</b>	<b>\$920,120</b>	<b>\$941,630</b>
<b>Fund Total:</b>	<b>GREATER BUTTE RSA #26</b>	<b>920,030</b>	<b>\$920,120</b>	<b>\$941,630</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	8,157	15,000	10,000
411.300	Overtime Wages	415	500	500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>8,572</b>	<b>15,500</b>	<b>10,500</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	93	0
412.200	Unemployment Contrib	52	0	63
412.300	Medicare	125	225	153
412.600	Workers Compensation	1,212	2,790	978
412.700	Sbs Contribution	525	951	644
<b>Total</b>	<b>Benefits</b>	<b>1,914</b>	<b>4,059</b>	<b>1,838</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	14,972	17,000	17,500
424.500	Garbage Pickups	5	250	250
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>14,977</b>	<b>17,250</b>	<b>17,750</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	5,000	5,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	2,000	2,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	17	50	50
427.500	Liability Insurance	0	75	50
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>17</b>	<b>125</b>	<b>100</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	270,368	309,083	315,300
<b>Total</b>	<b>Maintenance Services</b>	<b>270,368</b>	<b>309,083</b>	<b>315,300</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	10,000	10,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	40,348	101,917	110,000
<b>Total</b>	<b>Misc Supplies</b>	<b>40,348</b>	<b>101,917</b>	<b>110,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	46	43	39
<b>Total</b>	<b>Loan Payments</b>	<b>46</b>	<b>43</b>	<b>39</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	135,481	136,696	127,329
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>135,481</b>	<b>136,696</b>	<b>127,329</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	409,280	318,440	341,500
<b>Total</b>	<b>Capital Project Transfers</b>	<b>409,280</b>	<b>318,440</b>	<b>341,500</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>881,003</b>	<b>920,113</b>	<b>941,356</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>881,003</b>	<b>920,113</b>	<b>941,356</b>
<b>Fund Total:</b>	<b>GREATER BUTTE RSA #26</b>	<b>881,003</b>	<b>920,113</b>	<b>941,356</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	1,830,552	1,835,835	1,936,010
TOTAL EXPENDITURES	1,703,993	2,139,824	1,935,943

Audit balance as of 6/30/2016			359,610
Estimated revenues 2016-2017 fiscal year	1,835,835		
Estimated expenditures 2016-2017 fiscal year	(1,175,314)		
Capital Projects	(964,510)		
Estimated adjustment to fund balance		(303,989)	
Estimated fund balance 6/30/2017			55,621
Estimated revenues 2017-2018 fiscal year	1,936,010		
Estimated expenditures 2017-2018 fiscal year	(1,180,743)		
Capital projects	(755,200)		
Estimated FY 2018 adjustment to fund balance		67	
Estimated fund balance 6/30/2018			55,688

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$600,973,240. A mill rate of 3.48 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	539,533,420	1,877,500	0	43,500	1,834,000
Sr Cit/Vet	59,499,400	207,000	207,000	0	0
Farm	166,570	0	0	0	0
Personal	1,773,850	6,100	0	100	6,000
Total	600,973,240	2,090,600	207,000	43,600	1,840,000

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,834,000
311 102	Real Property Taxes - Delinquent	25,000
311 200	Personal Property Taxes	6,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	60,310

361 000    INTEREST

361 100	Interest earnings	<u>700</u>
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TOTAL ESTIMATED REVENUES \$1,936,010



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

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,712,863	1,750,100	1,834,000
311.102	Real Property-Delinquent	22,824	20,000	25,000
311.200	Personal Property	5,549	5,400	6,000
311.400	Penalty & Interest	32,039	5,000	10,000
311.500	Vehicle Tax State Collec	56,570	55,260	60,310
<b>Total</b>	<b>General Property Taxes</b>	<b>1,829,845</b>	<b>1,835,760</b>	<b>1,935,310</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	707	75	700
<b>Total</b>	<b>Interest Earnings</b>	<b>707</b>	<b>75</b>	<b>700</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,830,552</b>	<b>\$1,835,835</b>	<b>\$1,936,010</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,830,552</b>	<b>\$1,835,835</b>	<b>\$1,936,010</b>
<b>Fund Total:</b>	<b>MEADOW LAKES RSA #27</b>	<b>1,830,552</b>	<b>\$1,835,835</b>	<b>\$1,936,010</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	18,137	25,000	25,000
411.300	Overtime Wages	178	500	500
<b>Total Salaries &amp; Wages</b>		<b>18,315</b>	<b>25,500</b>	<b>25,500</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	153	0
412.200	Unemployment Contrib	108	0	153
412.300	Medicare	260	371	371
412.600	Workers Compensation	2,546	4,545	2,037
412.700	Sbs Contribution	1,099	1,564	1,564
<b>Total Benefits</b>		<b>4,013</b>	<b>6,633</b>	<b>4,125</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	250	0
<b>Total Advertising</b>		<b>0</b>	<b>250</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	7,818	8,350	10,000
424.500	Garbage Pickups	197	250	250
<b>Total Utilities-Building Oprtns</b>		<b>8,015</b>	<b>8,600</b>	<b>10,250</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	0	15,000
<b>Total Rental/Lease</b>		<b>0</b>	<b>0</b>	<b>15,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,644	4,950	3,500
426.900	Other Professional Chgs	5,605	5,139	6,000
<b>Total Professional Charges</b>		<b>8,249</b>	<b>10,089</b>	<b>9,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	231	375	300
<b>Total Insurance &amp; Bond</b>		<b>231</b>	<b>375</b>	<b>300</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	662,455	725,045	697,400
<b>Total Maintenance Services</b>		<b>662,455</b>	<b>725,045</b>	<b>697,400</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	4,070	4,275	2,000
<b>Total Other Contractual</b>		<b>4,070</b>	<b>4,275</b>	<b>2,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	109,069	109,941	140,000
<b>Total Misc Supplies</b>		<b>109,069</b>	<b>109,941</b>	<b>140,000</b>





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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	268,826	284,606	276,668
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>268,826</b>	<b>284,606</b>	<b>276,668</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund #405/410	620,750	964,510	755,200
<b>Total</b>	<b>Capital Project Transfers</b>	<b>620,750</b>	<b>964,510</b>	<b>755,200</b>
<b>Division Total: Non-Departmental</b>		<b>1,703,993</b>	<b>2,139,824</b>	<b>1,935,943</b>
<b>Department Total: Non-Departmental</b>		<b>1,703,993</b>	<b>2,139,824</b>	<b>1,935,943</b>
<b>Fund Total:</b>	<b>MEADOW LAKES RSA #27</b>	<b>1,703,993</b>	<b>2,139,824</b>	<b>1,935,943</b>

**RECONCILIATION OF FUND BALANCE: 282**

**GOLD TRAIL ROAD SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	1,693,337	1,716,630	1,780,800
TOTAL EXPENDITURES	1,582,276	1,976,617	1,778,411

Audit balance as of 6/30/2016 320,284

    Estimated revenues 2016-2017 fiscal year 1,716,630

    Estimated expenditures 2016-2017 fiscal year (1,240,607)

    Capital Projects (736,010)

    Loan – principal payment (2,342)

    Estimated adjustment to fund balance (262,329)

Estimated fund balance 6/30/2017 57,955

    Estimated revenues 2017-2018 fiscal year 1,780,800

    Estimated expenditures 2017-2018 fiscal year (1,252,411)

    Capital projects (526,000)

    Loan - principal payment (2,378)

    Estimated FY 2018 adjustment to fund balance 11

Estimated fund balance 6/30/2018 57,966

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$943,158,710. A mill rate of 1.99 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	849,608,232	1,690,700	0	39,200	1,651,500
Sr Cit/Vet	89,299,838	177,700	177,700	0	0
Farm	4,250,640	0	0	0	0
Personal	0	0	0	0	0
Total	943,158,710	1,868,400	177,700	39,200	1,651,500

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,651,500
311 102	Real Property Taxes - Delinquent	15,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	98,600

361 000    INTEREST

361 100	Interest earnings	<u>700</u>
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TOTAL ESTIMATED REVENUES \$1,780,800



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

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,567,345	1,601,200	1,651,500
311.102	Real Property-Delinquent	12,476	11,000	15,000
311.400	Penalty & Interest	17,027	8,000	15,000
311.500	Vehicle Tax State Collec	95,790	95,730	98,600
<b>Total</b>	<b>General Property Taxes</b>	<b>1,692,638</b>	<b>1,715,930</b>	<b>1,780,100</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	699	700	700
<b>Total</b>	<b>Interest Earnings</b>	<b>699</b>	<b>700</b>	<b>700</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,693,337</b>	<b>\$1,716,630</b>	<b>\$1,780,800</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,693,337</b>	<b>\$1,716,630</b>	<b>\$1,780,800</b>
<b>Fund Total:</b>	<b>GOLD TRAIL RSA #28</b>	<b>1,693,337</b>	<b>\$1,716,630</b>	<b>\$1,780,800</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	21,054	35,000	35,000
411.300	Overtime Wages	541	500	500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>21,595</b>	<b>35,500</b>	<b>35,500</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	213	0
412.200	Unemployment Contrib	131	0	213
412.300	Medicare	316	515	515
412.600	Workers Compensation	3,085	6,349	2,857
412.700	Sbs Contribution	1,335	2,177	2,177
<b>Total</b>	<b>Benefits</b>	<b>4,867</b>	<b>9,254</b>	<b>5,762</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	250	0
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>250</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	35,925	38,000	45,000
424.500	Garbage Pickups	38	250	250
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>35,963</b>	<b>38,250</b>	<b>45,250</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	15,000	15,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	7,188	3,335	5,000
<b>Total</b>	<b>Professional Charges</b>	<b>7,188</b>	<b>3,335</b>	<b>5,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	181	250	220
427.500	Liability Insurance	0	150	70
427.900	Insurance Deductible	2,516	0	0
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>2,697</b>	<b>400</b>	<b>290</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	734,646	741,000	755,900
<b>Total</b>	<b>Maintenance Services</b>	<b>734,646</b>	<b>741,000</b>	<b>755,900</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	665	1,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>665</b>	<b>1,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	105,413	132,000	135,000
<b>Total</b>	<b>Misc Supplies</b>	<b>105,413</b>	<b>132,000</b>	<b>135,000</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	493	458	423
<b>Total</b>	<b>Loan Payments</b>	<b>493</b>	<b>458</b>	<b>423</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	251,324	264,495	253,286
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>251,324</b>	<b>264,495</b>	<b>253,286</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	418,090	736,010	526,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>418,090</b>	<b>736,010</b>	<b>526,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,582,276</b>	<b>1,976,617</b>	<b>1,778,411</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,582,276</b>	<b>1,976,617</b>	<b>1,778,411</b>
<b>Fund Total:</b>	<b>GOLD TRAIL RSA #28</b>	<b>1,582,276</b>	<b>1,976,617</b>	<b>1,778,411</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	597,654	603,760	617,680
TOTAL EXPENDITURES	559,982	612,426	617,669

Audit balance as of 6/30/2016			124,491
Estimated revenues 2016-2017 fiscal year	603,760		
Estimated expenditures 2016-2017 fiscal year	(612,426)		
Estimated adjustment to fund balance		(8,666)	
Estimated fund balance 6/30/2017			115,825
Estimated revenues 2017-2018 fiscal year	617,680		
Estimated expenditures 2017-2018 fiscal year	(607,969)		
Capital projects	(9,700)		
Estimated FY 2018 adjustment to fund balance		11	
Estimated fund balance 6/30/2018			115,836

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$211,195,950. A mill rate of 3.12 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	189,389,100	590,800	0	13,700	577,100
Sr Cit/Vet	21,698,710	67,600	67,600	0	0
Farm	43,030	100	100	0	0
Personal	65,110	200	0	0	200
Total	211,195,950	658,700	67,700	13,700	577,300

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$577,100
311 102	Real Property Taxes - Delinquent	10,000
311 200	Personal Property Taxes	200
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Taxes	22,080

361 000    INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$617,680





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

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	560,836	569,400	577,100
311.102	Real Property-Delinquent	5,118	4,000	10,000
311.200	Personal Property	24	0	200
311.400	Penalty & Interest	10,322	8,000	8,000
311.500	Vehicle Tax State Collec	21,080	21,960	22,080
<b>Total</b>	<b>General Property Taxes</b>	<b>597,380</b>	<b>603,360</b>	<b>617,380</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	274	400	300
<b>Total</b>	<b>Interest Earnings</b>	<b>274</b>	<b>400</b>	<b>300</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>597,654</b>	<b>\$603,760</b>	<b>\$617,680</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>597,654</b>	<b>\$603,760</b>	<b>\$617,680</b>
<b>Fund Total:</b>	<b>GREATER TALKEETNA RSA #29</b>	<b>597,654</b>	<b>\$603,760</b>	<b>\$617,680</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	12,892	15,000	15,000
411.300	Overtime Wages	519	500	500
<b>Total Salaries &amp; Wages</b>		<b>13,411</b>	<b>15,500</b>	<b>15,500</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	93	0
412.200	Unemployment Contrib	82	0	93
412.300	Medicare	197	225	225
412.600	Workers Compensation	1,927	2,815	1,290
412.700	Sbs Contribution	831	951	951
<b>Total Benefits</b>		<b>3,037</b>	<b>4,084</b>	<b>2,559</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	65	300	100
<b>Total Expenses Within Borough</b>		<b>65</b>	<b>300</b>	<b>100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	500	500
<b>Total Advertising</b>		<b>0</b>	<b>500</b>	<b>500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	0	100	100
<b>Total Utilities-Building Oprtns</b>		<b>0</b>	<b>100</b>	<b>100</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	500	500
<b>Total Rental/Lease</b>		<b>0</b>	<b>500</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	1,000	1,000
<b>Total Professional Charges</b>		<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	0	50	50
<b>Total Insurance &amp; Bond</b>		<b>0</b>	<b>50</b>	<b>50</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	432,445	427,836	440,800
<b>Total Maintenance Services</b>		<b>432,445</b>	<b>427,836</b>	<b>440,800</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	43,050	30,000
<b>Total Other Contractual</b>		<b>0</b>	<b>43,050</b>	<b>30,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	7,902	12,614	15,000
<b>Total Misc Supplies</b>		<b>7,902</b>	<b>12,614</b>	<b>15,000</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	103,122	106,892	101,860
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>103,122</b>	<b>106,892</b>	<b>101,860</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	0	0	9,700
<b>Total</b>	<b>Capital Project Transfers</b>	<b>0</b>	<b>0</b>	<b>9,700</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>559,982</b>	<b>612,426</b>	<b>617,669</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>559,982</b>	<b>612,426</b>	<b>617,669</b>
<b>Fund Total:</b>	<b>GREATER TALKEETNA RSA #29</b>	<b>559,982</b>	<b>612,426</b>	<b>617,669</b>

**RECONCILIATION OF FUND BALANCE: 284 TRAPPER CREEK ROAD SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	223,968	225,520	227,460
TOTAL EXPENDITURES	180,727	285,511	227,411

Audit balance as of 6/30/2016 153,248

Estimated revenues 2016-2017 fiscal year 225,520

Estimated expenditures 2016-2017 fiscal year (211,361)  
Capital Projects (74,150)

Estimated adjustment to fund balance (59,991)

Estimated fund balance 6/30/2017 93,257

Estimated revenues 2017-2018 fiscal year 227,460

Estimated expenditures 2017-2018 fiscal year (211,611)  
Capital Projects (15,800)

Estimated FY 2018 adjustment to fund balance 49

Estimated fund balance 6/30/2018 93,306

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$53,753,240. A mill rate of 4.41 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	48,713,140	214,800	0	4,900	209,900
Sr Cit/Vet	4,785,900	21,100	21,100	0	0
Farm	254,200	0	0	0	0
Personal	0	0	0	0	0
Total	53,753,240	235,900	21,100	4,900	209,900

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$209,900
311 102	Real Property Taxes - Delinquent	5,000
311 400	Penalty & Interest on Delinquent Taxes	2,500
311 500	Vehicle Taxes	9,760

361 000    INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$227,460



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

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	207,264	212,600	209,900
311.102	Real Property-Delinquent	2,072	1,500	5,000
311.400	Penalty & Interest	4,991	1,500	2,500
311.500	Vehicle Tax State Collec	9,360	9,620	9,760
<b>Total</b>	<b>General Property Taxes</b>	<b>223,687</b>	<b>225,220</b>	<b>227,160</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	281	300	300
<b>Total</b>	<b>Interest Earnings</b>	<b>281</b>	<b>300</b>	<b>300</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>223,968</b>	<b>\$225,520</b>	<b>\$227,460</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>223,968</b>	<b>\$225,520</b>	<b>\$227,460</b>
<b>Fund Total:</b>	<b>TRAPPER CREEK RSA #30</b>	<b>223,968</b>	<b>\$225,520</b>	<b>\$227,460</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	3,386	5,000	5,000
411.300	Overtime Wages	0	400	400
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>3,386</b>	<b>5,400</b>	<b>5,400</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	33	0
412.200	Unemployment Contrib	19	0	33
412.300	Medicare	44	79	79
412.600	Workers Compensation	432	933	401
412.700	Sbs Contribution	186	332	332
<b>Total</b>	<b>Benefits</b>	<b>681</b>	<b>1,377</b>	<b>845</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	500	500
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	0	100	100
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	1,500	1,500
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	0	50	25
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>0</b>	<b>50</b>	<b>25</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	119,220	157,400	160,600
<b>Total</b>	<b>Maintenance Services</b>	<b>119,220</b>	<b>157,400</b>	<b>160,600</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	3,600	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>3,600</b>	<b>5,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	2,402	2,500	2,500
<b>Total</b>	<b>Misc Supplies</b>	<b>2,402</b>	<b>2,500</b>	<b>2,500</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	36,348	38,934	35,141
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>36,348</b>	<b>38,934</b>	<b>35,141</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	18,690	74,150	15,800
<b>Total</b>	<b>Capital Project Transfers</b>	<b>18,690</b>	<b>74,150</b>	<b>15,800</b>



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

**Expense**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
Division Total:	Non-Departmental	180,727	285,511	227,411
Department Total:	Non-Departmental	180,727	285,511	227,411
Fund Total:	TRAPPER CREEK RSA #30	180,727	285,511	227,411



**RECONCILIATION OF FUND BALANCE: 285****ALPINE ROAD SERVICE AREA**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	265,856	273,420	258,380
TOTAL EXPENDITURES	231,805	287,319	291,768

Audit balance as of 6/30/2016			143,711
Estimated revenues 2016-2017 fiscal year	273,420		
Estimated expenditures 2016-2017 fiscal year	(287,319)		
Loan – principal payment	(105)		
Estimated adjustment to fund balance		(14,004)	
Estimated fund balance 6/30/2017			129,707
Estimated revenues 2017-2018 fiscal year	258,380		
Estimated expenditures 2017-2018 fiscal year	(291,768)		
Loan - principal payment	(107)		
Estimated FY 2018 adjustment to fund balance		(33,495)	
Estimated fund balance 6/30/2018			96,212

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$78,595,490. A mill rate of 3.68 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	64,398,180	236,900	0	5,400	231,500
Sr Cit/Vet	14,023,650	51,600	51,600	0	0
Farm	173,660	0	0	0	0
Personal	0	0	0	0	0
Total	78,595,490	288,500	51,600	5,400	231,500

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$231,500
311 102	Real Property Taxes - Delinquent	5,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	16,600

361 000    INTEREST

361 100	Interest earnings	<u>280</u>
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TOTAL ESTIMATED REVENUES	<u>258,380</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	234,692	247,600	231,500
311.102	Real Property-Delinquent	3,115	2,500	5,000
311.400	Penalty & Interest	5,765	2,500	5,000
311.500	Vehicle Tax State Collec	22,010	20,580	16,600
<b>Total</b>	<b>General Property Taxes</b>	<b>265,582</b>	<b>273,180</b>	<b>258,100</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	274	240	280
<b>Total</b>	<b>Interest Earnings</b>	<b>274</b>	<b>240</b>	<b>280</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>265,856</b>	<b>\$273,420</b>	<b>\$258,380</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>265,856</b>	<b>\$273,420</b>	<b>\$258,380</b>
<b>Fund Total:</b>	<b>ALPINE RSA #31</b>	<b>265,856</b>	<b>\$273,420</b>	<b>\$258,380</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	4,248	5,000	5,000
411.300	Overtime Wages	69	400	400
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>4,317</b>	<b>5,400</b>	<b>5,400</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	33	0
412.200	Unemployment Contrib	26	0	33
412.300	Medicare	63	79	79
412.600	Workers Compensation	610	1,006	474
412.700	Sbs Contribution	264	332	332
<b>Total</b>	<b>Benefits</b>	<b>963</b>	<b>1,450</b>	<b>918</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	2,439	3,500	3,500
424.500	Garbage Pickups	0	250	250
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>2,439</b>	<b>3,750</b>	<b>3,750</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	7,539	2,000	2,000
<b>Total</b>	<b>Professional Charges</b>	<b>7,539</b>	<b>2,000</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	9	30	20
427.500	Liability Insurance	0	50	20
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>9</b>	<b>80</b>	<b>40</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	137,570	175,244	204,300
<b>Total</b>	<b>Maintenance Services</b>	<b>137,570</b>	<b>175,244</b>	<b>204,300</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	500	500
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	1,207	42,756	45,000
<b>Total</b>	<b>Misc Supplies</b>	<b>1,207</b>	<b>42,756</b>	<b>45,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	23	21	19
<b>Total</b>	<b>Loan Payments</b>	<b>23</b>	<b>21</b>	<b>19</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	31,738	31,118	29,841
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>31,738</b>	<b>31,118</b>	<b>29,841</b>



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

6/21/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	46,000	25,000	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>46,000</b>	<b>25,000</b>	<b>0</b>
	<b>Division Total: Non-Departmental</b>	<b>231,805</b>	<b>287,319</b>	<b>291,768</b>
	<b>Department Total: Non-Departmental</b>	<b>231,805</b>	<b>287,319</b>	<b>291,768</b>
<b>Fund Total:</b>	<b>ALPINE RSA #31</b>	<b>231,805</b>	<b>287,319</b>	<b>291,768</b>



## SPECIAL SERVICE AREAS

Special service areas include funds established for a particular function including flood control, water and/or sewer service, erosion control, trail maintenance and road maintenance that is not located within a specific road service area.

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	18,345	18,630	18,990
TOTAL EXPENDITURES	431	22,917	42,166

Audit balance as of 6/30/2016			88,646
Estimated revenues 2016-2017 fiscal year	18,630		
Estimated expenditures 2016-2017 fiscal year	(22,917)		
Estimated adjustment to fund balance		(4,287)	
Estimated fund balance 6/30/2017			84,359
Estimated revenues 2017-2018 fiscal year	18,990		
Estimated expenditures 2017-2018 fiscal year	(42,166)		
Estimated FY2018 adjustment to fund balance		(23,176)	
Estimated fund balance 6/30/2018			61,183



The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$21,349,540. A mill rate of 0.91 is approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	19,987,970	18,100	0	400	17,700
Sr Cit/Vet	1,361,570	1,200	1,200	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	21,349,540	19,300	1,200	400	17,700

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$17,700
311 102	Real Property Taxes - Delinquent	100
311 400	Penalty & Interest on Delinquent Taxes	100
311 500	Vehicle Taxes	940

361 000    INTEREST

361 100	Interest Earnings	<u>150</u>
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TOTAL ESTIMATED REVENUES \$18,990



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

**Revenue**

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	17,295	17,400	17,700
311.102	Real Property-Delinquent	0	100	100
311.400	Penalty & Interest	321	100	100
311.500	Vehicle Tax State Collec	570	930	940
<b>Total</b>	<b>General Property Taxes</b>	<b>18,186</b>	<b>18,530</b>	<b>18,840</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	159	100	150
<b>Total</b>	<b>Interest Earnings</b>	<b>159</b>	<b>100</b>	<b>150</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>18,345</b>	<b>\$18,630</b>	<b>\$18,990</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>18,345</b>	<b>\$18,630</b>	<b>\$18,990</b>
<b>Fund Total:</b>	<b>TALKEETNA FLOOD SA #7</b>	<b>18,345</b>	<b>\$18,630</b>	<b>\$18,990</b>



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

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	0	5,000	5,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	0	30	30
412.300	Medicare	0	73	73
412.600	Workers Compensation	0	1,007	306
412.700	Sbs Contribution	0	307	307
<b>Total</b>	<b>Benefits</b>	<b>0</b>	<b>1,417</b>	<b>716</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	200	200	200
426.900	Other Professional Chgs	0	1,000	1,000
<b>Total</b>	<b>Professional Charges</b>	<b>200</b>	<b>1,200</b>	<b>1,200</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	231	300	250
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>231</b>	<b>300</b>	<b>250</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	15,000	35,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>15,000</b>	<b>35,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>431</b>	<b>22,917</b>	<b>42,166</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>431</b>	<b>22,917</b>	<b>42,166</b>
<b>Fund Total:</b>	<b>TALKEETNA FLOOD SA #7</b>	<b>431</b>	<b>22,917</b>	<b>42,166</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	213	-	-
TOTAL EXPENDITURES	-	-	-

Audit balance as of 6/30/2016

106,842

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$9,294,600. No mill rate is approved for fiscal year 2018.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	8,121,400	0	0	0	0
Sr Cit/Vet	1,173,200	0	0	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	9,294,600	0	0	0	0

311 000    GENERAL PROPERTY TAXES

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

361 000    INTEREST

361 100	Interest Earnings	0
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TOTAL ESTIMATED REVENUES \$0



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	213	0	0
<b>Total</b>	<b>Interest Earnings</b>	<b>213</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>213</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total: Non-Departmental</b>		<b>213</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Total:</b>	<b>GARDEN TERRACE SA #8</b>	<b>213</b>	<b>\$0</b>	<b>\$0</b>



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

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
Division Total:	Non-Departmental	<u>0</u>	<u>0</u>	<u>0</u>
Department Total:	Non-Departmental	<u>0</u>	<u>0</u>	<u>0</u>
Fund Total:	GARDEN TERRACE SA #8	<u>0</u>	<u>0</u>	<u>0</u>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	43,087	60,600	57,900
TOTAL EXPENDITURES	12,458	82,413	73,676

Audit balance as of 6/30/2016			546,873
Estimated revenues 2016-2017 fiscal year	60,600		
Estimated expenditures 2016-2017 fiscal year	(82,413)		
Estimated adjustment to fund balance		(21,813)	
Estimated fund balance 6/30/2017			525,060
Estimated revenues 2017-2018 fiscal year	57,900		
Estimated expenditures 2017-2018 fiscal year	(73,676)		
Estimated FY2018 adjustment to fund balance		(15,776)	
Estimated fund balance 6/30/2018			509,284







## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	42,036	59,600	56,900
311.400	Penalty & Interest	33	0	0
<b>Total</b>	<b>General Property Taxes</b>	<b>42,069</b>	<b>59,600</b>	<b>56,900</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,018	1,000	1,000
<b>Total</b>	<b>Interest Earnings</b>	<b>1,018</b>	<b>1,000</b>	<b>1,000</b>
<b>Division Total: Non-Departmental</b>		<b>43,087</b>	<b>\$60,600</b>	<b>\$57,900</b>
<b>Department Total: Non-Departmental</b>		<b>43,087</b>	<b>\$60,600</b>	<b>\$57,900</b>
<b>Fund Total:</b>	<b>PT. MACKENZIE SA #69</b>	<b>43,087</b>	<b>\$60,600</b>	<b>\$57,900</b>



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

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	2,813	9,769	10,000
411.300	Overtime Wages	0	2,000	1,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>2,813</b>	<b>11,769</b>	<b>11,000</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	17	71	66
412.300	Medicare	41	171	160
412.400	Retirement Contrib. - DB Plan	0	523	251
412.600	Workers Compensation	399	2,608	674
412.700	Sbs Contribution	173	722	675
<b>Total</b>	<b>Benefits</b>	<b>630</b>	<b>4,095</b>	<b>1,826</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	0	75	50
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>0</b>	<b>75</b>	<b>50</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	9,015	53,886	37,400
<b>Total</b>	<b>Maintenance Services</b>	<b>9,015</b>	<b>53,886</b>	<b>37,400</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	0	5,400
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>0</b>	<b>5,400</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	0	12,588	18,000
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>12,588</b>	<b>18,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>12,458</b>	<b>82,413</b>	<b>73,676</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>12,458</b>	<b>82,413</b>	<b>73,676</b>
<b>Fund Total:</b>	<b>PT. MACKENZIE SA #69</b>	<b>12,458</b>	<b>82,413</b>	<b>73,676</b>

**RECONCILIATION OF FUND BALANCE: 293**

**TALKEETNA WATER/SEWER**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	227,698	325,000	386,820
TOTAL EXPENDITURES	505,388	346,339	389,018

Audit balance as of 6/30/2016			(438,317)
Estimated revenues 2016-2017 fiscal year	325,000		
Estimated expenditures 2016-2017 fiscal year	(346,339)		
Loan – Principal Payment	(26,219)		
Estimated adjustment to fund balance		(47,558)	
Estimated fund balance 6/30/2017			(485,875)
Estimated revenues 2017-2018 fiscal year	386,820		
Estimated expenditures 2017-2018 fiscal year	(389,018)		
Loan – Principal Payment	(26,292)		
Estimated FY2018 adjustment to fund balance		(28,490)	
Estimated deficit fund balance 6/30/2018			(514,365)

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<u>344 500</u>	<u>SANITATION/SEPTAGE FEES</u>		
	344 500	Water & Sewer Fees	\$20,000
<u>349 000</u>	<u>WATER AND SEWER FEES</u>		
	349 100	Water Charges	195,000
	349 500	Sewer Charges	171,760
<u>361 000</u>	<u>INTEREST</u>		
	361 100	Interest Earnings	<u>60</u>
	TOTAL ESTIMATED REVENUES		<u>\$386,820</u>

**SCHEDULE OF LONG TERM DEBT: FUND 293  
FISCAL YEAR 2018**

**TALKEETNA SEWER & WATER**

<b>LOANS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2017</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2018</b>
Arsenic Treatment	105,000	81,604	4,892	1,224	6,116	76,712
ADEC Discharge Permit Compliance	214,000	192,600	21,400	482	21,882	171,200
TOTAL DEBT SERVICE REQUIREMENTS		274,204	26,292	1,706	27,998	247,912



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 293-TALKEETNA WATER &amp; SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE21-Special Assessmnt Revenue</b>				
321.300	Penalty	(140)	0	0
<b>Total</b>	<b>Special Assessmnt Revenue</b>	<b>(140)</b>	<b>0</b>	<b>0</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	1,856	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>1,856</b>	<b>0</b>	<b>0</b>
<b>RE44-Sanitation/Septage Fees</b>				
344.500	Water & Sewer Fees	17,321	17,000	20,000
<b>Total</b>	<b>Sanitation/Septage Fees</b>	<b>17,321</b>	<b>17,000</b>	<b>20,000</b>
<b>RE49-Water &amp; Sewer Fees</b>				
349.100	Water Charges	102,656	156,000	195,000
349.150	Other Water Charges	(27)	0	0
349.500	Sewer Charges	106,032	152,000	171,760
<b>Total</b>	<b>Water &amp; Sewer Fees</b>	<b>208,661</b>	<b>308,000</b>	<b>366,760</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	0	0	60
<b>Total</b>	<b>Interest Earnings</b>	<b>0</b>	<b>0</b>	<b>60</b>
<b>Division Total: Non-Departmental</b>		<b>227,698</b>	<b>\$325,000</b>	<b>\$386,820</b>
<b>Department Total: Non-Departmental</b>		<b>227,698</b>	<b>\$325,000</b>	<b>\$386,820</b>
<b>Fund Total:</b>	<b>TALKEETNA WATER &amp; SWR SA #3</b>	<b>227,698</b>	<b>\$325,000</b>	<b>\$386,820</b>



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

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 293-TALKEETNA WATER &amp; SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	70,059	71,750	75,599
411.200	Temp Wages & Adjmts	15,965	15,000	30,000
411.300	Overtime Wages	8,326	10,000	15,000
<b>Total Salaries &amp; Wages</b>		<b>94,350</b>	<b>96,750</b>	<b>120,599</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	20,983	24,465	26,213
412.190	Life Insurance	129	151	161
412.200	Unemployment Contrib	565	581	724
412.300	Medicare	1,366	1,403	1,749
412.400	Retirement Contrib. - DB Plan	5,515	21,370	22,659
412.410	PERS Tier IV - DC Plan	9,532	0	0
412.411	PERS Tier IV - Health Plan	933	0	0
412.412	PERS Tier IV - HRA	1,401	0	0
412.413	PERS Tier IV - OD&D	123	0	0
412.600	Workers Compensation	10,451	11,576	5,564
412.700	Sbs Contribution	5,774	5,931	7,393
<b>Total Benefits</b>		<b>56,772</b>	<b>65,477</b>	<b>64,463</b>
<b>EX13-Expenses Within Borough</b>				
413.300	Exp Allowance-Within Boro	65	50	500
<b>Total Expenses Within Borough</b>		<b>65</b>	<b>50</b>	<b>500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	473	60	100
<b>Total Expenses Outside Of Boro</b>		<b>473</b>	<b>60</b>	<b>100</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	10,475	12,000	12,000
421.200	Postage	1,431	839	1,500
<b>Total Communications</b>		<b>11,906</b>	<b>12,839</b>	<b>13,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	690	0	600
<b>Total Advertising</b>		<b>690</b>	<b>0</b>	<b>600</b>
<b>EX23-Printing</b>				
423.000	Printing	346	0	200
<b>Total Printing</b>		<b>346</b>	<b>0</b>	<b>200</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	32,975	38,516	60,000
424.500	Garbage Pickups	0	0	500
424.600	Heating Fuel-Oil	1,008	1,054	1,200
<b>Total Utilities-Building Oprtns</b>		<b>33,983</b>	<b>39,570</b>	<b>61,700</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/12/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 293-TALKEETNA WATER &amp; SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	0	500
<b>Total Rental/Lease</b>		<b>0</b>	<b>0</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,862	1,400	2,500
426.600	Computer Software/Online Services	2,595	6,000	6,000
426.900	Other Professional Chgs	834	1,000	2,500
<b>Total Professional Charges</b>		<b>6,291</b>	<b>8,400</b>	<b>11,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	18,445	19,159	20,500
427.500	Liability Insurance	716	611	650
<b>Total Insurance &amp; Bond</b>		<b>19,161</b>	<b>19,770</b>	<b>21,150</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	460	799	1,000
428.200	Grounds Maint Services	0	45	150
428.300	Equipment Maint Services	6,664	7,829	7,000
428.400	Vehicle Maint Services	224	0	1,000
<b>Total Maintenance Services</b>		<b>7,348</b>	<b>8,673</b>	<b>9,150</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	4,868	1,875	2,500
429.210	Training/Instructor Fees	0	50	500
429.710	Testing	8,518	11,500	10,000
429.900	Other Contractual	20,469	29,874	25,000
<b>Total Other Contractual</b>		<b>33,855</b>	<b>43,299</b>	<b>38,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	160	150	300
<b>Total Office Supplies</b>		<b>160</b>	<b>150</b>	<b>300</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	984	1,000
431.200	Building Maint Supplies	0	572	150
431.300	Equipment Maint Supplies	6,100	11,010	7,500
431.900	Other Maint. Supplies	0	500	500
<b>Total Maintenance Supplies</b>		<b>6,100</b>	<b>13,066</b>	<b>9,150</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	25	200
432.200	Gas	1,439	5,500	5,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>1,439</b>	<b>5,525</b>	<b>5,200</b>



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

6/12/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 293-TALKEETNA WATER &amp; SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	523	650	1,000
433.110	Clothing	0	50	100
433.120	Tools under \$500	1,379	1,575	2,000
433.200	Medical Supplies	0	0	100
433.900	Other Supplies	4,942	15,204	12,000
<b>Total Misc Supplies</b>		<b>6,844</b>	<b>17,479</b>	<b>15,200</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	1,433	1,000
434.100	Other Equip under \$5,000	10,222	11,966	15,000
<b>Total Equipment Under \$5,000</b>		<b>10,222</b>	<b>13,399</b>	<b>16,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	1,383	1,832	1,706
<b>Total Loan Payments</b>		<b>1,383</b>	<b>1,832</b>	<b>1,706</b>
<b>EX46-Capital Project Transfers</b>				
446.700	Tfr415/425/430/435/440/47	214,000	0	0
<b>Total Capital Project Transfers</b>		<b>214,000</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>505,388</b>	<b>346,339</b>	<b>389,018</b>
<b>Department Total: Non-Departmental</b>		<b>505,388</b>	<b>346,339</b>	<b>389,018</b>
<b>Fund Total: TALKEETNA WATER &amp; SWR SA #3</b>		<b>505,388</b>	<b>346,339</b>	<b>389,018</b>

**RECONCILIATION OF FUND BALANCE: 294**

**FREEDOM HILLS SUBDIVISION ROAD**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	59	25	-
TOTAL EXPENDITURES	-	15,000	14,726

Audit Balance as of 6/30/2016			29,701
Estimated revenues 2016-2017 fiscal year	25		
Estimated expenditures 2016-2017 fiscal year	(15,000)		
Estimated adjustment to fund balance		(14,975)	
Estimated fund balance 6/30/2017			14,726
Estimated revenues 2017-2018 fiscal year	-0-		
Estimated expenditures 2017-2018 fiscal year	(14,726)		
Estimated FY2018 adjustment to fund balance		(14,726)	
Estimated fund balance 6/30/2018			-0-

<u>361 000</u>	<u>INTEREST</u>	
361 100	Interest Earnings	\$ <u>0</u>
	TOTAL ESTIMATED REVENUES	<u>\$0</u>



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

**Revenue**

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	59	25	0
<b>Total</b>	<b>Interest Earnings</b>	<b>59</b>	<b>25</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>59</b>	<b>\$25</b>	<b>\$0</b>
<b>Department Total: Non-Departmental</b>		<b>59</b>	<b>\$25</b>	<b>\$0</b>
<b>Fund Total:</b>	<b>FREEDOM HILLS SUBD ROAD</b>	<b>59</b>	<b>\$25</b>	<b>\$0</b>



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

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	5,000	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	0	10,000	9,726
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>10,000</b>	<b>9,726</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>15,000</b>	<b>14,726</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>15,000</b>	<b>14,726</b>
<b>Fund Total:</b>	<b>FREEDOM HILLS SUBD ROAD</b>	<b>0</b>	<b>15,000</b>	<b>14,726</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	21,894	22,790	22,040
TOTAL EXPENDITURES	300	5,285	5,270

Audit Balance as of 6/30/2016 (18,548)

Estimated revenues 2016-2017 fiscal year 22,790

Estimated expenditures 2016-2017 fiscal year (5,285)

Loan – Principal payment (6,000)

Estimated adjustment to fund balance 11,505

Estimated fund balance 6/30/2017 (7,043)

Estimated revenues 2017-2018 fiscal year 22,040

Estimated expenditures 2017-2018 fiscal year (5,270)

Loan – Principal Payment (6,000)

Estimated FY2018 adjustment to fund balance 10,770

Estimated deficit fund balance 6/30/2018 3,727

The estimated 2017-2018 fiscal year assessed valuation (as of January 1, 2017) is \$8,143,210. A mill rate of 3.24 mills is approved to generate adequate tax revenue to fund the budget.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	6,795,910	22,000	0	500	21,500
Sr Cit/Vet	1,347,300	4,300	4,300	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	8,143,210	26,300	4,300	500	21,500

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$21,500
311 400	Penalty & Interest on Delinquent Taxes	100
311 500	Vehicle Taxes	340

361 000    INTEREST

361 100	Interest Earnings	<u>100</u>
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TOTAL ESTIMATED REVENUES	<u>\$22,040</u>
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**SCHEDULE OF LONG TERM DEBT: FUND 295  
FISCAL YEAR 2018**

**CIRCLE VIEW/STAMPEDE ESTATES**

<b>LOAN</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2017</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2018</b>
Dikes	180,000	108,000	6,000	270	6,270	102,000
TOTAL DEBT SERVICE REQUIREMENTS		108,000	6,000	270	6,270	102,000



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

**Revenue**

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	21,175	22,400	21,500
311.400	Penalty & Interest	235	100	100
311.500	Vehicle Tax State Collec	300	290	340
<b>Total</b>	<b>General Property Taxes</b>	<b>21,710</b>	<b>22,790</b>	<b>21,940</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	184	0	100
<b>Total</b>	<b>Interest Earnings</b>	<b>184</b>	<b>0</b>	<b>100</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>21,894</b>	<b>\$22,790</b>	<b>\$22,040</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>21,894</b>	<b>\$22,790</b>	<b>\$22,040</b>
<b>Fund Total:</b>	<b>CIRC VIEW/STAMPEDE EST SA #1:</b>	<b>21,894</b>	<b>\$22,790</b>	<b>\$22,040</b>



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

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	5,000	5,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>EX41-Debt Service</b>				
441.220	Dbt Srv-Interest-Borough	300	285	270
<b>Total</b>	<b>Debt Service</b>	<b>300</b>	<b>285</b>	<b>270</b>
<b>Division Total: Non-Departmental</b>		<b>300</b>	<b>5,285</b>	<b>5,270</b>
<b>Department Total: Non-Departmental</b>		<b>300</b>	<b>5,285</b>	<b>5,270</b>
<b>Fund Total:</b>	<b>CIRC VIEW/STAMPEDE EST SA #1:</b>	<b>300</b>	<b>5,285</b>	<b>5,270</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	494	610	610
TOTAL EXPENDITURES	-	2,000	2,000

Audit balance as of 6/30/2016			7,239
Estimated revenues 2016-2017 fiscal year	610		
Estimated expenditures 2016-2017 fiscal year	(2,000)		
Estimated adjustment to fund balance		(1,390)	
Estimated fund balance 6/30/2017			5,849
Estimated revenues 2017-2018 fiscal year	610		
Estimated expenditures 2017-2018 fiscal year	(2,000)		
Estimated FY2018 adjustment to fund balance		(1,390)	
Estimated fund balance 6/30/2018			4,459





## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.500	Vehicle Tax State Collec	480	600	600
<b>Total</b>	<b>General Property Taxes</b>	<b>480</b>	<b>600</b>	<b>600</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	14	10	10
<b>Total</b>	<b>Interest Earnings</b>	<b>14</b>	<b>10</b>	<b>10</b>
<b>Division Total: Non-Departmental</b>		<b>494</b>	<b>\$610</b>	<b>\$610</b>
<b>Department Total: Non-Departmental</b>		<b>494</b>	<b>\$610</b>	<b>\$610</b>
<b>Fund Total:</b>	<b>CHASE TRAIL SERVICE AREA</b>	<b>494</b>	<b>\$610</b>	<b>\$610</b>



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

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	2,000	2,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
	<b>Division Total: Non-Departmental</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
	<b>Department Total: Non-Departmental</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>Fund Total:</b>	<b>CHASE TRAIL SERVICE AREA</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	1	-	-
TOTAL EXPENDITURES	-	233	95

Audit Balance as of 6/30/2016			328
Estimated revenues 2016-2017 fiscal year	-0-		
Estimated expenditures 2016-2017 fiscal year	(233)		
Estimated adjustment to fund balance		(233)	
Estimated fund balance 6/30/2017			95
Estimated revenues 2017-2018 fiscal year	-0-		
Estimated expenditures 2017-2018 fiscal year	(95)		
Estimated FY 2018 adjustment to fund balance		(95)	
Estimated fund balance 5/30/2018			-0-



<u>361 000</u>	<u>INTEREST</u>	
361 100	Interest Earnings	<u>-0-</u>
	TOTAL ESTIMATED REVENUES	<u>-0-</u>



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1	0	0
<b>Total</b>	<b>Interest Earnings</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>1</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total: Non-Departmental</b>		<b>1</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Total:</b>	<b>ROADS OUTSIDE SERV. AREAS</b>	<b>1</b>	<b>\$0</b>	<b>\$0</b>



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

6/12/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	233	95
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>233</b>	<b>95</b>
	<b>Division Total: Non-Departmental</b>	<b>0</b>	<b>233</b>	<b>95</b>
	<b>Department Total: Non-Departmental</b>	<b>0</b>	<b>233</b>	<b>95</b>
<b>Fund Total:</b>	<b>ROADS OUTSIDE SERV. AREAS</b>	<b>0</b>	<b>233</b>	<b>95</b>

## EDUCATIONAL FUND

The Educational Fund represents the approved budget for the Matanuska-Susitna Borough School District. The chief sources of revenue are from the Borough, the State of Alaska and the federal government.

**RECONCILIATION OF FUND BALANCE: 204**

**EDUCATION OPERATING**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	265,137,047	250,890,977	245,971,492
TOTAL EXPENDITURES	270,279,810	250,890,977	245,971,492

Estimated fund balance 6/30/2016			-0-
Estimated revenues 2016-2017 fiscal year	250,890,977		
Estimated expenditures 2016-2017 fiscal year	(250,890,977)		
Estimated FY2017 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2018			-0-
Estimated revenues 2017-2018 fiscal year	245,971,492		
Estimated expenditures 2017-2018 fiscal year	(245,971,492)		
Estimated FY2018 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2018			-0-



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

7/18/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE31-Federal Grants</b>				
331.000	Federal Grants	13,459,626	1,793,363	2,391,858
<b>Total</b>	<b>Federal Grants</b>	<b>13,459,626</b>	<b>1,793,363</b>	<b>2,391,858</b>
<b>RE37-Other State Revenue</b>				
337.300	Education/State	185,122,568	186,711,074	187,245,368
<b>Total</b>	<b>Other State Revenue</b>	<b>185,122,568</b>	<b>186,711,074</b>	<b>187,245,368</b>
<b>RE50-Education Revenue</b>				
350.000	Education/Local	13,874,385	6,545,240	492,966
<b>Total</b>	<b>Education Revenue</b>	<b>13,874,385</b>	<b>6,545,240</b>	<b>492,966</b>
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	52,680,468	55,841,300	55,841,300
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>52,680,468</b>	<b>55,841,300</b>	<b>55,841,300</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>265,137,047</b>	<b>\$250,890,977</b>	<b>\$245,971,492</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>265,137,047</b>	<b>\$250,890,977</b>	<b>\$245,971,492</b>
<b>Fund Total:</b>	<b>EDUCATION OPERATING</b>	<b>265,137,047</b>	<b>\$250,890,977</b>	<b>\$245,971,492</b>



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

7/18/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX06-Education</b>				
406.100	Education - Operating	235,153,450	250,794,450	245,971,492
406.200	EDUCATION CONTRIBUTION	35,120,312	0	0
<b>Total Education</b>		<b>270,273,762</b>	<b>250,794,450</b>	<b>245,971,492</b>
<b>EX46-Capital Project Transfers</b>				
446.300	Transfer To- Fund 400	6,048	96,527	0
<b>Total Capital Project Transfers</b>		<b>6,048</b>	<b>96,527</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>270,279,810</b>	<b>250,890,977</b>	<b>245,971,492</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>270,279,810</b>	<b>250,890,977</b>	<b>245,971,492</b>
<b>Fund Total:</b>	<b>EDUCATION OPERATING</b>	<b>270,279,810</b>	<b>250,890,977</b>	<b>245,971,492</b>





## SOLID WASTE ENTERPRISE FUND

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

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	8,579,907	8,795,000	9,096,500
TOTAL EXPENDITURES	8,131,988	8,494,793	8,411,277

Unrestricted Net Assets at June 30, 2016 (220,509)

Estimated revenues 2016-2017 fiscal year 8,795,000

Estimated expenditures 2016-2017 fiscal year (7,607,793)\*

Estimated fiscal year 2017 adjustment to net assets 1,187,207

Estimated Unrestricted Net Assets at June 30, 2017 966,698

Estimated revenues 2017-2018 fiscal year 9,096,500

Estimated expenditures 2017-2018 fiscal year (7,475,277)\*\*

Estimated fiscal year 2018 adjustment to net assets 1,621,223

Estimated Unrestricted Net Assets at June 30, 2018 2,587,921

\*This amount does not include estimated expenditures of \$391,000 for amortization expense and \$496,000 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2017. These amounts reduce the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

\*\*This amount does not include estimated expenditures of \$391,000 for amortization expense and \$545,000 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2018. These amounts reduce the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

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344 000    SEPTAGE FEES

344.600	Landfill User Fees	\$9,015,290
344.700	Finance Charge	1,000
344.900	Hazardous Waste Fees	<u>80,210</u>

TOTAL ESTIMATED REVENUES		<u>\$9,096,500</u>
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**SCHEDULE OF LONG TERM DEBT:  
FISCAL YEAR 2018**

**SOLID WASTE ENTERPRISE FUND, FUND 510**

<b>ADEC LOANS</b>	<b>ORIGINAL LOAN AMOUNT</b>	<b>BALANCE AT 7/1/2017</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2018</b>
Landfill Expansion	995,155	583,758	49,207	8,757	57,964	534,551
Cell III Expansion	2,805,926	2,436,405	126,887	36,546	163,433	2,309,518
Cell II Closure	3,060,343	3,060,343	153,017	95,583	248,600	2,907,326
Regional Resource Recovery Facility	936,743	684,383	44,296	10,266	54,562	640,087
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>		6,764,889	373,407	151,152	524,559	6,391,482

Note: Loans not in repayment status:

Septage Treatment-\$5,000,000  
(No activity to date).



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

**Revenue**

6/6/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Revenue</u>	<u>2017 Amend ed Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	42,567	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>42,567</b>	<b>0</b>	<b>0</b>
<b>RE44-Sanitation/Septage Fees</b>				
344.000	Sant Fill-Returned Ckecks	(4,242)	0	0
344.600	Landfill User Fees	8,549,504	8,710,000	9,015,290
344.700	Finance Charge	5,804	1,000	1,000
344.900	Hazardous Waste Fees	54,764	84,000	80,210
<b>Total</b>	<b>Sanitation/Septage Fees</b>	<b>8,605,830</b>	<b>8,795,000</b>	<b>9,096,500</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	106	0	0
<b>Total</b>	<b>Interest Earnings</b>	<b>106</b>	<b>0</b>	<b>0</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	1	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	598	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>598</b>	<b>0</b>	<b>0</b>
<b>RE91-Proceeds Of Gfs Disposal</b>				
391.100	Sale Of Gfa	(69,195)	0	0
<b>Total</b>	<b>Proceeds Of Gfs Disposal</b>	<b>(69,195)</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>8,579,907</b>	<b>\$8,795,000</b>	<b>\$9,096,500</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>8,579,907</b>	<b>\$8,795,000</b>	<b>\$9,096,500</b>
<b>Fund Total:</b>	<b>SOLID WASTE</b>	<b>8,579,907</b>	<b>\$8,795,000</b>	<b>\$9,096,500</b>



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

6/6/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	61,438	60,673	151,152
<b>Total</b>	<b>Loan Payments</b>	<b>61,438</b>	<b>60,673</b>	<b>151,152</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	14,000	14,500	15,000
443.260	Computer - Admin & Audit	5,000	5,500	6,000
443.280	Finance - Admin & Audit	10,000	10,500	11,000
443.290	Legal - Admin & Audit	22,000	23,000	24,000
443.300	Maintenance	2,103	22,000	23,000
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>53,103</b>	<b>75,500</b>	<b>79,000</b>
<b>EX46-Capital Project Transfers</b>				
446.600	Transfer To- Fund 420	2,418,084	900,861	607,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>2,418,084</b>	<b>900,861</b>	<b>607,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.998	Amortization Expense	390,805	391,000	391,000
451.999	Depreciation Expense	452,208	496,000	545,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>843,013</b>	<b>887,000</b>	<b>936,000</b>
<b>EX52-Landfill Postclosure</b>				
452.000	Postclosure Costs	(701,461)	200,000	12,000
<b>Total</b>	<b>Landfill Postclosure</b>	<b>(701,461)</b>	<b>200,000</b>	<b>12,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>2,674,177</b>	<b>2,124,034</b>	<b>1,785,152</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>2,674,177</b>	<b>2,124,034</b>	<b>1,785,152</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/6/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	328,235	402,698	379,893
411.200	Temp Wages & Adjmts	117,498	125,000	200,000
411.300	Overtime Wages	14,247	20,000	20,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>459,980</b>	<b>547,698</b>	<b>599,893</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	135,593	153,780	140,965
412.190	Life Insurance	785	944	866
412.200	Unemployment Contrib	2,741	3,287	3,600
412.300	Medicare	6,625	7,942	8,699
412.400	Retirement Contrib. - DB Plan	172,358	110,494	100,014
412.410	PERS Tier IV - DC Plan	43,648	0	0
412.411	PERS Tier IV - Health Plan	4,430	0	0
412.412	PERS Tier IV - HRA	9,330	0	0
412.413	PERS Tier IV - OD&D	581	0	0
412.600	Workers Compensation	90,906	103,117	45,787
412.700	Sbs Contribution	27,997	33,574	36,774
412.800	Wellness/Other	0	1,000	0
<b>Total</b>	<b>Benefits</b>	<b>494,994</b>	<b>414,138</b>	<b>336,705</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	245	500	500
413.200	Expense Reimb-Within Boro	0	500	500
413.900	Other Exp - Within Boro	38	0	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>283</b>	<b>1,000</b>	<b>1,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	35	1,000	1,000
414.200	Exp Reimb- Outside Boro	1,104	4,000	7,500
414.400	Travel Tickets	626	4,000	4,200
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>1,765</b>	<b>9,000</b>	<b>12,700</b>
<b>EX20-Bad Debts Expense</b>				
420.000	Bad Debts Expense	0	6,500	0
<b>Total</b>	<b>Bad Debts Expense</b>	<b>0</b>	<b>6,500</b>	<b>0</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	9,268	16,000	15,000
421.200	Postage	368	700	500
<b>Total</b>	<b>Communications</b>	<b>9,636</b>	<b>16,700</b>	<b>15,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	279	2,300	2,500
<b>Total</b>	<b>Advertising</b>	<b>279</b>	<b>2,300</b>	<b>2,500</b>



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

6/6/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill</b>				
<b>EX23-Printing</b>				
423.000	Printing	305	2,300	1,750
<b>Total Printing</b>		<b>305</b>	<b>2,300</b>	<b>1,750</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	19,815	25,000	25,000
424.300	Natural Gas	6,491	14,700	10,000
424.600	Heating Fuel-Oil	219	3,000	3,000
<b>Total Utilities-Building Oprtns</b>		<b>26,525</b>	<b>42,700</b>	<b>38,000</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	3,269	7,000	15,000
<b>Total Rental/Lease</b>		<b>3,269</b>	<b>7,000</b>	<b>15,000</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	10,000	10,000
426.300	Dues & Fees	11,313	30,000	14,000
426.350	Credit Card Fees	16,237	20,000	20,000
426.600	Computer Software/Online Services	7,175	11,000	5,000
426.900	Other Professional Chgs	60,481	100,000	124,000
<b>Total Professional Charges</b>		<b>95,206</b>	<b>171,000</b>	<b>173,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	19,276	29,500	21,500
427.200	Vehicle Insurance	0	5,500	0
427.500	Liability Insurance	1,215	1,075	900
<b>Total Insurance &amp; Bond</b>		<b>20,491</b>	<b>36,075</b>	<b>22,400</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	23,370	20,000	23,000
428.200	Grounds Maint Services	3,285	6,200	10,000
428.300	Equipment Maint Services	5,535	26,000	25,000
428.400	Vehicle Maint Services	5,415	24,500	25,000
428.910	Building Improve Services	1,134	0	0
<b>Total Maintenance Services</b>		<b>38,739</b>	<b>76,700</b>	<b>83,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,062	5,000	7,500
429.210	Training/Instructor Fees	510	2,000	2,000
429.500	Labor Services	2,006,748	2,000,000	2,100,000
429.710	Testing	77,059	183,000	0
429.900	Other Contractual	174,871	205,000	10,000
<b>Total Other Contractual</b>		<b>2,260,250</b>	<b>2,395,000</b>	<b>2,119,500</b>





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

6/6/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,742	3,500	2,500
430.200	Copier/Fax Supplies	843	1,000	1,000
<b>Total Office Supplies</b>		<b>2,585</b>	<b>4,500</b>	<b>3,500</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	6,652	27,000	18,000
431.200	Building Maint Supplies	3,427	11,000	11,000
431.300	Equipment Maint Supplies	6,297	29,000	15,000
431.400	Grounds Maint Supplies	1,318	3,000	3,000
431.900	Other Maint. Supplies	0	0	3,000
<b>Total Maintenance Supplies</b>		<b>17,694</b>	<b>70,000</b>	<b>50,000</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	1,263	2,000	8,850
432.200	Gas	2,635	5,000	5,000
432.300	Diesel Fuel	6,448	15,000	10,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>10,346</b>	<b>22,000</b>	<b>23,850</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	3,481	5,000	5,000
433.110	Clothing	4,548	7,000	6,000
433.120	Tools under \$500	572	1,200	1,200
433.200	Medical Supplies	153	1,000	1,000
433.300	Books/Subscriptions	299	500	1,000
433.500	Training Supplies	0	1,000	1,000
433.900	Other Supplies	5,794	11,300	9,000
<b>Total Misc Supplies</b>		<b>14,847</b>	<b>27,000</b>	<b>24,200</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	2,458	6,000	7,000
434.100	Other Equip under \$5,000	7,952	5,300	24,000
434.300	Furniture Under \$5,000	1,134	1,000	6,500
<b>Total Equipment Under \$5,000</b>		<b>11,544</b>	<b>12,300</b>	<b>37,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	0	8,000
451.200	Vehicles	0	0	30,000
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>0</b>	<b>38,000</b>
<b>Division Total:</b>	<b>Central Landfill</b>	<b>3,468,738</b>	<b>3,863,911</b>	<b>3,597,998</b>



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

6/6/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	360,213	345,358	360,663
411.200	Temp Wages & Adjmts	81,773	83,000	83,000
411.300	Overtime Wages	11,275	10,000	10,000
<b>Total Salaries &amp; Wages</b>		<b>453,261</b>	<b>438,358</b>	<b>453,663</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	179,876	147,955	152,615
412.190	Life Insurance	958	909	937
412.200	Unemployment Contrib	2,709	2,631	2,722
412.300	Medicare	6,547	6,357	6,579
412.400	Retirement Contrib. - DB Plan	60,676	92,891	92,703
412.410	PERS Tier IV - DC Plan	29,215	0	0
412.411	PERS Tier IV - Health Plan	3,086	0	0
412.412	PERS Tier IV - HRA	7,702	0	0
412.413	PERS Tier IV - OD&D	405	0	0
412.600	Workers Compensation	100,506	96,231	37,046
412.700	Sbs Contribution	27,677	26,872	27,810
412.800	Wellness/Other	0	500	0
<b>Total Benefits</b>		<b>419,357</b>	<b>374,346</b>	<b>320,412</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	2,946	4,000	3,500
413.200	Expense Reimb-Within Boro	0	1,000	1,000
<b>Total Expenses Within Borough</b>		<b>2,946</b>	<b>5,000</b>	<b>4,500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	81	500	300
414.200	Exp Reimb- Outside Boro	982	2,000	2,000
414.400	Travel Tickets	626	800	2,300
<b>Total Expenses Outside Of Boro</b>		<b>1,689</b>	<b>3,300</b>	<b>4,600</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	21,127	22,000	21,600
421.200	Postage	368	500	500
<b>Total Communications</b>		<b>21,495</b>	<b>22,500</b>	<b>22,100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	900	900
<b>Total Advertising</b>		<b>0</b>	<b>900</b>	<b>900</b>
<b>EX23-Printing</b>				
423.000	Printing	175	1,000	900
<b>Total Printing</b>		<b>175</b>	<b>1,000</b>	<b>900</b>



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

6/6/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	10,407	15,000	16,500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>10,407</b>	<b>15,000</b>	<b>16,500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	18,000	13,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>18,000</b>	<b>13,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	600	500
426.350	Credit Card Fees	6,678	10,200	10,000
426.600	Computer Software/Online Services	0	3,000	3,500
426.900	Other Professional Chgs	0	5,000	10,000
<b>Total</b>	<b>Professional Charges</b>	<b>6,678</b>	<b>18,800</b>	<b>24,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	1,720	1,700	1,200
427.900	Insurance Deductible	5,164	0	5,500
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>6,884</b>	<b>1,700</b>	<b>6,700</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	3,156	10,000	7,700
428.200	Grounds Maint Services	13,103	40,000	40,000
428.300	Equipment Maint Services	0	1,000	2,000
428.400	Vehicle Maint Services	0	500	0
<b>Total</b>	<b>Maintenance Services</b>	<b>16,259</b>	<b>51,500</b>	<b>49,700</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,261	2,000	12,880
429.210	Training/Instructor Fees	0	2,000	2,000
429.500	Labor Services	302,201	430,000	430,000
429.710	Testing	50,706	107,000	0
429.900	Other Contractual	38,938	45,000	45,800
<b>Total</b>	<b>Other Contractual</b>	<b>393,106</b>	<b>586,000</b>	<b>490,680</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	998	3,000	3,000
430.200	Copier/Fax Supplies	698	1,000	1,000
<b>Total</b>	<b>Office Supplies</b>	<b>1,696</b>	<b>4,000</b>	<b>4,000</b>



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

6/6/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	500	0
431.200	Building Maint Supplies	1,517	5,000	5,000
431.300	Equipment Maint Supplies	0	500	1,000
431.400	Grounds Maint Supplies	1,125	2,000	2,000
431.900	Other Maint. Supplies	0	800	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>2,642</b>	<b>8,800</b>	<b>8,000</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	0	200
432.200	Gas	2,108	5,200	4,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>2,108</b>	<b>5,200</b>	<b>4,200</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,903	3,000	3,000
433.110	Clothing	700	800	1,600
433.120	Tools under \$500	305	600	600
433.200	Medical Supplies	0	500	500
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	0	300	300
433.900	Other Supplies	13,497	10,000	10,000
<b>Total</b>	<b>Misc Supplies</b>	<b>16,405</b>	<b>15,700</b>	<b>16,500</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	100	4,000	7,500
434.100	Other Equip under \$5,000	8,864	5,000	7,000
434.300	Furniture Under \$5,000	0	2,000	2,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>8,964</b>	<b>11,000</b>	<b>16,500</b>
<b>Division Total:</b>	<b>Transfer Sites</b>	<b>1,364,072</b>	<b>1,581,104</b>	<b>1,456,855</b>



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

6/6/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	165,425	166,043	151,232
411.200	Temp Wages & Adjmts	28,052	50,000	30,000
411.300	Overtime Wages	8,971	10,000	5,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>202,448</b>	<b>226,043</b>	<b>186,232</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	60,580	60,580	55,920
412.190	Life Insurance	335	372	344
412.200	Unemployment Contrib	1,209	1,357	1,118
412.300	Medicare	2,921	3,278	2,701
412.400	Retirement Contrib. - DB Plan	11,575	46,018	39,074
412.410	PERS Tier IV - DC Plan	22,465	0	0
412.411	PERS Tier IV - Health Plan	2,207	0	0
412.412	PERS Tier IV - HRA	3,811	0	0
412.413	PERS Tier IV - OD&D	290	0	0
412.600	Workers Compensation	45,251	54,098	16,299
412.700	Sbs Contribution	12,349	13,857	11,417
412.800	Wellness/Other	0	5,000	0
<b>Total</b>	<b>Benefits</b>	<b>162,993</b>	<b>184,560</b>	<b>126,873</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	106	100	300
414.200	Exp Reimb- Outside Boro	1,103	3,000	5,000
414.400	Travel Tickets	0	3,000	2,000
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>1,209</b>	<b>6,100</b>	<b>7,300</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	438	2,500	2,500
<b>Total</b>	<b>Communications</b>	<b>438</b>	<b>2,500</b>	<b>2,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	296	500	2,000
<b>Total</b>	<b>Advertising</b>	<b>296</b>	<b>500</b>	<b>2,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	500	500
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	4,907	5,500	6,000
424.300	Natural Gas	4,474	7,500	7,500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>9,381</b>	<b>13,000</b>	<b>13,500</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/6/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal</b>				
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	1,000	1,000
<b>Total Rental/Lease</b>		<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	646	500	5,300
426.600	Computer Software/Online Services	200	300	1,000
426.900	Other Professional Chgs	0	4,000	8,000
<b>Total Professional Charges</b>		<b>846</b>	<b>4,800</b>	<b>14,300</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	641	700	500
<b>Total Insurance &amp; Bond</b>		<b>641</b>	<b>700</b>	<b>500</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	455	850	500
428.200	Grounds Maint Services	0	2,000	0
428.300	Equipment Maint Services	2,556	4,500	7,000
428.400	Vehicle Maint Services	0	1,500	1,500
428.910	Building Improve Services	0	2,000	27,000
<b>Total Maintenance Services</b>		<b>3,011</b>	<b>10,850</b>	<b>36,000</b>
<b>EX29-Other Contractual</b>				
429.100	Contingency-Other Contrac	0	0	40,000
429.200	Training Reimb/Conf Fees	1,900	5,000	5,000
429.210	Training/Instructor Fees	990	1,000	1,000
429.710	Testing	0	3,000	350,000
429.900	Other Contractual	118,589	145,000	475,000
<b>Total Other Contractual</b>		<b>121,479</b>	<b>154,000</b>	<b>871,000</b>
<b>EX30-Office Supplies</b>				
430.200	Copier/Fax Supplies	64	0	0
<b>Total Office Supplies</b>		<b>64</b>	<b>0</b>	<b>0</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	1,500	6,000
431.200	Building Maint Supplies	0	500	500
431.300	Equipment Maint Supplies	1,075	5,000	4,000
431.900	Other Maint. Supplies	7,000	6,000	7,000
<b>Total Maintenance Supplies</b>		<b>8,075</b>	<b>13,000</b>	<b>17,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	0	500
432.200	Gas	3,688	5,000	1,000
432.300	Diesel Fuel	0	0	4,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>3,688</b>	<b>5,000</b>	<b>5,500</b>



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

6/6/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,103	1,500	2,000
433.110	Clothing	2,068	2,500	1,500
433.120	Tools under \$500	31	1,000	500
433.200	Medical Supplies	0	50	500
433.300	Books/Subscriptions	0	200	0
433.900	Other Supplies	628	2,000	3,000
<b>Total</b>	<b>Misc Supplies</b>	<b>3,830</b>	<b>7,250</b>	<b>7,500</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	4,000	2,000
434.100	Other Equip under \$5,000	0	10,000	10,000
434.300	Furniture Under \$5,000	0	1,000	800
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>15,000</b>	<b>12,800</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	15,000	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>15,000</b>	<b>0</b>
<b>Division Total:</b>	<b>Hazardous Waste Removal</b>	<b>518,399</b>	<b>659,803</b>	<b>1,305,005</b>



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

6/6/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	0	16,135	19,181
411.200	Temp Wages & Adjmts	0	13,799	21,000
411.300	Overtime Wages	0	2,000	1,000
<b>Total Salaries &amp; Wages</b>		<b>0</b>	<b>31,934</b>	<b>41,181</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	0	8,621	9,786
412.190	Life Insurance	1	53	61
412.200	Unemployment Contrib	1	192	248
412.300	Medicare	3	464	598
412.400	Retirement Contrib. - DB Plan	0	4,741	10,300
412.410	PERS Tier IV - DC Plan	8	0	0
412.411	PERS Tier IV - Health Plan	2	0	0
412.412	PERS Tier IV - HRA	8	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	4	8,125	3,892
412.700	Sbs Contribution	10	1,958	2,525
<b>Total Benefits</b>		<b>38</b>	<b>24,154</b>	<b>27,410</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	500	500
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>600</b>	<b>600</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	500	200
414.200	Exp Reimb- Outside Boro	0	0	1,000
414.400	Travel Tickets	0	0	1,000
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>500</b>	<b>2,200</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	0	400	0
421.200	Postage	0	500	1,500
<b>Total Communications</b>		<b>0</b>	<b>900</b>	<b>1,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	8,560	10,000
<b>Total Advertising</b>		<b>0</b>	<b>8,560</b>	<b>10,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	100	0
<b>Total Printing</b>		<b>0</b>	<b>100</b>	<b>0</b>





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

6/6/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	0	125	500
426.600	Computer Software/Online Services	0	300	0
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>425</b>	<b>500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	0	300	300
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>0</b>	<b>300</b>	<b>300</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	2,500	1,200
429.210	Training/Instructor Fees	0	200	200
429.900	Other Contractual	75,000	85,000	75,000
<b>Total</b>	<b>Other Contractual</b>	<b>75,000</b>	<b>87,700</b>	<b>76,400</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	250	500
430.200	Copier/Fax Supplies	0	0	250
<b>Total</b>	<b>Office Supplies</b>	<b>0</b>	<b>250</b>	<b>750</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	300	0
433.110	Clothing	0	300	0
433.700	Resale Supplies	0	0	15,000
433.900	Other Supplies	0	5,600	1,000
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>6,200</b>	<b>16,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	0	1,000	500
434.100	Other Equip under \$5,000	0	500	500
434.300	Furniture Under \$5,000	0	1,000	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>2,500</b>	<b>1,000</b>
<b>Division Total:</b>	<b>Recycling</b>	<b>75,038</b>	<b>164,123</b>	<b>177,841</b>



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

6/6/2017

<u>Account</u>	<u>Description</u>	2016 <u>Actual Expense</u>	2017 <u>Amended Budget</u>	2018 <u>Assembly Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	16,296	19,740	20,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>16,296</b>	<b>19,740</b>	<b>20,000</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	98	119	120
412.300	Medicare	237	287	290
412.600	Workers Compensation	3,774	5,023	1,890
412.700	Sbs Contribution	999	1,211	1,226
<b>Total</b>	<b>Benefits</b>	<b>5,108</b>	<b>6,640</b>	<b>3,526</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	500	500
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>700</b>	<b>700</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.400	Travel Tickets	1,180	3,000	3,500
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>1,180</b>	<b>3,000</b>	<b>3,500</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	403	800	800
421.200	Postage	0	400	100
<b>Total</b>	<b>Communications</b>	<b>403</b>	<b>1,200</b>	<b>900</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	300	0
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>300</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	0	200	0
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>200</b>	<b>0</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	3,000	1,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>3,000</b>	<b>1,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	0	200	2,200
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>0</b>	<b>200</b>	<b>2,200</b>
<b>EX28-Maintenance Services</b>				
428.200	Grounds Maint Services	690	0	5,000
428.300	Equipment Maint Services	0	2,000	3,000
428.400	Vehicle Maint Services	0	1,000	0
<b>Total</b>	<b>Maintenance Services</b>	<b>690</b>	<b>3,000</b>	<b>8,000</b>



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

6/6/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites</b>				
<b>EX29-Other Contractual</b>				
429.500	Labor Services	0	30,000	0
429.900	Other Contractual	1,746	30,000	0
429.910	Other Contractual Capital	0	0	30,000
<b>Total</b>	<b>Other Contractual</b>	<b>1,746</b>	<b>60,000</b>	<b>30,000</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	500	0
431.300	Equipment Maint Supplies	0	0	5,000
431.400	Grounds Maint Supplies	0	2,000	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>2,500</b>	<b>5,500</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	300	200
432.200	Gas	4,642	6,500	3,000
432.300	Diesel Fuel	0	2,000	3,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>4,642</b>	<b>8,800</b>	<b>6,200</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	500	300
433.110	Clothing	0	500	300
433.120	Tools under \$500	0	0	300
433.900	Other Supplies	304	1,500	1,000
<b>Total</b>	<b>Misc Supplies</b>	<b>304</b>	<b>2,500</b>	<b>1,900</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	1,195	10,000	5,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,195</b>	<b>10,000</b>	<b>5,000</b>
<b>Division Total:</b>	<b>Remote Transfer Sites</b>	<b>31,564</b>	<b>121,780</b>	<b>88,426</b>
<b>Department Total:</b>	<b>Public Works</b>	<b>5,457,811</b>	<b>6,390,721</b>	<b>6,626,125</b>
<b>Fund Total:</b>	<b>SOLID WASTE</b>	<b>8,131,988</b>	<b>8,514,755</b>	<b>8,411,277</b>



## PORT ENTERPRISE FUND

This fund accounts for all operations of Port MacKenzie.

**RECONCILIATION OF FUND BALANCE: 520**

**PORT ENTERPRISE FUND**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	821,010	1,662,913	1,470,113
TOTAL EXPENDITURES	4,590,527	3,304,009	2,400,551

Unrestricted Net Assets at June 30, 2016			(10,546,877)
Estimated revenues 2016-2017 fiscal year	1,662,913		
Estimated expenditures 2016-2017 fiscal year	(2,196,859)*		
Estimated fiscal year 2017 adjustment to net assets		(533,946)	
Estimated Unrestricted Net Assets at June 30, 2017			(11,080,823)
Estimated revenues 2017-2018 fiscal year	770,113		
Transfer from Areawide	700,000		
Estimated expenditures 2017-2018 fiscal year	(1,116,551)**		
Estimated fiscal year 2018 adjustment to net assets		353,562	
Unrestricted Net Assets at June 30, 2018			(10,727,261)

\*This amount does not include estimated expenditures of \$1,107,150 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2017. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

\*\*This amount does not include estimated expenditures of \$1,284,000 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2018. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

Ordinance 15-148 loaned \$2,500,000 from the Land Management Permanent Fund for Port repairs and Ordinance 16-013 loaned \$1,993,488 from the Land Management Permanent Fund to MV Susitna for repairs. These loans are to be paid back with insurance proceeds.

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<u>337 100</u>	<u>OTHER STATE REVENUE</u>	
	337.100 Debt Service Reimbursement	\$709,113
<u>341 000</u>	<u>GENERAL GOVERNMENT</u>	
	341.840 Port Dockage Fees	1,000
	341.841 Port Wharfage Fees	10,000
	341.844 Port Lease/Permit Fees	50,000
<u>367 110</u>	Transfer from Areawide Fund	<u>700,000</u>
	TOTAL ESTIMATED REVENUES	<u>\$1,470,113</u>

**SCHEDULE OF LONG TERM DEBT:  
FISCAL YEAR 2018**

**PORT**

<b>PORT BONDS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2017</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2018</b>
2012 Series C*	5,770,000	4,230,000	540,000	169,113	709,113	3,690,000
TOTAL DEBT SERVICE REQUIREMENTS		4,230,000	540,000	169,113	709,113	3,690,000

\* For partial refunding of the 2004 Series C Bonds.



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

6/27/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.100	Debt Service Reimb	709,463	709,913	709,113
337.800	State PERS Relief	17,035	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>726,498</b>	<b>709,913</b>	<b>709,113</b>
<b>RE41-General Government</b>				
341.840	Port Dockage Fees	1,198	3,000	1,000
341.841	Port Wharfage Fees	11,562	30,000	10,000
341.844	Port Lease/Permit Fees	29,574	20,000	50,000
341.900	Miscellaneous Fees	593	0	0
<b>Total</b>	<b>General Government</b>	<b>42,927</b>	<b>53,000</b>	<b>61,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	468	0	0
<b>Total</b>	<b>Interest Earnings</b>	<b>468</b>	<b>0</b>	<b>0</b>
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	0	900,000	700,000
367.400	Capital Projects	51,105	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>51,105</b>	<b>900,000</b>	<b>700,000</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	12	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>12</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>821,010</b>	<b>\$1,662,913</b>	<b>\$1,470,113</b>
<b>Department Total: Non-Departmental</b>		<b>821,010</b>	<b>\$1,662,913</b>	<b>\$1,470,113</b>
<b>Fund Total: PORT</b>		<b>821,010</b>	<b>\$1,662,913</b>	<b>\$1,470,113</b>





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

6/27/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.240	Dbt Svc, Interest	179,116	189,913	169,113
<b>Total</b>	<b>Debt Service</b>	<b>179,116</b>	<b>189,913</b>	<b>169,113</b>
<b>EX46-Capital Project Transfers</b>				
446.900	Transfer To- Fund 450	2,500,000	1,019,010	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>2,500,000</b>	<b>1,019,010</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.999	Depreciation Expense	1,061,707	1,107,150	1,284,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>1,061,707</b>	<b>1,107,150</b>	<b>1,284,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>3,740,823</b>	<b>2,316,073</b>	<b>1,453,113</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>3,740,823</b>	<b>2,316,073</b>	<b>1,453,113</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/27/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	210,743	191,122	193,120
411.200	Temp Wages & Adjmts	13,617	15,000	15,000
411.300	Overtime Wages	1,782	2,000	500
<b>Total Salaries &amp; Wages</b>		<b>226,142</b>	<b>208,122</b>	<b>208,620</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	46,600	46,600	46,600
412.190	Life Insurance	290	286	286
412.200	Unemployment Contrib	1,226	1,249	1,252
412.300	Medicare	2,961	3,018	3,025
412.400	Retirement Contrib. - DB Plan	76,474	50,482	48,425
412.410	PERS Tier IV - DC Plan	9,384	0	0
412.411	PERS Tier IV - Health Plan	961	0	0
412.412	PERS Tier IV - HRA	2,056	0	0
412.413	PERS Tier IV - OD&D	126	0	0
412.600	Workers Compensation	13,759	28,901	8,741
412.700	Sbs Contribution	11,821	12,758	12,789
<b>Total Benefits</b>		<b>165,658</b>	<b>143,294</b>	<b>121,118</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	389	700	200
<b>Total Expenses Within Borough</b>		<b>389</b>	<b>800</b>	<b>300</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	4,262	700	2,000
414.400	Travel Tickets	2,986	0	1,500
<b>Total Expenses Outside Of Boro</b>		<b>7,248</b>	<b>900</b>	<b>3,700</b>
<b>EX21-Communications</b>				
421.100	Communication Network Services	6,619	9,200	6,700
421.200	Postage	75	500	500
<b>Total Communications</b>		<b>6,694</b>	<b>9,700</b>	<b>7,200</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	100	100
<b>Total Advertising</b>		<b>0</b>	<b>100</b>	<b>100</b>
<b>EX23-Printing</b>				
423.000	Printing	178	0	200
<b>Total Printing</b>		<b>178</b>	<b>0</b>	<b>200</b>



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

6/27/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	97,268	160,000	160,000
424.200	Water & Sewer	0	3,000	3,000
424.600	Heating Fuel-Oil	22,662	33,000	33,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>119,930</b>	<b>196,000</b>	<b>196,000</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	865	1,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>865</b>	<b>1,000</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	10,000	10,000
426.300	Dues & Fees	6,214	400	3,000
426.600	Computer Software/Online Services	0	1,000	1,000
426.900	Other Professional Chgs	0	15,000	6,000
<b>Total</b>	<b>Professional Charges</b>	<b>6,214</b>	<b>26,400</b>	<b>20,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	40,491	57,000	45,000
427.500	Liability Insurance	15,508	18,000	16,000
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>55,999</b>	<b>75,000</b>	<b>61,000</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	4,450	7,398	7,000
428.200	Grounds Maint Services	0	3,000	0
428.300	Equipment Maint Services	4,518	5,000	5,000
428.400	Vehicle Maint Services	0	706	3,200
428.600	Road Maintenance Services	0	10,000	10,000
428.920	Other Maintenance Service	353	602	700
<b>Total</b>	<b>Maintenance Services</b>	<b>9,321</b>	<b>26,706</b>	<b>25,900</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,800	1,000	1,000
429.210	Training/Instructor Fees	1,121	1,000	1,000
429.710	Testing	0	135	1,300
429.900	Other Contractual	240,208	280,950	275,000
<b>Total</b>	<b>Other Contractual</b>	<b>243,129</b>	<b>283,085</b>	<b>278,300</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	865	1,500	2,500
<b>Total</b>	<b>Office Supplies</b>	<b>865</b>	<b>1,500</b>	<b>2,500</b>



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

6/27/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	62	2,000	3,000
431.200	Building Maint Supplies	906	1,500	2,500
431.300	Equipment Maint Supplies	845	1,250	2,000
431.400	Grounds Maint Supplies	0	300	1,000
431.900	Other Maint. Supplies	135	500	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>1,948</b>	<b>5,550</b>	<b>9,000</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	500	500
432.200	Gas	1,036	2,000	2,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>1,036</b>	<b>2,500</b>	<b>2,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,119	600	600
433.110	Clothing	1,004	600	0
433.120	Tools under \$500	0	468	500
433.200	Medical Supplies	0	32	0
433.300	Books/Subscriptions	95	200	200
433.900	Other Supplies	745	2,814	3,000
<b>Total</b>	<b>Misc Supplies</b>	<b>2,963</b>	<b>4,714</b>	<b>4,300</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	IT Equipment under \$5000	1,990	1,200	1,200
434.100	Other Equip under \$5,000	0	1,500	1,500
434.300	Furniture Under \$5,000	0	0	3,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,990</b>	<b>2,700</b>	<b>5,700</b>
<b>Division Total:</b>	<b>Port Development</b>	<b>849,704</b>	<b>987,936</b>	<b>947,438</b>
<b>Department Total:</b>	<b>Assembly</b>	<b>849,704</b>	<b>987,936</b>	<b>947,438</b>
<b>Fund Total:</b>	<b>PORT</b>	<b>4,590,527</b>	<b>3,304,009</b>	<b>2,400,551</b>

## M/V SUSITNA ENTERPRISE FUND

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

**RECONCILIATION OF FUND BALANCE: 530**

**MV SUSITNA FUND**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	-	814,760	-
TOTAL EXPENDITURES	347,876	348,000	-

Actual Expenses as of June 30, 2016			-0-
Budgeted revenues 2016-2017 fiscal year	814,760		
Budgeted expenditures 2016-2017 fiscal year	(348,000)		
Estimated fiscal year 2017 net expenditures		466,760	
Balance at June 30, 2017			466,760
Transfer In	-0-		
Budgeted expenditures 2017-2018 fiscal year	-0-		
Estimated fiscal year 2018 adjustment		-0-	
Balance at June 30, 2018			466,760



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

**Revenue**

6/6/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	0	814,760	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>0</b>	<b>814,760</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>0</b>	<b>\$814,760</b>	<b>\$0</b>
<b>Department Total: Non-Departmental</b>		<b>0</b>	<b>\$814,760</b>	<b>\$0</b>
<b>Fund Total:</b>	<b>MV SUSITNA</b>	<b>0</b>	<b>\$814,760</b>	<b>\$0</b>



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

6/6/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Expense</u>	<u>2017 Amended Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	0	5,000	0
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>0</b>	<b>5,000</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	18,193	31,000	0
424.200	Water & Sewer	0	5,000	0
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>18,193</b>	<b>36,000</b>	<b>0</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	182,484	20,000	0
427.500	Liability Insurance	3,548	5,000	0
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>186,032</b>	<b>25,000</b>	<b>0</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	45,000	0
428.920	Other Maintenance Service	0	45,000	0
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>90,000</b>	<b>0</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	143,651	140,000	0
<b>Total</b>	<b>Other Contractual</b>	<b>143,651</b>	<b>140,000</b>	<b>0</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	15,000	0
432.400	Fuel - MV Susitna	0	20,000	0
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>0</b>	<b>35,000</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	0	12,000	0
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>12,000</b>	<b>0</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	5,000	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>347,876</b>	<b>348,000</b>	<b>0</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>347,876</b>	<b>348,000</b>	<b>0</b>
<b>Fund Total:</b>	<b>MV SUSITNA</b>	<b>347,876</b>	<b>348,000</b>	<b>0</b>





## DEBT SERVICE FUNDS

Debt Service Funds account for the retirement of general obligation debt and certificates of participation used for capital improvement projects such as schools, public safety buildings, parks and recreation facilities, the Animal Care Facility and Transportation Systems.

## Summarization of Debt Capacity, Debt Levels, and the Effects on the Operating Budget

Regarding debt capacity, in accordance with Borough Code, 3.04.090(C), areawide general obligation bonds may only be issued if the principal amount of debt outstanding for areawide purposes after issuance does not exceed seven percent of the assessed valuation of the Borough for the current year. As of July 1, 2017, the outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Recreation and Transportation is \$345,565,000. Our certified assessed value as of May 26, 2017 is \$9,944,945,242. Areawide general obligation debt as of July 1, 2017 is 3.47% of assessed valuation. Our legal capacity is \$696,146,167. We are well below our legal limit.

Our debt levels as of July 1, 2017 for general obligation bonds are as follows.

School Construction	\$296,310,000
Parks and Recreation	22,400,000
Transportation Systems	<u>26,855,000</u>
	<u>\$345,565,000</u>

With regards to Lease, Certificates of Participation (COP's) the amount outstanding as of July 1, 2017 is as follows.

Public Safety Building Station 5-1	<u>\$7,235,000</u>
Public Safety Building Station 6-2	<u>4,945,000</u>
Public Safety Building Station 7-3	<u>5,635,000</u>
Animal Care Facility	<u>\$5,160,000</u>

During Fiscal Year 2016, the Borough incurred a loan through USDA. This was done on behalf of Fronteras Charter School. The Charter Schools and the School District cannot incur debt. Basically the Charter School will pay a lease payment to a trustee who in turn will pay the Debt Service. The amount outstanding as of July 1, 2017 is as follows.

Fronteras Charter School	<u>\$6,900,000</u>
--------------------------	--------------------

The fiscal impact of ongoing maintenance, insurance, repairs, etc. will be borne by Fronteras Charter School. The Matanuska-Susitna Borough School District allocates funds to Charter Schools on a set amount per pupil.

For School Construction and the renovations of School Facilities, the fiscal impact on the operating budget is borne by the School District. They pay all maintenance, insurance, repairs, etc. for any new school buildings constructed and/or renovated.

For the Parks and Recreation projects, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is borne by the Areawide (General) Fund, and paid from the Community Development Department.

With regards to the fiscal impact of the Transportation Systems such as ongoing maintenance, repairs, etc. is borne by the Road Service Area in which the Transportation System is located.

For the Public Safety Building, Station 5-1, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid 46% by Central Mat-Su Fire Service Area and 54% by the Areawide Fund, Ambulance Division.

For the Public Safety Building, Station 6-2, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid by various Fire Service Areas.

For the Public Safety Building, Station 7-3, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid 100% by West Lakes Fire Service Area.

For the Animal Care Facility the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid by the Nonareawide Fund, Animal Care Division.

**RECONCILIATION OF FUND BALANCE: FUND 300****SCHOOL DEBT SERVICE**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	33,460,491	33,625,000	33,318,000
TOTAL EXPENDITURES	33,598,355	33,623,851	33,316,944

Audit balance as of 6/30/2016			173,025
Estimated revenues 2016-2017 fiscal year	33,625,000		
Estimated expenditures 2016-2017 fiscal year	(33,623,851)		
Estimated adjustment to fund balance		1,149	
Estimated fund balance 6/30/2017			174,174
Estimated revenues 2017-2018 fiscal year	33,318,000		
Estimated expenditures 2017-2018 fiscal year	(33,316,944)		
Estimated FY2018 adjustment to fund balance		1,056	
Estimated fund balance 6/30/2018			175,230

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

CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
Transfer from Areawide Fund	33,450,000	33,625,000	33,318,000
Transfer from Capital Projects	10,490	-	-
Miscellaneous	1	-	-
Sale of G.O. Bonds	-	-	-
<b>TOTAL REVENUES</b>	<b>33,460,491</b>	<b>33,625,000</b>	<b>33,318,000</b>

**SCHEDULE OF LONG TERM DEBT: FUND 300  
FISCAL YEAR 2018**

**SCHOOL DEBT SERVICE**

SCHOOL CONSTRUCTION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2017	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2018
2007 Series A*	33,505,000	26,090,000	5,360,000	1,297,350	6,657,350	20,730,000
2009 Series A	19,030,000	14,210,000	805,000	84,300	889,300	13,405,000
2011 Series A	33,785,000	26,075,000	1,405,000	199,375	1,604,375	24,670,000
2012 Series A	91,770,000	74,905,000	3,775,000	3,178,344	6,953,344	71,130,000
2012 SeriesB**	8,710,000	2,800,000	1,180,000	132,200	1,312,200	1,620,000
2013 Series A	13,290,000	11,395,000	505,000	536,250	1,041,250	10,890,000
2014 Series B	29,400,000	26,680,000	970,000	1,271,275	2,241,275	25,710,000
2015 Series A***	37,350,000	30,560,000	5,635,000	1,284,850	6,919,850	24,925,000
2015 Series B	55,195,000	51,905,000	1,870,000	2,459,800	4,329,800	50,035,000
2016 Series A****	31,690,000	31,690,000	-	1,368,200	1,368,200	31,690,000
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>	<b>353,725,000</b>	<b>296,310,000</b>	<b>21,505,000</b>	<b>11,811,944</b>	<b>33,316,944</b>	<b>274,805,000</b>

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

\*\* Includes the partial refunding of the 2004 Series A Bonds, 2004 Series B Bonds and the 2005 Series A Bonds.

\*\*\* Includes the partial refunding of the 2004 Series D Bonds, 2006 Series A Bonds and the 2006 Series B Bonds.

\*\*\*\*Includes the partial refunding of the 2009 Series A Bonds and the 2011 Series A Bonds.



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	33,450,000	33,625,000	33,318,000
367.400	Capital Projects	10,490	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>33,460,490</b>	<b>33,625,000</b>	<b>33,318,000</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	1	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>33,460,491</b>	<b>\$33,625,000</b>	<b>\$33,318,000</b>
<b>Department Total: Non-Departmental</b>		<b>33,460,491</b>	<b>\$33,625,000</b>	<b>\$33,318,000</b>
<b>Fund Total: DEBT SERVICE (SCHOOLS)</b>		<b>33,460,491</b>	<b>\$33,625,000</b>	<b>\$33,318,000</b>





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

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.100	Dbt Srv-Principal-Schools	19,785,000	20,665,000	21,505,000
441.200	Dbt Srv-Interest-Schools	13,813,355	12,958,851	11,811,944
<b>Total Debt Service</b>		<b>33,598,355</b>	<b>33,623,851</b>	<b>33,316,944</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>33,598,355</b>	<b>33,623,851</b>	<b>33,316,944</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>33,598,355</b>	<b>33,623,851</b>	<b>33,316,944</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (SCHOOLS)</b>	<b>33,598,355</b>	<b>33,623,851</b>	<b>33,316,944</b>

**RECONCILIATION OF FUND BALANCE: FUND 301**

**USDA FRONTERAS  
CHARTER SCHOOL**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	-	259,000	494,502
TOTAL EXPENDITURES	-	259,000	494,502

Audit balance as of 6/30/2016			-0-
Estimated revenues 2016-2017 fiscal year	259,000		
Estimated expenditures 2016-2017 fiscal year	(259,000)		
Estimated adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			-0-
Estimated revenues 2017-2018 fiscal year	494,502		
Estimated expenditures 2017-2018 fiscal year	(494,502)		
Estimated FY2018 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2018			-0-

**REVENUE DETAIL: FUND 301****USDA - FRONTERAS**

CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
Other Financing Sources	-	259,000	494,502
<b>TOTAL REVENUES</b>	-	259,000	494,502

**SCHEDULE OF LONG TERM DEBT: FUND 301  
FISCAL YEAR 2018**

**USDA FRONTERAS  
CHARTER SCHOOL**

<b>USDA LOAN</b>	<b>AMOUNT BORROWED</b>	<b>BALANCE AT 7/1/2017</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2018</b>
USDA LOAN	6,900,000	6,900,000	133,244	361,258	494,502	6,766,756
TOTAL DEBT SERVICE REQUIREMENTS		6,900,000	133,244	361,258	494,502	6,766,756



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

**Revenue**

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 301-DEBT SERVICE (USDA - FRONTERAS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE90-Other Financing Sources</b>				
390.000	Other Financing Sources	0	259,000	494,502
<b>Total</b>	<b>Other Financing Sources</b>	<b>0</b>	<b>259,000</b>	<b>494,502</b>
<b>Division Total: Non-Departmental</b>		<b>0</b>	<b>\$259,000</b>	<b>\$494,502</b>
<b>Department Total: Non-Departmental</b>		<b>0</b>	<b>\$259,000</b>	<b>\$494,502</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (USDA - FRONTER</b>	<b>0</b>	<b>\$259,000</b>	<b>\$494,502</b>



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

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 301-DEBT SERVICE (USDA - FRONTERAS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.200	Dbt Srv-Interest-Schools	0	259,000	494,502
<b>Total Debt Service</b>		<b>0</b>	<b>259,000</b>	<b>494,502</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>259,000</b>	<b>494,502</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>259,000</b>	<b>494,502</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (USDA - FRONTER</b>	<b>0</b>	<b>259,000</b>	<b>494,502</b>

**RECONCILIATION OF FUND BALANCE: FUND 302**

**FIREWEED BUILDING**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	89,566	-	89,600
TOTAL EXPENDITURES	89,566	-	89,565

Audit balance as of 6/30/2016			-0-
Estimated revenues 2016-2017 fiscal year		-0-	
Estimated expenditures 2016-2017 fiscal year		-0-	
Estimated adjustment to fund balance			-0-
Estimated fund balance 6/30/2017			-0-
Estimated revenues 2017-2018 fiscal year	89,600		
Estimated expenditures 2017-2018 fiscal year	(89,565)		
Estimated FY2018 adjustment to fund balance		35	
Estimated fund balance 6/30/2018			35

**REVENUE DETAIL: FUND 302**

**FIREWEED BUILDING**

<b>CLASSIFICATION</b>	<b>2015-2016 ACTUAL</b>	<b>2016-2017 AMENDED</b>	<b>2017-2018 APPROVED</b>
Other Financing Sources	89,566	-	89,600
<b>TOTAL REVENUES</b>	<b>89,566</b>	<b>-</b>	<b>89,600</b>



**SCHEDULE OF LONG TERM DEBT: FUND 302  
FISCAL YEAR 2018**

**UAA FIREWEED BUILDING**

<b>UAA LOAN</b>	<b>AMOUNT BORROWED</b>	<b>BALANCE AT 7/1/2017</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2018</b>
UAA LOAN	565,000	246,304	89,565	-	89,565	156,739
TOTAL DEBT SERVICE REQUIREMENTS		246,304	89,565	-	89,565	156,739



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

**Revenue**

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 302-DEBT SERVICE (FIREWEED BUILDING) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	89,566	0	89,600
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>89,566</b>	<b>0</b>	<b>89,600</b>
<b>Division Total: Non-Departmental</b>		<b>89,566</b>	<b>\$0</b>	<b>\$89,600</b>
<b>Department Total: Non-Departmental</b>		<b>89,566</b>	<b>\$0</b>	<b>\$89,600</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (FIREWEED BUILD</b>	<b>89,566</b>	<b>\$0</b>	<b>\$89,600</b>



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

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 302-DEBT SERVICE (FIREWEED BUILDING) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.120	Dbt Srv-Principal-Borough	89,566	0	89,565
<b>Total Debt Service</b>		<b>89,566</b>	<b>0</b>	<b>89,565</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>89,566</b>	<b>0</b>	<b>89,565</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>89,566</b>	<b>0</b>	<b>89,565</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (FIREWEED BUILD</b>	<b>89,566</b>	<b>0</b>	<b>89,565</b>

**RECONCILIATION OF FUND BALANCE: FUND 311**

**FLEET MAINTENANCE DES  
CERTIFICATES OF PARTICIPATION**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	-	190,000	-
TOTAL EXPENDITURES	-	190,000	-

Audit balance as of 6/30/2016			-0-
Estimated revenues 2016-2017 fiscal year	190,000		
Estimated expenditures 2016-2017 fiscal year	(190,000)		
Estimated adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			-0-
Estimated revenues 2017-2018 fiscal year	-0-		
Estimated expenditures 2017-2018 fiscal year	-0-		
Estimated FY2018 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2018			-0-

**REVENUE DETAIL: FUND 311****FLEET MAINTENANCE  
CERTIFICATES OF PARTICIPATION**

CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
Interest	-	-	-
Transfer from Areawide Fund	-	83,600	-
Transfer from Fire Service Areas	-	106,400	-
<b>TOTAL REVENUES</b>	-	190,000	-

\*Debt and project combined with fund 319.



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 311-DEBT SERVICE (F.M. DES DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental)</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	0	83,600	0
367.700	Service Areas	0	106,400	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>0</b>	<b>190,000</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>0</b>	<b>\$190,000</b>	<b>\$0</b>
<b>Department Total: Non-Departmental</b>		<b>0</b>	<b>\$190,000</b>	<b>\$0</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (F.M. DES</b>	<b>0</b>	<b>\$190,000</b>	<b>\$0</b>



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

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 311-DEBT SERVICE (F.M. DES DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental)</b>				
<b>EX41-Debt Service</b>				
441.110	Dbt Srv-Principal-Fire	0	100,000	0
441.210	Dbt Srv-Interest-Fire	0	90,000	0
<b>Total Debt Service</b>		<b>0</b>	<b>190,000</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>190,000</b>	<b>0</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>190,000</b>	<b>0</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (F.M. DES</b>	<b>0</b>	<b>190,000</b>	<b>0</b>

**RECONCILIATION OF FUND BALANCE: FUND 315**

**STATION 6-1  
CERTIFICATES OF PARTICIPATION**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	27	-	-
TOTAL EXPENDITURES	518,175	-	-

Audit balance as of 6/30/2016			42,670
Estimated revenues 2016-2017 fiscal year	-0-		
Estimated expenditures 2016-2017 fiscal year	-0-		
Estimated adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			42,670
Estimated revenues 2017-2018 fiscal year	-0-		
Estimated expenditures 2017-2018 fiscal year	-0-		
Estimated FY2018 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2018			42,670



**REVENUE DETAIL: FUND 315**

**STATION 6-1  
CERTIFICATES OF PARTICIPATION**

CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
Interest	27	-	-
TOTAL REVENUES	27	-	-



## Matanuska-Susitna Borough Financial Management Budget Listing

### Revenue

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 315-DEBT SERVICE (COPs 61) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	27	0	0
<b>Total</b>	<b>Interest Earnings</b>	<b>27</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>27</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total: Non-Departmental</b>		<b>27</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (COPs 61)</b>	<b>27</b>	<b>\$0</b>	<b>\$0</b>



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

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 315-DEBT SERVICE (COPs 61) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.110	Dbt Srv-Principal-Fire	294,000	0	0
441.120	Dbt Srv-Principal-Borough	196,000	0	0
441.210	Dbt Srv-Interest-Fire	16,905	0	0
441.220	Dbt Srv-Interest-Borough	11,270	0	0
<b>Total Debt Service</b>		<b>518,175</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>518,175</b>	<b>0</b>	<b>0</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>518,175</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (COPs 61)</b>	<b>518,175</b>	<b>0</b>	<b>0</b>

**RECONCILIATION OF FUND BALANCE: FUND 316**

**STATION 5-1  
CERTIFICATES OF PARTICIPATION**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	600,003	700,000	750,000
TOTAL EXPENDITURES	764,176	763,126	764,125

Audit balance as of 6/30/2016			1,009,840
Estimated revenues 2016-2017 fiscal year	700,000		
Estimated expenditures 2016-2017 fiscal year	(763,126)		
Estimated FY2017 adjustment to fund balance		(63,126)	
Estimated fund balance 6/30/2017			946,714
Estimated revenues 2017-2018 fiscal year	750,000		
Estimated expenditures 2017-2018 fiscal year	(764,125)		
Estimated FY2018 adjustment to fund balance		(14,125)	
Estimated fund balance 6/30/2018			932,589

**REVENUE DETAIL: FUND 316****STATION 5-1  
CERTIFICATES OF PARTICIPATION**

CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
Interest	3	-	-
Transfer from Areawide Fund	324,000	378,000	405,000
Transfer from Wasilla Lake FSA	276,000	322,000	345,000
COP Proceeds	-	-	-
<b>TOTAL REVENUES</b>	<b>600,003</b>	<b>700,000</b>	<b>750,000</b>

**SCHEDULE OF LONG TERM DEBT: FUND 316  
FISCAL YEAR 2018**

**STATION 5-1**

<b>CERTIFICATES OF PARTICIPATION</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2017</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2018</b>
COP'S - 2013	8,585,000	7,235,000	485,000	279,125	764,125	6,750,000
TOTAL DEBT SERVICE REQUIREMENTS		7,235,000	485,000	279,125	764,125	6,750,000



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

**Revenue**

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	3	0	0
<b>Total</b>	<b>Interest Earnings</b>	<b>3</b>	<b>0</b>	<b>0</b>
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	324,000	378,000	405,000
367.700	Service Areas	276,000	322,000	345,000
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>600,000</b>	<b>700,000</b>	<b>750,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>600,003</b>	<b>\$700,000</b>	<b>\$750,000</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>600,003</b>	<b>\$700,000</b>	<b>\$750,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (COPs 51)</b>	<b>600,003</b>	<b>\$700,000</b>	<b>\$750,000</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.110	Dbt Srv-Principal-Fire	207,000	213,900	223,100
441.120	Dbt Srv-Principal-Borough	243,000	251,100	261,900
441.210	Dbt Srv-Interest-Fire	144,521	137,138	128,397
441.220	Dbt Srv-Interest-Borough	169,655	160,988	150,728
<b>Total Debt Service</b>		<b>764,176</b>	<b>763,126</b>	<b>764,125</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>764,176</b>	<b>763,126</b>	<b>764,125</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>764,176</b>	<b>763,126</b>	<b>764,125</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (COPs 51)</b>	<b>764,176</b>	<b>763,126</b>	<b>764,125</b>



**RECONCILIATION OF FUND BALANCE: FUND 318**

**STATION 6-2  
CERTIFICATES OF PARTICIPATION**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	-	480,000	496,600
TOTAL EXPENDITURES	-	480,000	496,550

Audit balance as of 6/30/2016			185,000
Estimated revenues 2016-2017 fiscal year	480,000		
Estimated expenditures 2016-2017 fiscal year	(480,000)		
Estimated adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			185,000
Estimated revenues 2017-2018 fiscal year	496,600		
Estimated expenditures 2017-2018 fiscal year	(496,550)		
Estimated FY2018 adjustment to fund balance		50	
Estimated fund balance 6/30/2018			185,050

**REVENUE DETAIL: FUND 318**

**STATION 6-2  
CERTIFICATES OF PARTICIPATION**

<b>CLASSIFICATION</b>	<b>2015-2016 ACTUAL</b>	<b>2016-2017 AMENDED</b>	<b>2017-2018 APPROVED</b>
Transfer from Service Area	-	480,000	496,600
<b>TOTAL REVENUES</b>	-	480,000	496,600

**SCHEDULE OF LONG TERM DEBT: FUND 318  
FISCAL YEAR 2018**

**STATION 6-2  
CERTIFICATES OF PARTICIPATION**

<b>CERTIFICATES OF PARTICIPATION</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2017</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2018</b>
COP'S - 2016B	5,000,000	4,945,000	260,000	236,550	496,550	4,685,000
TOTAL DEBT SERVICE REQUIREMENTS		4,945,000	260,000	236,550	496,550	4,685,000



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 318-DEBT SERVICE (STATION 6-2) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.700	Service Areas	0	480,000	496,600
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>0</b>	<b>480,000</b>	<b>496,600</b>
<b>Division Total: Non-Departmental</b>		<b>0</b>	<b>\$480,000</b>	<b>\$496,600</b>
<b>Department Total: Non-Departmental</b>		<b>0</b>	<b>\$480,000</b>	<b>\$496,600</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (STATION 6-2)</b>	<b>0</b>	<b>\$480,000</b>	<b>\$496,600</b>



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

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 318-DEBT SERVICE (STATION 6-2) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.110	Dbt Srv-Principal-Fire	0	250,000	260,000
441.210	Dbt Srv-Interest-Fire	0	230,000	236,550
<b>Total Debt Service</b>		<b>0</b>	<b>480,000</b>	<b>496,550</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>480,000</b>	<b>496,550</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>480,000</b>	<b>496,550</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (STATION 6-2)</b>	<b>0</b>	<b>480,000</b>	<b>496,550</b>

**RECONCILIATION OF FUND BALANCE: FUND 319**

**STATION 7-3  
CERTIFICATES OF PARTICIPATION**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	-	360,000	567,500
TOTAL EXPENDITURES	-	360,000	567,450

Audit balance as of 6/30/2016			-0-
Estimated revenues 2016-2017 fiscal year	360,000		
Estimated expenditures 2016-2017 fiscal year	(360,000)		
Estimated adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			-0-
Estimated revenues 2017-2018 fiscal year	567,500		
Estimated expenditures 2017-2018 fiscal year	(567,450)		
Estimated FY2018 adjustment to fund balance		50	
Estimated fund balance 6/30/2018			50

**REVENUE DETAIL: FUND 319**

**STATION 7-3  
CERTIFICATES OF PARTICIPATION**

<b>CLASSIFICATION</b>	<b>2015-2016 ACTUAL</b>	<b>2016-2017 AMENDED</b>	<b>2017-2018 APPROVED</b>
Transfer from Service Area	-	360,000	567,500
<b>TOTAL REVENUES</b>	-	360,000	567,500

\*Total debt and project includes the Fleet Maintenance Facility.

**SCHEDULE OF LONG TERM DEBT: FUND 319  
FISCAL YEAR 2018**

**STATION 7-3  
CERTIFICATES OF PARTICIPATION**

<b>CERTIFICATES OF PARTICIPATION</b>	<b>ESTIMATED AMOUNT TO BE ISSUED</b>	<b>BALANCE AT 7/1/2017</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2018</b>
COP'S - 2016A	5,700,000	5,635,000	305,000	262,450	567,450	5,330,000
TOTAL DEBT SERVICE REQUIREMENTS		5,635,000	305,000	262,450	567,450	5,330,000





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

**Revenue**

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 319-DEBT SERVICE (7-3) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.700	Service Areas	0	360,000	567,500
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>0</b>	<b>360,000</b>	<b>567,500</b>
<b>Division Total: Non-Departmental</b>		<b>0</b>	<b>\$360,000</b>	<b>\$567,500</b>
<b>Department Total: Non-Departmental</b>		<b>0</b>	<b>\$360,000</b>	<b>\$567,500</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (7-3)</b>	<b>0</b>	<b>\$360,000</b>	<b>\$567,500</b>



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

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 319-DEBT SERVICE (7-3) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.110	Dbt Srv-Principal-Fire	0	200,000	305,000
441.210	Dbt Srv-Interest-Fire	0	160,000	262,450
<b>Total Debt Service</b>		<b>0</b>	<b>360,000</b>	<b>567,450</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>360,000</b>	<b>567,450</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>360,000</b>	<b>567,450</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (7-3)</b>	<b>0</b>	<b>360,000</b>	<b>567,450</b>

**RECONCILIATION OF FUND BALANCE: FUND 320**

**PARKS & RECREATION BONDS  
DEBT SERVICE**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	340,000	340,000	2,000,550
TOTAL EXPENDITURES	344,000	338,600	2,000,505

Audit balance as of 6/30/2016			28,251
Estimated revenues 2016-2017 fiscal year	340,000		
Estimated expenditures 2016-2017 fiscal year	(338,600)		
Estimated adjustment to fund balance		1,400	
Estimated fund balance 6/30/2017			29,651
Estimated revenues 2017-2018 fiscal year	2,000,550		
Estimated expenditures 2017-2018 fiscal year	(2,000,505)		
Estimated FY2018 adjustment to fund balance		45	
Estimated fund balance 6/30/2018			29,696

**REVENUE DETAIL: FUND 320**

**PARKS & RECREATION BONDS  
DEBT SERVICE**

<b>CLASSIFICATION</b>	<b>2015-2016 ACTUAL</b>	<b>2016-2017 AMENDED</b>	<b>2017-2018 APPROVED</b>
Transfer from Areawide Fund	340,000	340,000	2,000,550
<b>TOTAL REVENUES</b>	<b>340,000</b>	<b>340,000</b>	<b>2,000,550</b>

**SCHEDULE OF LONG TERM DEBT: FUND 320  
FISCAL YEAR 2018**

**PARKS AND RECS**

<b>PARKS AND RECREATION BONDS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2017</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2018</b>
2007 Series B*	2,210,000	1,200,000	280,000	63,000	343,000	920,000
2017 Series A	21,200,000	21,200,000	695,000	962,505	1,657,505	20,505,000
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>		22,400,000	975,000	1,025,505	2,000,505	21,425,000

\* This includes the partial refunding of the 2001 Series B Bonds.



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

**Revenue**

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	340,000	340,000	2,000,550
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>340,000</b>	<b>340,000</b>	<b>2,000,550</b>
<b>Division Total: Non-Departmental</b>		<b>340,000</b>	<b>\$340,000</b>	<b>\$2,000,550</b>
<b>Department Total: Non-Departmental</b>		<b>340,000</b>	<b>\$340,000</b>	<b>\$2,000,550</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (PARKS/REC)</b>	<b>340,000</b>	<b>\$340,000</b>	<b>\$2,000,550</b>



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

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.120	Dbt Srv-Principal-Borough	260,000	265,000	975,000
441.220	Dbt Srv-Interest-Borough	84,000	73,600	1,025,505
<b>Total Debt Service</b>		<b>344,000</b>	<b>338,600</b>	<b>2,000,505</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>344,000</b>	<b>338,600</b>	<b>2,000,505</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>344,000</b>	<b>338,600</b>	<b>2,000,505</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (PARKS/REC)</b>	<b>344,000</b>	<b>338,600</b>	<b>2,000,505</b>

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

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	563,038	565,000	530,000
TOTAL EXPENDITURES	563,345	565,585	529,490

Audit Balance as of 6/30/2016			585,221
Estimated revenues 2016-2017 fiscal year	565,000		
Estimated expenditures 2016-2017 fiscal year	(565,585)		
Estimated Adjustment to Fund Balance		(585)	
Estimated Fund Balance at 6/30/2017			584,636
Estimated revenues 2017-2018 fiscal year	530,000		
Estimated expenditures 2017-2018 fiscal year	(529,490)		
Estimated Adjustment to Fund Balance		510	
Estimated Fund Balance at 6/30/2018			585,146



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

CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
Interest	38	-	-
Transfer from Nonareawide Fund	563,000	565,000	530,000
Miscellaneous	-	-	-
<b>TOTAL REVENUES</b>	<b>563,038</b>	<b>565,000</b>	<b>530,000</b>

**SCHEDULE OF LONG TERM DEBT: FUND 325  
FISCAL YEAR 2018**

**NON AREA WIDE A/C  
CERTIFICATES OF PARTICIPATION**

<b>ANIMAL CONTROL 2008 COPS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2017</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2018</b>
COP's - 2008	5,750,000	2,795,000	405,000	19,440	424,440	2,390,000
COP's - 2016C*	2,405,000	2,365,000	-	105,050	105,050	2,365,000
TOTAL DEBT SERVICE REQUIREMENTS		5,160,000	405,000	124,490	529,490	4,755,000

\*This includes the partial refunding of the 2008 COP's



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE01-Budgetary Fund Balance</b>				
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	38	0	0
<b>Total</b>	<b>Interest Earnings</b>	<b>38</b>	<b>0</b>	<b>0</b>
<b>RE67-Transfer From Other Funds</b>				
367.120	Non Areawide	563,000	565,000	530,000
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>563,000</b>	<b>565,000</b>	<b>530,000</b>
<b>RE69-Other Revenue Sources</b>				
	<b>Division Total: Non-Departmental</b>	<b>563,038</b>	<b>\$565,000</b>	<b>\$530,000</b>
	<b>Department Total: Non-Departmental</b>	<b>563,038</b>	<b>\$565,000</b>	<b>\$530,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (A/C COPs)</b>	<b>563,038</b>	<b>\$565,000</b>	<b>\$530,000</b>



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

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.120	Dbt Srv-Principal-Borough	370,000	390,000	405,000
441.220	Dbt Srv-Interest-Borough	193,345	175,585	124,490
<b>Total Debt Service</b>		<b>563,345</b>	<b>565,585</b>	<b>529,490</b>
<b>Division Total: Non-Departmental</b>		<b>563,345</b>	<b>565,585</b>	<b>529,490</b>
<b>Department Total: Non-Departmental</b>		<b>563,345</b>	<b>565,585</b>	<b>529,490</b>
<b>Fund Total: DEBT SERVICE (A/C COPs)</b>		<b>563,345</b>	<b>565,585</b>	<b>529,490</b>

**RECONCILIATION OF FUND BALANCE: FUND 330 TRANSPORTATION SYSTEM DEBT SERVICE**

	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
TOTAL REVENUES	2,380,000	2,381,000	2,383,000
TOTAL EXPENDITURES	2,381,964	2,381,475	2,383,850

Audit Balance as of 6/30/2016			755,800
Estimated revenues 2016-2017 fiscal year	2,381,000		
Estimated expenditures 2016-2017 fiscal year	(2,381,475)		
Estimated Adjustment to Fund Balance		(475)	
Estimated Fund Balance at 6/30/2017			755,325
Estimated revenues 2017-2018 fiscal year	2,383,000		
Estimated expenditures 2017-2018 fiscal year	(2,383,850)		
Estimated Adjustment to Fund Balance		(850)	
Estimated Fund Balance at 6/30/2018			754,475

**REVENUE DETAIL: FUND 330****TRANSPORTATION SYSTEM BONDS**

CLASSIFICATION	2015-2016 ACTUAL	2016-2017 AMENDED	2017-2018 APPROVED
Transfer from Areawide Fund	2,380,000	2,381,000	2,383,000
<b>TOTAL REVENUES</b>	<b>2,380,000</b>	<b>2,381,000</b>	<b>2,383,000</b>

**SCHEDULE OF LONG TERM DEBT: FUND 330  
FISCAL YEAR 2018**

**TRANSPORTATION SYSTEM BONDS**

<b>TRANSPORTATION SYSTEM BONDS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2017</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2018</b>
2012 Series D	11,175,000	9,360,000	470,000	416,775	886,775	8,890,000
2014 Series A	17,840,000	16,040,000	650,000	737,731	1,387,731	15,390,000
2015 Series C	1,560,000	1,455,000	60,000	49,344	109,344	1,395,000
TOTAL DEBT SERVICE REQUIREMENTS		26,855,000	1,180,000	1,203,850	2,383,850	25,675,000



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

**Revenue**

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Revenue</u>	2017 Amend ed <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	2,380,000	2,381,000	2,383,000
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>2,380,000</b>	<b>2,381,000</b>	<b>2,383,000</b>
<b>Division Total: Non-Departmental</b>		<b>2,380,000</b>	<b>\$2,381,000</b>	<b>\$2,383,000</b>
<b>Department Total: Non-Departmental</b>		<b>2,380,000</b>	<b>\$2,381,000</b>	<b>\$2,383,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (TRANS SYSTEM)</b>	<b>2,380,000</b>	<b>\$2,381,000</b>	<b>\$2,383,000</b>





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

6/19/2017

<u>Account</u>	<u>Description</u>	2016 Actual <u>Expense</u>	2017 Amended <u>Budget</u>	2018 Assembly <u>Approved</u>
<b>FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.130	Dbt Srv-Principal-Trans Sys	1,120,000	1,150,000	1,180,000
441.230	Dbt Srv-Interest-Trans Sys	1,261,964	1,231,475	1,203,850
<b>Total Debt Service</b>		<b>2,381,964</b>	<b>2,381,475</b>	<b>2,383,850</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>2,381,964</b>	<b>2,381,475</b>	<b>2,383,850</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>2,381,964</b>	<b>2,381,475</b>	<b>2,383,850</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (TRANS SYSTEM)</b>	<b>2,381,964</b>	<b>2,381,475</b>	<b>2,383,850</b>



## CAPITAL PROJECT/GRANTS

The Capital Project/Grant Funds account for the financial resources expended for acquisition or maintenance of capital items including the acquisition of vehicles, ambulances, recreational equipment and the renewal and renovation of borough buildings, as well as capital improvements. Additionally, this fund accounts for various grants.

**CAPITAL PROJECTS/GRANTS/PASS****FISCAL YEAR 2018**

Approved Funding Source:

<b><u>DESCRIPTION OF APPROPRIATIONS</u></b>	<b>Manager Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
<b><u>RECURRING CAPITAL PROJECT / GRANTS / PASS THROUGH</u></b>					
<b><u>Grants/Pass Through</u></b>					
MSCVB	715,000	715,000			
Tourism Infrastructure:					
Winter Trail Grooming	150,000	150,000			
Mat-Su Ski Club	50,000	50,000			
Jim Creek Phase III	100,000	100,000			
Replacement Restrooms	50,000	50,000			
Alcantra Field Repair #3	40,000	40,000			
Point MacKenzie Community Council Grant for Point MacKenzie Park	30,000	30,000			
Human Services Community Grant Match	150,000	150,000			
Grant Match	200,000	200,000			
City of Wasilla Planning Grant	225,000	225,000			
<b><u>Information Technology</u></b>					
Aerial Imagery	100,000	100,000			
Govern Upgrade Project	300,000	300,000			
<b><u>Public Works</u></b>					
Midway RSA	885,400			885,400	
Fairview RSA	472,480			472,480	
Caswell Lakes RSA	55,275			55,275	
South Colony RSA	295,040			295,040	
Knik RSA	1,165,600			1,165,600	
Lazy Mountain RSA	18,360			18,360	
Greater Willow RSA	225,130			225,130	

**CAPITAL PROJECTS/GRANTS/PASS****FISCAL YEAR 2018**

Approved Funding Source:

<b>DESCRIPTION OF APPROPRIATIONS</b>	<b>Manager Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
Big Lake RSA	89,200			89,200	
Bogard RSA	594,000			594,000	
Greater Butte RSA	341,500			341,500	
Meadow Lakes RSA	755,200			755,200	
Gold Trails RSA	526,000			526,000	
Greater Talkeetna RSA	9,700			9,700	
Trapper Creek RSA	15,800			15,800	
Dust Control Program	500,000	500,000			
<b>NONRECURRING CAPITAL PROJECT / GRANTS / PASS THROUGH</b>					
<b><u>Administration</u></b>					
Freight Lift Installation	60,000	60,000			
DSJ Parking Lot - Rehabilitation	50,000	50,000			
DSJ Fire Suppression	100,000	100,000			
<b><u>Animal Care</u></b>					
Cat Kennels Replacement	36,010		36,010		
Ford F350XL 1 Ton Pickup with Plow	45,000		45,000		
18' Double Axle Trailer	30,000		30,000		
One Fiberglass Animal Box	25,000		25,000		
<b><u>Information Technology</u></b>					
Point to Point Microwave Links	60,000	60,000			
<b><u>Capital Projects Department</u></b>					
Fireweed Building Asbestos Abatement & Improvements	150,000	150,000			

**CAPITAL PROJECTS/GRANTS/PASS****FISCAL YEAR 2018**

Approved Funding Source:

<b>DESCRIPTION OF APPROPRIATIONS</b>	<b>Manager Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
Right of Way (Short Term) Maintenance of Improvements	25,000	25,000			
Katherine Drive Complete Design & Construction Phase I	150,000	150,000			
<b><u>Planning</u></b>					
<b><u>Development Services</u></b>					
Ford F150 XL 4x4	30,000	30,000			
<b><u>Public Works</u></b>					
<b><u>O&amp;M Maintenance Shop</u></b>					
Outside Lighting Upgrade	25,000	25,000			
<b><u>Road Service Areas</u></b>					
Crack Sealer	50,000			50,000	
Highway Sweeper	40,000			40,000	
RSA Road Crew Replacement Vehicle	36,800			36,800	
RSA Superintendent Truck	35,000			35,000	
RSA Superintendent Truck	35,000			35,000	
<b><u>Fleet Vehicles</u></b>					
Pick-up 4x4	31,000	31,000			
Pick-up 4x4	31,000	31,000			
Pick-up 1 Ton with Plow	45,000	45,000			
Pick-up 4x4 Extended Cab	36,800	36,800			
<b><u>Operations &amp; Maintenance Equipment</u></b>					
Genie Lift	25,000	25,000			

**CAPITAL PROJECTS/GRANTS/PASS****FISCAL YEAR 2018**

Approved Funding Source:

<b>DESCRIPTION OF APPROPRIATIONS</b>	<b>Manager Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
<b><u>Solid Waste Enterprise Fund</u></b>					
Gas Management Plan	50,000				50,000
Fire Supression & Ventilation Repair & Upgrades	50,000				50,000
Water Monitoring Well Installations	50,000				50,000
Warm Storage Facility Roof Expansion & Repair	50,000				50,000
Waste Container Hauling Truck	187,000				187,000
Waste Container Roll Off Truck	170,000				170,000
Waste Container Roll Off Trailer Pup	50,000				50,000
<b><u>Emergency Services</u></b>					
<b><u>Administration</u></b>					
Emergency Management Command Vehicle	75,000	75,000			
Incident Management Team Retro-Fitting for EM Vehicles	64,000	64,000			
Tools & Maintenance Equipment for Tech Support of Communications	35,000	35,000			
<b><u>Emergency Services Fleet Maintenance</u></b>					
Portable Lifting Jacks	65,000	65,000			
<b><u>Ambulance Divisions</u></b>					
Zoll X Series Cardiac Monitors/Defibrillator	65,000	65,000			
Support Vehicle Purchase/Replacement	63,000	63,000			
Ambulance Remount & Refurbishment	620,000	620,000			
Stryker Power-Pro Ambulance Gurney Replacement	85,000	85,000			
Non-ALMR Portable Radio Replacements	80,000	80,000			
Pediatric CPR Data Collection Cables	20,000	20,000			

**CAPITAL PROJECTS/GRANTS/PASS**

**FISCAL YEAR 2018**

Approved Funding Source:

<b>DESCRIPTION OF APPROPRIATIONS</b>	<b>Manager Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
<u>Water Rescue</u>					
Communication Equipment Radios & Pagers	20,000	20,000			
Full Face Dive Mask & Associated Gear	10,000	10,000			
Swift Water & Dive PPE	12,500	12,500			
Winter PPE	10,000	10,000			
<u>West Lakes Fire Service Area</u>					
Asphalt Pavement Repairs	100,000			100,000	
Support Vehicle Purchase Replacement	75,000			75,000	
SCBA Breathing Air Bottle Upgrades	50,000			50,000	
Personal Protective Equipment Uniform & Station Wear	50,000			50,000	
Pagers & Radios Upgrades & Replacements	50,000			50,000	
Vehicle & Apparatus Repairs	50,000			50,000	
Fire Apparatus & Associated Equipment Purchase	750,000			750,000	
<u>Central Mat-Su / Wasilla-Lakes Fire Service Area</u>					
Alternate Fill Site Construction Development	600,000			600,000	
Parking Space Station 5-1	50,000			50,000	
Personal Protective Equipment & Clothing	150,000			150,000	
Apparatus Refurbish & Repair	350,000			350,000	
Communications Equipment	150,000			150,000	
Security Fencing	150,000			150,000	
ATV Side by Side	36,000			36,000	



**CAPITAL PROJECTS/GRANTS/PASS**

**FISCAL YEAR 2018**

Approved Funding Source:

<b>DESCRIPTION OF APPROPRIATIONS</b>	<b>Manager Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
<u>Butte Fire Service Area</u>					
Personal Protective Equipment Uniform & Station Wear	35,000			35,000	
Interior Lighting Replacement & Upgrades	50,000			50,000	
Interior Painting	40,000			40,000	
<u>Talkeetna Fire Service Area</u>					
Water Tank Access Road Station 11-3	50,000			50,000	
<u>Willow Fire Service Area</u>					
Self Contained Breathing Apparatus	75,000			75,000	
Communications Equipment Radios & Pagers	25,000			25,000	
<u>Greater Palmer Fire Service Area</u>					
Fire Tanker Apparatus & Associated Equipment Purchase	600,000			600,000	
<b>TOTALS:</b>	<b>14,527,795</b>	<b>4,653,300</b>	<b>136,010</b>	<b>9,131,485</b>	<b>607,000</b>

## FISCAL YEAR 2018 CAPITAL PROJECTS LIST

### ***FIM Rating:***

***Critical:*** Significant loss of operational capability and frequent operational interruptions. Work-arounds are continuously needed.

***Degraded:*** Limited loss of operational capability. Work-arounds to prevent operational disruption and degradation are often required.

***Minimal:*** Marginal or no adverse impact to operational capability.

Capital equipment is any item not consumed through use having a useful life of greater than five years and costing more than \$25,000.

### **RECURRING CAPITAL PROJECTS / GRANTS / PASS THROUGH**

MSCVB GRANT **\$715,000**

65% of the Transient Accommodations tax is provided to the Mat-Su Visitors and Convention Bureau for their operations.

### **TOURISM INFRASTRUCTURE**

WINTER TRAIL GROOMING (Critical) **\$150,000**

These funds will provide for the continuance of the winter trail grooming grant program. The grooming program is a great deal for the Borough in that these funds are matched 50% by the volunteer groups and far more trails are groomed than could be otherwise accomplished through either a contract or in-house.

MAT-SU SKI CLUB (Critical) **\$50,000**

These funds will provide the Mat-Su Ski Club a grant for further trail work at Government Peak Ski Area.

JIM CREEK PHASE III (Critical) **\$100,000**

The final phase of a three year project to install paving, upgraded camping, shelter, water supply, restrooms and assorted amenities to the site. *This project was requested in the FY17 budget, but was not funded.*

REPLACEMENT RESTROOMS (Critical) **\$50,000**

Install a new CXT restroom at the Pioneer Ridge Trailhead to replace an outdated structure and at the Matanuska Peak Trailhead to eliminate Porta-Can service. *This project was requested in the FY17 budget, but was not funded.*

ALCANTRA FIELD REPAIR #3 (Critical) **\$40,000**  
Repair one soccer field each year over a 4-year period. Includes top soil, fertilizer, seed and equipment rental.

POINT MACKENZIE COMMUNITY COUNCIL GRANT (Critical) **\$30,000**  
Provide a Grant to the Point MacKenzie Community Council (PMCC) to proceed with development of a park on borough-owned land under a management agreement with the borough. The PMCC will be responsible for the annual operation and maintenance requirements of the park. *This project was requested in the FY17 budget, but was not funded.*

HUMAN SERVICES COMMUNITY GRANT MATCH FUNDING (Minimal) **\$150,000**  
The Matanuska-Susitna Borough is a recipient of the State of Alaska Human Services Community Matching Grant. This grant requires the borough provide a 30% cash match. The match amount, along with the State grant funding is then provided through a competitive grant application process, to local non-profit agencies for the provision of critically needed essential health and social services. This funding provides food, shelter, utility assistance, counseling services and other critically needed programs, to the residents of the borough, through those agencies that are awarded grants.

GRANT MATCH FUND (Critical) **\$200,000**  
This will provide the required matching funds for the various grants the Borough receives from other agencies each year.

CITY OF WASILLA PLANNING GRANT (Minimal) **\$225,000**  
A grant to the City of Wasilla to be used as the City determines. These programs may include SART, Youth Court, a Drug Cop, ect.

## **INFORMATION TECHNOLOGY DEPARTMENT**

GIS AERIAL IMAGERY (Critical) **\$100,000**  
The Borough, both citizens and staff are dependent on access to current aerial imagery to support their operations. The MSB is one of the nation's fastest growing areas, with an estimated population of nearly 100,000 and projections of continued strong growth. The latest aerials will be 5-6 years out-of-date, and consequently have lost much of their value as an effective tool for decision making.

In FY17, we requested \$250,000 and received \$150,000. After a project funded by the \$150,000 in FY17, we are establishing a program that will even out our annual aerial imagery funding and help establish acquisition of imagery on an annual basis to keep our data up-to-date. This program also establishes more cost effective ways to acquire the imagery. *This year's request is to complete last year's request.*

Last year's request justification is below:

Changes since the last imagery acquisition in 2011 include:

- Important upgrades have been made at Port MacKenzie; including construction of a railroad loop (the longest rail car loop in Alaska), a 5-acre pad for a tank farm, a 7-acre pad (one potential use is for coal storage), and road access upgrades.
- Significant progress has been made on the 32-mile Port MacKenzie Rail Extension which will connect Port MacKenzie to the existing rail system near Houston.
- Over 4,900 new structures, valued at almost \$950 million, have been constructed. It is expected that approximately 1,000 new buildings will be added in 2015.
- Over 1,700 new parcels have been created through the platting process.
- 14 large public facilities have been constructed, including Joe Redington Jr/Sr high school, public safety building 5-1, Dena'ina Elementary School, Mat-Su Day School, Fronteras Charter School, Iditarod Elementary School, Caswell Lakes Fire Station, Valley Pathways School, Mat-Su Career & Technical HS addition, Talkeetna Library, and the Hatcher Pass Chalet.
- More than 150 new roads totaling over \$106.6 million dollars have been constructed or upgraded; from major thoroughfares to minor subdivision roads. Significant projects include: Bogard Road Extension, Clapp Rd, S Big Lake Rd Realignment, Machen Rd, Knik River Rd, Clay-Chapman Rd, Mack Drive, and Seldon Road extensions and Vine Road, Willow Lake Road, and Caswell Lakes Road upgrades.

This request is to continue the development of a sustainable program to acquire current imagery on an ongoing basis. The amount requested will be used to begin the implementation phase. Remaining project funds will be applied towards future acquisition costs; based on estimates, anticipated one-time acquisition is approximately \$600,000.

## GOVERN APPLICATION (Critical)

**\$300,000**

The Borough and its many departments are highly dependent on the GOVERN enterprise application in sharing and disseminating information to meet its statutory and legal obligations to its members, the public and state and federal agencies. *In FY17, we made this request and did not receive funding.*

Finance, assessments, collections, tax billings, foreclosures, platting, permitting, GIS, land management, special projects and others are all collectively interrelated and dependent on an incorruptible and secure enterprise data application. Assembly decisions are based on factual data analysis by Borough employees. The current GOVERN application has reached its life cycle expectancy. The current disposition of the system now requires third party tools and data overlays to meet Borough requirements and the application, based on 1990's technologies, is outdated which prevents, in some cases, the upgrade of other systems to ensure compatibility.

This proposal, data analysis, is the first step in a multi-step, multi-year project which will culminate into a modern, extensible and secure enterprise application based on the principles of standard industry data and application performance measures.

Specifically, these funds will be used to:

- Determine how data flows through the Borough.
- Identify statutory requirements for each department, division, and section.
- Establish data points needed to meet requirements.
- Outline current requirement procedures.
- Prepare and deliver graphical information system data models.
- Report recommendations on how best to satisfy requirements.
- Gather information as preparation for phase two – database and application design.

Remaining project funds will be applied towards 2018 phase two costs; based on previous estimates, anticipated total cost of multi-phase project to be \$1,000,000.

## PUBLIC WORKS

### ROAD SERVICE AREA PROJECTS

**\$5,448,685**

For various road project as prioritized in AM 16-102.

## DUST CONTROL PROGRAM

**\$500,000**

The first priority for use of available dust control funds shall be to provide a 50% match for road service area paving projects and a 25% match for application of calcium chloride.

## NONRECURRING CAPITAL PROJECTS / GRANTS / PASS THROUGH

### ADMINISTRATION

#### ADMINISTRATION (DSJ) BUILDING

##### FREIGHT LIFT INSTALLATION (Critical)

**\$60,000**

This lift is nearly twenty years old, has an insufficient capacity, continually stops working and has exceeded its useful life. A replacement lift has been purchased with no funds to install. This project will finish install of the purchased lift, upgrade the access doors and allow visual monitoring. *This project was requested in the FY17 budget, but was not funded.*

##### DSJ PARKING LOT REHABILITATION (Degraded)

**\$50,000**

The asphalt is deteriorating and is in need of crack sealing, sealcoating and striping. This can become a safety issue when potholes develop due to the deterioration of the asphalt. *This project was requested in the FY17 budget, but was not funded.*

##### DSJ FIRE SUPPRESSION (Critical)

**\$100,000**

The dry fire sprinkler system in the DSJ building has deteriorated and will not function properly. The pipe deterioration can cause the sprinkler heads to clog and not function properly. This can result in inadequate fire suppression when system is activated.

#### ANIMAL CARE

##### REPLACEMENT CAT KENNELS (Critical)

**\$36,010**

The shelter has a need to replace some of our existing plastic kennels that are not sufficient for our current needs. These plastic kennels cause stress on the cats. The plastic material also makes it very difficult to properly sanitize these kennels. Replacing these kennels will enable us to keep up with industry standards for adequate cat boarding.

We have six 24x24 kennels that will cost approximately \$18,570 to replace and one 48x30 kennel that will cost approximately \$3,125 to replace. Shipping will cost an additional \$13,015 plus 20 portals (\$65 each) for a total of \$1,300 for a total project

cost of \$36,010. These kennels will be more versatile with the portals to enable us to open up larger spaces for cats that are more active or when space allows. These new cages will also help us accommodate the large volumes of cats that we intake on a daily basis and improve our ability to prevent the spread of infections.

**FORD F-350 1 TON PICKUP WITH PLOW (Critical) \$45,000**

This will replace a 1998 Chevy ¾ ton pickup with high mileage that was salvaged from surplus by shelter staff because they had no other vehicle to plow the facility and pick up large, heavy loads of supplies necessary for operations. The increasing maintenance costs are a concern for the very lean operational budget. This truck is used for plowing, routine supply pick up and facility maintenance at the animal shelter to ensure a safely maintained and stocked facility. A dependable and safe vehicle is required to perform these services at the animal shelter. The repairs for the current truck with an old plow exceed the value of the vehicle.

**18' DOUBLE AXEL TRAILER (Critical) \$30,000**

The shelter has minimal capacity to respond to a large incident involving disaster events with our current boxes on trucks. Because we live in a state with a plethora of dogs, livestock and other domestic animals, we need a trailer that can haul a large number of animals. We are able to build our own kennel boxes on this trailer to transport as many as 30 animals per haul. However, we do not have an adequate, sturdy trailer to accommodate this need.

**ONE FIBERGLASS ANIMAL BOX (CRITICAL) \$25,000**

One truck dog box to replace the old truck box that is in disrepair. A new animal box will replace the heavy-duty grates currently separating the animals. This old grate system guarantees transition of disease and makes it impossible to eradicate any remaining disease. The new boxes are smooth and self-contained therefore easy to completely disinfect and keep disease from transferring to the other boxes.

## **INFORMATION TECHNOLOGY DEPARTMENT**

**POINT-TO-POINT MICROWAVE LINKS (Degraded) \$60,000**

The IT Department expends \$160,000 annually in MetroNet circuit costs to provide corporate network connectivity to approximately 60 Borough facilities. A number of these facilities are located such to be candidates for Point-to-Point or Point-to-Multipoint microwave links. In addition, some of these facilities are in need of improved network reliability and/or greater bandwidth to conduct business (e.g. Capital Projects); upgrading these MetroNet circuits comes with additional cost.

The Telecommunications Division is currently fielding the RAD Airmux-5000 carrier-class Ethernet radio system in a proof-of-concept deployment between the Borough DSJ building and the Fireweed Building (Capital Projects). The existing MetroNet circuit is a 20 Mbps line; the microwave link is capable of delivering 50 Mbps. Replacing this MetroNet circuit with the microwave link will yield a payback period of less than two years and provide improved network throughput to better support the connectivity needs of Capital Projects staff.

Additional sites will be identified as viable candidates for MetroNet replacement in FY18. Each link costs approximately \$10,000 to \$15,000 for hardware and installation, depending on infrastructure requirements. \$60,000 will provide funding to complete four (potentially five) Links. Payback periods will vary depending on the existing MetroNet circuit(s) being replaced.

## **CAPITAL PROJECTS DEPARTMENT**

### **FIREWEED BUILDING ASBESTOS ABATEMENT AND IMPROVEMENTS (Critical) **\$150,000****

The Fireweed Building was constructed in the 1940s and contains asbestos materials through-out the building requiring abatement. The building also has same sex restrooms, original flooring, doors, plumbing, electrical, and mechanical infrastructure requiring upgrades or replacement. Abatement will eliminate the potential of a hazardous incident and the upgrades will improve building efficiency and personnel comfort. *This project was requested in the FY17 budget, but was not funded.*

### **ROW (SHORT TERM) MAINTENANCE OF IMPROVEMENTS (Critical) **\$25,000****

For projects that are in development the borough has purchased parcels for project right-of-way (ROW), some of which have structures and other significant improvements that require maintenance/security until the project moves to a phase where the improvements can either be sold or removed from the property. The state grants for ROW acquisition do not allow for these maintenance/security costs to be charged against the project grant. An example of what this fund would cover is a parcel with a home that was acquired for a road or rail extension project ROW. If the purchase occurs in the fall, the borough must maintain the home through the winter until the home is able to be removed from the property the following spring. If the furnace, plumbing or electrical systems were to fail or a break-in were to occur, this funding would repair or replace the damaged or broken systems. Without the funding the home systems would freeze/or be open to continued vandalism and the building would deteriorate over the winter significantly reducing or completely negating its value which if maintained could be returned to the project budget when sold. *This project was requested in the FY17 budget, but was not funded.*



KATHERINE DRIVE (Degraded) **\$150,000**

Design is at 75%, right-of-way acquisition and permitting are complete and the project is waiting for construction funds. This project would provide an additional access to the west for a large subdivision, Mid-Town Estates. Current access from the Palmer-Wasilla Highway is too close to the Trunk Road intersection causing traffic congestion and difficulty getting into and out of the subdivision during peak traffic. This funding request would complete design and provide for ROW clearing and the first phase of road embankment construction to take place.

## **PLANNING AND LAND USE**

### DEVELOPMENT SERVICES CODE COMPLIANCE

FORD F-150 XL 1/2 TON PICKUP (REPLACES VEHICLE #100) (Degraded) **\$30,000**

Code Compliance has 3 Officers sharing 2 vehicles. Another vehicle would assist in having all Officers out in the field at any given time to cover the increasing complaints and violations in our growing community. Code Compliance vehicles are used for site visits on complaints to verify code violations, as well as inspections of gravel extraction permits and Liquor Licenses. In 2015 we received 305 new cases added to the 355 cases that were already open as of January 1, 2015 as well as 142 permitted Gravel Extractions sites in the borough. *This project was requested in the FY17 budget, but was not funded.*

## **PUBLIC WORKS**

### OPERATIONS AND MAINTENANCE DIVISION

#### O & M MAINTENANCE SHOP

OUTSIDE LIGHTING UPGRADE (Minimal) **\$25,000**

Replacing the outside lights at Operations & Maintenance Shop with LEDs will reduce energy and maintenance costs. *This project was requested in the FY17 budget, but was not funded.*

#### RSA EQUIPMENT 265.000.000.451.100

CRACK SEALER (Minimal) **\$50,000**

O&M has not had a crack sealer for the past 7 years. This piece of equipment is needed to help preserve the life of the paved roads and parking lots throughout the Borough. Our paved roads are expensive assets that need to be maintained and acquiring

this equipment and accompanying accessories will allow the Borough to extend the life of this infrastructure. *This project was requested in the FY17 budget, but was not funded.*

HIGHWAY SWEEPER (Minimal) **\$40,000**  
Needed to assist the road maintenance crew with sweeping parking lots, crosswalks and pathways of sand, wood chips and other dirt and debris, sweeping roadways clean before paint striping and sweeping areas that would be inaccessible with a larger sweeper.

RSA VEHICLES 265.000.000.451.200

PICK UP W/ EXTENDED CAB 4 x 4 (Critical) **\$36,800**  
This vehicle is for Road Maintenance crew and equipment transportation and includes all necessary safety and operational equipment and accessories. This will replace truck #45, a 2008 K11500 Extended Cab 4 x 4 with 190,000 miles which is currently out of service with transmission and engine issues. Repair cost exceeds value of vehicle.

PICK UP W/ EXTENDED CAB 4 x 4 (Critical) **\$35,000**  
This vehicle is a replacement Road Maintenance Superintendent vehicle and includes all necessary safety and operational equipment and accessories. This will replace truck #76, a 2011 Ford F-150 with 140,000 miles. The current vehicle is unreliable and continually needs electrical repairs.

PICK UP W/ EXTENDED CAB 4 x 4 (Critical) **\$35,000**  
This vehicle is a replacement Road Maintenance Superintendent vehicle and includes all necessary safety and operational equipment and accessories. This will replace truck #84, a 2012 Ford F-150 with 96,000 miles. The current vehicle is unreliable and continually needs repairs.

BOROUGH FLEET VEHICLES (Area Wide)

PICK UP 4 x 4 (Critical) **\$31,000**  
This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace truck #79, a 1997 F-150 4 x 4 with 131,300 miles was totaled in an accident and has been surplus. *This project was requested in the FY17 budget, but was not funded.*

PICK UP 4 x 4 (Critical) **\$31,000**

This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace truck #78, a 1997 F-150 4 x 4 with 119,000 miles was totaled in an accident and has been disposed of. *This project was requested in the FY17 budget, but was not funded.*

1 TON PICKUP WITH PLOW (Critical) **\$45,000**

This vehicle will replace an 18 year old 1 ton pickup plow truck which was disposed of by Parks and Recreation after it became too expensive to safely operate and maintain in 2008. Port staff continues to use the vehicle for plowing the facilities in the Port District and hauling supplies. The vehicle is unreliable, frequently leaving the Port with no ability to clear snow or move equipment and supplies. The Port requires a dependable heavy duty truck for plowing and hauling materials and supplies safely for daily port operations. The current surplus truck has excessive wear and electrical issues. The cost of repairs for the current salvaged truck with plow exceeds the vehicle's value.

PICK UP 4 x 4 W/ EXTENDED CAB ¾ TON (Critical) **\$36,800**

This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace truck #32, a 2004 F-150 4 x 4 with 130,000 miles which is at the point that repair costs exceeds value of vehicle. This vehicle has extensive drivetrain problems associated with this model year. It's at the point that repair costs exceed value of vehicle.

#### OPERATIONS & MAINTENANCE EQUIPMENT

GENIE LIFT (Minimal) **\$25,000**

To access confined spaces that the larger lift cannot get to. This will assist with facility maintenance and safety by not having to use ladders. *This project was requested in the FY17 budget, but was not funded.*

#### SOLID WASTE ENTERPRISE FUND

GAS MANAGEMENT PLAN (Critical) **\$50,000**

Alaska Department of Environmental Conservation requires MSB to have a short term gas management plan as part of its permit to operate the Central Landfill. If the Borough desires to continue to operate a landfill, it must comply with this permit. The plan must incorporate all aspects of current and planned gas management activities and contingencies and is written in accordance with complex EPA and ADEC gas management plan standards.

**FIRE SUPPRESSION AND VENTILATION REPAIR & UPGRADES (Critical) \$50,000**

The fire suppression system in the hazardous waste facility is not operational and the air handling system does not meet OSHA standards. These systems are required by National Fire Protection Association (NFPA)-400 Hazardous Materials Code and OSHA regulation as well as CFR 40 Part 264—Standards for Owners and Operators of Hazardous Waste Treatment, Storage, and Disposal Facilities.

**WATER MONITORING WELL INSTALLATIONS (Critical) \$50,000**

Replacement of an older inoperable water monitoring well and installation of an additional new well are required to remain in compliance with the Borough's ADEC issued landfill operating permit.

**WARM STORAGE FACILITY ROOF EXTENSION AND REPAIR (Critical) \$50,000**

The Central Landfill warm storage facility requires a roof extension and the metal roof requires repairs which should be performed as part of the extension project to minimize cost. The extension will protect equipment currently left exposed to the elements and the repairs will prolong the life of the facility.

**LANDFILL & TRANSFER SITE EQUIPMENT**

**WASTE CONTAINER HAULING TRUCK (Critical) \$187,000**

Will replace a 1995 Peterbilt tractor with 273,000 miles and includes all necessary safety and operational equipment and accessories. This equipment is required for routine landfill operations

**WASTE CONTAINER ROLL-OFF TRUCK (Critical) \$170,000**

Will replace a 1995 Peterbilt tractor with 284,000 miles and includes all necessary safety and operational equipment and accessories. This equipment is required for routine landfill operations

**WASTE CONTAINER ROLL-OFF TRAILER/PUP (Critical) \$50,000**

This will replace an unrepairable trailer that is approximately 20 years old and will include all necessary safety and operational equipment and accessories. This equipment is required for routine landfill operations.

## **EMERGENCY SERVICES**

### EMERGENCY SERVICES ADMINISTRATION

#### **EMERGENCY MANAGEMENT COMMAND VEHICLE (Critical) \$75,000**

The current EM CV is an older model F250 pickup that does not meet the needs of the office. This money would be used to purchase and stock a 4 door SUV which would allow for incident command operations, as well as transportation of staff throughout the borough at a more fuel efficient process. *This project was requested in the FY17 budget, but was not funded.*

#### **INCIDENT MANAGEMENT TEAM RETRO-FITTING FOR EM VEHICLES (Degraded) \$64,000**

Upgrading and retro fitting of 4 WildFire Mitigation pick-up trucks to allow IMT to respond to incidents within the Borough and assist with Command and Control aspects of incidents requiring IMT activation. Vehicles with slide out beds, mobile data capabilities, emergency lights and lighting, on-scene organization tools, radio communications and damage assessment capabilities will also be available to be deployed to area services in need of a CV for short amounts of time. *This project was requested in the FY17 budget, but was not funded.*

### FIELD COMM 1&2

#### **TOOLS & MAINT EQUIP FOR TECH SUPPORT OF COMMUNICATIONS (Critical) \$35,000**

With the addition of technical support staff, Field Comm is now able to provide real time field support to responders with programming, testing and repair capabilities. The ability to adapt to technical challenges will continue to be enhanced. In order to completely upgrade the systems available, a new managed switch and router, phone system, wireless/networked printer and fax machines, and a repeater are needed to stay up to date with communications needs and support options within the Matanuska Susitna Borough.

### FLEET MAINTENANCE

#### **PORTABLE LIFTING JACKS (Critical) \$65,000**

The lifting jack that we have now are outdated and purchased by CMSD. Once they hire a mechanic they will need those jacks. As we are saving money by completing more work in house we need to supply the mechanics with the necessary equipment. This will be cost split between Fire/EMS/Admin/Rescue- split not yet determined.

## **AREAWIDE AMBULANCE DIVISION**

### **ZOLL® X SERIES CARDIAC MONITOR/DEFIBRILLATOR (Critical) \$65,000**

Purchase (7) additional Zoll® X-Series Monitors in order to upgrade the cardiac care capabilities of the EMS system. The X-Series monitors are currently being integrated into service to replace the older Zoll® E-Series Monitors currently in service that are aging, will not be supported by Zoll® in the future, and do not have all the capabilities of the X-Series model. The original plan to acquire (3) X-Series monitors each fiscal year, has been accelerated due to news from the Zoll corporation that the E-series cardiac monitors may not be fully supported for the timeframe of 7-8 years, as previously estimated. We are also one year behind our initial schedule due to the FY17 budget cut necessity. *This project was requested in the FY17 budget, but was not funded.*

### **SUPPORT VEHICLE PURCHASE/REPLACEMENT (Degraded) \$63,000**

Replace front-line command. This project will replace older high mileage command vehicles that are at or beyond 150,000 miles and/or are 12 years old or older. *This project was requested in the FY17 budget, but was not funded.*

### **AMBULANCE REPLACEMENT / REMOUNT AND REFURBISHMENT (Critical) \$620,000** (\$540,000 Approved for FY17)

Due to lack of funding in past fiscal years, EMS lapsed critically behind on replacing its ambulance fleet. A conservatively based industry standard for ambulance replacement suggests the following guidelines:

- Ambulances greater than 10 years old, or
- Ambulances greater than 150,000 miles
- Idle time is considered in the mileage calculations (25 miles/per hour of idle time)

Four of EMS's 20 ambulances were refurbished to meet the safety standards from the FY16 CIP budget, and four additional ambulances are being refurbished via the FY17 CIP budget. With an additional four refurbished ambulances via the FY18 CIP budget, and an effective fleet rotation and preventative maintenance schedule, we expect to realize longer service life and greatly reduced maintenance costs to maintain our fleet.

It warrants mention that this year's CIP request is approximately \$80,000 higher than the previous two years. There are three expenses that factor into this increase:

- 1.) This price accommodates a heavier duty chassis, compared to previous years. This heavier duty chassis will solve the issue of repeated brake replacements (amounting to nearly \$100,000/year for the fleet) due to the fact that the weight of the

ambulance box is at the very upper limit of load that the one-ton chassis could support. These will be one and one-quarter ton chassis instead.

- 2.) This price also includes a heavier duty extension step on the ambulance box. We learned after repeated replacements of our existing steps that the mechanism in use on our fleet was intended for RV application rather than public safety vehicles. This represents a commitment to improved safety for both our employees and our patients.
- 3.) The vendor for our ambulance remounts, Braun Northwest, has notified us to factor in a 3% cost of manufacturing increase for the coming fiscal year.

**STRYKER POWER-PRO AMBULANCE GURNEY REPLACEMENT (Critical) \$85,000**

Each of our 20 EMS ambulances is equipped with a Stryker Power-Pro gurney. This type of gurney improves safety of our employees and patients, while minimizing risk of back injuries which can result in workers compensation expense to the MSB. These gurneys are starting to reach and exceed their lifespan expectation, as they have been in service for more than 10 years. We need to initiate a rotation and replacement schedule for this critical equipment. The amount requested will replace 5 gurneys. In the meantime, we have had two of our employees trained to provide maintenance and repairs for this equipment, thus saving the expense of bringing technicians from outside of Alaska to do this work.

**NON-ALMR PORTABLE RADIO REPLACEMENTS (Critical) \$80,000**

The EMS Division of DES has approximately 20 Motorola 1250 non-ALMR radios still in use. These radios are outdated and cannot transmit or receive ALMR radio channels. This creates communication interference and safety risk during emergency operations. This project money would replace those outdated units with current up-to-date equipment.

**PEDIATRIC CPR DATA COLLECTION CABLES (Critical) \$20,000**

The X-series Zoll cardiac monitors currently have the capability to provide CPR quality feedback and data during cardiac arrest management of adults. To provide equivalent data for pediatric cardiac arrest management, an adapter and cable specifically designed for pediatric defibrillation pads is necessary. This amount would provide that adaptation for all of our existing cardiac monitors.

**WATER RESCUE**

**COMMUNICATION EQUIPMENT/RADIOS & PAGERS (Critical) \$20,000**

Purchase communications equipment to include radios, pagers, chargers and related accessories. This equipment will be used to support new personnel, to replace current models that are no longer supported by the manufacturer, and to replace non ALMR

capable radios. Communications equipment shortages and non-compatible radios result in inefficient and decreased response capabilities and increases the risks associated with rescue operations.

**FULL FACE DIVE MASKS AND ASSOCIATED GEAR (Degraded) \$10,000**

The Full Face Dive Masks enable divers to dive in a hazmat environment (fuel, oil, sewage in the water). Not uncommon with vehicle in the water events, or in flooded areas. In addition, the units provide for voice communications between the Diver and Surface Tender, increasing safety and coordination of the search. *This project was requested in the FY17 budget, but was not funded.*

**SWIFT WATER AND DIVE PPE (Critical) \$12,500**

PPE have a finite life span. Dive dry suits are \$2,300 per suit, non-dive dry suits are \$1,000 per unit and insulation is between \$200 and \$300 per unit. Current inventory is not adequate, and normal attrition will only exacerbate the situation. *This project was requested in the FY17 budget, but was not funded.*

**WINTER PPE / JACKETS AND PANTS (Critical) \$10,000**

With little winter clothing available, the majority of the crew working in the shore support role end up wearing dry suits for protection from the elements. The shore based support role tends to be hard on suits designed for in the water or on the ice activities. Damage to suits that cost \$1,000 per suit, and are expensive to repair, is not a cost effective alternative to purchasing jackets and pants that are much less costly and inexpensive to repair and have a longer service life. *This project was requested in the FY17 budget, but was not funded.*

**FIRE SERVICE AREAS**

**WEST LAKES FIRE SERVICE AREA**

**ASPHALT/PAVEMENT REPAIRS TO STATIONS (Critical) \$100,000**

The pavement at station 8-1, 7-1 and 7-2 is degrading and is failing due to lack of sealing maintenance and drainage issues. If nothing is done for the maintenance of the paved areas at these stations the water pooling and cracking will cause the pavement to fail completely at these locations. Station 8-1 and 7-1 has major drainage issues in front of the station and needs drainage repair/grading and crack seal repairs. Station 7-2 has repairs needed to correct drainage issues and ATV damage. All three stations need to be fully sealed and crack repairs to stop water damage to the pavement in the future.



**SUPPORT VEHICLE PURCHASE/REPLACEMENT (Critical) \$75,000**

This project will replace 1 support/command vehicle with slide in forestry pump unit, (and related vehicle and pump equipment) that are nearing the end of cost effective life. Replace a 1999 Ford F-350 crew cab pickup with 186,000 miles on it. This unit is used for daily support activities and an officer's response throughout the West Lakes area for fire and rescue calls. The number of calls the West Lakes area is answering is increasing the need for more reliable support and command vehicles. This vehicle will be used for our wild land urban interface response vehicles with slide in forestry pump during the wild land season as needed anywhere in the borough. They will also be used for snow removal as needed during the winter at the stations.

**SCBA BREATHING AIR BOTTLE UPGRADES OR REPLACEMENTS (Critical) \$50,000**

Replace SCBA bottles that are reaching the 15 year end of life cycle for the SCBA bottles. These are the breathing air bottles used for fire calls and IDLH situations. By NFPA and NIOSH standards these bottles have a life cycle of 15 years and must be taken out of service at the end of life cycle. These bottles are needed for our normal daily operations.

**PPE, UNIFORMS AND STATION WEAR (Critical) \$50,000**

Replacement of Structural fire protective gear that is damaged or is over the 10 year end of life cycle as listed in the NFPA standard 1971. This will include turnouts, boots, gloves, helmets, hoods and goggles. Replacement of uniforms, wildland gear and station wear that includes class A and B dress uniforms, wildland pants, shirts, coats, boot, gloves helmets and shrouds and daily wear including coats, T shirts, pants, boots and gloves that are used in the daily operation by the responders for the department.

**PAGERS AND RADIOS UPGRADES AND REPLACEMENT (Critical) \$50,000**

Replacement of radios and pagers as needed for the department. Radio replacements for the HT-1250 portable that will need to be replaced to work with the new digital radio frequencies. Replacing pagers as needed to maintain stock for the responders. If the new dual frequency radios are going to be put into service this will be needed for their purchase.

**VEHICLE AND APPARATUS REPAIRS (Critical) \$50,000**

Vehicle and apparatus repairs needed during the year for repairs not covered under normal maintenance. Repairs not anticipated under normal vehicle maintenance program budget.

**FIRE APPARATUS AND ASSOCIATED EQUIPMENT PURCHASE (Critical) \$750,000**

Purchase new apparatus and related equipment to ready the unit. This project will provide for the purchase of an all-wheel drive 1000 gallon apparatus and the equipment to place on the apparatus, including but not limited to SCBA, hose, ladders, all hand tools, power tools, radios, portable lights, forcible entry tools, monitors, rescue equipment, thermal imagers, etc. The new

apparatus will comply with the latest DOT and NFPA mandated/recommended safety features. The new pumper will provide for an increased fire suppression capability and will enhance the community fire protection system. This purchase will allow for the necessary response to some areas of the district that cannot be accessed by normal 2 wheel drive fire apparatus most of the year because of the poor roads and the slope of the hills. The apparatus will be replacing a 1986 pumper that is beyond the life span of fire apparatus by NFPA standards.

**CENTRAL MAT-SU FIRE SERVICE AREA**

**ALTERNATE FILL SITE CONSTRUCTION/DEVELOPMENT (Critical) \$600,000**

This project will provide funding for the purchase of property, the site development and the construction of a facility to be utilized as an alternate fill site for fire tankers. The facility will have underground water storage capability (minimum of 36,000 gallons), 1000 gpm fire pump for quick fill capability and allow for the apparatus to drive through for reduced fill times. The facility will also include a bathroom and kitchenette.

**PARKING SPACE – STATION 5-1 (Critical) \$50,000**

Construction of additional parking area at Station 5-1. The Station 5-1 facility has seen a substantial increase in traffic flow due to more classes being held at the facility and also due to more personnel being assigned work stations than originally planned. Often times, there are no parking spaces for the responders or staff so they park on the grass or in traffic flow areas. The project will include removal of dirt/soils, addition of gravel base, addition of cold weather electrical outlets for vehicles, paving, striping, hydro seeding of all areas at the side and rear of the building, and any unforeseen needs.

**PERSONAL PROTECTIVE EQUIPMENT AND CLOTHING (Critical) \$150,000**

Purchase personal protective clothing (PPE) and uniforms/station wear. We are hiring more firefighters to increase the number of available on-call personnel. We also have many sets of PPE that are approaching the ten year standard for replacement. Each firefighter or rescue technician is required to wear full personal protective equipment during emergency operations per NFPA and OSHA standards/regulations. This purchase will insure that each firefighter is provided with a full set of personal protective clothing/uniform and station wear which will provide for increased safety in the response environment. This will include turnouts, boots, gloves, helmets, hoods, goggles and replacement of uniforms, wildland gear and station wear that includes class A and B dress uniforms, wildland pants, shirts, caps and other head gear, coats, boot, gloves, helmets, shrouds and daily wear including coats, T shirts, pants, boots and gloves that are used in the daily operation by the responders for the department.

**REFURBISH/REPAIR APPARATUS (Critical) \$350,000**

Refurbish, repair and ready two tankers. Two front line tankers (2007) are in need of repairs which will extend the life of the apparatus. The water tanks in both units are severely leaking and the support structures for the tanks are cracking. Plumbing from the pump to the tank and other outlets need to be replaced. These are strategic units for fire operations. This project will include all repairs, upgrades to the units and the purchase of any additional equipment necessary to ready the units.

**COMMUNICATIONS EQUIPMENT (Critical) \$150,000**

Purchase of communications equipment to include radios, pagers, chargers, antennas, cables and other associated hardware. Equipment replacements are needed to comply with the new digital radio frequencies and to replace models that are no longer being serviced by the manufacturer.

**SECURITY FENCING (Degraded) \$150,000**

Install security fencing at Stations 63 and 64. Stations 63 and 64 have had several incidents of theft and property damage during the last 3 years. The installation of security fencing will aid in reducing those occurrences and provide for a level of greater security. The project will include the clearing of undergrowth and the installation of the fence and appropriate gates, where necessary.

**PURCHASE ATV/SIDE BY SIDE (Degraded) \$36,000**

Purchase of a side-by-side ATV for maintenance purposes at the Station 62 Training Complex. The ATV will be utilized for maintenance and operational support at the new complex. Usage will include the transport of training supplies and props to various onsite locations, ground maintenance activities and road/sidewalk maintenance, such as plowing and sanding. The purchase will include the ATV and all associated equipment, including, but not limited to, plow, winch, sanding unit, etc.

**BUTTE FIRE SERVICE AREA**

**PPE, UNIFORMS AND STATION WEAR (Critical) \$35,000**

Replacement of Structural Fire Protective gear that is damaged or is over the 10 year end of life cycle as listed in the NFPA standard 1971. This will include turnouts (coat & pants), boots, gloves, helmets, hoods and goggles.

**INTERIOR LIGHTING REPLACEMENT/UPGRADES (Degraded) \$50,000**

Request to replace/upgrade our current interior lighting of Station 21. All of the fixtures are original to the building, use a great deal of electricity, and we have too many fixtures in place. This CIP would be for upgrading the interior lighting to all LED and would involve demolition, reducing and replacement/installation of lights. New lights will help by keeping the area well lit at a lower operating cost. The lighting will also allow for safe and bright lighting throughout the facility.

**INTERIOR PAINTING (Degraded) \$40,000**

Request to have contractors paint the interior surfaces of the Fire & Ambulance truck bays, offices, training rooms, connecting hall and associated shop areas (MSA room, tool room) to include ceilings, walls, door and window frames of the Butte PSB #21, located at Mile 12 on the Old Glenn Highway. The interior surfaces have not been painted since 1985 and the station has been extensively changed, cleaned-up and organized over the past few years.

**TALKEETNA FIRE SERVICE AREA**

**STATION 11-3 WATER TANK ACCESS ROAD (Critical) \$50,000**

A water tank to fill fire apparatus in the Talkeetna Fire Service Area was recently installed. Unfortunately there isn't sufficient road access to allow the tankers to safely get to the fill tank system. This project will facilitate the design and building of a road to access the water tank.

**WILLOW FIRE SERVICE AREA**

**SELF CONTAINED BREATHING APPARATUS (Critical) \$75,000**

Purchase of SCBA and masks and spare parts for repairs. Each firefighter is required to wear SCBA on the scene of specific emergencies and to have an individual mask which is fitted/sized to their specific facial features. New NFPA Standards are requiring self-contained breathing apparatus to have more reserve air when low air alarms go off. This requires higher pressure air containers and updated equipment. The Willow Fire Department will replace older SCBA's with the newer models for the next 3 years to comply with the new standards. This project will also purchase extra masks to allow for each responder to have their own personal fitted mask.

**COMMUNICATION EQUIPMENT/RADIOS & PAGERS (Critical) \$25,000**

Purchase communication equipment, radios, pagers and chargers. This project will provide for the purchase of radios, pagers, chargers and related accessories for new personnel and also to replace current models that have been taken out of production and will no longer be supported by the manufacturer.

**GREATER PALMER FIRE SERVICE AREA**

**FIRE TANKER APPARATUS AND ASSOCIATED EQUIPMENT PURCHASE (Critical)**

**\$600,000**

Purchase new fire tanker and related equipment to replace a 1984 1500-gallon fire tanker. The 1984 fire tanker is beyond the life span of fire apparatus by NFPA standards and during 2016 pump testing the fire pump failed to meet the requirements of the test. The 1984 fire tanker is still capable of hauling 1500-gallons of water to a fire emergency scene and delivering its load of water but is not capable of being assigned as a primary water supply apparatus to a fire engine engaged in fire suppression activities. This project will provide for the purchase of a 3500-gallon fire tanker and the necessary equipment to place on the tanker, including but not limited to SCBA, hose, hose appliances, ladders, all hand tools, power tools, radios, etc. The new fire tanker will comply with the latest DOT and NFPA mandated/recommended safety features. The new fire tanker will provide for an increased fire suppression capability and will enhance the community ISO rating.

## INTERNAL SERVICE FUNDS

The revolving loan funds will account for low-interest loans available to various service areas including fire, road and special service areas.

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

Cash Balance as of 6/30/2016		550
Recoveries 7/1/2016 - 6/30/2017:		
Circle View S.A	6,000	
Talkeetna Water & Sewer	21,400	
Adjustment to Cash Balance		27,400
Estimated Cash Balance as of 6/30/2017		27,950
Anticipated Recoveries 7/1/2017-6/30/2018:		
Circle View S.A	6,000	
Talkeetna Water & Sewer	21,400	
Estimated New Loans 7/1/2017-6/30/2018	<u>-0-</u>	
Adjustment to Cash Balance		27,400
Estimated Cash Balance as of 6/30/2018		55,350
Loans Outstanding as of 6/30/2018:		
Circle View S.A.	102,000	
Talkeetna Water & Sewer	171,200	
Due to Fund		273,200
Fund Balance as of 6/30/2018		<u>328,550</u>

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

Cash Balance as of 6/30/2016		300,000
Recoveries 7/1/2016-6/30/2017:		
Willow FSA	20,000	
Net Adjustment to Cash Balance	20,000	
Estimated Cash Balance as of 6/30/2017		320,000
Anticipated Recoveries 7/1/2017-6/30/2018:		
Willow	30,000	
Adjustment to Cash Balance	30,000	
Estimated Cash Balance as of 6/30/2018		350,000
Loans Outstanding as of 6/30/2018:		
Willow FSA	50,000	
Due to Fund	50,000	
Fund Balance as of 6/30/2018		<u>400,000</u>



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

Cash Balance as of 6/30/2016		523,450
Recoveries 7/1/2016-6/30/2017:	-0-	
Estimated New Loans 7/1/2016-6/30/2017	<u>-0-</u>	
Adjustment to Cash Balance		-0-
Cash Balance as of 6/30/2017		523,450
Anticipated Recoveries 7/1/2017-6/30/2018:	-0-	
Estimated New Loans 7/1/2017-6/30/2018	<u>-0-</u>	
Adjustment to Cash Balance		-0-
Estimated Cash Balance as of 6/30/2018		523,450
Loans Outstanding as of 6/30/2018:	<u>-0-</u>	
Due to Fund		-0-
Fund Balance as of 6/30/2018		<u>523,450</u>



OTHER INFORMATION

PERSONNEL

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2018**

Department	Division	Title	Full-Time Equivalent	
<b>ASSEMBLY</b>	<b>Borough Clerk</b>	<b>Total</b>	<b>3.650</b>	
		Borough Clerk	0.750	
		Deputy Borough Clerk	0.400	
		Assistant Clerk	0.900	
		Records Management Specialist	0.100	
		Division Admin Specialist	0.600	
		Administrative Assistant	0.900	
		<b>Elections</b>	<b>Total</b>	<b>1.850</b>
			Borough Clerk	0.250
			Deputy Borough Clerk	0.600
			Assistant Clerk	0.100
			Division Admin Specialist	0.400
			Administrative Assistant	0.100
			Administrative Assistant	0.400
		<b>Records Management</b>	<b>Total</b>	<b>2.500</b>
			Records Management Officer	1.000
			Records Management Specialist	0.900
			Administrative Assistant	0.600
		<b>Administration</b>	<b>Total</b>	<b>6.950</b>
			Borough Manager	1.000
			Deputy Borough Manager	0.950
			Executive Assistant to the Manager	1.000
			Division Admin Specialist	1.000
			Public Affairs Director	1.000
			Public Affairs Media Design Specialist	1.000
			Health and Safety Manager	0.550
			Internal Auditor	0.450
	<b>Law</b>	<b>Total</b>	<b>6.000</b>	
		Borough Attorney	1.000	
		Deputy Borough Attorney	1.000	
		Assistant Borough Attorney	2.000	
		Senior Legal Secretary	1.000	
		Legal Secretary	1.000	

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2018**

Department	Division	Title	Full-Time Equivalent
	<b>Human Resources</b>	<b>Total</b>	<b>4.000</b>
		Human Resources Director	1.000
		Human Resources Generalist	2.000
		Senior Human Resources Generalist	1.000
<b>INFORMATION TECHNOLOGY</b>	<b>Information Technology Admin</b>	<b>Total</b>	<b>2.750</b>
		IT Director	1.000
		Department Admin Specialist	0.750
		Division Admin Specialist	1.000
	<b>Information Technology</b>	<b>Total</b>	<b>11.500</b>
		Programmer/Analyst	2.500
		Programmer	1.000
		Enterprise System Administrator	2.000
		Help Desk Specialist	3.000
		IT Operations Manager	1.000
		Web Architect	1.000
		OIT Division Manager	1.000
	<b>GIS</b>	<b>Total</b>	<b>7.000</b>
		GIS Programmer/Analyst	1.000
		GIS Specialist	4.000
		GIS CAD Specialist	1.000
		GIS Technical Lead	1.000
<b>FINANCE</b>	<b>Administration</b>	<b>Total</b>	<b>2.000</b>
		Finance Director	1.000
		Department Admin Specialist	1.000
	<b>Revenue/Budget</b>	<b>Total</b>	<b>12.000</b>
		Budget & Revenue Division Manager	1.000
		Collections Supervisor	1.000
		Excise Tax Specialist	1.000
		Accounting Assistant II - Rev & Bdgt	3.000
		Bankruptcy & Foreclosure Specialist	1.000
		Accounting Specialist-Medical Billing	1.000
		Document Specialist	1.000
		Accounting Assistant I - Collections	3.000

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2018**

Department	Division	Title	Full-Time Equivalent
	<b>Accounting</b>	<b>Total</b>	<b>15.000</b>
		Comptroller	1.000
		Accounts Payable Supervisor	1.000
		Accountant - Accounting Supervisor	1.000
		Financial Coordinator	2.000
		Accounting Assistant II - Accounts Payable	1.000
		Accounting Assistant II - Payroll	1.000
		Accounting Specialist	3.000
		Benefits Specialist	1.000
		Accounting Assistant I - Accounts Payable	3.000
		Administrative Assistant	1.000
	<b>Assessment</b>	<b>Total</b>	<b>22.000</b>
		Borough Assessor	1.000
		Chief Appraiser	1.000
		Senior Appraiser	5.000
		Property Conveyance Specialist	1.000
		Appraisal Analyst	1.000
		Assessment Records Supervisor	1.000
		Appraiser	6.000
		Appraisal Technician	1.000
		Division Admin Specialist	1.000
		Assessment Assistant	4.000
<b>PLANNING &amp; LAND USE</b>	<b>Planning</b>	<b>Total</b>	<b>7.200</b>
		Chief of Planning Services	1.000
		Planner II	4.000
		Natural Resource Manager	0.200
		Planning Grants & Project Coordinator	1.000
		Division Admin Specialist	1.000
	<b>Platting</b>	<b>Total</b>	<b>6.000</b>
		Platting Officer	1.000
		Platting Technician	3.000
		Platting Assistant	1.000
		Division Admin Specialist	1.000
	<b>Planning Admin</b>	<b>Total</b>	<b>2.000</b>
		Planning & Land Use Director	1.000
		Department Admin Specialist	1.000

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2018**

Department	Division	Title	Full-Time Equivalent
	<b>Development Services</b>	<b>Total</b>	<b>11.000</b>
		Development Services Manager	1.000
		Planner II	3.000
		Permit Technician	2.000
		Right of Way Coordinator	1.000
		Code Compliance Officer	3.000
		Division Admin Specialist	1.000
<b>PUBLIC WORKS</b>	<b>Public Works Admin</b>	<b>Total</b>	<b>0.700</b>
		Public Works Director	0.700
	<b>Facility Maintenance</b>	<b>Total</b>	<b>9.625</b>
		Operations and Maintenance Division Manager	0.325
		Utilities - Facilities Maintenance Specialist	0.250
		Civil Engineer	0.050
		Shop Supervisor	0.750
		Facilities Maintenance Specialist	3.950
		O & M Specialist	0.550
		Equipment Mechanic	0.750
		Building Maintenance Specialist	1.000
		Custodian II	1.000
		Custodian I	1.000
	<b>Operations</b>	<b>Total</b>	<b>0.725</b>
		Operations and Maintenance Division Manager	0.300
		O & M Specialist	0.300
		Road Maintenance Supervisor	0.050
		Civil Engineer	0.025
		Civil Construction Project Manager II	0.050
	<b>Community Clean-up</b>	<b>Total</b>	<b>0.470</b>
		Solid Waste Division Manager	0.050
		Division Admin Specialist	0.050
		Program Coordinator	0.370



**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2018**

Department	Division	Title	Full-Time Equivalent
<b>EMERGENCY SERVICES</b>	<b>Administration</b>	<b>Total</b>	<b>9.839</b>
		Emergency Services Director	1.000
		Deputy Director - EMS	1.000
		District Chief	0.200
		EMS Quality Assurance Manager	1.000
		Health & Safety Manager	0.002
		EMS Training Coordinator	1.000
		Department Admin Specialist	1.000
		EMS Instructor	1.000
		Emergency Support Specialist	1.000
		Building Service Worker	0.200
		Program Coordinator	0.020
		Fleet Secretary	0.018
		Service Area Assistant - Fire	0.200
		Administrative Assistant	2.000
Division Admin Specialist	0.200		
	<b>Rescue</b>	<b>Total</b>	<b>0.312</b>
		District Chief	0.200
		Program Coordinator	0.049
		Fleet Secretary	0.028
		Health & Safety Manager	0.035
	<b>Telecommunications</b>	<b>Total</b>	<b>0.500</b>
		Telecommunications Technology Manager	0.500
	<b>Fleet Maintenance</b>	<b>Total</b>	<b>1.004</b>
		Vehicle & Equipment Mechanic	1.000
		Fleet Secretary	0.004
	<b>Ambulance Operations</b>	<b>Total</b>	<b>28.535</b>
		EMS Chief of Operations	1.000
		EMS Deputy Chief of Operations	1.000
		Program Coordinator	0.192
		Fleet Secretary	0.131
		Health & Safety Manager	0.212
		Paramedic (MICP)	16.000
		EMT III	2.000
		EMT III	2.000
		EMT I	1.000
		Emergency Support Specialist	1.000
		Medic One/EMS Shift Supervisor	4.000

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2018**

Department	Division	Title	Full-Time Equivalent
	<b>Emergency Management</b>	<b>Total</b>	<b>1.041</b>
		Emergency Manager	1.000
		Program Coordinator	0.015
		Fleet Secretary	0.012
		Health & Safety Manager	0.014
<b>COMMUNITY DEVELOPMENT</b>	<b>Brett Memorial Ice Arena</b>	<b>Total</b>	<b>4.000</b>
		Ice Arena Manager	1.000
		Skating Program Facilitator	1.000
		Ice Arena Operations Assistant	2.000
	<b>Indoor/Outdoor Recreation</b>	<b>Total</b>	<b>1.850</b>
		Parks, Recreation & Library Svcs Mgr	1.000
		Division Admin Specialist	0.850
	<b>Pools</b>	<b>Total</b>	<b>9.500</b>
		Pool Manager	1.000
		Pool Maintenance Technician	1.000
		Senior Water Safety Instructor	2.000
		Water Safety Instructor	5.500
	<b>Outdoor Recreation</b>	<b>Total</b>	<b>1.000</b>
		Outdoor Recreation Specialist	1.000
	<b>Northern Region Outdoor Recreation</b>	<b>Total</b>	<b>1.000</b>
		Outdoor Recreation Specialist - Northern Region	1.000
	<b>Trails Maintenance</b>	<b>Total</b>	<b>1.000</b>
		Outdoor Recreation - Trails Specialist	1.000
	<b>Community Development Administration</b>	<b>Total</b>	<b>4.000</b>
		Community Development Director	0.500
		Asset Manager	0.400
		Land Management Agent	0.400
		Land Management Specialist	1.400
		Natural Resource Manager	0.400
		Department Admin Specialist	0.500
		Land Disposal & Foreclosure Specialist	0.400

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2018**

Department	Division	Title	Full-Time Equivalent	
<b>CAPITAL PROJECTS</b>	<b>Administration</b>	<b>Total</b>	<b>2.000</b>	
		Capital Projects Director	1.000	
		Department Admin Specialist	1.000	
	<b>Pre-Design &amp; Engineering</b>	<b>Total</b>		<b>9.050</b>
		Traffic Data Technician		0.900
		Pre-Design & Eng Division Manager		1.000
		Environmental Engineer		0.900
		ROW Acquisition Officer		1.250
		PM & E Specialist		2.000
		Surveyor		1.000
		Civil Engineer		1.000
		Civil Construction Project Manager I		1.000
		<b>Project Management</b>	<b>Total</b>	
	Construction Project Manager			2.000
	Construction Project Manager			2.000
	Senior Construction Project Manager			1.000
	PM & E Specialist			1.000
	<b>Purchasing</b>	<b>Total</b>		<b>7.000</b>
		Purchasing Officer		1.000
		Assistant Purchasing Officer		1.000
		Purchasing Coordinator		1.000
		Inventory & Purchasing Technician		1.000
		Office Assistant		1.000
Construction Procurement Specialist			1.000	
Buyer			1.000	
<b>TOTAL AREAWIDE FUND, FUND 100</b>			<b>222.551</b>	

**SUMMARY OF APPROVED POSITIONS  
NON-AREAWIDE FUND FISCAL YEAR 2018**

Department	Division	Title	Full-Time Equivalent	
<b>ASSEMBLY</b>	<b>Economic Development</b>	<b>Total</b>	<b>0.55</b>	
		Internal Auditor	0.55	
	<b>Animal Care</b>	<b>Total</b>	<b>13.05</b>	
		Deputy Borough Manager	0.05	
		Veterinarian	1.00	
		Animal Care Director	1.00	
		Chief Animal Care & Regulation Officer	1.00	
		Animal Care & Regulation Officer	3.00	
		Animal Care Facility Technician	1.00	
		Veterinary Technican	1.00	
		Office Assistant	1.00	
		Shelter Assistant	3.00	
		Volunteer Services Tech	1.00	
		<b>INFORMATION TECHNOLOGY</b>	<b>Information Technology</b>	<b>Total</b>
Programmer/Analyst	0.50			
<b>COMMUNITY DEVELOPMENT</b>	<b>Sutton Library</b>	<b>Total</b>	<b>1.75</b>	
		Librarian	1.00	
		Assistant Librarian	0.75	
	<b>Talkeetna Library</b>	<b>Total</b>	<b>1.875</b>	
		Librarian	1.00	
		Assistant Librarian	0.88	
	<b>Trapper Creek Library</b>	<b>Total</b>	<b>0.75</b>	
		Librarian	0.75	
	<b>Willow Library</b>	<b>Total</b>	<b>1.88</b>	
		Librarian	1.00	
		Assistant Librarian	0.88	
	<b>Big Lake Library</b>	<b>Total</b>	<b>1.88</b>	
		Librarian	1.00	
		Assistant Librarian	0.88	
	<b>PUBLIC WORKS</b>	<b>Vehicle Removal Program</b>	<b>Total</b>	<b>0.31</b>
			Solid Waste Division Manager	0.05
			Division Admin Specialist	0.05
			Program Coordinator	0.21
<b>TOTAL NON-AREAWIDE FUND, FUND 200</b>			<b>22.55</b>	

**SUMMARY OF APPROVED POSITIONS  
OTHER FUNDS FISCAL YEAR 2018**

Department	Division	Title	Full-Time Equivalent
<b>FUND 202</b>			
<b>EMERGENCY SERVICES</b>	<b>Enhanced 911</b>	<b>Total</b>	<b>1.50</b>
		GIS Specialist	1.00
		Telecommunication Technology Man:	0.50
<b>TOTAL ENHANCED 911 FUND, FUND 202</b>			<b>1.50</b>
<b>FUND 203</b>			
<b>COMMUNITY DEVELOPMENT</b>	<b>Land Management</b>	<b>Total</b>	<b>3.95</b>
		Division Admin Specialist	0.15
		Asset Manager	0.60
		Land Management Agent	0.60
		Natural Resource Manager	0.40
		Land Management Specialist	1.60
		Land Disposal & Foreclosure Speciali	0.60
	<b>Community Development Administration</b>	<b>Total</b>	<b>1.00</b>
		Community Development Director	0.50
		Department Admin Specialist	0.50
<b>TOTAL LAND MANAGEMENT FUND, FUND 203</b>			<b>4.95</b>

**SUMMARY OF APPROVED POSITIONS  
OTHER FUNDS FISCAL YEAR 2018**

Department	Division	Title	Full-Time Equivalent
<b>FUND 245</b>			
	<b>Fleet Maintenance - Fire</b>	<b>Total</b>	<b>2.00</b>
		Vehicle & Equipment Mechanic	2.00
<b>TOTAL CASWELL FSA FUND, FUND 248</b>			<b>2.00</b>
<b>FUND 248</b>			
	<b>Caswell</b>	<b>Total</b>	<b>0.618</b>
		Deputy Director - Fire	0.078
		Fire Service Area Chief	0.50
		Program Coordinator	0.02
		Fleet Secretary	0.01
		Health & Safety Manager	0.006
<b>TOTAL CASWELL FSA FUND, FUND 248</b>			<b>0.62</b>
<b>FUND 249</b>			
	<b>West Lakes</b>	<b>Total</b>	<b>5.76</b>
		Deputy Director - Fire	0.41
		District Chief	0.80
		Program Coordinator	0.11
		Fleet Secretary	0.39
		Health & Safety Manager	0.05
		Vehicle & Equipment Mechanic	1.00
		Fire Service Area Assistant	3.00
<b>TOTAL WEST LAKES FSA FUND, FUND 249</b>			<b>5.76</b>
<b>FUND 250</b>			
	<b>Central FSA</b>	<b>Total</b>	<b>17.23</b>
		District Chief	0.80
		Deputy Fire Chief	1.00
		Program Coordinator	0.38
		Fleet Secretary	0.26
		Health & Safety Manager	0.10
		Captain	3.00
		Firefighter/Fire Engineer	6.00
		Fire Service Area Assistant	3.80
		Division Admin Specialist	0.80
		Building Support Worker	0.80
		Fire Permit Technician	0.30
	<b>Central FSA</b>	<b>Total</b>	<b>2.70</b>
		Fire Code Official	2.00
		Fire Permit Technician	0.70
<b>TOTAL CENTRAL FSA FUND, FUND 250</b>			<b>19.93</b>

**SUMMARY OF APPROVED POSITIONS  
OTHER FUNDS FISCAL YEAR 2018**

Department	Division	Title	Full-Time Equivalent
<b>FUND 251</b>			
	<b>Butte FSA</b>	<b>Total</b>	<b>0.35</b>
		Deputy Director - Fire	0.18
		Program Coordinator	0.10
		Fleet Secretary	0.06
		Health & Safety Manager	0.01
<b>TOTAL BUTTE FSA FUND, FUND 251</b>			<b>0.35</b>
<b>FUND 253</b>			
	<b>Sutton FSA</b>	<b>Total</b>	<b>0.116</b>
		Deputy Director - Fire	0.10
		Program Coordinator	0.01
		Fleet Secretary	0.003
		Health & Safety Manager	0.003
<b>TOTAL SUTTON FSA FUND, FUND 253</b>			<b>0.12</b>
<b>FUND 254</b>			
	<b>Talkeetna FSA</b>	<b>Total</b>	<b>0.22</b>
		Deputy Director - Fire	0.14
		Program Coordinator	0.05
		Fleet Secretary	0.03
		Health & Safety Manager	0.01
<b>TOTAL TALKEETNA FSA FUND, FUND 254</b>			<b>0.22</b>
<b>FUND 258</b>			
	<b>Willow FSA</b>	<b>Total</b>	<b>0.69</b>
		Deputy Director - Fire	0.09
		Fire Service Area Chief	0.50
		Program Coordinator	0.06
		Fleet Secretary	0.04
		Health & Safety Manager	0.01
<b>TOTAL WILLOW FSA FUND, FUND 258</b>			<b>0.69</b>
<b>FUND 259</b>			
	<b>Greater Palmer FSA</b>	<b>Total</b>	<b>0.03</b>
		Fleet Secretary	<b>0.03</b>
<b>TOTAL GREATER PALMER FSA FUND, FUND 259</b>			<b>0.03</b>

**SUMMARY OF APPROVED POSITIONS  
OTHER FUNDS FISCAL YEAR 2018**

Department	Division	Title	Full-Time Equivalent
<b>FUND 265</b>			
<b>PUBLIC WORKS</b>			
	<b>RSA Administration</b>	<b>Total</b>	<b>13.58</b>
		Public Works Director	0.20
		Operations and Maintenance Division Manager	0.35
		Civil Engineer	0.90
		Road Maintenance Superintendent I	3.00
		Road Maintenance Supervisor/ Construction Inspector	1.00
		Civil Construction Project Manager	0.95
		Road Asset Management Specialist	1.00
		Shop Supervisor	0.25
		Equipment Mechanic	0.25
		Road Maintenance Supervisor	0.95
		Road Maintenance Technician	0.98
		ROW Acquisition Officer	0.75
		Road Maintenance Assistant	1.95
		Traffic Data Technician	0.10
		O & M Specialist	0.95
<b>TOTAL RSA ADMINISTRATION FUND, FUND 265</b>			<b>13.58</b>
<b>FUND 293</b>			
<b>PUBLIC WORKS</b>			
	<b>Talkeetna Sewer &amp; Water</b>	<b>Total</b>	<b>1.125</b>
		Operations and Maintenance Division Manager	0.025
		Civil Engineer	0.025
		Utilities - Facilities Maintenance Specialist	0.750
		Facilities Maintenance Specialist	0.050
		Road Maintenance Technician	0.025
		Road Maintenance Assistant	0.050
		O & M Specialist	0.200
<b>TOTAL TALKEETNA SEWER &amp; WATER FUND, FUND 293</b>			<b>1.125</b>



**SUMMARY OF APPROVED POSITIONS  
ENTERPRISE FUNDS FISCAL YEAR 2018**

Department	Division	Title	Full-Time Equivalent	
<b>PUBLIC WORKS</b>	<b>Central Landfill</b>	<b>Total</b>	<b>6.05</b>	
		Public Works Director	0.10	
		Solid Waste Division Manager	0.40	
		Division Admin Specialist	0.35	
		Environmental Engineer	0.10	
		SW Operational Unit Supervisor	1.00	
		Waste & Disposal Technician	2.00	
		Solid Waste Operations Unit Supervisor	0.50	
		Utility Worker	1.60	
		<b>Transfer Sites</b>	<b>Total</b>	<b>6.55</b>
			Solid Waste Division Manager	0.30
			Waste & Disposal Technician	5.00
			Solid Waste Operations Unit Supervisor	0.50
			Utility Worker	0.40
			Division Admin Specialist	0.35
		<b>Hazardous Waste</b>	<b>Total</b>	<b>2.40</b>
			Solid Waste Division Manager	0.20
			Solid Waste Operations Unit Supervisor	1.00
			Division Admin Specialist	0.20
			Environmental Technician	1.00
	<b>Recycling</b>	<b>Total</b>	<b>0.42</b>	
		Program Coordinator	0.42	
<b>TOTAL SOLID WASTE FUND, FUND 510</b>			<b>15.42</b>	
<b>ASSEMBLY</b>	<b>Port</b>	<b>Total</b>	<b>2.00</b>	
		Port Director	1.00	
		Division Admin Specialist	1.00	
<b>TOTAL PORT FUND, FUND 520</b>			<b>2.00</b>	



## APPENDIX

# Matanuska-Susitna Borough

Date of Incorporation: January 1st, 1964

Form of Government: 2nd Class Borough

Type of Government: Elected Mayor and 7 member Assembly

Area: 25,265 square miles

2016 Population: 102,598

The Borough was incorporated as a second class borough on January 1, 1964. The Borough is governed by a seven-member Borough Assembly, elected from single-member district, and a Mayor, elected at large. The Borough Assembly appoints the Borough Manager, who serves as chief administrator and directs the Administration of the Borough. The Assembly also appoints an Attorney and the Clerk. There is an appointed Planning Commission, Platting Board, Transportation Advisory Board, and several other advisory committees.

There are three categories of Borough powers: areawide powers (exercised throughout the Borough), non-areawide powers (not exercised within cities), and powers exercised through a service area (a district in which a tax is levied to finance special services provided within the district).

The Borough exercises the following areawide powers: general administration, education, property assessment and collection of taxes, planning and zoning, parks and recreation, ports, emergency medical services, transportation and historic preservation. The Borough also exercised the following non-areawide powers: solid waste, libraries, septage disposal, animal care and regulation and economic development. Additionally, following voter approval the Borough is responsible for 30 active service areas for water, sewer, flood, water erosion, fire and/or roads. Service area boards of supervisors are appointed by the Borough Assembly to advise on the affairs of each service area.

# Matanuska-Susitna Borough

The Matanuska-Susitna Borough is in heart of South Central Alaska. It includes part of the Alaska Range, Chugach Mountains, and the Talkeetna and Clearwater Ranges. There are currently three incorporated cities within the Matanuska-Susitna Borough. These are Palmer (population-6,268), Wasilla (population-8,704) and Houston (population-2,163). There are also several unincorporated communities and twenty-one (21) recognized community councils. The core area, the area surrounding Palmer and Wasilla, is where the majority of the population lives. As of 2016, the population for the Borough was 102,598.

Palmer began around 1880 when George Palmer built a trading station on the Matanuska River. The 1913 Nelchina gold stampede brought some of the first settlers, and the other mine near Sutton, Chickaloon and Hatcher's Pass fueled growth in these early years. In 1935 President Roosevelt created a relocation program that brought 225 farming families from the impoverished areas of northern Minnesota, Wisconsin and Michigan to Palmer. The Matanuska Colony was formed by the Alaska Rural Rehabilitation Corporation to set up agricultural development in Alaska. During the time period between 1935 until the 1960's, Palmer became the primary supply center for the region. It remained the regional commercial center until the new Glenn Highway bypassed Palmer.

Wasilla started as a settlement in Knik. Knik served as a supply hub for that region starting in the 1880's. Knik's population was 500 in 1915. It served the early trappers and miners that worked in Cache and Willow Creek. Wasilla was founded in 1917 when the Alaska Railroad was constructed. The railroad created an overland supply link to Fairbanks and interior Alaska. The railroad and closeness to the gold fields brought the people from Knik to Wasilla. Wasilla prospered as the self-proclaimed, "Gateway to the Willow Creek Mining District". This was a very active mining area between 1909 and 1950.

In the early 1970's the changes in the roads which include the bypass on the Glenn and the subsequent development of the George Parks Highway helped to turn Wasilla into a suburban settlement. Wasilla was incorporated in 1973. Major growth resulted from the 1970's and 1980's Alaska oil boom and pipeline development. By 1984 Wasilla was the commercial heart of the Borough again and was the fastest growing city of its size in the United States.

The City of Houston origins are due to the use of Herning Trail for supplies into the Willow Creek Mining District. The town was named after Congressman Houston of Tennessee and was first seen on the Alaska Railroad maps in 1917. Several coal mines were developed in the area during 1917 and 1918 which supplied coal to the Navy through World War II. In 1953 and 1954, gravel roads and power lines were extended to this area and Houston was settled. The City of Houston was incorporated as a third-class city in 1966 and reclassified in 1973 as a second-class city.

Talkeetna area which is located at the confluence of the Talkeetna, Susitna and Chulitna River started in the 1890's as a trading station. The town site was established during the construction of the Alaska Railroad. Talkeetna was a winter home and supply point for the gold fields in the Yentna Mining District. Now Talkeetna is a large tourism hub, and a staging area for those who climb Mt. McKinley.

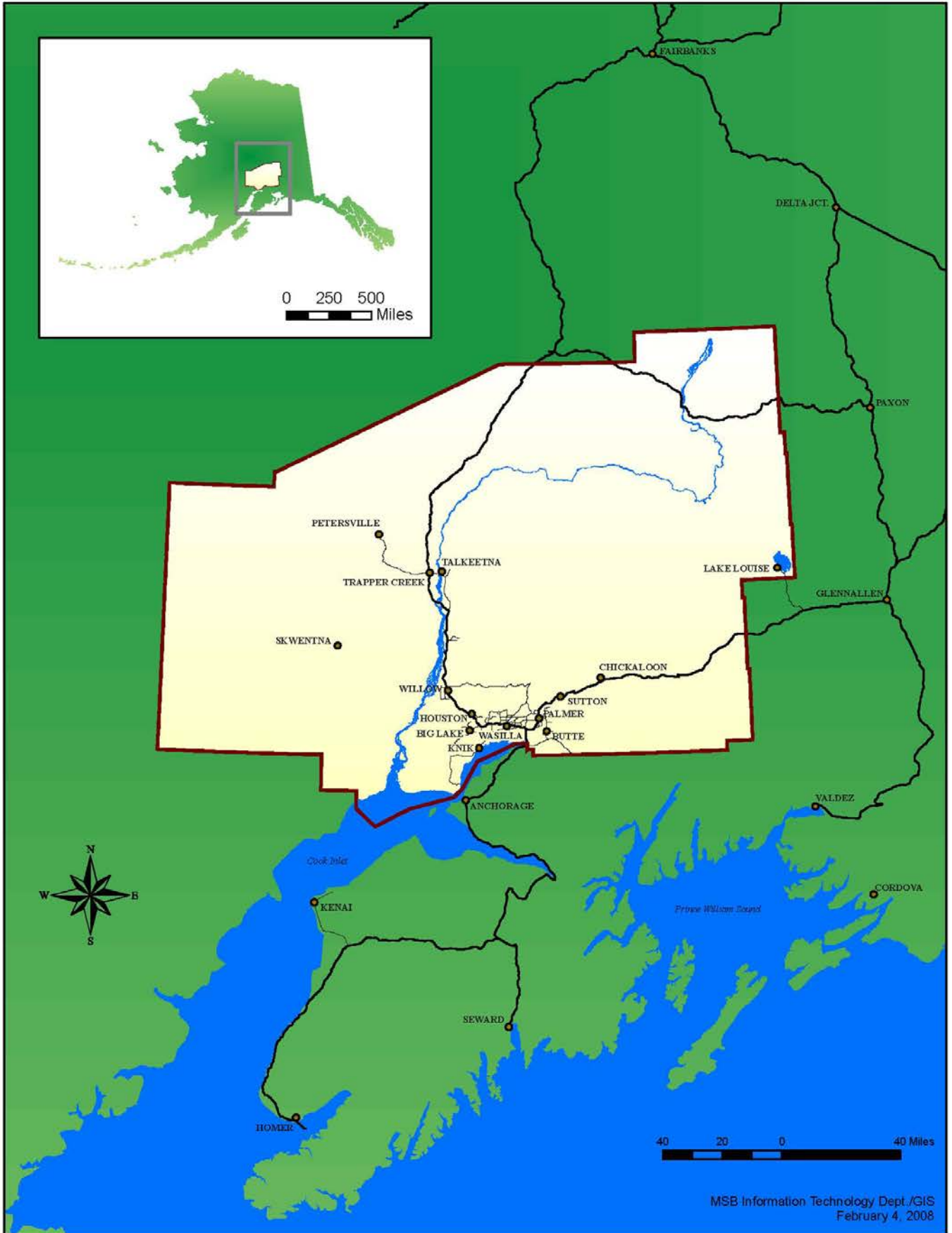
Today the Mat-Su Borough is the fastest growing region in the state. A lot of focus and work within the Borough is getting roads, schools and emergency services built up to support the rapidly growing population.



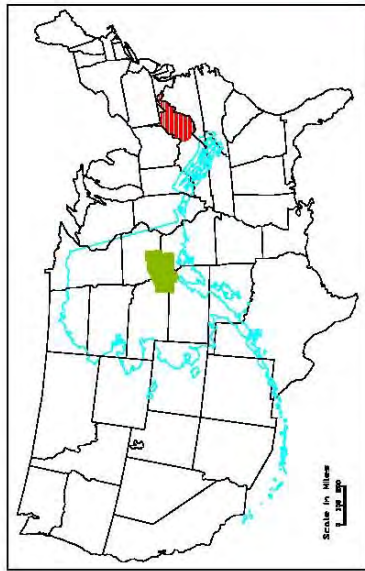
The Borough is in South Central Alaska, and begins approximately 40 miles north of Anchorage.



The Borough is in a central location, with shorter shipping routes to Asia than the western United States, over the Pole nonstop flights to Europe and various locations within the Lower 48 States.



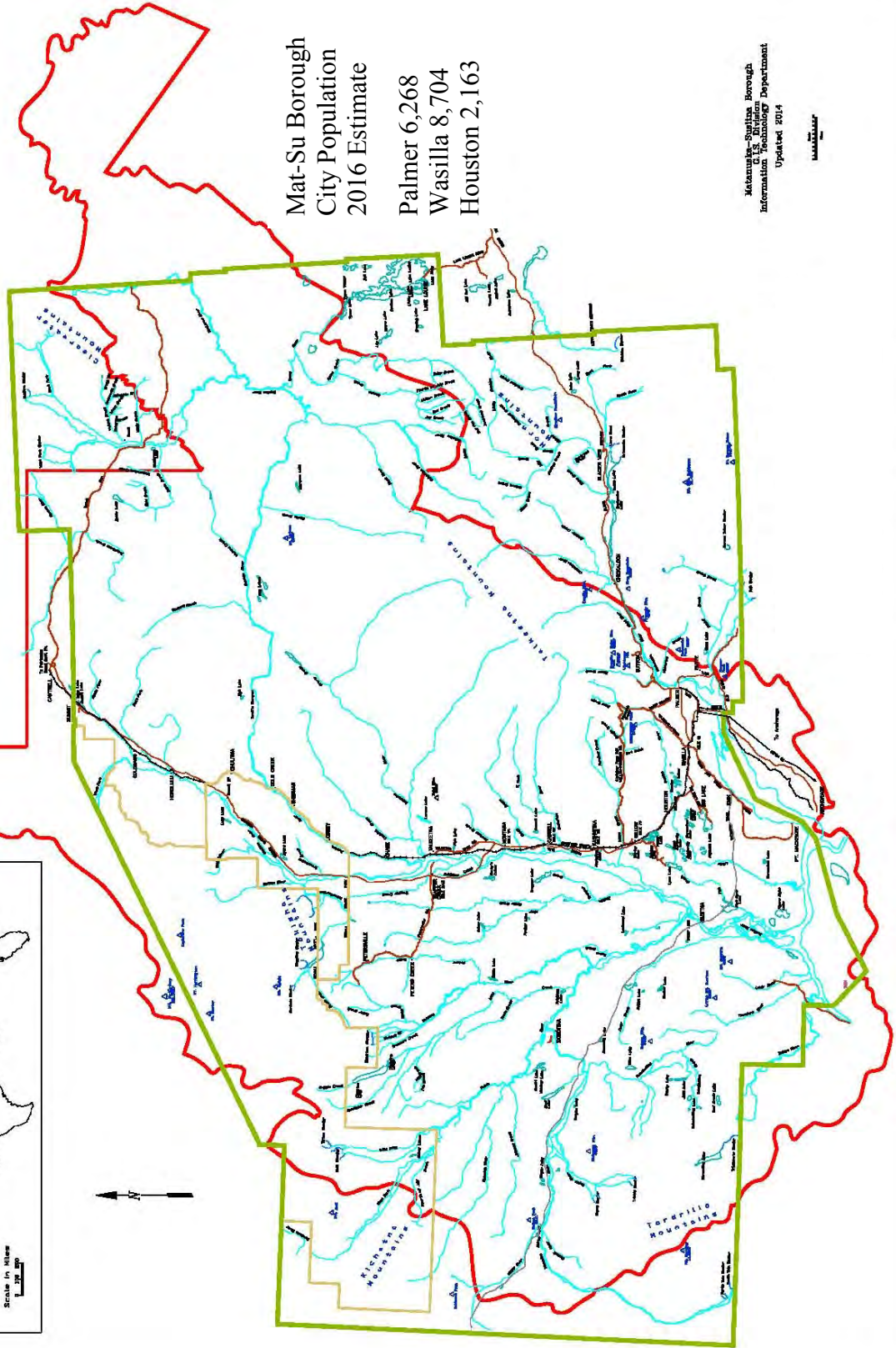
MSB Information Technology Dept./GIS  
February 4, 2008



Comparative Size Analysis  
 Mat-Su Borough & West Virginia  
 Population Figures from 2016 Estimate

Matanuska-Susitna Borough  
 Population 102,598      Area 24,502 sq. miles

West Virginia:  
 Population 1,852,994      Area 24,119 sq. miles



Mat-Su Borough  
 City Population  
 2016 Estimate

Palmer 6,268  
 Wasilla 8,704  
 Houston 2,163

Matanuska-Susitna Borough  
 Information & Planning Department  
 Updated: 2016





## **Economic Development**

During 2010, the Borough completed an Economic Development Strategic Plan designed to provide a blue print for positioning the Borough for sustainable economic growth and prosperity. The plan placed heavy emphasis on business community involvement and included over 140 business representatives and approximately 40 public entity representatives in the planning process. In 2012, an Economic Development Advisory Council was formed as well as workgroups for each of the 24 strategies in the Economic Development Strategic Plan. The top strategies include Port Development and Marketing, Transportation Infrastructure, Business Attraction, Retention and Expansion. These bodies were formed from many of the same stakeholders that architected the Economic Development Plan.

Since 2014, economic expansion among small and medium-sized businesses in the Borough has been rapid. These are for example, professional engineering firms, architects, consultants, etc. Approximately 1,600 new business licenses were issued. This trend is expected to continue as businesses from Fairbanks, Anchorage and outside of Alaska look for locations that offer a business friendly climate and strong potential for growth.

In July 2012 the Goose Creek Correctional Center became fully operational, and has resulted in the creation of 345 permanent jobs. This \$260 million facility is a joint project between the Borough and the State, whereby the Borough built the facility and leased it to the State, Department of Corrections under a lease-purchase agreement. Lease payments made by the State are equal to the debt service on the Borough's Lease Revenue Bonds. The State operates the facility, which is located nine miles from Port MacKenzie.

The Mat-Su Regional Medical Center, a new 74 bed hospital in the Borough that opened in 2006, has grown faster than expected. Construction is proceeding on the third floor to accommodate the increased patient numbers. This \$110 million acute care facility has credentialed over 130 medical staff members, 85 of whom hold active medical staff privileges. These 85 physicians represent numerous specialties previously unavailable to Borough residents unless they drove to Anchorage. The Medical Center and the nearby Mat-Su College form the nucleus of a medical care and med-tech cluster on the newly completed Trunk Road corridor. Additionally another medical professional building is being added to the complex.

Another major medical facility, Valley Native Primary Care Center, opened August 2012 in the Borough. This new 84,000 square foot facility expands primary care, behavioral health, dietary, radiology and pharmacy services. In August 2013, Phase II was completed which added dental services and 60 new exam rooms and 28 talking rooms. Phase III will provide other services including optometry, audiology, laboratory and expanded behavioral health care. The facility employs 200 staff including healthcare professionals.

The Alaska Department of Transportation and Public Facilities has funded over \$500 million in transportation improvements within the Borough in the last 10 years to respond to the Borough's rapid growth in population and resultant increase in vehicle traffic. These transportation improvements and enhancements have reduced the travel time to Anchorage. The Parks Highway now has four lanes through the core population area of the Borough and accommodates over 30,000 vehicles a day. The Parks Highway serves as the gateway to Alaska and is the State's most important commercial corridor, connecting the year-round Port of Anchorage to the Borough, Fairbanks and the oil fields of Prudhoe Bay on the Arctic Ocean.

The Borough is also currently engaged in additional collector and arterial road extensions, paving and upgrade projects throughout the Borough totaling \$35.6 million. A number of bridge replacement projects have occurred from 2009 through 2016 totaling approximately \$11 million. The most recent was the \$2.6 million Kroto Creek Bridge project in 2016. The Borough is also carrying out \$116 million in construction projects related to schools throughout the Borough. The final projects, Redington High, Dena'ina Elementary and an addition to the Career Tech School were completed by the start of the 2016-2017 school year. Since 2004, the Borough has issued \$341,275,000 of bonds for school construction projects, which include nine new schools.

Thirty percent of Denali National Park, which includes Mount McKinley, lies within the Borough. The Borough is one of two major gateways to the Park, which is the principal tourist destination within Alaska. Over 500,000 recreational visitors visit Denali National Park each year. The National Park Service, the State, and the Borough are working together to develop the South Denali Visitor Center in the Borough, which is expected to draw an estimated 250,000 to 300,000 annual visitors. Alaska State Parks has received \$10 million to design and construct the transportation hub and a road to the transportation hub. Construction of the road was completed during the summer of 2014.

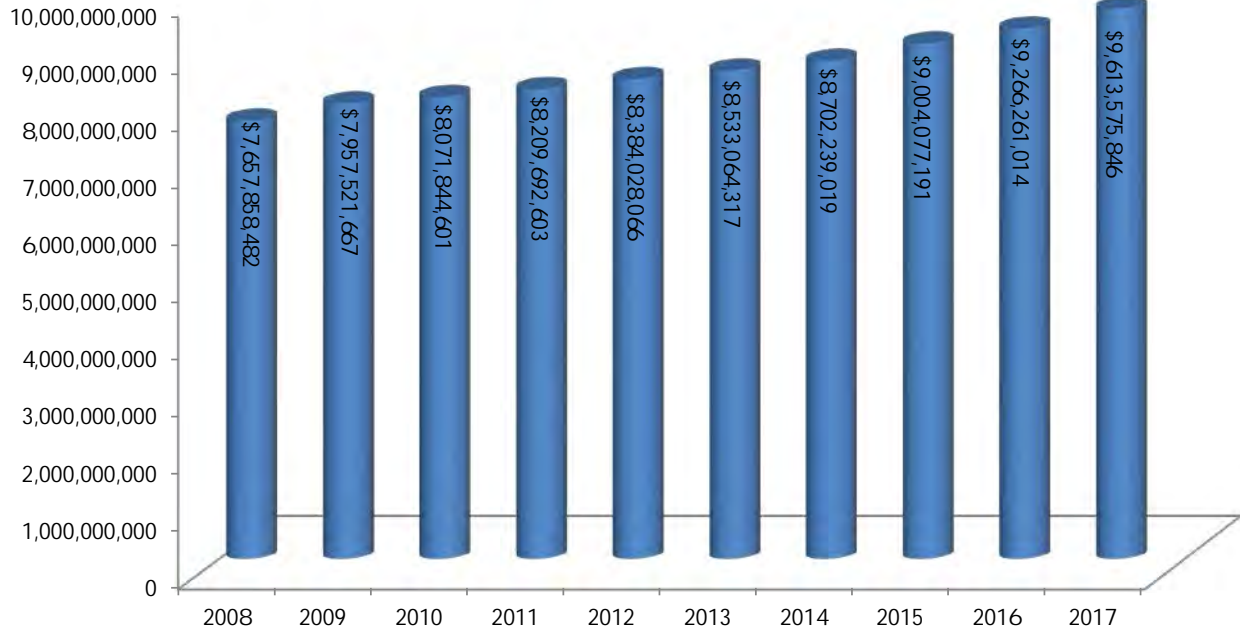
The Borough has been working on a Hatcher Pass ski and recreation area development facility for several years. This facility is located in the Hatcher Pass area of the Talkeetna Mountains, approximately 55 miles north of Anchorage and 18 miles north of the City of Palmer. Recent investments in the project have included economic feasibility studies, an environmental impact study, building access roads to the south and east side of Government Peak and extending electricity to the ski area. The State of Alaska has also continued to improve the primary access road into Hatcher Pass, and constructed camping facilities, rest stops and viewing areas along the route. One of the new access roads was Mountain Trails Drive, constructed in 2015 as the primary access to Government Peak Recreation Area. A 4,000 square foot community/transit center and parking area was opened at the north end of this road following completion of construction in January 2014. The building was upgraded with a commercial kitchen and fire suppression system in 2015. The Borough constructed two competitive Nordic cross country ski loops and one recreational loop in 2014-15 with an LED light system installed in 2016 for night skiing.

Since 1995, there has been a rapid growth in Borough tourism. The Borough's bed tax revenues have increased over 800% from \$120,607 in 1995 to \$1,205,702 in 2016. A Tourism Infrastructure Needs Study commissioned by the Borough in 2008 identified types of tourism infrastructure, such as refurbished trailheads, road waysides with restroom facilities and additional tourism information that could increase Borough tourism. Each year the Borough Assembly sets aside a portion of the bed tax revenues to address tourism infrastructure needs. This has included the refurbishing of trailheads and the construction of road waysides with restroom facilities and other miscellaneous projects to address tourism needs:

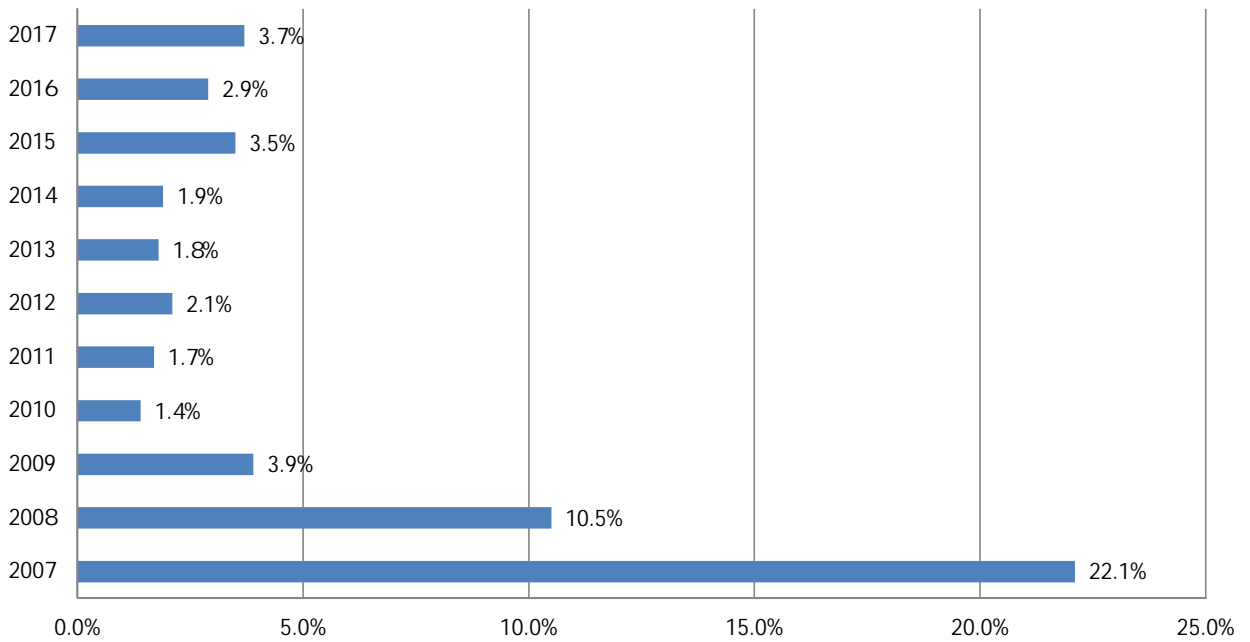
The two owners of three separate coal fields in the Sutton area are planning on developing those fields and reopening the old mines. The production from these two fields could provide up to 1.5 million tons of coal per year. At this time, the owners have reported that they are considering transporting the coal by truck to Port MacKenzie for export. These operations could result in approximately 100 coal related jobs for each company and provide significant economic activity for the Sutton area and Port MacKenzie.

A 32-mile rail link connecting Port MacKenzie to the main line of the Alaska Railroad is under construction. The link will shorten the distance between the Interior and tidewater, enhancing opportunities for the development of the new industries with low transportation costs. Segment Five was completed in August 2016 and completion of the entire rail spur is projected for September 2018. Since 2009, the Borough has received \$184 million from the State for this rail spur project.

### Mat-Su Borough Certified Assessed Valuation by Fiscal Year



### Percentage Increase in Mat-Su Borough Assessed Valuation



<b>Average Assessed Value of Homes in the Mat-Su Borough</b>		
<b>Calendar Year</b>	<b>Fiscal Year</b>	<b>Average Value</b>
2017	2018	242,780
2016	2017	231,491
2015	2016	223,244
2014	2015	217,553
2013	2014	212,839
2012	2013	211,400
2011	2012	209,184
2010	2011	209,165
2009	2010	209,537
2008	2009	220,336

Source: Matanuska-Susitna Borough Assessments Department

<b>Value of New Construction</b>				
<b>Calendar Year</b>	<b>Nonresidential Construction</b>		<b>Residential Construction</b>	
	<b>Number of Units</b>	<b>Value</b>	<b>Number of Units</b>	<b>Value</b>
2016	250	89,565,700	533	112,393,300
2015	252	104,608,300	542	120,329,500
2014	211	99,256,100	590	123,732,800
2013	101	39,675,000	475	99,735,100
2012	74	26,028,308	433	84,882,500
2011	70	33,097,400	447	80,165,700
2010	25	20,802,400	328	55,930,941
2009	37	19,010,480	547	86,668,220
2008	36	45,761,861	775	114,754,139
2007	97	31,039,000	1,224	233,957,300

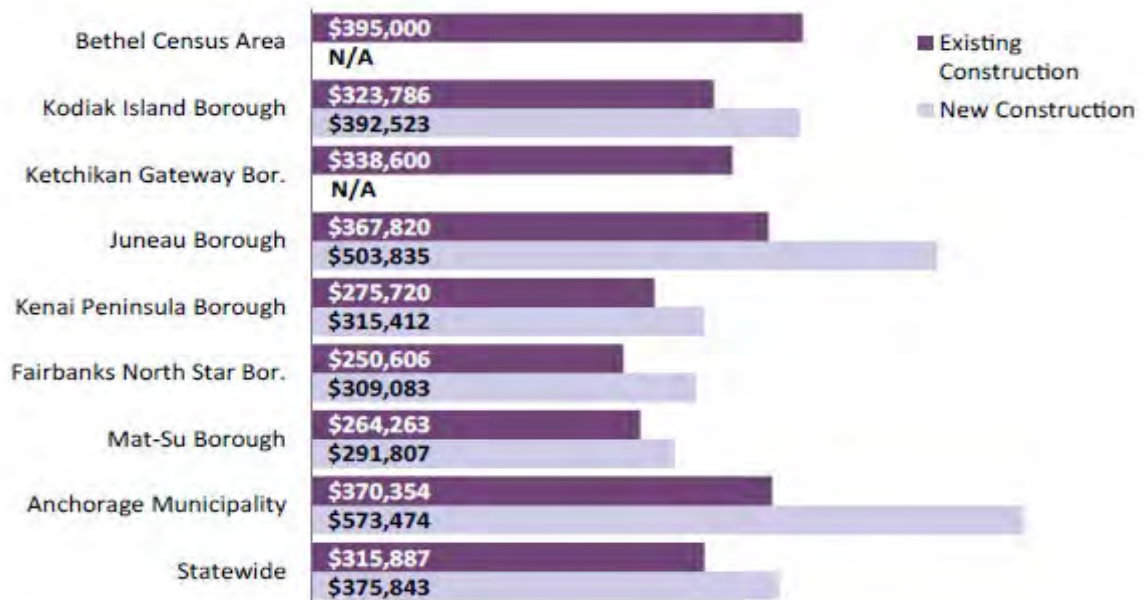
Source: Matanuska-Susitna Borough Assessments Department

### Average Sales Price of a Single-Family Home Statewide, 1st Quarter 2000 - 3rd Quarter 2016



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

### Average Single-Family Home Sales Price, New and Existing Construction, 3rd Quarter, 2016



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

## Top Ten Taxpayers Fiscal Year 2018



Mat-Su Valley Medical Center, LLC	\$99,232,100
Enstar/Semco Energy, Inc/Alaska Pipeline	\$62,734,300
Fred Meyers Store, Inc	\$55,587,913
Alaska Hotel Properties, Inc	\$40,853,700
GCI Cable/Alaska Wireless/ACS	\$28,607,100
Cook Inlet Region, Inc/CIRI Land Development, Co	\$27,766,100
Wal-Mart Real Estate Business Trust	\$26,895,354
Gary Lundgren /Global Finance & Investment, Co.	\$24,926,000
Legacy, LLC	\$18,481,200
DBC, LLC/Target	\$18,329,100

Source: Matanuska Susitna Borough Assessments Department

**MATANUSKA-SUSITNA BOROUGH**  
**Direct and Overlapping Property Tax Rates,**  
**Last Ten Fiscal Years**  
*(mill levy rate per \$1,000 of assessed value)*

Fiscal Year	Borough Direct Rate	Overlapping Rates							
	Areawide Borough	Non-areawide Borough	City of Palmer	City of Wasilla	City of Houston	2	4	7	8**
2009	10.326	0.383	3.00	-	3.00	2.51	3.18	1.08	8.51
2010	9.980	0.429	3.00	-	3.00	2.77	3.55	1.21	8.51
2011	9.956	0.394	3.00	-	3.00	2.94	3.71	1.32	8.51
2012	10.051	0.425	3.00	-	3.00	2.94	3.96	1.32	8.22
2013	9.691	0.489	3.00	-	3.00	3.05	4.06	1.39	4.00
2014	9.852	0.052	3.00	-	3.00	3.05	4.41	1.39	4.00
2015	9.662	0.520	3.00	-	3.00	3.24	4.59	1.39	-
2016	9.984	0.517	3.00	-	3.00	3.43	4.82	1.07	-
2017	9.984	0.525	3.00	-	3.00	3.43	4.59	0.91	-
2018	10.332	0.548	3.00	-	3.00	3.43	4.59	0.91	-

Fiscal Year	Overlapping Rates								
	9	14	15	16	17	19	20	21	23
2009	1.97	1.51	4.13	1.60	2.75	2.23	2.83	2.57	3.48
2010	2.18	1.51	4.11	1.78	2.75	2.46	3.17	2.57	3.82
2011	2.41	1.66	4.11	1.50	2.75	2.62	3.39	2.57	4.01
2012	2.58	1.66	4.11	1.50	2.75	2.51	3.62	2.57	4.29
2013	2.78	1.77	4.10	1.50	2.92	2.51	3.86	2.57	4.59
2014	2.78	1.77	4.10	1.50	2.92	2.51	3.86	2.57	4.59
2015	2.78	1.77	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2016	2.78	1.86	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2017	2.78	1.85	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2018	2.78	1.85	4.10	1.50	2.92	2.51	3.50	2.57	4.59

**Source:** Matanuska-Susitna Borough Finance Department, Division of Assessments

**Notes:** The Borough Direct Rate represents a single component which is the Areawide Mill Levy Rate. Also, Fire Service Areas (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

\*In Fiscal Year 2010, FSA #33 and FSA #34 were combined to create FSA # 136.

\*\*In Fiscal Year 2015, Garden Terrace SSA #8 was transferred to City of Wasilla.



continued

**MATANUSKA-SUSITNA BOROUGH**  
**Direct and Overlapping Property Tax Rates,**  
**Last Ten Fiscal Years**  
*(mill levy rate per \$1,000 of assessed value)*

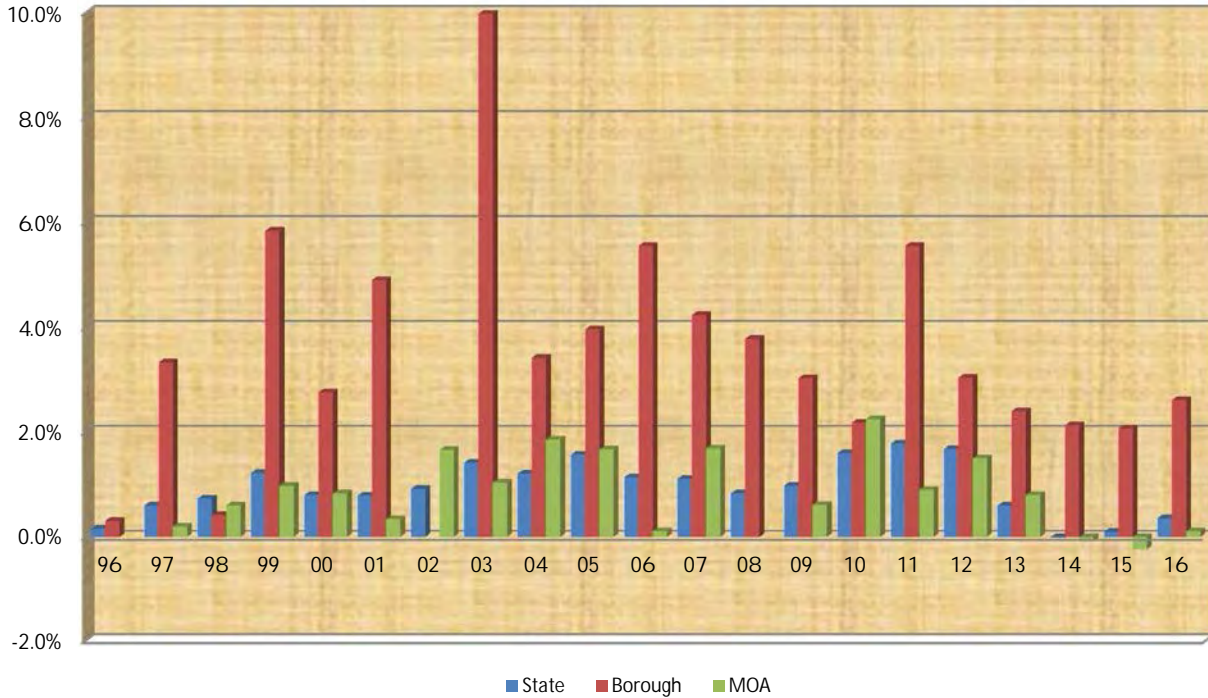
**Overlapping Rates**

<b>Fiscal Year</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>
2009	1.60	1.33	2.59	2.93	2.01	2.53	3.53	3.12
2010	1.73	1.46	2.86	3.24	2.25	2.73	3.74	3.35
2011	1.84	1.53	3.04	3.24	2.00	2.73	3.74	3.35
2012	1.84	1.61	3.23	3.24	2.00	2.73	3.97	3.68
2013	1.95	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2014	1.95	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2015	2.04	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2016	2.04	1.73	3.45	3.48	2.00	3.01	4.41	3.68
2017	2.04	1.73	3.45	3.48	1.99	3.01	4.41	3.68
2018	2.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68

**Overlapping Rates**

<b>Fiscal Year</b>	<b>33*</b>	<b>34*</b>	<b>35</b>	<b>69</b>	<b>130</b>	<b>131</b>	<b>132</b>	<b>135</b>	<b>136*</b>
2009	1.94	1.49	1.02	5.79	1.56	3.07	0.73	-	3.43
2010	-	-	1.14	6.61	1.72	3.51	0.80	3.00	1.49
2011	-	-	1.21	7.33	1.83	3.47	0.84	3.00	1.56
2012	-	-	1.29	8.21	1.92	3.68	0.88	3.00	1.56
2013	-	-	1.37	9.12	1.97	4.13	0.88	2.96	1.67
2014	-	-	1.46	9.12	1.99	3.24	0.90	2.96	1.67
2015	-	-	1.34	9.12	1.99	3.24	0.90	2.96	1.78
2016	-	-	2.75	9.12	1.99	3.24	0.94	3.21	1.88
2017	-	-	2.75	9.40	2.15	3.24	0.96	3.21	2.20
2018	-	-	2.75	9.40	2.15	3.24	0.96	3.21	2.20

## Population Growth State, Borough & Municipality of Anchorage 1996-2016

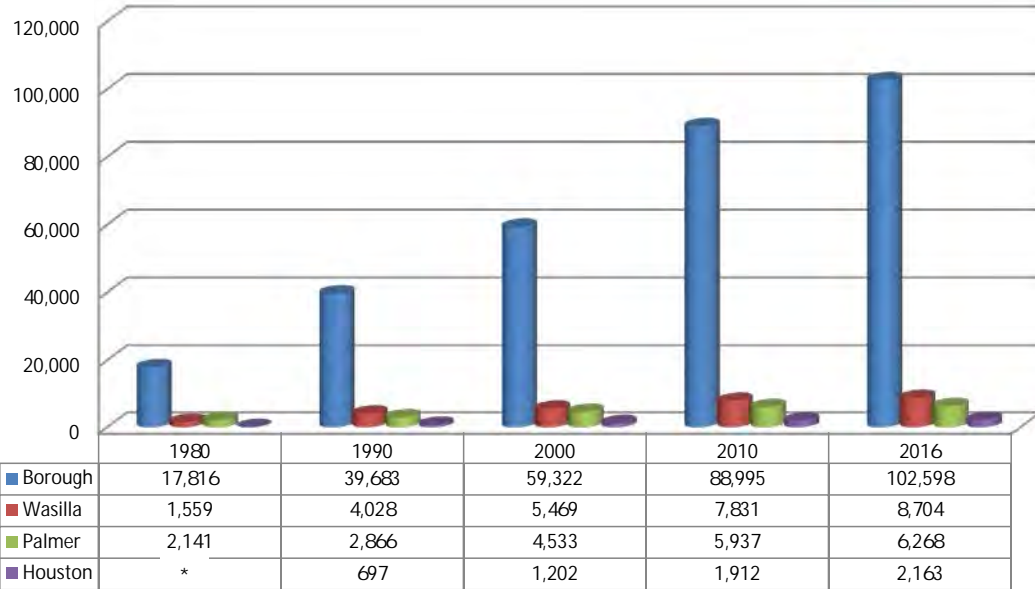


Source: Alaska Department of Commerce, Community and Economic Development

Total Population Growth 1996-2016	
State of Alaska	20%
Matanuska Susitna Borough	72%
Municipality of Anchorage	17%

The Matanuska Susitna Borough is still the fastest growing area of Alaska. The growth between the years of 1996 and 2016 outpaced the growth of both the State of Alaska as a whole and the Municipality of Anchorage by over 80%. The Borough population for 2016 was 102,598.

## Borough Population



\*Data unavailable

Source: Alaska Department of Commerce, Community and Economic Development

## Population Distributions

Age Group	2016		2004	
	Population	% Total	Population	% Total
Under 25	37,197	36.3%	27,862	39.2%
25-34	14,016	13.7%	7,487	10.5%
35-44	13,274	12.9%	11,752	16.5%
45-54	13,335	13.0%	12,692	17.9%
55-65	13,743	13.4%	6,525	9.2%
Over 65	11,033	10.8%	4,721	6.6%
<b>Total</b>	<b>102,598</b>	<b>100%</b>	<b>71,039</b>	<b>100%</b>

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

## Employment by Employer Type

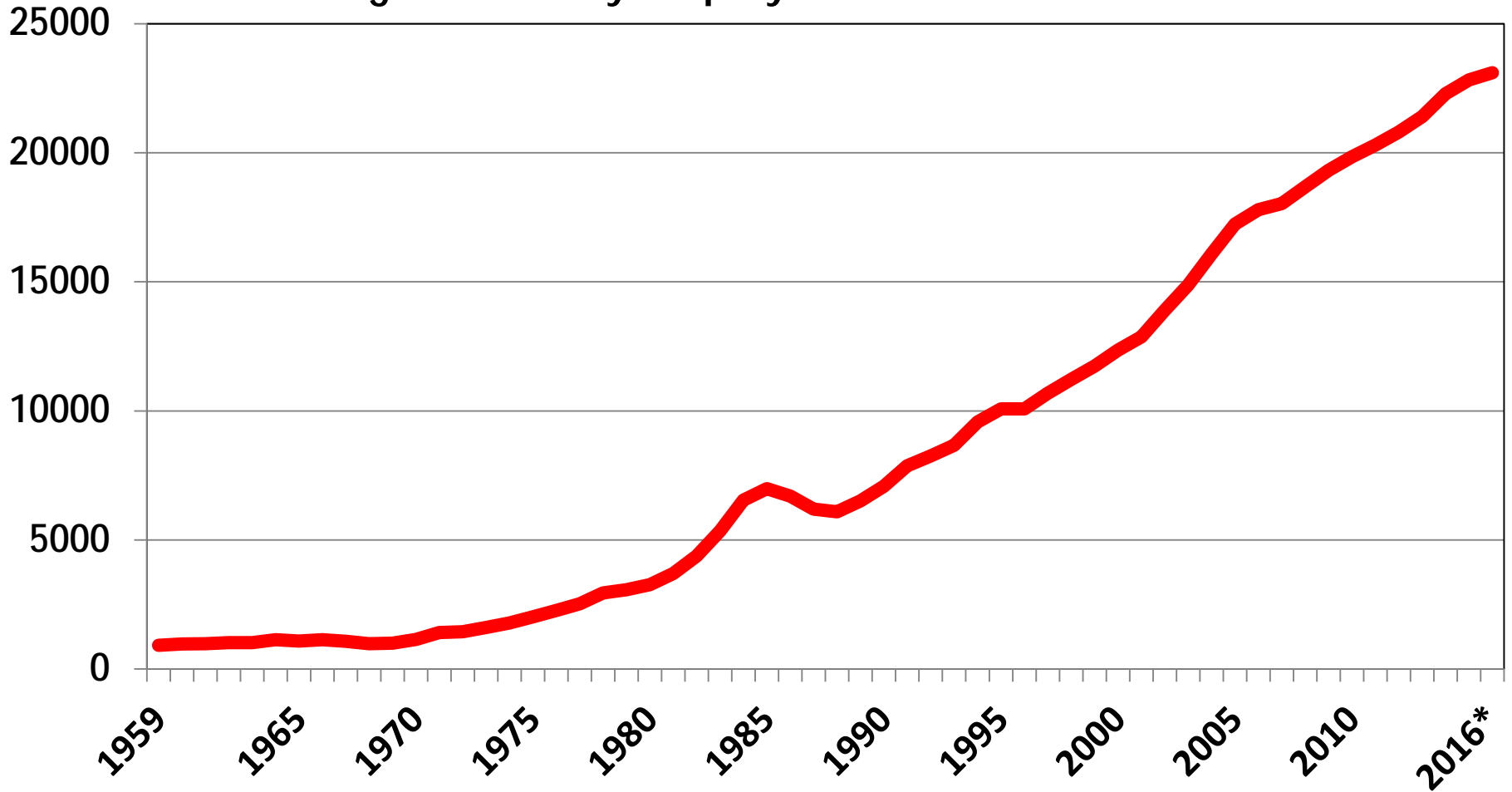
Trade, Transportation and Utilities	21%
Private Educational & Health	15%
Local Government	14%
Leisure & Hospitality	10%
Construction	6%
State Government	8%
Professional & Business Services	9%
Financial Activities	4%
Other Services	3%
Information	2%
Manufacturing	3%
Natural Resources & Mining	5%

Source: Alaska Department of Labor and Workforce Development



# Employment Is Still Growing

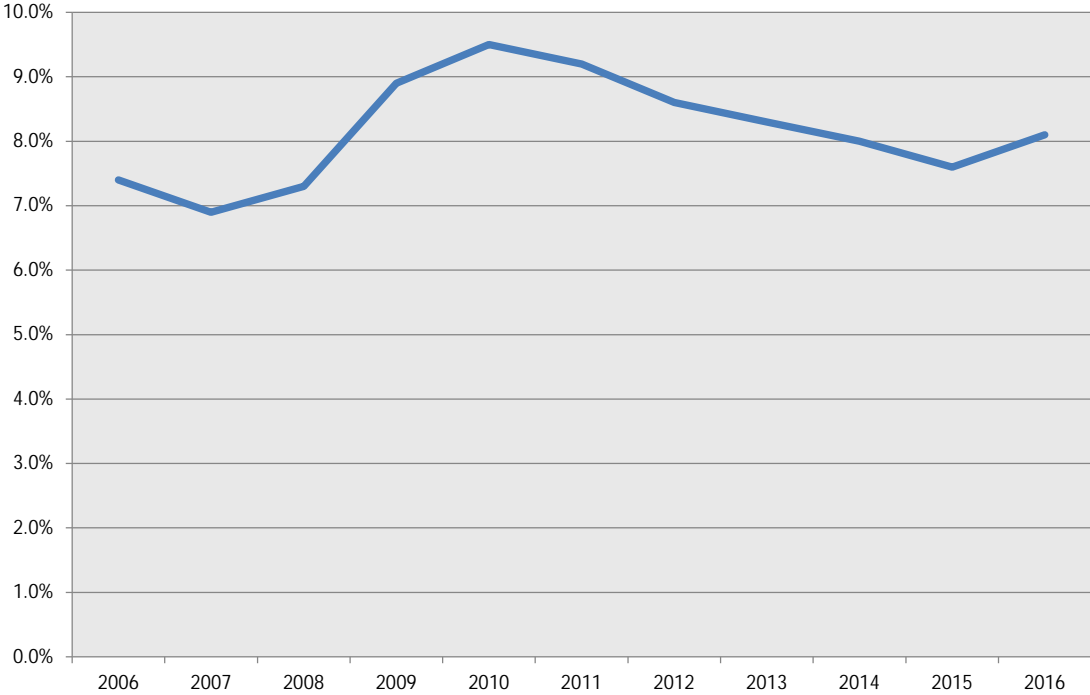
## Mat-Su wage and salary employment



\*based on first 9 months

Neal Fried, Economist Alaska Department of Labor and Workforce Development, Research Section

# Unemployment Rate



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section



<b>School District Enrollment</b>			
<b>Fiscal Year Ending June 30</b>	<b>Average Daily Enrollment</b>	<b>Professional Teaching Staff</b>	<b>Number of Schools</b>
2017	18,809	1,278	46
2016	18,465	1,242	46
2015	17,757	1,202	45
2014	17,477	1,169	45
2013	17,247	1,140	45
2012	17,338	1,169	44
2011	16,965	1,175	44
2010	16,663	1,211	44
2009	16,481	1,186	41
2008	16,115	1,120	40
2007	15,847	1,089	37
2006	15,438	1,051	37

Source: Matanuska-Susitna Borough School District Budget

# GLOSSARY



<b>Accrual Basis</b>	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
<b>Adopted Budget</b>	Refers to the budget amounts as originally approved by the Borough assembly for operating appropriations and new capital project appropriations.
<b>Amended Budget</b>	A budget that represents the original approved budget with supplemental appropriations and budget transfers (departmental requests for budget modifications).
<b>Amortization</b>	Gradual reduction, redemption, liquidation of the balance of an account according to a specified schedule of times and amounts.
<b>Annual Budget</b>	A budget developed and enacted to apply to a single fiscal year.
<b>Appropriation Ordinance</b>	The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.
<b>Areawide</b>	Encompassing the entire area within the boundaries of the Borough.
<b>Assessed Valuation</b>	The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-Exempt property is excluded from the assessable base.
<b>Available Fund Balance</b>	The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.
<b>Balanced Budget</b>	A balanced budget is when revenues plus unassigned fund balance equal or exceed expenditures, debt principal and reserves.
<b>Basis of Accounting</b>	A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
<b>Block Grant</b>	A grant given to a City within the Borough with no specified purpose.
<b>Bond</b>	A type of long-term promissory note, frequently issued to the public as a security-regulated under federal securities laws and state law. Under Alaska law the borough may issue general obligation bonds, revenue bonds and assessment bonds. To date it has only issued general obligations bonds. General obligation bonds may be issued without limitation upon approval by a majority of Borough voters. There are no constitutional or statutory debt limitations under Alaska law, but the voters must approve all general

obligation debt. The issuance of long-term debt will be only for construction and acquisition of land, capital improvements, or equipment when the useful life of the asset will exceed the term of the debt.

<b>Budget</b>	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption or the plan finally approved by that body.
<b>Budgetary Control</b>	The control or management of a government or enterprise in accordance with and approved budget to keep expenditures within the limitations of available appropriations and available revenue.
<b>Budget Document</b>	The official written statement prepared by the borough's administrative staff to present a comprehensive financial program to the borough assembly. It provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. Additional sections consist of schedules supporting the summary. These schedules show in detail the past year actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel, supplemental information, and a glossary.
<b>Capital Asset</b>	An asset that exceeds \$25,000 and has a life expectancy in excess of 3 years.
<b>Capital Projects</b>	Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land, the construction of a building or facility, or the purchase of equipment and exceeds \$25,000.
<b>Capital Projects Funds</b>	Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
<b>Charges for Service</b>	(Also called User Charges or Fees) The charges for good or services provided by local government to those private individuals and entities who receive the service. Such charges reduce the reliance on property tax funding.
<b>Component Unit</b>	Entity separate from the Matanuska-Susitna Borough with legal, financial, and/or administrative autonomy, but for which the Borough's elected officials are accountable, either directly or indirectly. The Borough has only one component unit, the Matanuska Susitna Borough School District.
<b>Comprehensive Annual Financial Report (CAFR)</b>	The official annual report of a government. It includes Government-Wide Financial Statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provision, extensive introductory material and a detailed Statistical Section.

<b>Contractual Service</b>	A service rendered to the Borough by private firms, individuals, or other Borough department on a contract basis.
<b>Debt Service</b>	Payment of interest and principal related to long-term debt.
<b>Debt Service Fund</b>	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
<b>Department</b>	The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.
<b>Depreciation</b>	Expense allowance made for wear and tear on an asset over its estimated useful life.
<b>Division</b>	A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.
<b>EDA</b>	Economic Development Agency
<b>Encumbrances</b>	Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
<b>Enhanced 911 Fund</b>	A fund established for the collection of E-911 service fees on each wireless or wireline within the Borough and to provide funds for maintenance of the system.
<b>Enterprise Funds</b>	Funds which account for certain activities for which a fee is charged to external users for goods or services. Operations are generally operated and accounted for in a manner similar to private businesses.
<b>EPA</b>	Environmental Protection Agency
<b>Expenditures</b>	General government expenditures include salaries, wages, supplies, contracts, debt service, purchases of machinery and equipment.
<b>Fiduciary Fund</b>	A fund with assets the Borough holds as a trustee and that cannot be used for borough programs.
<b>Fiscal Year</b>	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operation. The borough's fiscal year extends from July 1 to the following June 30.
<b>FAA</b>	Federal Aviation Association
<b>FHWA</b>	Federal Highway Administration

<b>FTA</b>	Federal Transit Administration
<b>FTE</b>	Full-Time Equivalent
<b>Fund</b>	An accounting entity designed to isolate the expenditures/expenses and revenues of various programs or services. Funds are classified according to type: general, enterprise debt service, etc. The expenditures/expenses and revenues are accounted for according to generally accepted accounting principles.
<b>Fund Balance</b>	Difference between assets and liabilities reported in a governmental fund.
<b>Fund Categories</b>	Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.
<b>Fund Type</b>	The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.
<b>General Fund</b>	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, which is not accounted for in specific purpose funds. The primary source of revenue for this fund are local taxes and federal and state revenues.
<b>General Obligation Bonds</b>	Bonds for the payment of which the full faith and credit of the Borough are pledged.
<b>Generally Accepted Accounting Principles (GAAP)</b>	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.
<b>Governmental Fund Types</b>	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
<b>Grants</b>	Contributions of gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
<b>Interfund Charges</b>	Reimbursement for services that are paid for out of one fund but benefit the programs in another fund.

<b>Interfund Transfers</b>	Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.
<b>Internal Service Fund</b>	A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.
<b>Investment Income</b>	Revenue associated with management activities of investing idle cash in approved securities.
<b>Landfill Closure/ Postclosure</b>	Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.
<b>Mill Levy or Mill Rate</b>	A rate of tax to be assessed on all taxable property. Mill rates are expressed in terms of \$1 of tax per \$1,000 of assessed value.
<b>Mill Levy Limitation</b>	The limitation in the Budget Year of the mill rate that may be levied in a taxing jurisdiction.
<b>Modified Accrual Basis of Accounting</b>	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.
<b>Operating Budget</b>	Revenues and Expenditures required to run the overall operations of the Borough for the next fiscal cycle (12 months).
<b>Ordinance</b>	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges and acceptance of grants universally require ordinances.
<b>Performance Measures</b>	Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.
<b>Personnel Services</b>	Items of expenditures in the operating budget for salaries and wages paid for services performed by borough employees, including employee benefit

	costs such as the borough's contribution for retirement and health and life insurance.
<b>Property Tax</b>	A tax levied on the assessed value of property.
<b>Proprietary Funds</b>	A type of fund that accounts for governmental operation that are financed and operated in a manner similar to private business enterprises.
<b>Property Tax Exemption</b>	State mandated exemptions for senior citizens, disabled veterans, and widow/widowers and state allowed local exemptions for portion of owner-occupied residential properties.
<b>Proposed Budget</b>	A budget that is prepared by the Manager for presentation to the assembly for their consideration, review and deliberation.
<b>Service Area</b>	A geographic area that provides specific/additional services not provided for on a general basis. A service area also has taxing authority to provide the special service.
<b>Special Revenue Fund</b>	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
<b>Tax Levy</b>	The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
<b>Tobacco Excise Tax</b>	A tax on all tobacco products sold in the Borough.
<b>Transient Accommodation Tax</b>	5% tax on hotel/motel occupancy levied areawide.
<b>USFWS</b>	United States Fish & Wildlife Services
<b>USDA</b>	United States Department of Agriculture
<b>Working Capital</b>	The capital used in the day to day operations of the borough.



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Funds**

<b>FUND</b>	<b>DESCRIPTION</b>	<b>6/15/2017</b>
100	AREAWIDE	
200	NON AREAWIDE	
201	TOBACCO TAX	
202	ENHANCED 911	
203	LAND MANAGEMENT	
204	EDUCATION OPERATING	
245	FIRE FLEET MAINTENANCE	
248	CASWELL FSA #135	
249	WEST LAKES FSA #136	
250	CENTRAL MAT-SU FSA #130	
251	BUTTE FSA #2	
252	GREATER PALMER FSA	
253	SUTTON FSA #4	
254	TALKEETNA FSA #24	
255	FISHHOOK FSA	
256	BIG LAKE FSA #33	
257	MEADOW LAKES FSA #34	
258	WILLOW FSA #35	
259	GR PALMER CONS. FSA #132	
265	ADM-ROAD SERVICE AREAS	
266	RSA GRID ROLLER MAINTENANCE	
270	MIDWAY RSA #9	
271	FAIRVIEW RSA #14	
272	CASWELL LAKE RSA #15	
273	SOUTH COLONY RSA #16	
274	KNIK RSA #17	
275	LAZY MOUNTAIN RSA #19	
276	GREATER WILLOW RSA #20	
277	BIG LAKE RSA #21	
278	NORTH COLONY RSA #23	
279	BOGARD RSA #25	
280	GREATER BUTTE RSA #26	
281	MEADOW LAKES RSA #27	
282	GOLD TRAIL RSA #28	
283	GREATER TALKEETNA RSA #29	
284	TRAPPER CREEK RSA #30	
285	ALPINE RSA #31	



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Funds**

<b>FUND</b>	<b>DESCRIPTION</b>	<b>6/15/2017</b>
290	TALKEETNA FLOOD SA #7	
291	GARDEN TERRACE SA #8	
292	PT. MACKENZIE SA #69	
293	TALKEETNA WATER & SWR SA #36	
294	FREEDOM HILLS SUBD ROAD	
295	CIRC VIEW/STAMPEDE EST SA #131	
296	CHASE TRAIL SERVICE AREA	
297	ROADS OUTSIDE SERV. AREAS	
300	DEBT SERVICE (SCHOOLS)	
301	DEBT SERVICE (USDA - FRONTERAS)	
302	DEBT SERVICE (FIREWEED BUILDING)	
303	DEBT SERVICE (TWINDLY BRIDGE)	
305	DEBT SERVICE (BOROUGH)	
310	DEBT SERVICE (CIRCLE VW)	
311	DEBT SERVICE (F.M. DES	
315	DEBT SERVICE (COPs 61)	
316	DEBT SERVICE (COPs 51)	
317	DEBT SERVICE (COPs 62)	
318	DEBT SERVICE (STATION 6-2)	
319	DEBT SERVICE (7-3)	
320	DEBT SERVICE (PARKS/REC)	
325	DEBT SERVICE (A/C COPs)	
330	DEBT SERVICE (TRANS SYSTEM)	
400	SCHOOL CAPITAL PROJECTS	
405	FIRE SERVICE CAPITAL PROJ	
410	RSA CAPITAL PROJECTS	
415	SEWAGE & WATER FACILITIES	
420	LANDFILL CAPITAL PROJECTS	
425	AMBULANCE & EMS CAP. PROJ	
430	ROADS & BRIDGES CAP. PROJ	
435	BORO FACILITIES CAP PROJ	
440	CULTURAL & REC. SVCS. CAP PROJ	
445	EMERG/DISASTER CAP PROJ	
450	PORT INFRA/CAPTL PROJECTS	
475	PASS THROUGH GRANTS	
480	MISCELLANEOUS CAPITAL PROJECTS	
490	INFRASTRUCTURE CAPITAL PROJECTS	





**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Funds**

<b>FUND</b>	<b>DESCRIPTION</b>	<b>6/15/2017</b>
495	PRISON INFRASTRUCTURE/CAPTL	
499	COMBINED SCH/BORO MAINT	
510	SOLID WASTE	
520	PORT	
530	MV SUSITNA	
600	REV. LOAN S/A OPERATING	
605	REV. LOAN FSA CAPITAL	
610	REV. LOAN RSA CAPITAL	
615	CONSOLIDATED OPERATIONS	
630	UNEMPLOYMENT INS. TRUST	
635	HEALTH INSURANCE TRUST	
640	PROPERTY & CASUALTY S.I.F	
645	WORKER'S COMP S.I.F.	
800	PROPERTY TAX AGENCY	
805	DEFERRED COMPENSATION PLN	
810	HEALTH PLANNING COUNCIL	
811	MILLER REACH FIRE RELIEF	
825	NATURAL GAS LID'S	
830	ROAD LID'S	
835	ELECTRIC LID	
840	OTHER LID'S	
901	GENERAL FIXED ASSETS	
905	GENERAL LONG TERM DEBT	



## Matanuska-Susitna Borough

### Chart of Accounts

#### Departments

6/15/2017

#### DEPARTMENT

#### DESCRIPTION

000	Non-Departmental
100	Assembly
110	Mayor
115	Information Technology
120	Finance
130	Planning & Land Use
140	Assessment
150	Public Works
160	Emergency Services
170	Community Development
180	Capital Projects
999	Inventory



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Divisions**

<b>DIVISION</b>	<b>DESCRIPTION</b>	6/15/2017
000	Non-Departmental	
101	Assembly	
102	Assembly Reserve	
103	Borough Clerk	
104	Mayor	
105	Elections	
106	Records Management	
110	Administration	
111	Law	
112	Port Development	
113	Common Contractual	
114	Economic Development	
115	Human Resources	
116	Geographic Info Systems	
117	IT Administration	
119	Revenue & Budget	
120	Admin-Finance	
121	Office of Information Technology	
122	Maintenance & Licensing	
123	Outdoor Ice Rinks	
124	Brett Memorial Ice Arena	
125	Accounting	
126	Telecommunication Network	
127	Cottonwood Public Safety	
128	Purchasing	
129	Recreational Services	
130	Planning	
131	Platting	
132	Cultural Resources	
133	Planning-Admin	
134	Code Compliance	
135	Economic Development	
136	Community Pools	
137	Environmental	
138	Transportation	
139	Development Services	
140	Assessment	
141	Land Management	
142	Parks & Recreation	
143	Graphics	
144	Asset Mgmt & Development	



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Divisions**

<b>DIVISION</b>	<b>DESCRIPTION</b>	6/15/2017
145	Community Develop-Admin	
146	Community Enrichment	
147	Recreation Infrastructure Maint.	
148	Trails Management	
149	Community Dev - Northern Region	
150	Public Works-Admin	
151	Maintenance	
152	Vehicle Maintenance	
153	Custodial Maintenance	
154	Project Management	
155	Operations	
156	Engineering	
157	Buildings Support	
158	Community Cleanup	
159	Project Management & Eng	
161	Lid'S	
180	Capital Projects Admin	
181	Project Management	
182	Pre-Design & Engineering	
183	Purchasing	
200	Community Parks & Rec	
204	Mat-Su Youth Council	
208	Wasilla Little League	
212	Valley Performing Arts	
213	City Of Palmer, Parks	
214	City Of Wasilla, Parks	
215	City Of Houston, Parks	
217	Wasilla Athletic League	
218	Big Lake Hockey Assn.	
222	Alpine Civic Club	
235	Montana Ck Dog Musers	
237	Mat-Su Special Olympics	
238	Meadow Lakes Comm Council	
242	Aurora Dog Musers Club	
247	Parks & Rec Advisory Bd	
248	American Legion Post #15	
249	Goose Creek Community Ctr	
250	Permits & Inspections	
251	Pre-Design	
252	Trailside Discovery Camp	
253	Hatcher Pass Outdoor Club	
254	Wasilla Youth Soccer Asso	



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Divisions**

<b>DIVISION</b>	<b>DESCRIPTION</b>	6/15/2017
255	American Legion Post #35	
256	Friends Of Mat-River Park	
257	Palmer Sr Citizen Center	
258	Wasilla Little Dribblers	
259	Matsu Softball Assoc	
260	Birch Harbor Homewrs Asso	
263	Willow Area Community Org	
264	Wasilla Waves Swim Club	
266	So Lakes Comm Council #1	
268	Big Lake Chamber Of Comm	
271	Butte Community Council	
272	Mat-Su Baseball, Inc	
273	Mid-Valley Seniors	
274	Pal/Was Trails Assoc #1	
275	Pal/Was Trails Assoc #2	
276	Wasilla Little Dribblers	
277	Susitna Basin Charters	
278	Mat Valley Sportsman	
279	Memory Lakes Homeown Asso	
280	Constitution Forum	
281	Lazy Mountain Com.Council	
282	Mat-Su Motor Musers	
283	Mat-Su Youth Football Btr	
284	Polar Bear Swim Club	
285	Wasilla Hs Booster Club	
286	Valley Recreation Foundn	
287	Alaska Morgan Horse Assn.	
300	Emergency Services Admin	
301	Emer Med Service Board	
310	Fleet Maintenance - DES Amb Resc	
315	Fleet Maintenance - Fire	
320	Fire Code Deferment	
330	Rescue Units	
334	Ambulance Operations	
335	Rural Ambulance	
336	Core Amb Dist #1 (C/WL/H/P) FY13	
337	Amb Dist #2 (WL/H) - Use 336	
338	Amb Dist #5 (W)	
339	Amb Dist #9 (CL)	
340	Ambulance Operations	
341	Amb Dist #1 (C) - Use 336	
342	Amb Dist #2 (WL) - Use 337	



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Divisions**

<b>DIVISION</b>	<b>DESCRIPTION</b>	6/15/2017
343	Amb Dist #3 (P) - Use 336	
344	Amb Dist #4 (T/S/TC)	
345	Amb Dist #5 (W/H) - Use 338 or 6	
346	Amb Dist #6 (S)	
347	Amb Dist #7 (B)	
348	Valley Transport	
349	Amb Dist #8 (LL)	
350	Emergency Services Bldg	
351	Emergency Services Station 51	
360	Local Emer. Pl. Board	
370	Enhanced 911	
380	Emergency Management	
400	Solid Waste	
401	Central Landfill	
402	Transfer Sites	
415	Vehicle Removal Program	
416	Hazardous Waste Removal	
417	Recycling	
418	Remote Transfer Sites	
501	Library Board	
502	Palmer Library	
503	Sutton Library	
504	Talkeetna Library	
505	Trapper Ck Library	
506	Wasilla Library	
507	Willow Library	
508	Big Lake Library	
604	Labor Relations Board	
606	Animal Care & Regulation	
607	Septage Treatment	
609	Board Of Adjmt. & Appeals	
610	Economic Development	
611	Board Of Ethics	
612	Office of Administrative Hearing	
613	Senior Citizen Advisory	
614	Animal Care & Reg. Board	
701	Transportation Museum	
702	Historical Museums	
703	Library Expansion	
704	Equestrain Trails	
705	Historical Preservation	
706	Mat-Su Trail System	



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**Divisions**

<b>DIVISION</b>	<b>DESCRIPTION</b>	6/15/2017
708	Alaska State Fair	
709	Trail System	
710	Recreational Facilities	
711	Women'S Shelter	



Matanuska-Susitna Borough  
Chart of Accounts  
**ASSET ACCOUNTS**  
6/15/2017

<u>Class</u>	<u>Account</u>	<u>Description</u>
Cash & Cash Equivalent	101.100	Cash
Cash & Cash Equivalent	101.200	Cash With Fiscal Agent
Cash & Cash Equivalent	101.300	Restricted Cash
Cash & Cash Equivalent	102.100	Petty Cash
Cash & Cash Equivalent	103.000	Investments
Cash & Cash Equivalent	103.100	Unamortized Premiums
Cash & Cash Equivalent	103.200	Unamortized Discounts
Taxes Receivable	105.100	Real Property-Current
Taxes Receivable	105.200	Pers Property-Current
Taxes Receivable	105.300	Aircraft Registration Tax
Taxes Receivable	107.100	Real Property-Delinquent
Taxes Receivable	107.200	Pers Property-Delinquent
Taxes Receivable	107.300	Aircraft-Delinquent
Taxes Receivable	108.000	Allow For Uncol. P.P.Tax
Taxes Receivable	108.100	Allow For Uncoll Reg Tax
Other Receivables	108.200	Allow for Uncoll Ambulanc
Other Receivables	108.300	Allow for Uncoll. EMS Rescue
Taxes Receivable	109.000	Int/Penalty Rec On Taxes
Taxes Receivable	110.000	Allow For Uncol Int/Pen
Taxes Receivable	110.500	Allow For Uncoll C/C Disc
Taxes Receivable	111.100	Tax Liens Receivable
Other Receivables	115.000	Accounts Receivable
Other Receivables	115.100	Accounts Receivable
Other Receivables	115.120	A/R-Library CEU
Other Receivables	115.150	A/R-Landfill
Other Receivables	115.160	Allow. for Uncoll. Landfill Fees
Other Receivables	115.170	Allowance for Uncollectable Port Fees
Other Receivables	115.200	A/R Water & Sewer
Other Receivables	115.300	Legal Settlement Receivab
Other Receivables	115.400	Ambulance A/R
Other Receivables	115.500	A/R Real Estate Transfer
Other Receivables	115.600	EMS Rescue Receivable
Other Receivables	115.700	A/R Realtor Access Fees
Other Receivables	115.800	A/R Bed Tax
Taxes Receivable	115.900	Excise Tax Receivable
Other Receivables	116.100	Uncollectible Accts Rec.
Other Receivables	116.200	Uncollectible Land Rec.
Special Assessments Rec	123.000	Special Assess Rec-Defer
Special Assessments Rec	123.010	Shores / Ancient Tree-Lid
Special Assessments Rec	123.020	Garden Terrace Water
Special Assessments Rec	123.100	Natural Gas Lid'S
Special Assessments Rec	123.110	Electrical Lid'S
Special Assessments Rec	123.120	Road Lid'S





Matanuska-Susitna Borough  
Chart of Accounts  
**ASSET ACCOUNTS**  
6/15/2017

<b><u>Class</u></b>	<b><u>Account</u></b>	<b><u>Description</u></b>
Special Assessments Rec	123.130	Erosion Control Lid'S
Special Assessments Rec	124.000	Special Assmts Rec-Delinq
Special Assessments Rec	126.000	Sp Assess Principal Coll
Notes & Loans Receivable	128.000	Notes Receivable
Notes & Loans Receivable	129.000	Loans Receivable
Notes & Loans Receivable	129.010	Shores / Ancient Tree-Lid
Notes & Loans Receivable	129.020	Garden Terrace Water
Notes & Loans Receivable	129.030	Cir View/Stmp Est Disastr
Land Sales Receivable	130.100	Adl Land Sales Contract
Land Sales Receivable	130.200	Msb Land Sales Contract
Land Sales Receivable	130.300	Foreclosure Land Sales
Due From Other Funds	131.000	Due From Other Funds
Due From Other Funds	131.100	Due From Fund 100
Due From Other Funds	131.200	Due From Fund 200
Due From Other Funds	131.202	Due From Fund 202
Due From Other Funds	131.203	Due From Fund 203
Due From Other Funds	131.248	Due From Fund 248
Due From Other Funds	131.249	Due From Fund 249
Due From Other Funds	131.250	Due From Fund 250
Due From Other Funds	131.251	Due From Fund 251
Due From Other Funds	131.253	Due From Fund 253
Due From Other Funds	131.254	Due From Fund 254
Due From Other Funds	131.255	Due From Fund 255
Due From Other Funds	131.256	Due From Fund 256
Due From Other Funds	131.257	Due From Fund 257
Due From Other Funds	131.258	Due From Fund 258
Due From Other Funds	131.259	Due From Fund 259
Due From Other Funds	131.265	Due From Fund 265
Due From Other Funds	131.270	Due From Fund 270
Due From Other Funds	131.271	Due From Fund 271
Due From Other Funds	131.272	Due From Fund 272
Due From Other Funds	131.273	Due From Fund 273
Due From Other Funds	131.274	Due From Fund 274
Due From Other Funds	131.275	Due From Fund 275
Due From Other Funds	131.276	Due From Fund 276
Due From Other Funds	131.277	Due From Fund 277
Due From Other Funds	131.278	Due From Fund 278
Due From Other Funds	131.279	Due From Fund 279
Due From Other Funds	131.280	Due From Fund 280
Due From Other Funds	131.281	Due From Fund 281
Due From Other Funds	131.282	Due From Fund 282
Due From Other Funds	131.283	Due From Fund 283
Due From Other Funds	131.284	Due From Fund 284



Matanuska-Susitna Borough  
Chart of Accounts  
**ASSET ACCOUNTS**  
6/15/2017

<u>Class</u>	<u>Account</u>	<u>Description</u>
Due From Other Funds	131.285	Due From Fund 285
Due From Other Funds	131.290	Due From Fund 290
Due From Other Funds	131.291	Due From Fund 291
Due From Other Funds	131.293	Due From Fund 293
Due From Other Funds	131.400	Due From Fund 400
Due From Other Funds	131.405	Due From Fund 405
Due From Other Funds	131.410	Due From Fund 410
Due From Other Funds	131.415	Due From Fund 415
Due From Other Funds	131.420	Due From Fund 420
Due From Other Funds	131.430	Due From Fund 430
Due From Other Funds	131.435	Due From Fund 435
Due From Other Funds	131.440	Due From Fund 440
Due From Other Funds	131.445	Due From Fund 445
Due From Other Funds	131.480	Due From Fund 480
Due From Other Funds	131.499	Due From Fund 499
Due From Other Funds	131.615	Due From Fund 615
Due From Other Funds	131.635	Due From Fund 635
Intergovernmental Receivb	132.100	Due From State Govt.
Intergovernmental Receivb	132.200	Due From Fed Govt.
Intergovernmental Receivb	132.300	Due From Palmer
Intergovernmental Receivb	132.400	Due From Wasilla
Intergovernmental Receivb	132.500	Due From Houston
Intergovernmental Receivb	132.600	Due From Miscellaneous
Intergovernmental Receivb	132.700	Due From Msb School Dist
Intergovernmental Receivb	132.800	Due from Muni of Anchorage
Intergovernmental Receivb	132.900	Due From Willow Cc
Advances & Deposits	133.100	Advance On Contract
Advances & Deposits	133.200	Advance To Others
Advances & Deposits	133.300	Advances On Travel
Accrued Interest	135.000	Int Rec On Investments
Accrued Interest	135.500	Interest Rec On Spec Asse
Inventory	141.000	Inventory-Supplies
Inventory	141.100	Inventory-Fuel
Deferred Comp Investment	151.100	Icma
Deferred Comp Investment	151.200	Great West Life
Deferred Comp Investment	151.300	Nationwide
Prepaid Expenses	155.000	Prepaid Expenses
Prepaid Expenses	155.100	Prepaid Special Assessmnt
Prepaid Expenses	155.300	Prepaid Expenses - EMS
Prepaid Expenses	155.900	Other Prepays
Advances & Deposits	158.000	Deposits With Others
Advances & Deposits	158.001	Dep W/Enstar-Houston Jr/S
Advances & Deposits	158.002	Pool Chem. Container Deps



Matanuska-Susitna Borough  
Chart of Accounts  
**ASSET ACCOUNTS**  
6/15/2017

<b><u>Class</u></b>	<b><u>Account</u></b>	<b><u>Description</u></b>
Advances & Deposits	159.000	Allow For Uncol Deposits
Land	160.000	Infrastructure
Land	161.000	Land
Buildings	162.000	Buildings
Equipment	163.000	Equipment
Imp Other Than Bldgs	164.000	Imp Other Then Bldgs
Const Work In Progress	165.000	Const Work In Progress
Const Work In Progress	165.100	Eda Funding/E
Const Work In Progress	165.200	Service Areas/G
Const Work In Progress	165.300	School/P
Const Work In Progress	165.400	Sanitary Fills/R
Const Work In Progress	165.500	Boro/T
Const Work In Progress	165.600	L S R & T/U
Fixed Assets	169.000	Accumulated Depreciation
Fixed Assets	169.100	Accumulated Amortization
Advances & Deposits	170.100	DEFERRED OUTFLOW FOR PENSION
Amount Available	180.000	Amount Avail. Debt Svc Fd
Amount Available	180.100	Amount Avail. Non A/W
Amount Available	180.200	Amount Avail. Tobacco Tax
Equipment	180.300	MV SUSITNA
Amt To Be Prov-L. T. Debt	185.000	Amt To Be Prov-Areawide
Amt To Be Prov-L. T. Debt	185.100	Amt To Be Prov-Non A/W
Amt To Be Prov-L. T. Debt	185.200	Amt To Be Prov-Fsa's
Amt To Be Prov-L. T. Debt	185.300	Amt To Be Prov-Rsa's
Amt To Be Prov-L. T. Debt	185.400	Amt To Be Prov-Ssa's
Amt To Be Prov-L. T. Debt	185.500	Amt To Be Prov - Enh 911



Matanuska-Susitna Borough  
Chart of Accounts  
**LIABILITY ACCOUNTS**  
6/15/2017

<u>Class</u>	<u>Account</u>	<u>Description</u>
Accounts Payable	202.100	Accounts Payable
Accounts Payable	203.100	Accrued Leave/Audit Adjst
Accounts Payable	203.200	Comm Network Payable
Accounts Payable	203.300	Accrued Interest Payable
Accounts Payable	203.400	Stale Dated Chks Payable
Accounts Payable	203.500	Garnishments Payable
Accounts Payable	203.600	Insurance Premium Finac'G
Accounts Payable	203.700	Fees Payable
Accounts Payable	203.800	Health Plan Council Paybl
Accounts Payable	203.900	FRCLSR SALE REFUNDBLES
Accounts Payable	206.100	Retainage On Contracts
Accounts Payable	206.200	Const Contracts Payable
Accounts Payable	206.300	Wage & Hour Disputes W/H
Accounts Payable	206.400	Irs/Notice Of Levy/Contrc
Accounts Payable	206.500	Collection Contract Pay.
Accounts Payable	206.600	Case 3PA98279 Civil
Accounts Payable	206.900	MISC. PAYABLE
Accounts Payable	206.901	Library Fines to Wasilla
Accounts Payable	206.902	Library Fines to Palmer
Accounts Payable	206.903	Library Fines to Trapper
Due To Other Funds	207.000	DUE TO OTHER FUNDS
Due To Other Funds	207.100	Areawide Fund
Due To Other Funds	207.200	Mat-Su Const. Trade
Due To Other Funds	207.300	Due To_____
Due To Other Funds	207.400	Enstar Gas Line Principle
Due To Other Funds	207.410	Enstar Gas Line Interest
Due To Other Funds	207.500	Due To Revlv Loan Fund
Due To Other Funds	207.630	Due To Fund 630
Due To Other Funds	207.635	Due To Fund 635
Due To Other Governments	208.100	City Of Palmer
Due To Other Governments	208.110	City of Palmer - Aircraft
Due To Other Governments	208.200	City Of Wasilla
Due To Other Governments	208.300	City Of Houston
Due To Other Governments	208.400	State Of Alaska
Due To Other Governments	208.410	St Ak Dot Specifications



Matanuska-Susitna Borough  
Chart of Accounts  
**LIABILITY ACCOUNTS**  
6/15/2017

Due To Other Governments	208.420	St Ak Wood Permits
Due To Other Governments	208.900	Miscellaneous Govt
Due To Other Governments	209.100	Vehicle Tax/Boro
Due To Other Governments	209.200	Vehicle Tax/Palmer
Due To Other Governments	209.300	Vehicle Tax/Wasilla
Due To Other Governments	209.400	Vehicle Tax/Houston
Bonds Payable	211.000	Matured Bonds Payable
Bonds Payable	211.100	Matured Interest Payable
Bonds Payable	211.200	G.O. Bonds Payable
Bonds Payable	211.300	Accrued Interest Payable
Bonds Payable	211.400	Unamortized Bond Premium
Bonds Payable	211.500	Deferred Loss on Bond Issue
Accrued Wages & Benefits	215.000	Workers Comp Payable
Accrued Wages & Benefits	215.100	Boro W/C Payable
Accrued Wages & Benefits	215.200	School W/C Payable
Accrued Wages & Benefits	216.100	Accrued Wages/Boro
Accrued Wages & Benefits	216.200	Accrued Wages/School
Accrued Wages & Benefits	216.300	Deferred Comp
Accrued Wages & Benefits	216.400	Accrued Wages/Benefits
Accrued Wages & Benefits	216.500	Wages Payable-Garnishment
Accrued Wages & Benefits	216.600	Wages Payable-Assignments
Accrued Wages & Benefits	216.700	Wages Payable-Training Rmb
Accrued Wages & Benefits	216.800	Wages payable - Deceased
Accrued Wages & Benefits	217.100	Federal Withholding
Accrued Wages & Benefits	217.200	Medicare Withholding
Accrued Wages & Benefits	217.300	Fica Withholding
Accrued Wages & Benefits	218.100	PERS Withholding - DB Plan
Accrued Wages & Benefits	218.110	PERS Withholding - Tier IV
Accrued Wages & Benefits	218.120	PERS Voluntary Savings Plan
Accrued Wages & Benefits	218.200	Health Ins. Withholding
Accrued Wages & Benefits	218.210	Flex Spending Arrang. W/H
Accrued Wages & Benefits	218.220	Flex Spending EBMS W/H
Accrued Wages & Benefits	218.250	On-Call Health Ins W/H
Accrued Wages & Benefits	218.260	AFLAC Withholding
Accrued Wages & Benefits	218.300	Credit Union Withholding
Accrued Wages & Benefits	218.400	Tax Shelter Withholding



Matanuska-Susitna Borough  
Chart of Accounts  
**LIABILITY ACCOUNTS**  
6/15/2017

Accrued Wages & Benefits	218.500	Unemployment Withholding
Accrued Wages & Benefits	218.600	Msbea/Apea Dues Witholding
Accrued Wages & Benefits	218.700	Sbs Withheld & Contrib.
Accrued Wages & Benefits	218.800	Charity Contrib Witholdin
Accrued Wages & Benefits	218.900	Life/AD&D Ins. Witholding
Accrued Wages & Benefits	218.950	Net Pension Obligation
Accrued Wages & Benefits	218.960	NET PENSION LIABILITY
Accrued Wages & Benefits	218.970	DEFERRED INFLOW FOR PENSION
Deferred Revenue/Credits	222.100	Advance Taxes Collected
Deferred Revenue/Credits	222.200	Deferred COP Proceeds
Deferred Revenue/Credits	222.300	Advance Grant Funds
Deferred Revenue/Credits	222.400	Deferred Grant Funds
Deferred Revenue/Credits	222.500	Deferred Tax Revenue
Deferred Revenue/Credits	222.550	Deferred Ambulance Rev
Deferred Revenue/Credits	222.555	Deferred Rescue Revenue
Deferred Revenue/Credits	222.600	Deferred-F/C Prop Sales
Deferred Revenue/Credits	222.700	Deferred Land Sales
Deferred Revenue/Credits	222.800	Deferred-Fire Prot System
Deferred Revenue/Credits	222.900	Deferred-Spec Assessments
Deferred Revenue/Credits	222.950	Deferred Excise Tax Receivable
Deferred Revenue/Credits	222.990	Deferred-Miscellaneous
Deferred Revenue/Credits	225.000	Deferred Credit/Overhead
Refundables	226.100	Deposit Refunds
Refundables	226.150	Water & Sewer Refundable
Refundables	226.200	Subdivision Escrow
Refundables	226.300	Taxes Refundable
Refundables	226.400	Land Pymts Refundable
Refundables	226.500	Spec Assessments Refundbl
Refundables	226.600	Landfill Fees Refundable
Refundables	227.000	Cash Performance Bond
Advances & Deposits	227.100	Transfer Fee
Advances & Deposits	227.200	Advance Fees for MSB Events
Advances	236.000	Advance From _____
Advances	236.100	Advance From Rev Loan Fnd
Advances	236.200	Advance From Areawide Fnd



Matanuska-Susitna Borough  
Chart of Accounts  
**LIABILITY ACCOUNTS**  
6/15/2017

Long Term Debt	238.000	Long Term Notes Payable
Long Term Debt	238.050	Accrued Interest Payable - Notes
Long Term Debt	238.100	Bond Anticipation Note
Long Term Debt	238.200	Capital Leases Payable
Long Term Debt	238.300	Special Assessment Debt
Long Term Debt	238.400	Certificates of Particip
Bonds Payable	238.500	Revenue Bond Payable - Principal
Bonds Payable	238.510	Revenue Bond Payable - Interest
Long Term Debt	238.600	Lease Credits Payable
Landfill Closure/Postcl	240.000	Landfill Closure/Postcl
Reserves	244.100	Reserve For Outstdng Cks
Reserves	245.000	Reserv-Prior Yr Encumbrnc
Reserves	246.000	Advance To
Reserves	246.100	Advance To Sa Operating
Reserves	249.100	Cash Suspense
Reserves	249.200	Tax Suspense
Reserves	249.300	Insurance Suspense
Reserves	261.000	Reserve For Contribution
Reserves	261.100	Boro Contribution
Reserves	261.200	School Contribution
Reserves	262.100	Reserve-General
Reserves	262.110	Reserve-Minimum Fund Bal.
Reserves	262.160	Reserve-Emergency Response
Reserves	262.200	Reserve-EMS Facility Lease/Purch
Reserves	262.202	Reserve-Dispatch Services
Reserves	262.300	Reserve-Self Ins
Reserves	262.350	Resrv-Health Ins Undrfund
Reserves	262.400	Reserve-Lnd Mngt Perm Fund
Reserves	262.410	Reserve-LMPF Loan
Reserves	262.450	Reserve-Capital
Reserves	262.500	Reserve-Special Assessments
Reserves	262.510	Reserve For L/F Cl/Pstcl
Reserves	262.520	Reserve-Prepaid Expenses
Reserves	262.530	Reserve-Interest
Reserves	262.540	Reserve-Free Main Allownc
Reserves	262.600	Reserve-Compensated Leave



Matanuska-Susitna Borough  
Chart of Accounts  
**LIABILITY ACCOUNTS**  
6/15/2017

Reserves	262.700	Reserve-Unpaid Easements
Reserves	262.800	Reserve-Ins Settlements
Reserves	262.900	Reserve-Rip Program
Reserves	262.910	Reserve-Revolv Loan Pend
Reserves	262.920	Reserve-Major Repair&Reno
Reserves	262.925	Reserve-Major Repair&Reno. Loan
Reserves	262.930	Reserve-Schools Community Use
Reserves	262.940	Reserve-2008 Tax Relief
Reserves	262.950	Reserve-Admin Space/2009 Tax Rlf
Reserves	262.960	Reserve-School Site Acquisition
Reserves	262.970	Reserve-Admin Office Space
Reserves	262.980	Reserve-Assembly Project 2010
Reserves	262.990	Reserve Match for Paving & Calcium Chloride
Fund Balance	272.000	Beginning Fund Balance
Fund Balance	272.100	Residual Equity Transfer
Fund Balance	272.200	Current Activity
Fund Balance	272.300	Contributed Capital
Fund Balance	272.400	Capital From Project Fund
Fund Balance	275.000	Termination Liability
Suspense	278.000	Suspense-Cash
Fund Balance	279.000	Tax Liens, A/W Share
Fund Balance	280.100	General Fund
Fund Balance	280.200	Bonds
Fund Balance	280.210	Certificate of Participtn
Fund Balance	280.300	Grants And Gifts
Suspense	290.000	Suspense - Ins Claims
Suspense	291.000	Suspense-Taxes





**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**REVENUE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE00	Closing Entries		
		300.000	Closing Entries Operating
		335.100	Business License
		335.800	Liquor Revenue
		399.000	Closing Entries Capital
RE01	Budgetary Fund Balance		
		301.000	Budgetary Fund Account
RE11	General Property Taxes		
		311.100	Real Property
		311.101	Real Prop-SCit/DVet/Farm
		311.102	Real Property-Delinquent
		311.200	Personal Property
		311.202	Personal Property-Delinq
		311.300	Aircraft Registration Tax
		311.302	Aircraft Reg-Delinquent
		311.400	Penalty & Interest
		311.500	Vehicle Tax State Collec
RE15	Excise Taxes		
		315.100	Tobacco Excise Tax
		315.200	Excise License
		315.300	Penalty and Interest
RE21	Special Assessmnt Revenue		
		321.000	Special Assessment Revenu
		321.100	Principal
		321.200	Interest
		321.300	Penalty
		321.400	Fee
RE31	Federal Grants		
		331.000	Federal Grants
		331.100	Federal Eda
		331.200	Federal Fmha



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**REVENUE ACCOUNTS**  
6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE32	Federal Shared Revenue	332.000	Federal Shared Revenue
RE33	Federal Pilot	333.000	Federal Pilot
		333.100	National Forest Income
RE34	State Grants	334.000	Special State Grants
		334.100	House Bills
		334.300	Senate Bills
		334.400	Library
		334.500	State Eda
		334.600	State Dot
		334.700	State Dec
		334.800	State Disaster Grants
		334.900	State Doe
RE35	State Shared Revenue	335.150	Safe Communities
		335.200	Senior Exemption-Vehicle
		335.250	Health Facilities
		335.300	Land Use Planning
		335.350	State Shared A/W
		335.400	Parks & Rec.
		335.450	Non Areawide
		335.500	Local Serv Road & Trails
		335.600	Service Areas
		335.700	Fish Tax
		335.900	Misc. State Revenue
RE36	State Pilot	336.100	Utility
		336.200	Amusement & Gaming



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**REVENUE ACCOUNTS**  
6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE37	Other State Revenue		
		337.100	Debt Service Reimb
		337.200	Tobacco Tax
		337.300	Education/State
		337.400	Insurance Funds
		337.500	Vehicle Removal
		337.600	Debt Forgiveness
		337.800	State PERS Relief
		337.900	Misc. State Revenue
RE38	Other Pilot Revenue		
		338.100	Miscellaneous Pilot
RE41	General Government		
		313.100	Marijuana Sales Tax
		313.200	Sales Tax
		318.100	Marijuana Sales Tax
		318.300	Penalty and Interest
		340.500	Fare Fee Revenue - MV Susitna
		341.100	Nsf & Atty Fees
		341.200	Recording Fees
		341.210	Borough Gym Fees
		341.215	Gym Damage Charges
		341.220	Borough Office Fees
		341.230	Computer Pub Access Fees
		341.300	Planning Recording Fees
		341.310	Park Fees Wasilla
		341.320	Park Fees Palmer
		341.330	Parks Fees-Houston
		341.340	Parks -Trail Books
		341.350	Land Use & Zoning Permits
		341.351	Mandatory LUP
		341.352	Liquor License Referral
		341.353	Talkeetna Variance
		341.354	Talkeetna CUP



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**REVENUE ACCOUNTS**  
6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE41	General Government		
		341.355	Sutton CUP
		341.356	Core Area LUP
		341.357	Core Area CUP
		341.358	Large Lot SFR CUP
		341.359	Multi-Family LUP
		341.360	Special Events Fee
		341.370	Community Enrichmnt Fees
		341.400	Subdivision Fees
		341.450	Land Sales Brochures
		341.500	Clerk'S Office Fees
		341.550	Candidate Filing Fees
		341.600	Historical Fees
		341.610	Historical Pamphlets
		341.700	Eng. Inspection Fees
		341.710	Flood Plain Permit Fees
		341.720	Utility Permit App Fee
		341.730	Utility Permit(Lin Ft)Fee
		341.740	Rght Of Way Prmit App Fee
		341.750	Plans/Specs
		341.760	Grid Roller Maintenance Fees
		341.800	Land Mgmt Fees
		341.810	Deed Execution Fees
		341.820	Bond Forfeiture
		341.830	Lease Revenue
		341.840	Port Dockage Fees
		341.841	Port Wharfage Fees
		341.842	Port Misc Fees
		341.843	Port Passenger Fees
		341.844	Port Lease/Permit Fees
		341.900	Miscellaneous Fees
		341.901	Reimbursement for Insurance Charges
		341.902	Reimbursement for Flex Spending
		341.903	Reimbursement for AFLAC
		341.904	VSP Reimbursement



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**REVENUE ACCOUNTS**  
6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE41	General Government		
		341.905	Sale of Maps
		341.906	Sale-Query,Subd Index&Oth
		341.907	Sale of Labels
		341.908	Sale-Miscellaneous Items
		341.910	Sale-Asesmnt/Recvble Roll
		341.920	Lid Fee'S
		341.930	Computer Support Serv Fee
		341.935	Library Fees & Fines
		341.940	Foreclosure Fees
		341.945	Foreclosure Sale Fees
		341.950	Animal Licensing Fees
		341.951	Kennel Licensing Fees
		341.952	Animal Impound Fees
		341.953	Kennel & Boarding Fees
		341.954	Animal Adoption Fees
		341.955	Animal Microchips
		341.956	A/C Crematory Fees
		341.957	Euthanasia Fees
		341.958	Spay/Neuter Fees
		341.959	Animal Treatment Fees
		341.960	Animal Care Fines
		341.961	Animal Supply Sales
		341.962	A/C Live Trap Fees
		341.970	Sale/Fire Extinguishers
		341.971	Fire Plan Review Fees
		341.980	Liquor License Fees
		341.981	Liquor License Relocation Fee
		341.985	Marijuana License Review Fee
		341.990	Business License Fee
		341.995	Vehicle Removal Fees
		341.996	Assessments Filing Fees
RE42	Public Safety		
		342.000	Ambulance Fees



**Matanuska-Susitna Borough**  
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**REVENUE ACCOUNTS**  
6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE42	Public Safety		
		342.010	Amb Dist #1 (C)
		342.020	Amb Dist #2 (BL/MS)
		342.030	Amb Dist #3 (P)
		342.040	Amb Dist #4 (T/S/TC)
		342.050	Amb Dist #5 (W/H)
		342.060	Amb Dist #6 (S)
		342.070	Amb Dist #7 (B)
		342.080	Valley Transport
		342.090	AMB DIST #9 (LL)
		342.095	Amb Dist (Rural)
		342.100	EMS Rescue
		342.400	Building Rental
		342.500	Ems-General Fees
		342.510	Ems - Cpr Fees
		342.600	Ems - Donations
		342.700	Enhanced 911 Surcharge
		342.900	Fire - False Alarms
		342.910	Fire - Illegal Burns
		342.920	Fire - Vehicles
		342.930	Fire - Hazmat Response
RE43	Parks & Recreation Fees		
		343.310	Park Fees-Jim Creek
		343.320	Park Fees-Palmer
		343.330	Park Fees-Sun Shine Creek
		343.340	Parks-Trail Books
		343.350	Park Fees-Big Lake
		343.360	Park Fees-Deshka Park
		343.365	Park fees-Talkeetna
		343.370	Park Fees-Volunteer Park
		343.400	Trailhead Parking Fees
		343.500	Govment Peak Rec Area Fees
		343.700	Boat Launch Fees
		343.800	Alcantra Usage Fees



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**REVENUE ACCOUNTS**  
6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE43	Parks & Recreation Fees		
		343.900	Miscellaneous
RE44	Sanitation/Septage Fees		
		344.000	Sant Fill-Returned Cchecks
		344.100	S/F Use Palmer
		344.200	S/F Use Wasilla
		344.300	S/F Use Houston
		344.400	Sale Of Road Materials
		344.500	Water & Sewer Fees
		344.600	Landfill User Fees
		344.700	Finance Charge
		344.800	Sale of Recyclable Materials
		344.900	Hazardous Waste Fees
		344.910	Wasilla/Septage
RE45	Animal Care Fees		
		345.000	Animal Care - Retr Cks
		345.100	A/C Wasilla
		345.200	A/C Palmer
		345.300	A/C Houston
RE46	Ice Arena Fees		
		346.000	Ice Arena Fees
		346.100	Ice Arena Fees
		346.200	Concessions
		346.300	Skate Sharpening
		346.400	Skating
		346.500	League Rental
		346.600	Skating Lessons
		346.700	Skate Rentals
		346.800	Ice Arena Surcharges
RE47	Community Pool Revenues		
		347.000	Community Pool Revenues
		347.100	Palmer Pool Revenues



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**REVENUE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE47	Community Pool Revenues		
		347.110	Adults
		347.120	Youth/Teen
		347.130	Junior Youth
		347.140	Preschool
		347.150	Senior Citizens
		347.160	Handicapped/Disabled
		347.170	Family Swim
		347.200	Wasilla Pool Revenues
		347.210	Hourly
		347.220	Swim Club
		347.230	Lumpy Ladies
		347.280	Pool-Sponsor Swim
		347.290	Others
		347.300	Lessons
		347.310	Aquatots
		347.320	Red Cross, Adults
		347.330	Red Cross, Youth
		347.340	Exercise
		347.400	Passes
		347.410	Punch Cards
		347.420	Passes
		347.500	Miscellaneous
		347.510	Donations
RE48	Transient Accommodation Tax		
		348.100	Bed Tax Revenues
		348.200	Penalty & Interest
RE49	Water & Sewer Fees		
		349.100	Water Charges
		349.150	Other Water Charges
		349.500	Sewer Charges
		349.550	Other Sewer Charges
		349.700	Other Sewer & Water Charg





**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**REVENUE ACCOUNTS**  
6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE49	Water & Sewer Fees		
		349.800	Collection Agency Fees
RE50	Education Revenue		
		350.000	Education/Local
RE61	Interest Earnings		
		361.100	Interest On Investments
		361.200	Interest On Loans
		361.300	Interest On Foreclosures
		361.400	Interest On Boro Lands
		361.450	Interest On Ag Sales
		361.500	Interest On Bond Sales
		361.600	Interest On 86 Bond Issue
RE62	Intragovernmental		
		362.100	Borough Contributions
		362.200	School Dist Contributions
		362.300	Capital Contributions
RE66	Property Sales & Uses		
		366.100	Facility Rental
		366.200	Private Easement Proceeds
		366.250	Wetland Bank Proceeds
		366.300	Foreclosure Sales
		366.400	Land Sales
		366.405	Excess Tax Sale Proceeds
		366.410	Gravel Sale Royalties
		366.450	Ag Sales - Principal
		366.500	Land Leases
		366.600	Land Use Charges
		366.700	State-Manages Contracts
		366.800	Right-Of-Way
		366.850	Property Rental
		366.900	Land Lottery Proceeds



**Matanuska-Susitna Borough**  
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**REVENUE ACCOUNTS**  
6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE67	Transfer From Other Funds		
		367.110	Areawide
		367.120	Non Areawide
		367.130	Trnfr From Health Ins Fnd
		367.135	Trnfr from Property & Casualty SIF
		367.140	Consolidate Operations
		367.210	Tobacco
		367.220	Federal Revenue Sharing
		367.230	Land Management
		367.240	Education
		367.250	Solid Waste Enterprise Fd
		367.260	Port Enterprise Fund
		367.270	MV Susitna Fund
		367.300	Grant Projects
		367.400	Capital Projects
		367.500	Debt Service
		367.510	Revolving Loan
		367.600	Special Assessments
		367.610	Spec Assess-Enstar Gas Ln
		367.700	Service Areas
		367.800	Enhanced 911 Fund
RE68	Recovery Wage,Fringe,Exp		
		368.100	Capital Projects
		368.110	Emerg/Disaster- Fund 445
		368.120	Service Areas-Fnd 405/410
		368.130	Schools- Fund 400
		368.140	Sanitary Fills- Fund 420
		368.150	Boro/415/425/430/435/440
		368.160	L S R & T/U
		368.170	Port Enterprise - Fund 450
		368.180	Pass Through - Fund 475
		368.190	Infrastructure - Fund 490
		368.195	Prison - Fund 495
		368.200	Operating Funds



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**REVENUE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE68	Recovery Wage,Fringe,Exp		
		368.210	Land Management
		368.220	Service Areas
		368.225	Service Areas - PM
		368.230	Non-Areawide
		368.240	Solid Waste Fund
		368.250	Port Fund Transfer
		368.300	Grant Projects- Fund 480
		368.400	Cities
		368.500	School District
RE69	Other Revenue Sources		
		369.100	Miscellaneous
		369.200	Sale Of G.O. Bonds
		369.210	Revenue Bond Proceeds
		369.250	COP Proceeds
		369.300	Insurance Claim Proceeds
		369.310	Insurance Premium Comm.
		369.400	Legal Settlement Proceeds
		369.500	Cash Balance/Collections
		369.510	Cash Balance/Lids
		369.600	Sale Of Lid Bonds
		369.700	Credit Card Discounts
		369.800	Fines
		369.900	Donations
		369.910	Misc. Fed Revenue
RE90	Other Financing Sources		
		390.000	Other Financing Sources
RE91	Proceeds Of Gfs Disposal		
		391.100	Sale Of Gfa
		391.200	Compensation For Gfa Loss



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX00	Closing Entries		
		400.000	Closing Entries Operating
		402.000	Inventory Clearing
		466.000	Temp Labor Recovery Acct
EX01	Budgetary Fund Balance		
		401.000	Budgetary Fund Balance
		499.000	Closing Entries Capital
EX06	Education		
		406.000	Education
		406.100	Education - Operating
		406.200	EDUCATION CONTRIBUTION
EX07	Internal Service Fund Chg		
		407.100	Health Insurance-Claims
		407.150	Health Insurance-Admin Fees
		407.200	Worker's Compensation-Claims
		407.250	Worker's Compensation-Admin Fees
		407.300	ESC Payments
		407.400	Flex Spending - Claims
		407.450	Flex Spending - Admin Fees
		407.500	AFLAC payment
		407.600	VSP Claims
		407.650	VSP Admin Fees
EX08	Trust & Agency Fund Chg		
		408.100	Trust And Agency Fund Chg
EX11	Salaries & Wages		
		411.100	Permanent Wages
		411.200	Temp Wages & Adjmts
		411.300	Overtime Wages
		411.400	Nonemployee Compensation
		411.990	Offset-Salary & Wages



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX12	Benefits		
		412.100	Insurance Contrib
		412.150	On-Call Health Insurance
		412.190	Life Insurance
		412.200	Unemployment Contrib
		412.250	Fica
		412.300	Medicare
		412.400	Retirement Contrib. - DB Plan
		412.410	PERS Tier IV - DC Plan
		412.411	PERS Tier IV - Health Plan
		412.412	PERS Tier IV - HRA
		412.413	PERS Tier IV - OD&D
		412.600	Workers Compensation
		412.700	Sbs Contribution
		412.800	Wellness/Other
		412.990	Offset-Benefits
EX13	Expenses Within Borough		
		413.100	Mileage - Within Borough
		413.200	Expense Reimb-Within Boro
		413.300	Exp Allowance-Within Boro
		413.400	Meal Allowance -W/I Boro
		413.500	Meeting Comp - W/I Boro
		413.600	Lost Income - Within Boro
		413.900	Other Exp - Within Boro
EX14	Expenses Outside Of Boro		
		414.100	Mileage - Outside Boro
		414.200	Exp Reimb- Outside Boro
		414.300	Expense Allow- O/S Boro
		414.400	Travel Tickets
		414.500	Meeting Comp-O/S Boro
		414.600	Lost Income-Outside Boro
		414.800	Moving Expenses
		414.900	Other Exp-Outside Boro



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX20	Bad Debts Expense	420.000	Bad Debts Expense
EX21	Communications	421.100	Communication Network Services
		421.200	Postage
		421.300	Communication Network
EX22	Advertising	422.000	Advertising
		422.010	Foreclosure Advertising
		422.100	Display Advertising
EX23	Printing	423.000	Printing
		423.100	Resale/Printed Maps
EX24	Utilities-Building Oprtns	424.100	Electricity
		424.200	Water & Sewer
		424.300	Natural Gas
		424.400	Lp-Propane
		424.500	Garbage Pickups
		424.550	Recycling Pickups
		424.600	Heating Fuel-Oil
EX25	Rental/Lease	425.100	Land Lease
		425.200	Building Rental
		425.300	Equipment Rental
		425.400	Computer Lease
		425.410	Software Lease
		425.500	Gangway Rental
EX26	Professional Charges	426.100	Auditing & Accounting



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX26	Professional Charges		
		426.200	Legal
		426.300	Dues & Fees
		426.350	Credit Card Fees
		426.500	Recording Fees
		426.600	Computer Software/Online Services
		426.800	Brokers/Appraiser Fees
		426.810	Taxes and LID Fees
		426.900	Other Professional Chgs
		426.910	Prof Chgs - School Dist.
EX27	Insurance & Bond		
		427.100	Property Insurance
		427.200	Vehicle Insurance
		427.300	Crime Insurance
		427.400	Inland Marine Insurance
		427.500	Liability Insurance
		427.510	Umbrella Liability Ins
		427.520	Professional Liab Insur
		427.600	Insurance Consulting Fee
		427.700	Risk Management Training
		427.800	Insurance Adjusters Fees
		427.900	Insurance Deductible
EX28	Maintenance Services		
		428.100	Building Maint Services
		428.200	Grounds Maint Services
		428.300	Equipment Maint Services
		428.400	Vehicle Maint Services
		428.500	Commun Equip Maint Servic
		428.600	Road Maintenance Services
		428.900	Other Bldg. Maint Service
		428.910	Building Improve Services
		428.920	Other Maintenance Service



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX29	Other Contractual		
		429.100	Contingency-Other Contract
		429.200	Training Reimb/Conf Fees
		429.210	Training/Instructor Fees
		429.300	Planning Studies
		429.310	Census Study
		429.400	Organizations- Contractual
		429.500	Labor Services
		429.600	Vehicle and Junk Removal
		429.700	Perf Bond- Land Cleanup
		429.710	Testing
		429.900	Other Contractual
		429.910	Other Contractual Capital
EX30	Office Supplies		
		430.100	Office Supplies < \$500
		430.200	Copier/Fax Supplies
EX31	Maintenance Supplies		
		431.100	Vehicle Maint Supplies
		431.200	Building Maint Supplies
		431.300	Equipment Maint Supplies
		431.400	Grounds Maint Supplies
		431.900	Other Maint. Supplies
EX32	Fuel/Oil-Vehicle Use		
		432.100	Oil & Lubricants
		432.200	Gas
		432.300	Diesel Fuel
		432.400	Fuel - MV Susitna
EX33	Misc Supplies		
		433.100	Personnel Supplies
		433.110	Clothing
		433.120	Tools under \$500
		433.200	Medical Supplies





**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX33	Misc Supplies		
		433.300	Books/Subscriptions
		433.500	Training Supplies
		433.600	Concession Food/Supplies
		433.700	Resale Supplies
		433.900	Other Supplies
		433.950	AC&R Animal Supplies
EX34	Equipment Under \$5,000		
		434.000	IT Equipment under \$5000
		434.100	Other Equip under \$5,000
		434.300	Furniture Under \$5,000
EX41	Debt Service		
		441.000	Debt Service
		441.100	Dbt Srv-Principal-Schools
		441.110	Dbt Srv-Principal-Fire
		441.120	Dbt Srv-Principal-Borough
		441.130	Dbt Srv-Principal-Trans Sys
		441.140	Dbt Svc, Principal
		441.200	Dbt Srv-Interest-Schools
		441.210	Dbt Srv-Interest-Fire
		441.220	Dbt Srv-Interest-Borough
		441.230	Dbt Srv-Interest-Trans Sys
		441.240	Dbt Svc, Interest
		441.300	Debt Refunding
		441.400	Debt Forgiveness
		441.500	Debt Srv - Transfer Out
		445.145	Trnfr to - Debt Svc (Loan)
EX42	Loan Payments		
		442.100	Loan Pymnts-Principal
		442.200	Loan Pymnts-Interest
		442.300	Loan Pymnts-Penalty
		442.400	Loan Pymnts-Foreclosure



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX43	Intra Govern/Recov Expens		
		443.000	Admin & Audit Fee
		443.100	Admin. & Audit Fsa
		443.110	Telecomm-Admin & Audit
		443.120	Cottonwood P S -Adm/Audit
		443.130	Admin. & Audit Rsa
		443.200	Public Wrks- Admin/Audit
		443.210	Administration-Admin/Audi
		443.220	Assembly-Admin & Audit
		443.230	Assembly Res-Admin/Audit
		443.240	Assessment-Audit & Audit
		443.250	Clerk - Admin & Audit
		443.260	Computer - Admin & Audit
		443.270	Elections - Admin & Audit
		443.280	Finance - Admin & Audit
		443.290	Legal - Admin & Audit
		443.300	Maintenance
		443.305	Fleet Maintenance
		443.310	Planning-Admin & Audit
		443.320	Platting-Admin & Audit
		443.900	In-Kind Overhead
EX44	Intergovt Fees		
		444.100	State- Intergovt Fees
		444.200	Federal- Intergovt Fees
EX45	Operating Fund Transfers		
		445.100	Transfer To- General Fund
		445.110	Transfer To- Areawide
		445.120	Transfer To- Non-Areawide
		445.140	Trnfr To- Debt Svc (Schl)
		445.141	Trnfr To- Debt Svc (P&R)
		445.142	Trnfr To- Debt Svc (COPs)
		445.143	Trnfr To- Debt Svc (NonAW)
		445.144	Trnfr To-Debt Svc (Trans Sys)



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**  
6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX45	Operating Fund Transfers		
		445.200	Trnfr To- Fed Rev Sharng
		445.210	Transfer To- Land Mgmt
		445.220	Trnfr To- Education Oprtg
		445.230	Transfer To- Service Area
		445.240	Trnfr To- Revolving Loan
		445.250	Trnfr To- Consol Operatns
		445.260	Trnfr To- Intern Svc Fund
		445.300	Trnfr To- Port Ent Fund
		445.310	Trnfr To- S.W. Ent Fund
		445.350	Trnfr To-M/V Susitna
EX46	Capital Project Transfers		
		446.100	Transfer To- Areawide(Cp)
		446.120	Trnfr To- NonAreawide(Cp)
		446.125	Trnfr To- Enhanced 911(Cp)
		446.130	Trnfr To- Land Mngmt (Cp)
		446.140	Transfer To- Debt Serv Cp
		446.150	Trnfr to- Svc Areas (Cp)
		446.160	Trnfr To- SW Ent. Fund (Cp)
		446.170	Trnfr To- Port Ent Fund (Cp)
		446.200	Transfer To- Fund 445
		446.300	Transfer To- Fund 400
		446.400	Transfer To- Fund 405/410
		446.500	Transfer To- Fund 480
		446.600	Transfer To- Fund 420
		446.700	Tfr415/425/430/435/440/47
		446.800	Transfer To- Fund 499
		446.810	Transfer To- Fund 490
		446.820	Transfer To - Fund 495
		446.900	Transfer To- Fund 450
EX47	Special Project Transfers		
		447.100	Special Grants
		447.200	Local Serv Road & Trails



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX49	Transfers/Pass Throughs		
		449.100	Transfers-City Of Palmer
		449.200	Transfers-City Of Wasilla
		449.205	Transfers - City of Wasilla Planning
		449.210	Transfers-Youth Programs
		449.215	Tansfers - Youth Court
		449.300	Transfers-City Of Houston
		449.400	State Shared Rev Passthru
		449.500	Grant Pass Through
		449.900	Transfers-Other Agencies
EX51	Equipment Over \$5000		
		451.100	Equipment over \$5,000
		451.200	Vehicles
		451.300	Furniture over \$5,000
		451.998	Amortization Expense
		451.999	Depreciation Expense
EX52	Landfill Postclosure		
		452.000	Postclosure Costs
EX53	Miscellaneous		
		453.000	Miscellaneous
EX54	Freight/Capital Outlay		
		454.000	Freight/Capital Outlay
EX55	Land Acquisitions		
		455.000	Land Acquisitions
EX56	Small Bldg Const/Imprv		
		456.000	Small Blding Or Const Sup
EX57	Property Tax Relief		
		457.100	Areawide Tax Relief



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX61	Buildings		
		461.000	Buildings
		461.005	Overtime-Buildings
		461.100	Architectural
		461.110	Schematic Design Phase
		461.120	Design Development Phase
		461.130	Const Documents Phase
		461.140	Bidding Phase
		461.150	Construction Phase
		461.160	Const Observation/Surveil
		461.170	Post Construction Service
		461.180	Extra Charges
		461.190	Reimbursables
		461.200	Consultants
		461.210	Design/Recon
		461.220	Survey
		461.230	Soils
		461.240	Administration (Ps&E)
		461.250	Inspection
		461.260	Testing
		461.270	Printing Costs
		461.280	Extra Charges
		461.290	Reimbursables
		461.300	Construction
		461.310	Construction
		461.311	Additions
		461.312	Upgrade/Improvement
		461.313	Brush Cutting
		461.320	Paving
		461.321	Re-Paving
		461.330	Claims
		461.340	Rental
		461.350	Construction By Owner
		461.360	Well Construction
		461.370	Septic Construction



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX61	Buildings		
		461.380	Materials Purchase
		461.390	Construction Contingency
		461.500	Public Utilities
		461.510	Water
		461.520	Sewer
		461.530	Electric
		461.540	Telephone
		461.550	Gas
		461.600	Acquisition
		461.610	Site Acquisition
		461.620	Right-Of-Way Acquisition
		461.700	Engineering Staff
		461.705	Overtime-Bldg Eng Staff
		461.710	Administrative Time
		461.715	Overtime-Admin Time
		461.720	Inspection Time
		461.725	Overtime-Bldg Inspect
		461.730	Testing Time
		461.735	Overtime-Bldg Test
		461.740	Survey Time
		461.745	Overtime-Survey Time
		461.750	Design Time
		461.755	Overtime-Bldg Design Time
		461.760	Right-Of-Way Time
		461.800	Legal
		461.810	Legal Expense
		461.820	Arbitration Expense
		461.830	Art In Public Places
		461.900	Contingency And Misc
		461.910	Contingency
		461.920	Miscellaneous Expenses
		461.930	Audit/Overhead Fee (Grnt)
		461.940	Advertising
		461.950	Film Processing



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX61	Buildings	461.960	Mail Delivery
		461.990	Facilities Coordinator
EX62	Land	462.000	Land
		462.005	Overtime-Land
		462.200	Consultants
		462.210	Design/Recon
		462.220	Survey
		462.230	Soils
		462.240	Administration (Ps&E)
		462.250	Inspection
		462.260	Testing
		462.270	Printing Costs
		462.280	Extra Charges
		462.290	Reimbursables
		462.300	Construction
		462.310	Construction
		462.311	Additions
		462.312	Upgrade/Improvement
		462.313	Brush Cutting
		462.320	Paving
		462.321	Re-Paving
		462.330	Claims
		462.340	Rental
		462.350	Construction By Owner
		462.355	Construction by Owner-OVT
		462.360	Well Construction
		462.370	Septic Construction
		462.380	Materials Purchase
		462.390	Construction Contingency
462.510	Water		
462.520	Sewer		
462.530	Electric		



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**  
 6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX62	Land		
		462.540	Telephone
		462.550	Gas
		462.600	Acquisition
		462.610	Site Acquisition
		462.620	Right-Of-Way Acquisition
		462.700	Engineering Staff
		462.705	Overtime-Land Engineer
		462.710	Administrative Time
		462.715	Overtime-Land Admin
		462.720	Inspection Time
		462.725	Overtime-Land Inspect
		462.730	Testing Time
		462.735	Overtime-Land Test
		462.740	Survey Time
		462.745	Overtime-Land Survey
		462.750	Design Time
		462.755	Overtime-Land Design
		462.760	Right-Of-Way Time
		462.765	Overtime-Land Row
		462.800	Legal
		462.810	Legal Expense
		462.820	Arbitration Expense
		462.830	Art In Public Places
		462.900	Contingency And Misc
		462.910	Contingency
		462.920	Miscellaneous Expenses
		462.930	Audit/Overhead Fee (Grnt)
		462.940	Advertising
		462.950	Film Processing
		462.960	Mail Delivery
EX63	Improvements		
		463.000	Improvements
		463.005	Overtime-Improvements





**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX63	Improvements		
		463.100	Architectural
		463.110	Schematic Design Phase
		463.120	Design Development Phase
		463.130	Const Document Phase
		463.140	Bidding Phase
		463.150	Construction Phase
		463.160	Const Observation/Surveil
		463.170	Post Construction Service
		463.180	Extra Charges
		463.190	Reimbursables
		463.200	Consultants
		463.210	Design/Recon
		463.220	Survey
		463.230	Soils
		463.240	Administration (Ps&E)
		463.250	Inspection
		463.260	Testing
		463.270	Printing Costs
		463.280	Extra Charges
		463.290	Reimbursables
		463.300	Construction
		463.310	Construction
		463.311	Additions
		463.312	Upgrade/Improvement
		463.313	Brush Cutting
		463.320	Paving
		463.321	Re-Paving
		463.330	Claims
		463.340	Rental
		463.350	Construction By Owner
		463.355	Overtime Const By Owner
		463.360	Well Construction
		463.370	Septic Construction
		463.380	Materials Purchase



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**

6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX63	Improvements		
		463.390	Construction Contingency
		463.500	Public Utilities
		463.510	Water
		463.520	Sewer
		463.530	Electric
		463.540	Telephone
		463.550	Gas
		463.600	Acquisition
		463.610	Site Acquisition
		463.620	Right-Of-Way Acquisition
		463.700	Engineering Staff
		463.705	Overtime-Improve Eng
		463.710	Administrative Time
		463.715	Overtime-Improve Admin
		463.720	Inspection Time
		463.725	Overtime-Improve Inspect
		463.730	Testing Time
		463.735	Overtime-Improve Test
		463.740	Survey Time
		463.745	Overtime-Improve Survey
		463.750	Design Time
		463.755	Overtime-Improve Design
		463.760	Right-Of-Way Time
		463.800	Legal
		463.810	Legal Expense
		463.820	Arbitration Expense
		463.830	Art In Public Places
		463.900	Contingency And Misc
		463.910	Contingency
		463.920	Miscellaneous Expenses
		463.930	Audit/Overhead Fee (Grnt)
		463.940	Advertising
		463.950	Film Processing
		463.960	Mail Delivery



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**  
6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX63	Improvements	463.990	Facilities Coordinator
EX64	Capital Proj-Furnis/Equip	464.000	Furnishing/Equip Over \$50
		464.260	Testing
		464.310	Contractual Services
		464.340	Rental
		464.350	Construction By Owner
		464.434	Equip./Furn./Computers under \$5,000
		464.451	Equip./Furn./Computers over \$5,000
		464.710	Administration Time
		464.715	Overtime-Admin Time
		464.910	Contingency
		464.920	Miscellaneous Expenses
		464.940	Advertising
		464.960	Mail Delivery
		464.999	Misc. Supplies
EX65	Other	465.000	Other
EX70	Grant Audit Fee	470.000	Grant Audit Fee
EX71	Grant Audit Fee	471.000	Audit/Admin Fee Grants
EX72	Legal Fee	472.000	Legal Fee
EX73	State Fees	473.000	State Fees
EX74	Federal Fees	474.000	Federal Fees



**Matanuska-Susitna Borough**  
**Chart of Accounts**  
**EXPENSE ACCOUNTS**  
6/15/2017

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX75	Organizations Admin Fees	475.000	Organizations' Admin Fees
EX81	Areawide Fund (101)	481.000	Areawide Fund (101)
EX82	Grant Clearing Fund	482.000	Grant Clearing Fund (800)
EX83	Capital Project Funds	483.000	Cap Proj Interfund Transf

