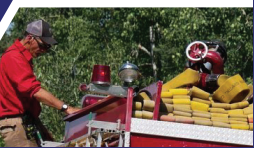
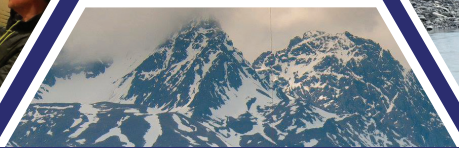


MATANUSKA - SUSITNA BOROUGH

APPROVED ANNUAL BUDGET

2020

FISCAL YEAR





2020

APPROVED BUDGET

FISCAL YEAR ENDING JUNE 30, 2020

John M. Moosey, Borough Manager
Cheyenne Heindel, Director of Finance

Matanuska-Susitna Borough
350 E DAHLIA AVE • PALMER, ALASKA
WWW.MATSUGOV.US

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MATANUSKA-SUSITNA BOROUGH

Office of the Borough Manager

350 East Dahlia Avenue • Palmer, AK 99645

Phone (907) 861-8689 • Fax (907) 861-8669

John.Moosey@matsugov.us

May 29, 2019

Honorable Borough Mayor and Assembly:

Submitted herewith is the Fiscal Year 2020 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. This budget was formally adopted by the Assembly on May 29, 2019. The total budget is \$400,898,041; a 0.30% increase as compared to the prior fiscal year amended budget.

Fiscal Year 2019 was unlike anything that the Borough has ever seen. In July 2018 we were struck with a very destructive cyber attack that crippled our ability to serve our constituents. On November 30, 2018 we were struck by the largest earthquake this century, centered in Big Lake. We are continuing to rebound from both incidents with great understanding from those we serve and the assistance of the State of Alaska, FEMA, and local business partners. While we are putting our operations back in order, we are moving ahead with the State of Alaska Budget challenges.

Resources have been allocated in accordance with our mission statement, "Providing Outstanding Borough Services to the Matanuska-Susitna Community." The Fiscal Year 2020 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:

- Matching our financial resources with constituent needs
- Protect and enhance the Borough's natural resources
- Grow the Borough by improving roads and completing the rail spur
- Build a corporate culture of operational excellence and exceptional customer service
- Promote prosperous, safe and healthy communities

As a part of this process we moved the Community Clean-up Program from the areawide fund and Vehicle Removal Program from the non-areawide fund to the Solid Waste Enterprise Fund. Accompanying Resolution 19-044 increased a fee to cover these additional costs.

Motor Vehicle taxes were allocated to each service area per code 3.24.030 and \$250,000 was budgeted to Dust Control in the capital section of this budget. In order to balance the proposed budget the estimated excess vehicle registration fees of \$2,370,530 were not added to the Reserve for Dust Control. This amount of revenue remains in Areawide Revenue. Subsequently, the method of allocation was changed so we will be making adjustments as needed for the impact of this legislation.

We take our responsibility to the taxpayer seriously. If the State ultimately funds the School Construction Debt Service Reimbursement Program that amount will be placed in a reserve for future government cost shifts.

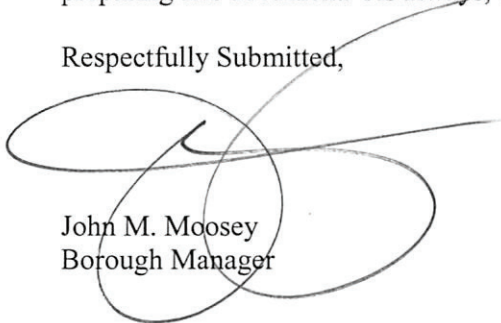
Providing Outstanding Borough Services to the Matanuska-Susitna Community

The Matanuska-Susitna Borough is the fastest growing area in the State of Alaska. Our current population is 105,743, the second most populous borough in the state. We are managing operations out of necessity in order to accept the full responsibility of the school debt burden. This shifting of an additional \$207 Million will have an outsized impact on Borough service delivery and our cost to our residents. In Fiscal Year 2019 our employees have gone the distance to reduce spending and keep 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.

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 the employees of the Budget and Revenue Division, Hannah Newberry, Lyndsey Brisard and Layla Lesley, in addition to Candie Graham 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, 2018

Christopher P. Morill

Executive Director

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HELPFUL INFORMATION

www.matsugov.us

Visit the Matanuska-Susitna Borough's website to find information about Borough Code, Press Releases, Public Notices & Announcements, Public Meetings, Services, your Property, community events, employment opportunities and much more. Residents can also take advantage of the many online services available through www.matsugov.us including, but not limited to, the following:

- Business License Renewal
- Parking Passes
- Bed Tax Payments
- Property Tax Payments
- Ambulance Fees Payments
- Fire Code Fees
- Forms available to download

Transparency

Governments exist to serve the people. Information on how officials conduct the public business and spend taxpayers' money must be readily available and easily understood. Visit the Transparency page on the Borough's website for more information on the following:



Popular Numbers

Mayor	861-8682
Manager's Office	861-8689
Human Resources	861-8404
Animal Control	761-7501
Public Affairs	861-8577
Purchasing	861-8601
Clerk/Elections	861-8683
Community Development	861-7869
Land Management	861-7869
Recreation Services	861-8578
Libraries	861-8578
Assessments	861-8642
Collections	861-8610
Local Improvement Districts	861-8632
Planning	861-7851
Development Services	861-7822
Platting	861-7874
Emergency Services	861-8000
Capital Projects	861-7723
Pre-Design & Engineering	861-7716
Operations & Maintenance	861-7753
Road Maintenance	861-7755
Main Phone Line	861-7801

Find us on Social Media



Matanuska-Susitna Borough Facebook Page
<https://www.facebook.com/MatSuBorough/>



Matanuska-Susitna Borough on Twitter
<https://twitter.com/matsuborough>



Matanuska-Susitna Borough YouTube
<https://www.youtube.com/user/matsuboroughvideo>

Top 10 Taxpayers

- 1 Mat-Su Valley Medical Center
- 2 Enstar Natural Gas
- 3 Fred Meyer Stores, Inc.
- 4 Alaska Hotel Properties, Inc.
- 5 Wal-Mart Stores, Inc.
- 6 Cook Inlet Region, Inc.
- 7 Global Finance & Investments S.A / Gary Lundgren
- 8 GCI Cable / Alaska Wireless
- 9 Maple Springs
- 10 DBC, LLC / Target

MATANUSKA-SUSTINA BOROUGH

Principal Officials

Mayor and Assembly



Vern Halter
Mayor



Jim Sykes
District 1



Matthew Beck
District 2



George McKee
District 3



Ted Leonard
District 4



Dan Mayfield
District 5



Jesse Sumner
District 6



Tam Boeve
District 7

Borough Staff

John Moosey	<i>Borough Manager</i>
George Hays	<i>Deputy Borough Manager</i>
Nicholas Spiropoulos	<i>Borough Attorney</i>
Lonnie R. McKechnie	<i>Borough Clerk</i>
Cheyenne Heindel	<i>Director of Finance</i>
Sonya Conant	<i>Human Resources Director</i>
Jude Bilafer	<i>Capital Projects Director</i>
Eric Phillips	<i>Community Development Director</i>
Ken Barkley	<i>Director of Emergency Services</i>
Eileen Probasco	<i>Planning & Land Use Director</i>
Terry Dolan	<i>Director of Public Works</i>
Brad Pickett	<i>Borough Assessor</i>
Stefan Hinman	<i>Public Affairs Director</i>
Eric Wyatt	<i>Information Technology Director</i>
Kirsten Vesel	<i>Animal Care & Regulation Director</i>

MAT-SU BOROUGH RESIDENTS



BOROUGH MAYOR
Vern Halter

BOROUGH ASSEMBLY
Seven Members

BOROUGH ATTORNEY
Nick Spiropoulos

BOROUGH MANAGER
John Moosey

BOROUGH CLERK
Lonnie McKechnie

ASSISTANT MANAGER
George Hays

HUMAN RESOURCES
Sonya Conant

COMMUNITY DEVELOPMENT
Eric Phillips

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

FINANCE
Cheyenne Heindel

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

PLANNING & LAND USE
Eileen Probasco

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

EMERGENCY SERVICES
Ken Barkley

- Emergency Medical Services
- Fire Service Area Management
- Rescue

CAPITAL PROJECTS
Jude Bilafer

- Project Management
- Pre-Design
- Engineering
- Purchasing

PUBLIC WORKS
Terry Dolan

- Maintenance
- Solid Waste
- Road Service Areas

INFORMATION TECHNOLOGY
Eric Wyatt

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

ANIMAL CARE REGULATION
Kirsten Vesel

- Enforcement of MSB Title 24 Regulations
- Shelter
- Adoptions
- Lost & Found

PUBLIC AFFAIRS
Stefan Hinman

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

PORT MACKENZIE

- Wharfage/Dockage
- Project Management

ECONOMIC DEVELOPMENT

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

Matanuska-Susitna Borough Organization Chart

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NON-CODE ORDINANCE

By: Borough Manager
Introduced: 04/16/19
Public Hearing: 04/29/19
Public Hearing: 04/30/19
Public Hearing: 05/02/19
Public Hearing Continued to 05/16/19: 05/02/19
Public Hearing: 05/16/19
Deliberations Continued to 05/28/19: 05/16/19
Amended: 05/28/19
Deliberations Continued to 05/29/19: 05/28/19
Amended: 05/29/19
Adopted: 05/29/19

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 19-019**

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, 2019 AND ENDING JUNE 30, 2020 AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2019 THROUGH JUNE 30, 2020.

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:

NO.	FUND TITLE	APPROPRIATION
100	Areawide General.....	49,031,176
200	Non-Areawide.....	4,665,694
202	Enhanced 911.....	1,675,701
203	Land Management.....	1,499,968
245	Fleet Maintenance.....	678,493
248	Caswell Fire Service Area.....	346,119
249	West Lakes Fire Service Area	2,628,806
250	Central Mat-Su Fire Service Area	7,615,536
251	Butte Fire Service Area.....	663,034
253	Sutton Fire Service Area.....	221,339
254	Talkeetna Fire Service Area.....	342,681
258	Willow Fire Service Area.....	565,126
259	Gr. Palmer Consol. Fire Service Area	467,260
265	Road Service Area: Administration	2,912,985
270	Midway Road Service Area.....	620,288
271	Fairview Road Service Area.....	604,943
272	Caswell Lakes Road Service Area	505,292
273	South Colony Road Service Area	1,156,841
274	Knik Road Service Area.....	1,387,568
275	Lazy Mountain Road Service Area	228,579
276	Greater Willow Road Service Area	574,409
277	Big Lake Road Service Area.....	1,084,059
278	North Colony Road Service Area	169,489
279	Bogard Road Service Area.....	993,701
280	Greater Butte Road Service Area	501,792
281	Meadow Lakes Road Service Area	985,855
282	Gold Trail Road Service Area	1,066,097
283	Gr. Talkeetna Road Service Area	535,863
284	Trapper Creek Road Service Area	188,129
285	Alpine Road Service Area.....	282,779
290	Talkeetna Flood Control.....	53,680
292	Point MacKenzie Service Area	88,084
293	Talkeetna Water/Sewer Service Area	537,951
294	Freedom Hills Road.....	14,799
295	Circle View/Stampede Estates E.C.S.A.....	5,240
296	Chase Trail Service Area.....	2,632
297	Roads Outside Service Areas.....	95
300	Debt Service-Schools.....	26,804,557
301	Debt Service-USDA-Fronteras Charter School	393,300
302	Debt Service-UAA-Fireweed Building	89,565
316	Debt Service-Station 5-1.....	763,725
318	Debt Service-Station 6-2.....	497,950
319	Debt Service-Station 7-3.....	565,900
320	Debt Service-Parks & Recreation	2,063,575
325	Debt Service-Nonareawide A/C	542,000

330	Debt Service-Road Bonds.....	2,381,125
	Subtotal - Borough Operating Funds	119,003,780
510	Solid Waste Enterprise Fund.....	9,030,219
520	Port Enterprise Fund.....	2,026,010
	Subtotal - Borough Enterprise Funds	11,056,229
204	Education Operating.....	253,509,433
	Subtotal - Education Operating	253,509,433
***	Areawide Capital Projects.....	1,890,000
***	Areawide-Dust Control Program	250,000
***	Areawide-MSCVB.....	747,500
***	Areawide-Tourism Infrastructure.....	190,000
***	Areawide-Community Transportation.....	500,000
	Grant Match	
***	Areawide-Fish Passage Grant Match.....	300,000
***	Areawide-Human Services Grant Match	150,000
***	Areawide-City of Wasilla Capital Grant	100,000
***	Areawide-City of Wasilla Planning Grant	225,000
***	Nonareawide Capital Projects	157,400
***	Land & Resource Management.....	150,000
***	Caswell FSA Capital Projects	30,000
***	West Lakes FSA Capital Projects	300,000
***	Central Mat-Su FSA Capital Projects	2,860,000
***	Butte Fire Capital Projects.....	700,000
***	Talkeetna FSA Capital Projects	95,000
***	Willow FSA Capital Projects.....	185,000
***	Greater Palmer FSA Capital Projects	18,000
***	RSA Administration.....	601,200
***	Midway RSA Capital Projects.....	1,145,971
***	Fairview RSA Capital Projects	519,697
***	Caswell Lakes RSA Capital Projects	39,238
***	South Colony RSA Capital Projects	291,938
***	Knik RSA Capital Projects.....	1,157,660
***	Lazy Mountain RSA Capital Projects	34,805
***	Greater Willow RSA Capital Projects	309,667
***	Big Lake RSA Capital Projects	109,371
***	North Colony RSA Capital Projects	55,902
***	Bogard RSA Capital Projects.....	714,226
***	Greater Butte RSA Capital Projects	472,867
***	Meadow Lakes RSA Capital Projects	854,019
***	Gold Trails RSA Capital Projects	569,547

*** Greater Talkeetna RSA Capital Projects 129,184
 *** Trapper Creek RSA Capital Projects 120,410
 *** Talkeetna Sewer & Water Capital Projects 210,000
 *** Solid Waste Enterprise Fund Capital Projects 1,145,000

Subtotal - Borough Capital Projects 17,328,602

TOTAL APPROPRIATION \$400,898,044

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, 2020 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 2020.

Section 6. 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 2020 budget.

Section 7. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2020. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

Section 8. 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:

TAX FUND	
Areawide	10.386
Non-Areawide	0.573
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 #1320.96
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 9. E-911 surcharge for July 1, 2019, to June 30, 2020.

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, 2019 through June 30, 2020 shall set the E-911 surcharge rate at \$1.50 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 10. 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 11. Interest income, service areas. Interest income collected for any service area shall be allocated to that service area.

Section 12. 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.

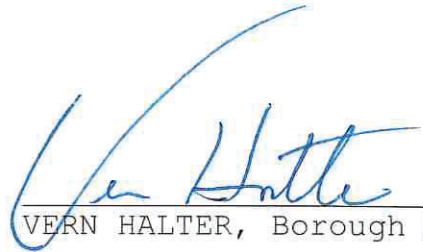
Section 13. Revenue increases. In the event that the total revenue from sources other than local support for any function are received in an amount more than the amount estimated in the budget document, the allocation of local support for such functions is reduced a corresponding amount.

Section 14. Reserve for future governmental cost shift. In the event that the State of Alaska funds the School Construction Debt Reimbursement Program, that amount is appropriated for the purpose and the corresponding amount of areawide funds and will be placed in a reserve for future governmental cost shift.

Section 15. Due dates of taxes, general government and service areas. The above taxes are due and payable August 15, 2019 for the first installment, and February 18, 2020 for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment.

Section 16. Effective date. Ordinance Serial No. 19-019 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly.

ADOPTED by the Matanuska-Susitna Borough Assembly this 29 day
of May 2019.


VERN HALTER, Borough Mayor

ATTEST:


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

YES: Sykes, Beck, Mayfield, and Boeve

NO: McKee, Leonard, and Sumner

LEGISLATIVE HISTORY

Introduced by: City Manager Wallace
1st Public Hearing: October 16, 2018
2nd Public Hearing: December 4, 2018
3rd Public Hearing: December 11, 2018
Action: Approved
Vote: Unanimous

Yes:	No:
Berberich	
Carrington	
L. Combs	
S. Combs	
DeVries	
Fuller	
LaFrance	

CITY OF PALMER, ALASKA
Resolution No. 19-005

A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2019, and Ending December 31, 2019, 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 2019 Budget was held on Tuesday, October 16, 2018, continued on Tuesday, December 4, 2018, and continued on Tuesday, December 11, 2018; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2019 fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council:

Section 1. That the budget presented to the Council by the City Manager for the fiscal year 2018 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)	\$ 11,416,744
Enterprise Fund	
Water/Sewer (02)	\$ 2,991,625
Airport (03)	\$ 393,800
Solid Waste (05)	\$ 746,250
Golf Course (15)	\$ 545,000
Capital	
Projects (08)	\$ 325,214
Projects (09)	\$ 545,000
Projects (10)	\$ 100,000
Projects (24)	\$ 115,600
Projects (30)	\$ 30,000
Special Revenue Funds	
Police Grants (52)	\$ 125,000
Narcotics Grant (53)	\$ 135,000
Total Revenues	\$ 17,469,233

Expenditures	
General Fund (01)	\$ 12,112,034
Enterprise Fund	
Water/Sewer (02)	\$ 2,522,634
Airport (03)	\$ 392,855
Solid Waste (05)	\$ 830,616
Golf Course (15)	\$ 625,905
Capital Improvements	
Projects (08)	\$ 325,214
Projects (09)	\$ 545,000
Projects (10)	\$ 100,000
Projects (24)	\$ 115,600
Projects (30)	\$ 30,000
Special Revenue Funds	
Police Grants (52)	\$ 126,864
Narcotics Grant (53)	\$ 144,996
Total Expenditures/Expenses	\$ 17,871,718

Section 3. That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2019 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 2019 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 2019 operating budget is adopted for a period of one (1) year, that being from January 1, 2019, through December 31, 2019.

Approved by the Palmer City Council this 11th day of December, 2018.



 Edna B. DeVries, Mayor



 Norma I. Alley, MMC, City Clerk

Non-Code Ordinance

By: Finance
Introduced: April 8, 2019
First Public Hearing: April 22, 2019
Public Hearing Continued to April 24, 2019: April 22, 2019
Second Public Hearing: April 24, 2019
Amended: April 24, 2019
Adopted: April 24, 2019
Yes: Dryden, Graham, Harvey, Ledford, O'Barr
No: None
Absent: Burney

**City of Wasilla
Ordinance Serial No. 19-19(AM)**

An Ordinance Of The Wasilla City Council Providing For The Adoption Of The Annual Budget For Fiscal Year 2020 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 2020 as presented by the Mayor and introduced on April 8, 2019.

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, 2020, 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, 2020, 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, 2020 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, 2019, the sum of \$33,941,730, which includes \$2,874,600 of transfers between funds, to be raised by taxation and otherwise, which sum is deemed by Council to be necessary to defray all expenditures of the City during said budget year to be divided and appropriated in accordance with the attached budget proposal as follows:

General Fund		Capital Fund	\$ 7,460,000
Legislative		Vehicle Fund	\$ 292,000
Clerk	\$ 459,301	Right-Of-Way Fund	\$ 25,000
Records Management	14,200	Roads Fund	\$ 425,000
Council	187,070	Technology Replacement Fund	\$ 84,000
Mayor			
Administration	293,246	Special Revenue Funds	
General Administration	242,030	Youth Court	\$ 99,704
Human Resources	226,177		
Planning	318,632	Enterprise Funds*	
Finance		Sewer	
Finance	1,320,106	Operations & Transfers	\$ 1,050,350
MIS	484,156	Debt Service	-
		Capital	95,000
Public Safety		Total Sewer Funds	\$ 1,145,350
Administration	673,263		
MultiTask Drug Enforcement	179,753	Water	
Investigation	526,547	Operations & Transfers	\$ 1,096,651
Police - Patrol	3,545,688	Debt Service	177,859
COPS-SRO	466,478	Capital	685,000
Dispatch	4,104,782	Total Water Funds	\$ 1,959,510
Code Compliance	213,083		
Public Works		Airport	
Administration	416,694	Operations & Transfers	\$ 250,625
Roads	1,274,660	Capital	103,000
Property Maintenance	619,525	Total Airport	\$ 353,625
Cultural & Recreation		Curtis D. Menard Memorial Sports Center (CMMSC):	
Museum	297,040	Operations & Transfers	\$ 1,320,648
Parks Maintenance	765,876	Capital	45,000
Library	1,360,228	Total CMMSC Fund	\$ 1,365,648
Recreation Services	104,258		
Non-Departmental		*Does not include depreciation.	
Non-Departmental	234,000		
Debt Service	-	Debt Service Funds	None for FY 2019.
Transfers	2,405,000		
Total General Fund	\$ 20,731,793	Permanent Funds	
		Cemetery	\$ 100
		Total FY2020 Appropriation:	<u>\$ 33,941,730</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, 2019.

ADOPTED by the Wasilla City Council on April 24, 2019.


BERT L. COTTLE, Mayor

ATTEST:


JAMIE NEWMAN, MMC, City Clerk

[SEAL]

Introduced by: Mayor Thompson
Introduction Date: May 9, 2019
Public Hearing: June 13, 2019
Adoption Date: June 13, 2019

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

**HOUSTON, ALASKA
ORDINANCE 19-10**

**AN ORDINANCE OF THE HOUSTON CITY COUNCIL PROVIDING FOR THE
ADOPTION OF THE ANNUAL BUDGET FOR THE FISCAL YEAR 2020 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-code ordinance.

SECTION II: PURPOSE: In accordance with Houston Municipal Code 4.05.020, The Houston City Council hereby adopts the Annual Budget for the Fiscal Year 2020 as presented by the Mayor.

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

- (a) If federal, state or local grant funds that are received during the fiscal year ending June 30, 2020 exceed the estimates appropriated by this ordinance the affected appropriation is increased by the amount of the increase in receipts.
- (b) If federal, state or local grant funds are received during the fiscal year ending June 30, 2020 fall short of the estimates appropriated by this ordinance the affected appropriations reduced by the amount of the shortfall in receipts.

SECTION IV: APPROPRIATION: There is hereby appropriated out of the revenues of the City of Houston, for the fiscal year beginning July 1, 2020 the sum of \$1,151,645.00 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 a duly constituted quorum of the Houston City Council, this 13 day of June 2019.

THE CITY OF HOUSTON, ALASKA

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

Virgie Thompson
Virgie Thompson, Mayor

ATTEST:

Sonya Dukes
Sonya Dukes CMC, City Clerk



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

APPROVED REVENUE for FY2020	
ORDINANCE 19-10	
1	TAXES
2	01-310-4011 MJ Excise Tax \$172,000.00
3	01-310-4012 Shared Fisheries Business Tax \$2,000.00
4	01-310-4013 Utility Coop Tax Refund \$20,000.00
5	01-310-4014 Liquor License Tax Refund \$7,000.00
6	01-310-4015 Sales Tax \$392,000.00
7	01-310-4016 Sales Tax Penalty, Interest, Late Fees \$3,500.00
8	01-310-4020 Property Taxes \$377,866.00
9	01-310-4025 Motor Vehicle Tax \$11,500.00
10	LICENSES & PERMITS
11	01-320-4019 Vendor Fees \$200.00
12	01-320-4036 Animal Control Reg & Vac \$500.00
13	01-320-4037 Business Licenses \$8,000.00
14	01-320-4038 Permits \$25,000.00
15	01-320-4039 MJ Excise Tax Licenses \$2,500.00
16	01-320-4040 SOA MJ License Fee \$3,000.00
17	INTERGOVERNMENTAL REVENUE
18	01-331-4111 Community Assistance Program \$103,804.00
19	FINES & CITATIONS
20	01-350-4041 Fines & Citations \$100.00
21	MISCELLANEOUS
22	01-360-4051 Administrative Fees \$100.00
23	01-360-4096 Founders Day Donations \$15,000.00
24	01-360-4097 Donations \$0.00
25	01-360-4099 Interest on Bank Accounts \$200.00
26	01-360-4105 Fireworks Public Education \$5,000.00
27	01-360-4502 Candidate Filing \$75.00
28	01-360-4503 NCI Reimbursement \$1,500.00
29	01-360-4504 Notice for Rezoning \$800.00
30	TRANSFERS
31	03-390-4990 Transfer to Capital Acct
32	02-390-4991 Transfer to Parks Acct
33	01-390-4992 Transfer from Capital Acct
34	01-390-4993 Transfer from Parks Acct
35	TOTALS \$1,151,645.00

APPROVED EXPENDITURES FY2020
ORDINANCE 19-10

Acct Number		Admin	Council	Records	Elections	Fire Dept	P/W Roads	Approved Combined Line Item Cost
01-XXX-5100	Salaries & Wages	\$127,114	\$8,250	\$0	\$0	\$169,231	\$166,276	\$470,871
01-XXX-5101	Health & Life Insurance	\$32,480	\$0	\$0	\$0	\$18,560	\$45,798	\$96,838
01-XXX-5102	FICA Taxes	\$9,724	\$344	\$0	\$0	\$12,946	\$12,720	\$35,734
01-XXX-5103	Workers Comp	\$999	\$385	\$0	\$0	\$11,912	\$22,691	\$35,987
01-XXX-5104	ESC Taxes	\$1,271	\$45	\$0	\$0	\$1,692	\$1,663	\$4,671
01-XXX-5105	Retirement	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-XXX-5110	Fireworks Coverage	\$0	\$0	\$0	\$0	\$1,500	\$0	\$1,500
01-XXX-5204	Travel/Training/Etc	\$3,500	\$2,800	\$0	\$0	\$5,000	\$1,500	\$12,800
01-XXX-5205	Background/Drug Test/Exams	\$50	\$0	\$0	\$0	\$400	\$500	\$950
01-XXX-5302	Utilities Telephone	\$2,500	\$600	\$0	\$0	\$7,000	\$3,540	\$13,640
01-XXX-5303	Utilities Electric	\$3,500	\$0	\$0	\$0	\$24,000	\$6,000	\$33,500
01-XXX-5304	Utilities Heating Fuel	\$3,500	\$0	\$0	\$0	\$9,000	\$5,000	\$17,500
01-XXX-5305	Utilities Natural Gas	\$0	\$0	\$0	\$0	\$4,000	\$0	\$4,000
01-XXX-5306	Building Repair & Maintenance	\$0	\$0	\$0	\$0	\$10,000	\$5,000	\$15,000
01-XXX-5307	Solid Waste	\$1,800	\$0	\$0	\$0	\$3,000	\$2,500	\$7,300
01-XXX-5401	Supplies	\$2,500	\$550	\$150	\$1,000	\$1,000	\$2,000	\$7,200
01-XXX-5402	Postage/Delivery	\$1,000	\$0	\$0	\$0	\$500	\$1,000	\$2,500
01-XXX-5403	Janitorial Supplies	\$0	\$0	\$0	\$0	\$500	\$200	\$700
01-XXX-5404	Animal Food & Supplies	\$0	\$0	\$0	\$0	\$1,500	\$0	\$1,500
01-XXX-5405	Software	\$350	\$0	\$2,160	\$0	\$0	\$250	\$2,760
01-XXX-5406	Records Destruction	\$0	\$0	\$100	\$0	\$0	\$0	\$100
01-XXX-5502	Equipment / Gear Purchases	\$7,500	\$100	\$0	\$0	\$25,000	\$2,000	\$34,600
01-XXX-5503	Vehicle/Equipment/Repair/Maint	\$0	\$0	\$0	\$0	\$15,000	\$18,000	\$33,000
01-XXX-5504	Equipment Rental	\$0	\$0	\$0	\$0	\$250	\$5,000	\$5,250
01-XXX-5506	Vehicle Fuel	\$0	\$0	\$0	\$0	\$12,000	\$19,000	\$31,000
01-XXX-5507	Training Supplies & Equipment	\$0	\$0	\$0	\$0	\$2,000	\$0	\$2,000
01-XXX-5600	Miscellaneous Expenses	\$0	\$0	\$0	\$0	\$900	\$0	\$900
01-XXX-5601	Licenses/Permits	\$4,819	\$0	\$0	\$0	\$4,684	\$2,384	\$11,887
01-XXX-5602	Subscriptions/Dues	\$1,000	\$2,800	\$0	\$0	\$200	\$870	\$4,870
01-XXX-5603	Certification	\$0	\$0	\$0	\$0	\$600	\$0	\$600
01-XXX-5701	Advertising & Promotion	\$750	\$0	\$0	\$1,000	\$500	\$500	\$2,750
01-XXX-5702	Printing & Signage	\$500	\$250	\$0	\$0	\$500	\$1,000	\$2,250
01-XXX-5801	Insurance Mobil Equipment	\$18	\$0	\$0	\$0	\$1,104	\$389	\$1,511
01-XXX-5803	Insurance General Liability	\$2,247	\$0	\$0	\$0	\$2,247	\$2,247	\$6,741
01-XXX-5805	Insurance Property	\$958	\$0	\$0	\$0	\$9,557	\$958	\$11,473
01-XXX-5806	Insurance Vehicle	\$0	\$0	\$0	\$0	\$11,948	\$3,580	\$15,528
01-XXX-5807	Insurance Claims Deductibles	\$2,500	\$0	\$0	\$0	\$10,000	\$10,000	\$22,500
01-XXX-5901	Credit Card Fees	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000
01-XXX-5902	Court/State Fees	\$700	\$0	\$0	\$0	\$0	\$0	\$700
01-XXX-5904	Penalties & Interest	\$250	\$0	\$0	\$0	\$0	\$0	\$250
01-XXX-6000	Discretionary Fund	\$100	\$0	\$0	\$0	\$0	\$0	\$100
01-XXX-6001	Founders Day Expenses	\$0	\$18,000	\$0	\$0	\$0	\$0	\$18,000
01-XXX-6002	Contractual Office Equipment	\$2,500	\$0	\$0	\$0	\$1,000	\$1,500	\$5,000
01-XXX-6003	Contractual Medical	\$0	\$0	\$0	\$0	\$2,500	\$0	\$2,500
01-XXX-6004	Contractual Legal	\$9,000	\$5,000	\$0	\$0	\$1,000	\$500	\$15,500
01-XXX-6005	Contractual Accounting Audit	\$500	\$5,000	\$0	\$0	\$0	\$0	\$5,500
01-XXX-6607	Contractual Engineer	\$0	\$0	\$0	\$0	\$0	\$250	\$250
01-XXX-6006	Contractual IT Services	\$4,000	\$0	\$0	\$0	\$5,000	\$3,920	\$12,920
01-XXX-6008	Contractual Towing Service	\$0	\$0	\$0	\$0	\$1,000	\$500	\$1,500
01-XXX-6009	Contractual Vet Services	\$0	\$0	\$0	\$0	\$4,000	\$0	\$4,000
01-XXX-6010	Contractual Security Services	\$300	\$0	\$0	\$0	\$1,200	\$300	\$1,800
01-XXX-6013	Contractual Planner	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000
01-XXX-6032	Ballots	\$0	\$0	\$0	\$900	\$0	\$0	\$900
01-XXX-6033	Labor	\$0	\$0	\$0	\$4,100	\$0	\$0	\$4,100
01-XXX-6041	Appeals Hearing Officials	\$500	\$500	\$0	\$0	\$0	\$0	\$1,000
01-XXX-6042	Appeals Transcripts & Expenses	\$100	\$500	\$0	\$0	\$0	\$0	\$600
01-XXX-6014	Contractual Dispatch	\$0	\$0	\$0	\$0	\$13,100	\$0	\$13,100
01-XXX-6400	Donations/Special Events	\$0	\$500	\$0	\$0	\$0	\$0	\$500
01-XXX-6600	Summer Maintenance	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000
01-XXX-6700	Winter Maintenance	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000
01-XXX-4990	Transfer to Capital Reserve Bank	\$74,514	\$0	\$0	\$0	\$0	\$0	\$74,514
TOTAL APPROVED EXPENDITURES FY2020:		\$304,044	\$45,624	\$2,410	\$7,000	\$407,031	\$385,536	\$1,151,645



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Introduction

The Matanuska-Susitna Borough has adopted a budget that maintains necessary services while implementing significant cuts in areawide operations and capital. Our state is still in a recession and the current reduction in state contributions to local government creates a challenge for the borough. We must balance building infrastructure and providing essential services while maintaining a healthy financial condition. As in prior years, this budget follows our sound fiscal management policies in accordance with Borough Code. This includes a reserve which has been established for the minimum fund balance. The minimum is \$25,000,000. Adherence to the fiscal policies approved in code in 2003 and amended in 2014 will improve the borough's ability to finance the long term projects such as schools, public safety buildings and recreational projects at the lowest possible interest cost. This also will assist in maintaining our current bond rating. Our current published rating for Standard & Poor's was affirmed at AA+ this past February. Additionally, Fitch Ratings affirmed our rating of AA.

The approved comprehensive fiscal year 2020 annual budget is presented in ten major sections: Overview, General Fund, Special Revenue Funds, Solid Waste Enterprise Fund, Port Enterprise 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 2020, beginning and ending fund balances and reconciliations, revenue and expenditure summaries and graphs for fiscal year 2018, 2019 and 2020 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.

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 ten 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 for the Fireweed Building was established in fiscal year 2018.

The capital projects/grants/pass-through section includes 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 grants to Matanuska Susitna Convention & Visitors Bureau as well as other entities. Additionally, it includes funds for Cyber Security Enhancements, City of Wasilla, 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. Also included is an Appendix with detailed personnel data by fund, department, and division, as well as statistical and supplementary information. This includes information related to Assessed Value, population, etc. Additionally, a Chart of Accounts and Glossary of key terms are included.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

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 school district's operating budget was delivered to the Mayor, Assembly and Borough Manager on April 1, 2019. The School Board approved their proposed operating budget on March 20, 2019.

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 2020 goal for the Matanuska-Susitna Borough is process improvement and infrastructure building for the benefit of all Borough residents. The Matanuska-Susitna Borough is the fastest growing area in the State of Alaska. We are currently sitting at a population greater than 105,743. We are the second largest community in Alaska. The Matanuska-Susitna Borough is working to improve our areas of service and infrastructure to support our continual growth into the next decade.

The Matanuska-Susitna Borough Assembly has kept tight control over the annual property tax levy. In the past the grant allocations for infrastructure improvements coupled with new non-property tax revenue and limited spending of cash reserves has permitted the Borough to move forward to accomplish their short term mission. The priorities established by the Matanuska-Susitna Borough Assembly have been consistent for the past six budget cycles.

Timetable

On April 16, 2019 the Borough Manager introduced the proposed budget to the Assembly and the Public. Administration held a work session with the Assembly on April 18th to review the proposed budget. Public hearings throughout the Borough were held by the Assembly on the proposed fiscal year 2020 budget on April 29th, April 30th, May 2nd and May 16th. The Assembly began deliberation on the proposed budget on May 28th and the proposed budget as amended was adopted on May 29, 2019.

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. See the Budget Process section of this document for more details on budget amendments.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Major Assembly Amendments to the Manager's Proposed Budget

The fiscal year 2020 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 record various fire service area capital projects. The Assembly also proposed and approved numerous amendments throughout the budget, which are detailed below.

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% 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 10.386 mills and the nonareawide fund was approved at a rate of .573 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 to Proposed Budget:

1. A decrease in Areawide Mill Rate to 10.386.
2. A decrease of \$9,200,000 for transfer to School Debt Service by utilizing project cost savings to make a portion of annual School Debt Service payments.
3. Increase of \$75,000 to Valley Community Recycling Solutions.
4. Increase of \$1,780,000 for State Revenue Sharing.
5. Increase of \$27,500 for the Community Enrichment Program.
6. Increase of \$150,795 to reinstate Public Affairs Director Position.
7. A decrease of \$13,000 to Planning Studies and an increase of \$13,000 of Assembly mileage, expense reimbursement and travel tickets.
8. A decrease to Assembly dues and fees of \$41,000.
9. A decrease to Economic Development of \$209,873.
10. An increase of \$50,000 to Planning Development Services for equipment, uniforms supplies and training for new Code Enforcement Officer.
11. A decrease to Planning Studies of \$50,000 and an increase in Capital Projects of \$50,000 for repair of Jay Nolfi Park Viewing Platform.
12. An increase in Capital Projects/Grants Pass-thru of \$325,000 for City of Wasilla. The amendment funds a Planning Grant of \$225,000 and a Capital Grant of \$100,000 to City of Wasilla for Veterans Wall upgrades.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Fiscal Year 2020 Assembly Adopted Comprehensive Budget:

A budget that provides for necessary services, funding for education, debt service for schools, emergency services, parks and recreation, transportation systems and an animal care facility, capital for paving roads and other projects, matching funds for various grants and maintenance of the minimum fund balance reserve.

Overview

The fiscal year 2020 assembly adopted comprehensive budget is approximately \$1.2 million more than the 2019 revised budget. Capital decreased by \$3.2 million. Additionally, Education increased \$6 million and General Government decreased \$1.7 million as a result of a reduction in debt service for education bonds and various cuts to operations.

The adopted comprehensive budget for fiscal year 2020 totals \$400.9 million. Included in this total is \$253.5 million for school operations, \$34.1 million for debt service, \$55.2 million for borough operations, \$13.5 million for fire service area operations, \$13.8 million for road service area operations, \$11.1 million for the Solid Waste and Port enterprise operations, \$15.3 million for capital projects, \$3 million for the dust control program, \$1.7 million for miscellaneous grants, and \$2.4 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:

Fund Balance with a Change of 10% Increase/Decrease			
Fund	Estimated Fund Balance, after Reserves, As of June 30, 2019	Estimated Fund Balance As of June 30, 2020	Description
Areawide / General Fund	\$ 37,897,105	\$ 12,718	Decrease is a result of expenditures exceeding budgeted revenues by utilizing the unassigned fund balance.
Aggregate Non-Major Funds	\$ 22,352,963	\$ 15,596,370	Decrease is the result of increased expenditures exceeding budgeted revenues and utilization of the fund balances.

Table 1: Fund balance changes of 10%



MATANUSKA-SUSITNA BOROUGH

Budget Summary

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 October 2, 2018. For fiscal year 2020 the required contribution was \$31,902,441.

The School Administration presented and discussed their budget at a Special Assembly meeting on April 2nd. In fiscal year 2019 the district received local funding from the borough in the amount of \$58,374,918. The local contribution to education included in this budget is \$60,665,932.

In addition to the direct contribution to the school district for local effort, \$26,804,557 must be provided for school debt service. It is estimated that the borough will receive no funding from the state for debt service reimbursement on school related construction. The portion of school debt borne by the taxpayers for fiscal year 2020 is 100% of \$26,804,557. The increase in the mill rate associated with the unreimbursed debt service is approximately 1.94 mills. The adopted fiscal year 2020 school budget is \$253,509,443 as compared to the budget for the district in fiscal year 2019 of \$247,489,086. Student enrollment for fiscal year 2020 has been projected at 19,074. This represents a projected increase of 153 students from the official count in fiscal year 2019.

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.

School Support					
	Federal	State	Local	Borough	Total
Operate Schools	\$2,440,165	\$189,948,336	\$455,000	\$60,665,932	\$253,509,433
Debt Service	-	-	-	\$26,804,557	\$ 26,804,557
Total	\$2,440,165	\$189,948,336	\$455,000	\$87,470,489	\$280,313,990

Table 2: School Support

Mill Rate Equivalents – School Debt		
Description	Amount	Mill Rate Equivalent
School debt service	\$26,804,557	2.83
State reimbursement	\$ 0.00	0.00
Local portion of non-reimbursed school debt	\$26,804,557	2.83

Table 3: School Debt and Mill Rate Equivalents



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Community Schools

Included in the 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 2020 budget shows an increase of approximately \$5,656,670 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 3.25 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 and commercial properties. Regarding new construction, while the volume of new construction has declined, new construction of both residential and commercial has continued. The following table illustrates the units built and value of both commercial and residential construction over the last several years, including the most recent year.

Commercial & Residential Construction Value				
Calendar Year	Residential		Non-residential	
	No. of Units	Value	No. of Units	Value
2007	1,533	258,054,200	186	115,217,400
2008	1,224	233,957,300	97	31,039,000
2009	775	114,754,139	36	45,761,861
2010	547	86,668,220	37	19,010,480
2011	328	55,930,941	25	20,802,400
2012	447	80,165,700	70	33,097,400
2013	433	84,882,500	74	26,028,308
2014	475	99,735,100	101	39,675,000
2015	590	123,732,800	211	99,256,100
2016	542	120,329,500	252	104,608,300
2017	533	112,393,300	250	89,565,700
2018	629	124,037,900	235	79,831,600
2019	475	97,417,700	142	99,825,710

Table 4: Commercial & Residential Construction Value



MATANUSKA-SUSITNA BOROUGH

Budget Summary

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 the mandate are compounded as increasing numbers of properties qualify for exemption. Over the last two fiscal years, assessed valuations for these properties increased by \$200 million, as illustrated in Table 5. If the state had fully funded this mandated program, the Assembly could reduce the areawide mill rate by 1.71 mills from the approved level of 10.386 mills to 8.676 mills. Additionally, mill rates in the nonareawide fund and the service areas could be reduced.

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	-	3,157,014
2009	6,928,214	-	6,928,214
2010	7,529,667	-	7,529,667
2011	7,926,134	-	7,926,134
2012	8,480,927	-	8,480,927
2013	9,005,861	-	9,005,861
2014	9,094,522	-	9,094,522
2015	10,105,248	-	10,105,248
2016	11,338,646	-	11,338,646
2017	12,212,180	-	12,212,180
2018	13,589,947	-	13,589,947
2019	14,943,337	-	14,943,337
2020	16,182,950	-	16,182,950

Table 5: Senior Citizen and Disabled Veteran Property Tax Exemptions

Changes to the Operating Budget

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 2020 (\$269,440,000) is far below that mandated level of \$673,895,833.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

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

Funding Allocation	Millage
Contribution to Education	6.30 mills
Net debt service on education bonds	1.858 mills
Net debt service on all other bonds	.425 mills
Borough Operations and Capital	<u>1.803 mills</u>
Total	<u>10.386 mills</u>

Table 6: Funding Allocation of the FY 2020 Mill Rate

Overall the general fund expenditures and transfers decreased by \$24.69 million from the revised fiscal year 2019 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 returning the funding for one new full time position and eliminating five full time positions. Also, expenditures were increased to meet the school funding calculation. Additionally, funds were approved to meet the specific goals of each department, detailed in the Departmental Presentation area of the budget document.

Changes to the Capital Budget

Approved in the capital projects/grant budget was \$500,000 in matching funds for State and Federal Transportation 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, \$150,000 was approved for the asbestos abatement and improvements to the Fireweed Building. \$225,000 was approved for various Emergency Services projects such as ambulance remounts and carbon monoxide detectors. \$1,265,000 was approved for security 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 \$250,000. Amounts received in excess of \$250,000, will be allocated to the areawide fund as revenue. The dust control matching program continues to be an extremely popular program with the residents of the Borough.

Lastly, \$1,712,500 has been approved for grants to the Mat-Su Convention and Visitors Bureau, the cities, other entities and for tourism related infrastructure.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Fund 200: Nonareawide

Overall expenditures in the nonareawide fund decreased approximately \$1,377,766 as compared to fiscal year 2019. Animal Care requested capital in the amount of \$82,400 for cat kennels. \$75,000 is allocated for the Sutton, Big Lake and Trapper Creek Library for ADA compliant door openers.

Fund 202: Enhanced-911

Within this budget, it was proposed by the Enhanced 911 Advisory Board for a fee reduction to \$1.50. The approval of this fee is part of the budget ordinance. The budgeted expenditures are as recommended by the 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 \$60,360 for operations. This is due to a decrease in capital projects.

In fiscal year 2017, Certificates of Participation in the amount of \$10,700,000 were issued for Station 7-3 in West Lakes Fire Service Area (\$5,700,000) and Station 6-2 (\$5,000,000) in Central Mat-Su Fire Service Area. Station 7-3 was completed in fiscal year 2018 and 6-2 was completed in fiscal year 2019.

Regarding Capital, Central Mat-Su proposed \$2,860,000 for the purchase of communications equipment and security equipment, Station 6-5, Station 6-3 fencing and training complex upgrades. West Lakes proposed \$300,000 in capital. This is for the purchase of Self Contained Breathing Apparatus upgrades. Butte requested \$700,000 for apparatus and equipment purchase and replacement. Caswell requested \$30,000 for Command Vehicle. Willow requested \$185,000 for a Command Vehicle, airpack upgrades and Station 12-5 water tank and paving. Greater Palmer has requested \$18,000 for a Brush Pump and equipment. Lastly, Talkeetna Fire Service Area has requested \$95,000 for Station 11-1 and 11-2 lighting and a Command Vehicle replacement.

Included in the road service area budgets are not only their operating budgets but also monies for their 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. In this budget, we have incorporated the transfer for capital projects within the proposed budget. The specific projects were identified and prioritized in Assembly Memorandum 18-100 approved by the Assembly on December 18, 2018.

Other Service Areas

The other service areas are status quo with the exception of Talkeetna Water and Sewer which has eliminated its deficit as a result of sales tax revenue. The sales tax was approved by voters in fiscal year 2018. Additionally, there is \$210,000 in capital for the emergency generator.

Solid Waste Enterprise Fund

The Solid Waste Enterprise Fund is utilized to assist in clearly identifying the true cost of Solid Waste operations and whether fees are sufficient to cover expenses of operation. Three new positions were approved in this budget. Rate increases beginning July 1, 2019 were proposed in resolution 19-011 in order to continue to eliminate the deficit in operations.

Regarding capital, \$1,145,000 was requested for various projects including fire suppression and ventilation upgrades, residential waste disposal area upgrades, skidsteer connex replacements, a waste container and a waste hauling truck.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Port Enterprise Fund

The Port Enterprise Fund was created in fiscal year 2005. This was created for several purposes. By segregating this in an Enterprise Fund, the true cost of the Port operation will clearly be apparent. Additionally, this addresses the Port Commission's request of segregating revenues from Port Operations from those revenues of all other operations. This is an operation where fees are charged to external users. Unfortunately, the Port has not experienced the revenues expected. 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. Additionally, they have requested to see a trend in the reduction of the deficit. The Governor's budget did not include reimbursement of the annual debt payment. It was not budgeted in fiscal year 2020.

Personnel

There were twelve new positions approved and five positions eliminated in this budget. Central Mat-Su Fire Service Area added three new Fire Service Captains and three new Firefighter Driver/Operators. West Lakes Fire Service Area added one new Fire Service Area Assistant. Road Service Administration added two additional Road Maintenance Technicians. Solid Waste added two Utility Worker positions and an Environmental Technician. Finally, there were five positions eliminated in this budget. The five positions eliminated impact the Planning, Capital Projects, Finance and Information Technology Departments. It is important to note that the Matanuska-Susitna Borough has one employee for every 323 residents. A higher ratio than any other Municipality in the State.

Fiscal Year 2020 Budget Highlights

There are several important items that should be noted relative to this budget for the next fiscal year. First, mill levies were slightly increased from last year. Second, we strived to provide funds to leverage additional grant funds and increase school funding. Third, it was also the intent with this budget to maintain the borough's financial condition in light of shrinking state resources. That was accomplished through the adherence to the financial policies which included the maintenance of the minimum fund balance.

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 \$253.5 million (63 percent of the comprehensive budget) spent on education and education related expenditures including debt service for school facilities, 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.

Acknowledgements

We would like to give credit to the borough employees who participated in the preparation and development of this budget. The department heads and their staff have worked hard to develop departmental budgets which complied with the Borough Manager's budget message to reduce funds for operations. This has been a very difficult task. Many thanks also go to the employees of the Budget & Revenue Division, Hannah Newberry, Lyndsey Brisard and Candie Graham in addition to Layla Lesley for the 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. To review a copy of this budget online, go to www.matsugov.us, Transparency, Borough Budgets, 2020 Budget.



MATANUSKA-SUSITNA BOROUGH

The Budget Process

Budget Preparation

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.

Estimated Revenues

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 April 1st. Within 30 days after receipt of the school budget, the assembly must furnish a statement to the School Board of the amount to be made available to the School District from local sources. This was completed through the approval of the Resolution for Minimum Funding for the District on April 29, 2019. By May 31st, the assembly must appropriate the amount to be made available from local sources. Fine tuning of the budget, both in terms of estimated revenues and appropriations, occurs as the final budget is deliberated and passed by the assembly.

The preliminary budget document was provided to the assembly on April 16, 2019. 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 2020 Budget, Public Hearings were held throughout the Borough on April 29th, 30th, May 2nd, and May 16th. Deliberations were held May 28th and 29th when the budget was adopted as amended.



MATANUSKA-SUSITNA BOROUGH

The Budget Process - Budget Calendar Fiscal Year 2020

Date	Budget Activity
Week of December 3, 2018	Request and justification for new positions (if allowed) submitted to the Manager and Finance Director.
December 27, 2018	Budget system is turned on and directions are distributed with the personnel sheets.
January 21, 2019	Preliminary Tax Roll is complete.
January 22, 2019	Revised salary personnel worksheets noting overtime and/or temporary wages are to be returned to the Budget & Revenue Specialist.
January 31, 2019	All salary and benefit information is revised and entered into budget system.
January 31, 2019	Revised capital requests, including justification, submitted to the Finance Director.
Week of January 31, 2019	Assessment notices are mailed.
January 31 – March 1, 2019	Appeal period.
February 9, 2019	Update tax revenues following preliminary completion of tax roll.
February 15, 2019	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 15, 2019	Budget system is closed for input at 5:00 p.m.
February 16, 2019	Preliminary mill rates to be provided by Public Works Director & Emergency Services Director for RSAs, FSAs and SSAs.
February 28, 2019	Department directors have reviewed budgets with applicable boards and commissions including E-911, Animal Care, Board of Supervisors, etc.
March 5 – March 7, 2019	Assessor prepares revised tax roll following the appeal period.
March 12, 2019	Joint meeting with the Assembly and the School Board.
March 19, 2019	Final mill rates for RSAs, FSAs and SSAs submitted to Finance Director from Public Works Director & Emergency Services Director.
March 26 – April 6, 2019	Finalization of Borough Manager's fiscal year 2020 proposed budget and completion of final modifications.
April 1, 2019	School district to deliver their budget to Borough.
Week of April 1st, 2019	Prepare minimum funding resolution.
April 9 – 13, 2019	Complete production of budget document.
April 14, 2019	State Legislative Session ends.
April 16, 2019	Introduction of Manager's proposed fiscal year 2020 budget.
April 18, 2019	Work Session: Managers overview of proposed budget.
April 29, 2019	Special Meeting: Budget Public Hearing-Menard Sports Center.
April 30, 2019	Special Meeting: Budget Public Hearing-Assembly Chambers.
May 2, 2019	Special Meeting: Budget Public Hearing-Willow Community Center
May 16 & 28, 2019	Special Meeting: Budget Public Hearing and Deliberations
May 29, 2019	Special Meeting: Budget Deliberations and adoption as amended.



MATANUSKA-SUSITNA BOROUGH

The Budget Process - Process for Budget Amendments

Budget Amendments

To amend the budget after it 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.

Transfer of Budgeted Funds Within a Department or Service Area Fund



Figure 1: Transfer of Budget Funds within Department

Increase of Overall Department or Service Area Fund



Figure 2: Increase of Overall Department Budget



MATANUSKA-SUSITNA BOROUGH

Description of the Budget Document

Basis of Budgeting and Accounting

Budgets for the General Fund, Special Revenue Funds and other funds are adopted on a basis consistent with generally accepted accounting principles (GAAP) in the United States of America. The Borough's budget is prepared using the same basis of accounting used in the preparation of the Comprehensive Annual Financial Report (CAFR). Proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

When preparing the Borough's budget for governmental funds, a current financial resources measurement focus and the modified accrual basis of accounting is used. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Borough considers revenues to be available if they are collected within 60 days after year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to accrued leave are recorded only to the extent they have matured.

Property and other taxes, charges for services, and interest associated with the current fiscal period are all susceptible to accrual and are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Budget Document Description

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 2020 Budget Calendar, narratives about the Budget Process, Budget Document, Fund Structure and Financial Policies. Ordinance No. 19-019 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 2020. 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, 2019 through June 30, 2020.

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, as well as a personnel summary.

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 2018 expenditures, the 2019 expenditures as amended, and the 2020 budget as approved by the assembly in addition to any subsequent amendments.

Non-areawide, Land Management, Enhanced 911, Education and Service Area budgets are found in the special revenue section. All special revenue funds are summarized on the first page of their respective section and are followed by budget pages similar to the department budgets described above.

Following the Nonareawide Fund are specific sections for the Solid Waste Enterprise Fund, Port Enterprise Fund and Debt Service Funds. The revolving loan funds are in the Internal Service Funds section. Within the Appendix, the reader will find 2020 Approved Positions, a history and economic profile of the Matanuska-Susitna Borough, property tax and assessed value information, as well as a glossary and chart of accounts.



MATANUSKA-SUSITNA BOROUGH
Fund Balance and Governmental Funds

Fund Balances

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.

The Borough applies the provisions of GASB (Governmental Accounting Standards Board) Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. 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

1. *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 FY2018	Estimated FY2019	Estimated FY2020
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	\$ 800,000	\$ 300,000
Capital	\$ 500,000	\$ 1,000,000	\$ 500,000
Emergency Response	\$ 1,200,000	\$ 1,000,000	\$ 2,000,000
School Site Acquisitions	\$ 1,898,798	\$ 2,302,157	-
Paving Projects and Calcium Chloride	\$ 3,984,043	\$ 6,095,473	-
Alaska LNG Project	-	\$ 250,000	\$ 250,000
Total Reserves	\$ 33,069,306	\$ 36,904,847	\$ 28,507,217

Table 7: Borough Reserves



MATANUSKA-SUSITNA BOROUGH

Fund Balance and Governmental Funds

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

Proprietary Funds - Working Capital

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.

Proprietary Funds - Net Assets

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.



MATANUSKA-SUSITNA BOROUGH

Fund Descriptions and Fund Structure

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. The various funds are grouped into seven fund types and three broad fund categories.

Funds	Departments	Major Services Provided	Description
General Fund	<ul style="list-style-type: none"> • Non-Departmental • Assembly • Mayor • Information Technology • Finance • Community Development • Planning & Land Use • Public Works • Emergency Services 	<ul style="list-style-type: none"> • General Government • Public Works • Community Development • Public Safety 	Accounts for the financial and general operations of the borough.
Non-areawide Services	<ul style="list-style-type: none"> • Non Departmental • Assembly • Information Technology • Finance • Public Works • Community Development 	<ul style="list-style-type: none"> • Economic Development • Animal Care • Libraries (outside of Cities) 	Accounts for the non-areawide operations of the borough.
Enhanced 911	<ul style="list-style-type: none"> • Emergency Services 	<ul style="list-style-type: none"> • Public Safety 	Accounts for the enhancement and maintenance of the E-911 emergency reporting system.
Land Management	<ul style="list-style-type: none"> • Community Development 	<ul style="list-style-type: none"> • Land sale, lease, and usage 	Accounts for the sale, lease and use of borough-owned real estate.
Fire Service Areas	<ul style="list-style-type: none"> • Emergency Services 	<ul style="list-style-type: none"> • Public Safety 	Eight fire service area funds account for emergency fire services to individual fire service areas.
Road Service Areas	<ul style="list-style-type: none"> • Non-Departmental 	<ul style="list-style-type: none"> • Road Service 	Sixteen service area funds account for road services to individual road service areas.
Special Service Areas	<ul style="list-style-type: none"> • Non-Departmental 	<ul style="list-style-type: none"> • Flood Control • Water • Sewer • Erosion Control • Trail Maintenance 	Funds established for particular functions not located within a specific service area.
Education Fund	<ul style="list-style-type: none"> • Non-Departmental 	<ul style="list-style-type: none"> • Matanuska-Susitna Borough School District budget 	Accounts for the approved budget for the Matanuska-Susitna Borough School District.
Solid Waste Enterprise	<ul style="list-style-type: none"> • Public Works 	<ul style="list-style-type: none"> • Solid Waste 	Accounts for the operations related to solid waste at the central landfill and transfer sites located throughout the borough.
Port Enterprise Fund	<ul style="list-style-type: none"> • Assembly 	<ul style="list-style-type: none"> • Port Lease and Permit Fees 	Accounts for all operations of Port MacKenzie.
Debt Service Funds	<ul style="list-style-type: none"> • Non-Departmental 	<ul style="list-style-type: none"> • Accounting and payment of long-term debt related costs 	Accounts for the accumulation of resources for and the payment of general long-term obligation principal, interest, and related costs.
Capital Project/Grant Funds	<ul style="list-style-type: none"> • Non-Departmental 	<ul style="list-style-type: none"> • Acquisition of capital assets • Construction, renewal, and renovation of major borough facilities 	Accounts for financial resources expended for acquisition of capital items including vehicles, ambulances, and recreational equipment. Capital improvements, renewal and renovation of borough buildings. Accounts for various grants.



MATANUSKA-SUSITNA BOROUGH
Fund Descriptions and Fund Structure

Major and Nonmajor Funds and Revenue Sources

Major Funds	Governmental Funds						Proprietary Funds	Fiduciary Funds	
	General	Special Revenue	Debt Service		Capital Project	Enterprise			Internal Service
			School Buildings Debt Service	Fronteras School Debt Service					
	General Fund (Areawide)			School Buildings Debt Service Fronteras School Debt Service	School Projects	Port Solid Waste			
Nonmajor funds		Nonareawide Enhanced 911 Land Management Education Operating Fire Service Area Funds Road Service Area Funds Special Service Area Funds	Fireweed Building Station 6-1 COP Station 5-1 COP Station 6-2 COP Station 7-3 COP Parks & Recreation Bonds Non-Areawide A/C Transportation System	Sewage Facility Fire Protection Road Service Area Repair Ambulance & EMS Roads & Bridges Borough Facilities Cultural and Recreational Infrastructure Miscellaneous Pass-through grants		FSA Capital RSA Capital SSA Capital	Property Tax Agency Road, Gas Line, & Community Water Agency		
Revenue/Funding Sources	Property Taxes Other Taxes Intergovernmental Charges for Services	Property Taxes Charges for Services Intergovernmental	Property Taxes Other Taxes Intergovernmental	Property Taxes Other Taxes Intergovernmental	Property Taxes Other Taxes Proceeds from long term liabilities Intergovernmental	Charges for Services			

Major Funds

Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. The Borough reports four major governmental funds and two major proprietary funds.

Major Fund Descriptions

- The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be reported in another fund.
- The *School Projects Capital Project Fund* accounts for activities relating to the construction, renovation, and renewal of school facilities throughout the Borough.
- The *School Buildings Debt Service Fund* accounts for activities relating to the issuance and servicing of general obligation debt associated with school facilities.
- The *Fronteras School Debt Service Fund* accounts for activities relating to the servicing of a note payable to the U.S. Department of Agriculture and receipts of lease payments associated with the Fronteras Charter School.
- The *Port Enterprise Fund* accounts for activities relating to operations of the port.
- The *Solid Waste Enterprise Fund* accounts for activities relating to operations of the Borough's sanitary landfill.



MATANUSKA-SUSITNA BOROUGH

Fund Descriptions and Fund Structure

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.



MATANUSKA-SUSITNA BOROUGH

Financial Policies and Procedures

Policy Overview

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

Borough Government

The Matanuska-Susitna Borough was incorporated as a second class borough on January 1, 1964. Alaska State law mandates that second class boroughs must provide certain services on an areawide basis to all taxpayers. These include property assessment, tax collection, education and planning. All other services must be voted on and approved by those 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 include 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 following policies assist in the decision-making process of the Matanuska-Susitna Borough Assembly:

- **Prudent budgeting and effective budgetary control**
- **Efficient safeguarding of borough assets**
- **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**
- **Maintenance of a sound investment policy of borough monies**
- **Striving to maintain the best possible rating on bonds**



MATANUSKA-SUSITNA BOROUGH

Financial Policies and Procedures

Encumbrance Accounting and Unspent Budget

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 this system, 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. 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.

Established Reserves and Targets

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 four 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. Additionally, within the areawide fund is a reserve to construct and operate the Alaska LNG Project. 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.

Budget Adjustment Practices

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.

Internal Controls and Purchasing

Borough Management 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.

Use of Debt and the 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 2018, our outstanding principal amount of general obligation



MATANUSKA-SUSITNA BOROUGH

Financial Policies and Procedures

debt for areawide purposes, Schools, Parks & Transportation, is \$269,440,000. Our certified assessed value as of January 1, 2019 was \$9,627,083,326. Based on the current certified roll, areawide general obligation debt is 2.80% of assessed valuation. This is well below the legal limit.

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 with expected cash inflows. In prior years, the State of Alaska reimbursed 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 reimbursed debt on the Port's Debt Service at a current rate of 100% on a one-year lag. These have not been funded by the State for fiscal year 2020.

Investment Policy

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.

Debt Ratings

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 |

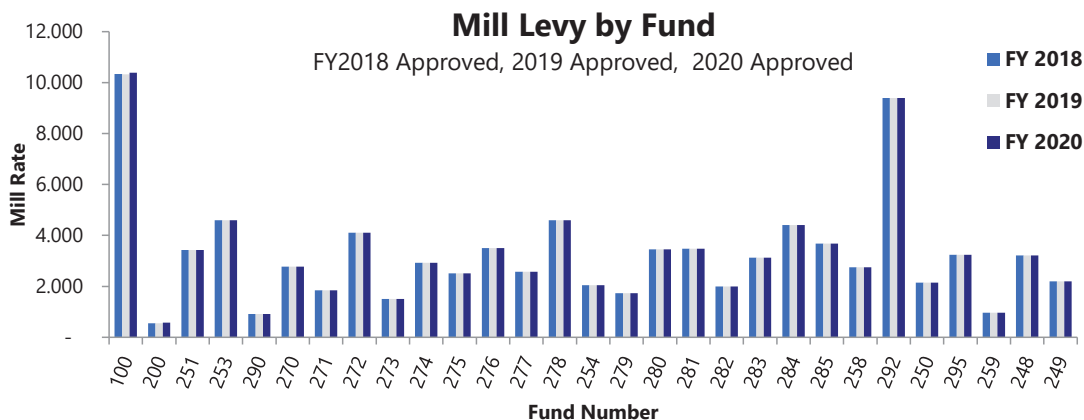
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MATANUSKA-SUSITNA BOROUGH

Mill Levies for Borough Services

CODE	FUND	DESCRIPTION	FY 2018 APPROVED	FY 2019 APPROVED	FY 2020 APPROVED
	100	Areawide	10.332	10.331	10.386
	200	Non-Areawide	0.548	0.548	0.573
FSA 2	251	Butte Fire Service Area	3.430	3.430	3.430
FSA 4	253	Sutton Fire Service Area	4.590	4.590	4.590
SSA 7	290	Talkeetna Flood Control	0.910	0.910	0.910
RSA 9	270	Midway Road Service Area	2.780	2.780	2.780
RSA 14	271	Fairview Road Service Area	1.850	1.850	1.850
RSA 15	272	Caswell Road Service Area	4.100	4.100	4.100
RSA 16	273	South Colony Road Service Area	1.500	1.500	1.500
RSA 17	274	Knik Road Service Area	2.920	2.920	2.920
RSA 19	275	Lazy Mountain Road Service Area	2.510	2.510	2.510
RSA 20	276	Greater Willow Road Service Area	3.500	3.500	3.500
RSA 21	277	Big Lake Road Service Area	2.570	2.570	2.570
RSA 23	278	North Colony Road Service Area	4.590	4.590	4.590
FSA 24	254	Talkeetna Fire Service Area	2.040	2.040	2.040
RSA 25	279	Bogard Road Service Area	1.730	1.730	1.730
RSA 26	280	Greater Butte Road Service Area	3.450	3.450	3.450
RSA 27	281	Meadow Lakes Road Service Area	3.480	3.480	3.480
RSA 28	282	Gold Trails Road Service Area	1.990	1.990	1.990
RSA 29	283	Greater Talkeetna Road Service Area	3.120	3.120	3.120
RSA 30	284	Trapper Creek Road Service Area	4.410	4.410	4.410
RSA 31	285	Alpine Road Service Area	3.680	3.680	3.680
FSA 35	258	Willow Fire Service Area	2.750	2.750	2.750
SSA 69	292	Pt. MacKenzie Service Area	9.400	9.400	9.400
FSA 130	250	Central Mat-Su Fire Service Area	2.150	2.150	2.150
SSA 131	295	Circle View / Stampede Estates	3.240	3.240	3.240
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.960	0.960	0.960
FSA 135	248	Caswell Fire Service Area	3.210	3.210	3.210
FSA 136	249	West Lakes Fire Service Area	2.200	2.200	2.200
ORD 18-085		Jimmy's Drive Service Area	-	-	-
CITY PROPOSED/APPROVED MILL RATES					
CTY 5	800	City of Palmer	3.000	3.000	3.000
CTY 12	800	City of Houston	3.000	3.000	3.000
CTY 13	800	City of Wasilla	-	-	-





MATANUSKA-SUSITNA BOROUGH

**Consolidated Reconciliation of Unreserved
Borough Funds**

No. Fund Title	Estimated Fund Balance as of June 30, 2019	Estimated Revenue 2019-2020	Transfers In	Transfers Out	Estimated Expenditures 2019-2020	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2020
100 Areawide General	37,897,105	126,200,430	1,718,604	88,265,028	49,031,176	28,507,217	12,718
200 Non-Areawide	661,997	5,627,600	-	836,400	4,665,694	630,000	157,503
202 Enhanced 911	1,844,903	1,786,500	-	-	1,675,701	-	1,955,702
203 Land Management	1,128,833	980,500	-	200,000	1,499,968	187,750	221,615
204 Education-Operating	-	192,843,501	60,665,932	-	253,509,433	-	-
Fire Service Areas							
245 Fire Fleet Maintenance	-	-	678,493	-	678,493	-	-
248 Caswell FSA	444,224	351,540	-	97,901	346,119	-	351,744
249 West Lakes FSA	923,150	3,000,690	395,112	1,036,892	2,628,806	-	653,254
250 Central Mat-Su FSA	6,167,308	10,845,771	155,212	8,645,900	7,615,536	-	906,855
251 Butte FSA	1,209,217	945,870	13,000	806,106	663,034	-	698,947
253 Sutton FSA	180,071	238,500	-	64,581	221,339	-	132,651
254 Talkeetna FSA	179,053	371,370	13,000	168,922	342,681	-	51,820
258 Willow FSA	165,259	856,380	-	293,387	565,126	20,000	143,126
259 Gr Palmer FSA	4,804,658	1,372,460	-	95,209	467,260	-	5,614,649
Fire Service Area Subtotal	14,072,940	17,982,581	1,254,817	11,208,898	13,528,394	20,000	8,553,046
Road Service Areas							
265 Road Service Areas Admin	-	-	3,569,185	656,200	2,912,985	-	-
270 Midway RSA	226,271	1,907,450	-	1,463,785	620,288	2,033	47,615
271 Fairview RSA	119,073	1,277,890	-	741,279	604,943	1,195	49,546
272 Caswell Lakes RSA	85,398	679,000	-	207,961	505,292	-	51,145
273 South Colony RSA	134,808	1,642,020	-	564,686	1,156,841	4,383	50,918
274 Knik RSA	118,788	3,053,540	-	1,735,130	1,387,568	-	49,630
275 Lazy Mountain RSA	89,623	260,060	-	70,966	228,579	24	50,114
276 Greater Willow RSA	160,757	972,690	-	508,789	574,409	-	50,249
277 Big Lake RSA	161,767	1,325,130	-	351,381	1,084,059	-	51,457
278 North Colony RSA	98,255	218,740	-	96,882	169,489	541	50,083
279 Bogard RSA	176,828	1,906,120	-	1,035,695	993,701	4,063	49,489
280 Gr Butte RSA	208,851	1,003,310	-	660,666	501,792	228	49,475
281 Meadow Lakes RSA	138,766	2,124,030	-	1,227,639	985,855	-	49,302
282 Gold Trails RSA	130,067	1,896,780	-	908,035	1,066,097	2,449	50,266
283 Greater Talkeetna RSA	226,811	651,410	-	291,641	535,863	-	50,717
284 Trapper Creek RSA	187,212	239,060	-	188,142	188,129	-	50,001
285 Alpine RSA	74,129	266,700	-	41,009	282,779	110	16,931
Road Service Area Subtotal	2,337,404	19,423,930	3,569,185	10,749,887	13,798,669	15,026	766,937
290 Talkeetna Flood Control	136,561	31,730	-	-	53,680	-	114,611
292 Point Mackenzie Service Area	425,661	36,600	-	-	88,084	-	374,177
293 Talkeetna Water & Sewer	(246,447)	1,280,000	-	250,000	537,951	26,440	219,162
294 Freedom Hills	14,799	-	-	-	14,799	-	-
295 Circle View/Stampede	53,948	21,600	-	-	5,240	6,000	64,308
296 Chase Trail Service Area	2,002	630	-	-	2,632	-	-
297 Road Outside Service Area	95	-	-	-	95	-	-
300 Debt Service-Schools	2,445,075	-	26,800,000	-	26,804,557	-	2,440,518
301 Debt Service - USDA Fronteras	-	393,300	-	-	393,300	-	-
302 Fireweed Building Debt Service	5	-	89,565	-	89,565	-	5
316 Debt Service Station 5-1-COPS	956,389	-	763,800	-	763,725	-	956,464
318 Debt Service Station 6-2 COPS	1,079,807	-	4,894,150	-	497,950	-	5,476,007
319 Debt Service Station 7-3 COPS	933,863	-	565,900	-	565,900	-	933,863
320 Debt Service Parks & Rec	1,680,097	-	1,233,000	-	2,063,575	-	849,522
325 Debt Service- Animal Care COPS	581,607	-	542,000	-	542,000	-	581,607
330 Transportation System Debt	772,389	-	2,381,125	-	2,381,125	-	772,389
Borough Operating Total	66,779,033	366,608,902	104,478,078	111,510,213	372,513,213	29,392,433	24,450,154



MATANUSKA-SUSITNA BOROUGH

**Consolidated Reconciliation of Unreserved
Borough Funds**

No. Fund Title	Estimated Fund Balance as of June 30, 2019	Estimated Revenue 2019-2020	Transfers In	Transfers Out	Estimated Expenditures 2019-2020	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2020
Enterprise Funds							
510 Solid Waste	3,671,168	10,707,326	-	1,232,700	9,030,219	524,420	4,639,995
520 Port	(10,200,133)	61,000	848,970	-	2,026,010	1,116,047	(10,200,126)
Enterprise Funds Total	(6,528,965)	10,768,326	848,970	1,232,700	11,056,229	1,640,467	(8,841,065)
Revolving Loans	737	-	-	737	-	-	-
Capital Appropriations							
Areawide Capital Projects	9,912,000	-	2,390,000	9,912,000	2,390,000	-	-
Areawide: MSCVB & Infrastructue	-	-	937,500	-	937,500	-	-
A/W-Road Program	-	-	250,000	-	250,000	-	-
A/W - Grants	-	-	775,000	-	775,000	-	-
Non-Areawide Capital Projects	-	-	157,400	-	157,400	-	-
Land Management Capital Projects	-	-	150,000	-	150,000	-	-
Fire Service Area Capital Projects	-	-	4,188,000	-	4,188,000	-	-
Road Service Area Capital Projects	-	-	7,125,702	-	7,125,702	-	-
Talkeetna Water & Sewer Capital Projects	-	-	210,000	-	210,000	-	-
Solid Waste Capital Projects	-	-	1,145,000	-	1,145,000	-	-
Port Capital Projects	-	-	-	-	-	-	-
Capital Appropriations Total	9,912,000	-	17,328,602	9,912,000	17,328,602	-	-
GRAND TOTALS	70,162,068	377,377,228	122,655,650	122,655,650	400,898,044	31,032,900	15,609,089



MATANUSKA-SUSITNA BOROUGH

**Revenue Summary Net of Transfers
Fiscal Year 2020 Approved**

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide General	113,800,430	500,000	6,498,300	2,289,000	3,000,000	112,700	126,200,430
200	Non-Areawide	4,518,000	1,500	253,100	845,000	-	10,000	5,627,600
202	Enhanced 911	-	1,500	1,785,000	-	-	-	1,786,500
203	Land Management	-	38,000	71,000	-	-	871,500	980,500
204	Education-Operating	-	-	-	189,948,336	2,440,165	455,000	192,843,501
248	Caswell Lakes FSA	350,540	1,000	-	-	-	-	351,540
249	West Lakes FSA	2,987,690	3,000	-	-	-	10,000	3,000,690
250	Central Mat-Su FSA	10,600,770	15,001	210,000	-	-	20,000	10,845,771
251	Butte FSA	944,070	1,800	-	-	-	-	945,870
253	Sutton FSA	238,100	400	-	-	-	-	238,500
254	Talkeetna FSA	370,370	1,000	-	-	-	-	371,370
258	Willow FSA	853,380	1,000	-	-	-	2,000	856,380
259	Gr Palmer Consolidated FSA	1,364,460	7,000	-	-	-	1,000	1,372,460
270	Midway RSA	1,906,850	600	-	-	-	-	1,907,450
271	Fairview RSA	1,277,290	600	-	-	-	-	1,277,890
272	Caswell Lakes RSA	678,750	250	-	-	-	-	679,000
273	South Colony RSA	1,641,020	1,000	-	-	-	-	1,642,020
274	Knik RSA	3,052,940	600	-	-	-	-	3,053,540
275	Lazy Mountain RSA	259,760	300	-	-	-	-	260,060
276	Greater Willow RSA	972,190	500	-	-	-	-	972,690
277	Big Lake RSA	1,324,630	500	-	-	-	-	1,325,130
278	North Colony RSA	218,440	300	-	-	-	-	218,740
279	Bogard RSA	1,905,120	1,000	-	-	-	-	1,906,120
280	Greater Butte RSA	1,002,960	350	-	-	-	-	1,003,310
281	Meadow Lakes RSA	2,123,530	500	-	-	-	-	2,124,030
282	Gold Trails RSA	1,896,130	650	-	-	-	-	1,896,780
283	Greater Talkeetna RSA	651,110	300	-	-	-	-	651,410
284	Trapper Creek RSA	238,760	300	-	-	-	-	239,060
285	Alpine RSA	266,400	300	-	-	-	-	266,700
290	Talkeetna Flood Control	31,580	150	-	-	-	-	31,730
292	Point MacKenzie SA	35,600	1,000	-	-	-	-	36,600
293	Talkeetna Water & Sewer	900,000	-	380,000	-	-	-	1,280,000
295	Circle View/Stampede Estates	21,450	150	-	-	-	-	21,600
296	Chase Trail Service Area	620	10	-	-	-	-	630
301	Debt Service - USDA Fronteras	-	-	-	-	-	393,300	393,300
510	Solid Waste Enterprise Fund	-	-	10,603,576	-	-	103,750	10,707,326
520	Port Enterprise Fund	-	-	61,000	-	-	-	61,000
	TOTALS	156,432,940	580,561	19,861,976	193,082,336	5,440,165	1,979,250	377,377,228



MATANUSKA-SUSITNA BOROUGH

**Revenue Summary Net of Transfers
Fiscal Year 2019 Amended**

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide General	111,158,530	450,000	6,195,400	21,451,047	2,500,000	25,000	141,779,977
200	Non-Areawide	4,181,700	1,500	253,100	785,000	-	71,219	5,292,519
202	Enhanced 911	-	1,500	2,380,000	-	-	-	2,381,500
203	Land Management	-	23,000	80,750	-	-	851,500	955,250
204	Education-Operating	-	-	-	186,342,400	2,316,768	455,000	189,114,168
248	Caswell Lakes FSA	347,470	1,000	-	-	-	-	348,470
249	West Lakes FSA	2,897,680	3,000	-	-	-	10,000	2,910,680
250	Central Mat-Su FSA	10,240,230	15,000	210,000	-	-	20,000	10,485,230
251	Butte FSA	908,790	1,800	-	-	-	-	910,590
253	Sutton FSA	231,130	400	-	-	-	-	231,530
254	Talkeetna FSA	359,970	1,000	-	-	-	-	360,970
258	Willow FSA	847,190	1,000	-	-	-	2,000	850,190
259	Gr Palmer Consolidated FSA	1,314,200	7,000	-	-	-	1,000	1,322,200
270	Midway RSA	1,715,780	600	-	-	-	-	1,716,380
271	Fairview RSA	1,157,450	600	-	-	-	-	1,158,050
272	Caswell Lakes RSA	637,940	250	-	-	-	-	638,190
273	South Colony RSA	1,530,200	1,000	-	-	-	-	1,531,200
274	Knik RSA	2,884,060	600	-	-	-	-	2,884,660
275	Lazy Mountain RSA	253,210	300	-	-	-	-	253,510
276	Greater Willow RSA	946,250	500	-	-	-	-	946,750
277	Big Lake RSA	1,278,160	500	-	-	-	-	1,278,660
278	North Colony RSA	188,210	300	-	-	-	-	188,510
279	Bogard RSA	1,723,620	1,000	-	-	-	-	1,724,620
280	Greater Butte RSA	935,940	350	-	-	-	-	936,290
281	Meadow Lakes RSA	1,938,960	500	-	-	-	-	1,939,460
282	Gold Trails RSA	1,768,840	650	-	-	-	-	1,769,490
283	Greater Talkeetna RSA	618,740	300	-	-	-	-	619,040
284	Trapper Creek RSA	230,360	300	-	-	-	-	230,660
285	Alpine RSA	258,850	300	-	-	-	-	259,150
290	Talkeetna Flood Control	29,860	150	-	-	-	-	30,010
292	Point MacKenzie SA	56,500	1,000	-	-	-	-	57,500
293	Talkeetna Water & Sewer	120,000	-	415,000	-	-	-	535,000
295	Circle View/Stampede Estates	21,840	150	-	-	-	-	21,990
296	Chase Trail Service Area	610	10	-	-	-	-	620
301	Debt Service - USDA Fronteras	-	-	-	-	-	393,300	393,300
510	Solid Waste Enterprise Fund	-	-	9,739,250	-	-	10,000	9,749,250
520	Port Enterprise Fund	-	-	-	712,513	61,000	-	773,513
	TOTALS	150,782,270	515,560	19,273,500	209,290,960	4,877,768	1,839,019	386,579,077



MATANUSKA-SUSITNA BOROUGH

**Revenue Summary Net of Transfers
Fiscal Year 2018 Actual**

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide General	105,185,776	824,247	6,151,865	25,586,845	3,667,956	70,895	141,487,584
200	Non-Areawide	4,058,818	2,556	263,224	865,616	-	109,755	5,299,969
202	Enhanced 911	-	2,566	2,330,416	3,775	-	-	2,336,757
203	Land Management	-	42,779	90,500	18,037	-	960,681	1,111,997
204	Education-Operating	-	-	-	191,703,718	1,209,580	23,171,706	216,085,004
248	Caswell Lakes FSA	316,123	751	-	3,596	-	-	320,470
249	West Lakes FSA	2,751,269	2,496	-	-	-	28,120	2,781,885
250	Central Mat-Su FSA	9,877,448	14,851	396,909	52,590	-	544	10,342,342
251	Butte FSA	867,445	2,120	-	-	-	22,800	892,365
253	Sutton FSA	226,030	454	-	-	-	-	226,484
254	Talkeetna FSA	350,285	586	-	-	-	-	350,871
258	Willow FSA	822,999	1,250	-	3,596	-	-	827,845
259	Gr Palmer Consolidated FSA	1,274,072	6,286	-	-	-	-	1,280,358
265	Road Service Areas Admin	-	-	-	34,414	-	7,400	41,814
270	Midway RSA	1,706,325	642	-	-	-	-	1,706,967
271	Fairview RSA	1,185,016	377	-	-	-	-	1,185,393
272	Caswell Lakes RSA	638,529	197	-	-	-	-	638,726
273	South Colony RSA	1,577,565	683	-	-	-	-	1,578,248
274	Knik RSA	2,938,175	523	-	-	-	240	2,938,938
275	Lazy Mountain RSA	258,807	281	-	-	-	-	259,088
276	Greater Willow RSA	950,792	407	-	-	-	-	951,199
277	Big Lake RSA	1,304,911	454	-	-	-	-	1,305,365
278	North Colony RSA	187,660	245	-	-	-	-	187,905
279	Bogard RSA	1,769,851	712	-	-	-	-	1,770,563
280	Greater Butte RSA	938,699	399	-	-	-	-	939,098
281	Meadow Lakes RSA	1,951,808	315	-	-	-	-	1,952,123
282	Gold Trails RSA	1,802,784	386	-	-	-	-	1,803,170
283	Greater Talkeetna RSA	625,135	327	-	-	-	-	625,462
284	Trapper Creek RSA	226,131	273	-	-	-	-	226,404
285	Alpine RSA	262,199	230	-	-	-	-	262,429
290	Talkeetna Flood Control	31,545	200	-	-	-	-	31,745
292	Point MacKenzie SA	21,287	725	-	-	-	-	22,012
293	Talkeetna Water & Sewer	163,567	146	369,566	1,534	-	-	534,813
294	Freedom Hills	-	45	-	-	-	-	45
295	Circle View/Stampede Estates	21,589	214	-	-	-	-	21,803
296	Chase Trail Service Area	753	12	-	-	-	-	765
300	Debt Service - Schools	-	52	-	-	-	21	73
316	Debt Service Station 5-1 COP'S	-	6,134	-	-	-	-	6,134
318	Debt Service Station 6-2 COP'S	-	4,854	-	-	-	-	4,854
325	Debt Service - Animal Care COPs	-	5,280	-	-	-	-	5,280
330	Debt Service - Transportation	-	23	-	-	-	-	23
510	Solid Waste Enterprise Fund	-	10,233	8,872,721	38,008	-	55,586	8,976,548
520	Port Enterprise Fund	-	-	10,290	712,117	-	2,400,000	3,122,407
	TOTALS	144,293,393	935,311	18,485,491	219,023,846	4,877,536	26,827,748	414,443,325



MATANUSKA-SUSITNA BOROUGH

Expenditure Summary by Fund / Division
Net of Transfers

Fund	Fund / Function	2017-2018 Actual	2018-2019 Amended	2019-2020 Approved
100	Areawide General			
	Assembly	5,083,965	7,297,092	7,588,529
	Mayor	74,658	67,440	82,197
	Information Technology	5,237,998	5,727,880	5,566,388
	Finance	7,079,390	9,011,696	8,219,463
	Planning	3,700,673	4,209,128	4,379,866
	Public Works	2,110,981	2,447,684	2,051,991
	Emergency Services	10,672,514	13,827,815	13,763,153
	Community Development	3,755,166	4,519,183	4,665,659
	Capital Projects	3,548,681	2,929,281	2,713,930
	Areawide Expenditure Subtotal	41,264,026	50,037,199	49,031,176
200	Non-Areawide			
	Assembly	2,532,956	2,909,496	2,778,935
	Information Technology	142,815	213,085	194,424
	Finance	1,528	3,500	5,500
	Public Works	50,758	68,866	-
	Community Development	1,451,220	1,733,695	1,686,835
	Non-Areawide Expenditure Subtotal	4,179,277	4,928,642	4,665,694
202	Enhanced 911	1,631,498	1,620,283	1,675,701
203	Land Management	1,347,394	1,369,828	1,499,968
245	Fire Fleet Maintenance	268,200	376,200	678,493
248	Caswell FSA	239,871	313,304	346,119
249	West Lakes FSA	1,855,051	2,498,024	2,628,806
250	Central Mat-Su FSA	4,309,962	6,811,650	7,615,536
251	Butte FSA	451,094	678,500	663,034
253	Sutton FSA	142,128	217,109	221,339
254	Talkeetna FSA	245,605	324,314	342,681
258	Willow FSA	515,509	554,883	565,126
259	Gr Palmer Consolidated FSA	418,809	457,370	467,260
265	Road Service Areas Admin	2,153,710	2,457,079	2,912,985
270	Midway RSA	446,815	592,334	620,288
271	Fairview RSA	480,800	538,863	604,943
272	Caswell Lakes RSA	452,958	483,758	505,292
273	South Colony RSA	970,265	1,102,842	1,156,841
274	Knik RSA	1,243,951	1,348,112	1,387,568
275	Lazy Mountain RSA	178,446	224,437	228,579
276	Greater Willow RSA	482,644	549,138	574,409
277	Big Lake RSA	933,922	1,027,968	1,084,059
278	North Colony RSA	114,893	175,314	169,489
279	Bogard RSA	819,131	941,054	993,701
280	Greater Butte RSA	315,515	478,934	501,792
281	Meadow Lakes RSA	844,655	947,661	985,855
282	Gold Trails RSA	941,377	1,019,067	1,066,097
283	Greater Talkeetna RSA	431,380	511,892	535,863
284	Trapper Creek RSA	134,397	179,331	188,129
285	Alpine RSA	189,899	269,582	282,779
290	Talkeetna Flood Control	672	42,796	53,680
291	Garden Terrace Estates Service Area	-	107,034	-
292	Point MacKenzie Service Area	47,717	83,429	88,084
293	Talkeetna Water & Sewer	315,588	456,130	537,951
294	Freedom Hills Road	-	15,000	14,799
295	Circle View/Stampede Estates	270	5,255	5,240
296	Chase Trail Service Area	-	7,073	2,632
297	Roads Outside Service Area	-	233	95
300	Debt Service-Schools	33,331,048	29,155,819	26,804,557
301	Debt Service USDA Fronteras	361,258	393,300	393,300



MATANUSKA-SUSITNA BOROUGH

**Expenditure Summary by Fund / Division
Net of Transfers**

Fund	Fund / Function	2017-2018 Actual	2018-2019 Amended	2019-2020 Approved
302	UA Fireweed	89,615	89,565	89,565
315	Debt Service Station 6-1 COP's	42,671	-	-
316	Debt Service Station 5-1 COP'S	764,126	764,325	763,725
318	Debt Service Station 6-2 COP'S	496,550	498,750	497,950
319	Debt Service Station 7-3 COPS	567,450	563,300	565,900
320	Debt Service Parks & Rec	2,138,305	2,060,850	2,063,575
325	Debt Service - Animal Care COPs	529,490	540,050	542,000
330	Transportation System Debt	2,383,851	2,384,025	2,381,125
Borough Operating Total		109,071,793	120,201,606	119,003,780
510	Solid Waste Enterprise	7,514,387	8,809,606	9,030,219
520	Port Enterprise	1,680,967	2,163,444	2,026,010
Enterprise Funds Total		9,195,354	10,973,050	11,056,229
204	Education-Operating	265,315,143	247,489,086	253,509,433
Education Operating Total		265,315,143	247,489,086	253,509,433
	Areawide Capital Projects	2,443,300	5,034,450	2,390,000
	Areawide Road Program	500,000	500,000	250,000
	Areawide-Wasilla Planning Grant	225,000	225,000	225,000
	Areawide-Wasilla Veterans Memorial Wall Grant	-	-	100,000
	Areawide-Neighborhood Watch Program	-	50,000	-
	Areawide Grants/Match	350,000	1,320,000	450,000
	Areawide MSCVB & Infrastructure	1,135,000	1,137,500	937,500
	Areawide Youth Programs	-	100,000	-
	Non-Areawide Capital Projects	136,010	1,293,000	157,400
	Enhanced 911 Capital Projects	53,276	-	-
	Land Management Capital Projects	-	225,000	150,000
	Caswell Lakes FSA	85,000	-	30,000
	West Lakes FSA	1,125,000	510,000	300,000
	Central Mat-Su FSA Capital Projects	1,486,000	2,450,000	2,860,000
	Butte FSA Capital Projects	125,000	455,000	700,000
	Sutton FSA Capital Projects	-	90,000	-
	Talkeetna FSA Capital Projects	50,000	205,000	95,000
	Willow FSA Cap.	100,000	235,000	185,000
	Gr Palmer FSA Cap.	860,000	60,000	18,000
	Admin RSA Cap.	196,800	193,300	601,200
	Midway RSA Cap.	1,120,400	885,850	1,145,971
	Fairview RSA Cap.	592,480	444,980	519,697
	Caswell Lakes RSA Cap.	113,275	28,430	39,238
	South Colony RSA Cap.	324,040	246,350	291,938
	Knik RSA Cap.	1,335,600	1,094,100	1,157,660
	Lazy Mountain RSA Cap.	151,360	5,890	34,805
	Greater Willow RSA Cap.	370,130	247,430	309,667
	Big Lake RSA Cap.	171,200	71,890	109,371
	North Colony RSA Cap.	89,000	-	55,902
	Bogard RSA Cap.	893,000	541,840	714,226
	Greater Butte RSA Cap.	427,500	324,890	472,867
	Meadow Lakes RSA Cap.	755,200	705,000	854,019
	Gold Trails RSA Cap.	526,000	486,850	569,547
	Greater Talkeetna RSA Cap.	24,700	3,600	129,184
	Trapper Creek RSA Cap.	34,106	15,030	120,410
	Alpine RSA Cap.	46,000	-	-
	Talkeetna Water & Sewer S.A. Cap.	-	50,000	210,000
	Solid Waste Capital Projects	884,788	640,000	1,145,000
	Port Capital Projects	-	750,000	-
Capital Projects / Grants Subtotal		16,729,165	20,625,380	17,328,602
Grand Total		400,311,455	399,289,122	400,898,044



MATANUSKA-SUSITNA BOROUGH

**Summary of Actual Revenue and Expenditures
2018 Actual, 2019 As Amended,
and 2020 Approved**

Fund	Fund Title	2017-2018		2018-2019		2019-2020	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
100	Areawide General	141,487,584	41,264,026	141,779,977	50,037,199	126,200,430	49,031,176
200	Non-Areawide	5,299,969	4,179,277	5,292,519	4,928,642	5,627,600	4,665,694
202	Enhanced 911	2,336,757	1,631,498	2,381,500	1,620,283	1,786,500	1,675,701
203	Land Management	1,111,997	1,347,394	955,250	1,369,828	980,500	1,499,968
245	Fire Fleet Maintenance	-	268,200	-	376,200	-	678,493
248	Caswell FSA	320,470	239,871	348,470	313,304	351,540	346,119
249	West Lakes FSA	2,781,885	1,855,051	2,910,680	2,498,024	3,000,690	2,628,806
250	Central Mat-Su FSA	10,342,342	4,309,962	10,485,230	6,811,650	10,845,771	7,615,536
251	Butte FSA	892,365	451,094	910,590	678,500	945,870	663,034
253	Sutton FSA	226,484	142,128	231,530	217,109	238,500	221,339
254	Talkeetna FSA	350,871	245,605	360,970	324,314	371,370	342,681
258	Willow FSA	827,845	515,509	850,190	554,883	856,380	565,126
259	Gr Palmer Consolidated FSA	1,280,358	418,809	1,322,200	457,370	1,372,460	467,260
265	Road Service Areas Admin	41,814	2,153,710	-	2,457,079	-	2,912,985
270	Midway RSA	1,706,967	446,815	1,716,380	592,334	1,907,450	620,288
271	Fairview RSA	1,185,393	480,800	1,158,050	538,863	1,277,890	604,943
272	Caswell Lakes RSA	638,726	452,958	638,190	483,758	679,000	505,292
273	South Colony RSA	1,578,248	970,265	1,531,200	1,102,842	1,642,020	1,156,841
274	Knik RSA	2,938,938	1,243,951	2,884,660	1,348,112	3,053,540	1,387,568
275	Lazy Mountain RSA	259,088	178,446	253,510	224,437	260,060	228,579
276	Greater Willow RSA	951,199	482,644	946,750	549,138	972,690	574,409
277	Big Lake RSA	1,305,365	933,922	1,278,660	1,027,968	1,325,130	1,084,059
278	North Colony RSA	187,905	114,893	188,510	175,314	218,740	169,489
279	Bogard RSA	1,770,563	819,131	1,724,620	941,054	1,906,120	993,701
280	Greater Butte RSA	939,098	315,515	936,290	478,934	1,003,310	501,792
281	Meadow Lakes RSA	1,952,123	844,655	1,939,460	947,661	2,124,030	985,855
282	Gold Trails RSA	1,803,170	941,377	1,769,490	1,019,067	1,896,780	1,066,097
283	Greater Talkeetna RSA	625,462	431,380	619,040	511,892	651,410	535,863
284	Trapper Creek RSA	226,404	134,397	230,660	179,331	239,060	188,129
285	Alpine RSA	262,429	189,899	259,150	269,582	266,700	282,779
290	Talkeetna Flood Control	31,745	672	30,010	42,796	31,730	53,680
291	Garden Terrace Estates Service Area	-	-	-	107,034	-	-
292	Point MacKenzie Service Area	22,012	47,717	57,500	83,429	36,600	88,084
293	Talkeetna Water & Sewer	534,813	315,588	535,000	456,130	1,280,000	537,951
294	Freedom Hills Road	45	-	-	15,000	-	14,799
295	Circle View/Stampede Estates	21,803	270	21,990	5,255	21,600	5,240



MATANUSKA-SUSITNA BOROUGH

Summary of Actual Revenue and Expenditures
2018 Actual, 2019 As Amended,
and 2020 Approved

Fund	Fund Title	2017-2018		2018-2019		2019-2020	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
296	Chase Trail Service Area	765	-	620	7,073	630	2,632
297	Roads Outside Service Area	-	-	-	233	-	95
300	Debt Service-Schools	73	33,331,048	-	29,155,819	-	26,804,557
301	Debt Service USDA - Fronteras	-	361,258	393,300	393,300	393,300	393,300
302	UA Fireweed	-	89,615	-	89,565	-	89,565
315	Debt Service Station 6-1 COP'S	-	42,671	-	-	-	-
316	Debt Service Station 5-1 COP'S	6,134	764,126	-	764,325	-	763,725
318	Debt Service Station 6-2 COP'S	4,854	496,550	-	498,750	-	497,950
319	Debt Service Station 7-3 COP'S	-	567,450	-	563,300	-	565,900
320	Debt Service Parks & Rec	-	2,138,305	-	2,060,850	-	2,063,575
325	Debt Service - Animal Care COPs	5,280	529,490	-	540,050	-	542,000
330	Transportation System Debt	23	2,383,851	-	2,384,025	-	2,381,125
Borough Operating Sub-Total		186,259,366	109,071,793	186,942,146	120,201,606	173,765,401	119,003,780
510	Solid Waste Enterprise	8,976,548	7,514,387	9,749,250	8,809,606	10,707,326	9,030,219
520	Port Enterprise	3,122,407	1,680,967	773,513	2,163,444	61,000	2,026,010
Enterprise Fund Subtotal		12,098,955	9,195,354	10,522,763	10,973,050	10,768,326	11,056,229
204	Education-Operating	216,085,004	265,315,143	189,114,168	247,489,086	192,843,501	253,509,433
Borough/Other Capital		-	16,729,165	-	20,625,380	-	17,328,602
Grand Totals		414,443,325	400,311,455	386,579,077	399,289,122	377,377,228	400,898,044



Matanuska-Susitna Borough

General Fund
3 Year Budget Projection

	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenues						
General Property Taxes	96,148,630	101,337,030	104,218,930	107,814,537	110,390,200	113,029,857
Marijuana Sales Taxes	531,137	300,000	800,000	820,000	840,500	861,513
Excise Taxes	7,237,432	8,309,000	7,509,000	7,509,000	7,509,000	7,509,000
Federal Revenues	3,667,956	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000
State Shared Revenue	2,417,338	1,500,000	1,780,000	1,780,000	1,780,000	1,780,000
Other State Revenue	23,160,105	19,942,047	500,000	500,000	500,000	500,000
Other Pilot Revenue	9,402	9,000	9,000	9,000	9,000	9,000
General Government - Fees	1,307,023	764,300	845,800	866,945	888,619	910,834
Public Safety - Fees	3,705,756	4,501,500	4,501,500	4,614,038	4,729,388	4,847,623
Parks & Recreation Fees	242,669	200,000	231,000	236,775	242,694	248,762
Ice Arena Fees	408,248	360,000	450,000	500,000	512,500	525,313
Community Pool Revenues	481,209	369,600	470,000	500,000	512,500	525,313
Transient Accommodation Tax	1,268,577	1,212,500	1,272,500	1,300,000	1,326,000	1,359,150
Interest Earnings	824,247	450,000	500,000	450,000	500,000	500,000
Property Sales & Uses	6,960	-	-	-	-	-
Transfer From Other Funds	4,964,498	200,737	500,737	200,730	200,725	500,720
Recovery Wage,Fringe,Exp	1,140,138	1,202,529	1,305,567	1,350,000	1,400,000	1,450,000
Other Revenue Sources	42,949	10,000	10,000	10,000	10,000	10,000
Proceeds Of Gfs Disposal	27,946	15,000	15,000	15,000	15,000	15,000
Total Areawide Revenues	147,592,220	143,183,243	127,919,034	131,476,025	134,366,126	137,582,083
Transfers/Expenditures						
Debt Service - Schools	33,318,000	29,160,000	17,600,000	17,048,314	25,138,656	25,134,156
Debt Service - Other	4,878,165	4,947,620	4,116,140	4,942,044	4,604,396	4,602,025
Education Local Contribution	55,841,300	58,374,918	60,665,932	62,485,910	64,048,058	65,649,259
Transfer to Service Areas	-	-	302,693	325,000	350,000	375,000
Transfer to Port	700,000	700,000	848,970	850,000	860,000	870,000
Transfer to Capital Projects	7,156,674	18,189,371	4,027,500	6,000,000	6,000,000	6,000,000
Transfer to Cities	225,000	325,000	325,000	-	-	-
Total Transfers	102,119,139	111,696,909	87,886,235	91,651,268	101,001,110	102,630,440
Assembly	363,326	442,339	402,263	402,538	407,709	424,786
Assembly Reserve	-	40,000	20,000	40,000	40,000	40,000
Borough Clerk	1,286,159	1,565,179	1,888,554	1,622,275	1,683,444	1,744,521
Admisistration	2,189,730	3,336,116	3,335,323	3,273,277	3,506,288	3,618,080
Law	1,244,750	1,913,458	1,942,389	1,985,913	2,047,595	2,112,839
Mayor	74,658	67,440	82,197	81,422	84,699	87,350
Information Technology	5,237,998	5,727,880	5,566,388	5,967,589	6,162,262	6,375,819
Finance	7,079,390	9,011,696	8,219,463	8,515,326	8,962,628	9,473,572
Planning	3,700,673	4,209,128	4,379,866	4,496,216	4,696,139	4,911,940
Public Works	2,110,981	2,447,684	2,051,991	2,096,993	2,166,821	2,240,694
Emergency Services	10,880,725	14,075,376	14,141,946	14,404,717	14,902,494	15,396,336
Community Development	3,755,166	4,518,482	4,665,659	4,773,317	4,902,448	5,059,984
Capital Projects	3,548,681	2,929,281	2,713,930	2,798,951	2,923,695	3,053,429
Total Department	41,472,237	50,284,059	49,409,969	50,458,536	52,486,223	54,539,349
Total Transfers and Departments	143,591,376	161,980,968	137,296,204	142,109,804	153,487,333	157,169,789
Net Results of Operations	4,000,844	(18,797,725)	(9,377,170)	(10,633,779)	(19,121,207)	(19,587,706)
Projected Lapse	-	1,484,797	-	-	-	-
Change in Fund Balance	4,000,844	(17,312,928)	(9,377,170)	(10,633,779)	(19,121,207)	(19,587,706)



Matanuska-Susitna Borough

**General Fund
3 Year Budget Projection**

	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Beginning Fund Balance	51,209,189	55,210,033	37,897,105	28,519,935	17,886,156	(1,235,051)
Ending Fund Balance	55,210,033	37,897,105	28,519,935	17,886,156	(1,235,051)	(20,822,756)
Reserves:						
Minimum Fund Balance	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Self Insurance	150,000	150,000	150,000	500,000	500,000	500,000
Compensated Absences	250,000	250,000	250,000	250,000	250,000	250,000
Assembly Project	57,217	57,217	57,217	57,217	-	-
Alaska LNG Project	-	250,000	250,000	250,000	-	-
Major Repairs and Renovations	29,248	800,000	300,000	300,000	-	-
Capital	500,000	1,000,000	500,000	500,000	-	-
Emergency Response	1,200,000	1,000,000	2,000,000	2,000,000	-	-
Paving Projects & Calcium Chloride	3,984,043	2,302,157	-	-	-	-
School Site Selection	1,898,798	6,095,473	-	-	-	-
Total Reserves	31,170,508	36,904,847	28,507,217	28,857,217	25,750,000	25,750,000
Unassigned Fund Balance	24,039,525	992,258	12,718	(10,971,061)	(26,985,051)	(46,572,756)

Assumptions:

- Mill Rate for Fiscal Years 2021 - 2023 projected at 10.5 mills
- 2.5% increase in assessed values/property taxes
- Education Local funding remains at 6.3 mills
- No future Education Debt Service Reimbursement
- 2021 Education Debt Service was reduced by the 2020 reserve for future Governmental Shift that resulted from the \$9,176,067 debt service reimbursement.

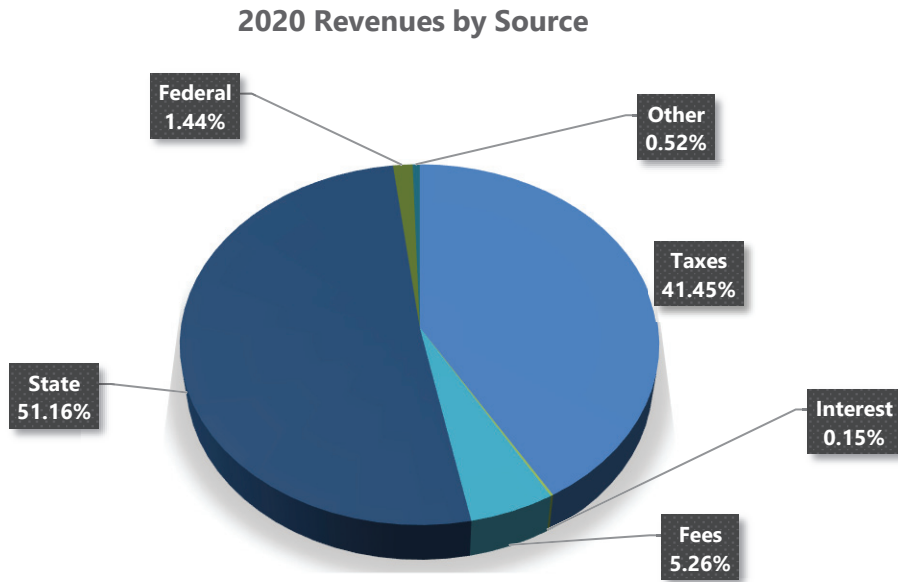
Projection Analysis

With the change in leadership at the state level, we saw a decrease in the funding expected from the State of Alaska during the development of the 2020 budget. This precipitated an \$18,352,135 decrease in general fund revenues expected from the State. In order to absorb this impact general fund expenditures were held at fiscal year 2019 levels or were cut, cost savings from capital projects in the form of unspent bond proceeds were directed to debt service payments, capital improvements were significantly decreased and the mill rate was slightly raised.

This change does not appear to be a one-time event. Fiscal years 2021 through 2023 projections continue to reflect the decrease in state funding. While there may be funds to again offset a portion of this decrease in fiscal year 2021, it may not exist subsequently. As shown above, the Assembly and Borough leadership will need to look at a combination of solutions from decreasing services, other forms of local revenue and increasing the mill rate for the full amount of voter approved debt service.



MATANUSKA-SUSITNA BOROUGH
Major Revenue Sources and Descriptions



Matanuska-Susitna Borough Revenues – 5 Year Comparison*					
	2016 Actual	2017 Actual	2018 Actual	2019 Amended	2020 Approved
Taxes	132,378,416	137,748,689	144,293,393	150,782,270	156,432,940
Interest	314,357	551,681	935,311	515,560	580,561
Fees	20,360,889	15,796,385	16,155,075	19,273,500	19,861,976
State	214,665,680	224,983,865	219,023,846	209,290,960	193,082,336
Federal	17,294,144	4,159,656	4,877,536	4,877,768	5,440,165
Other	14,294,552	57,779,484	29,158,164	1,839,019	1,979,250
Total Revenues	399,308,038	441,019,760	414,443,325	386,579,077	377,377,228

*Net of Transfers



MATANUSKA-SUSITNA BOROUGH

Major Revenue Sources and Descriptions

TAXES

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

INTEREST

Interest revenue includes all interest earned from investments. Investment income is based on current holdings and current market rates.

FEES

Fee revenue includes all of the various fees charged by the borough for services rendered. These include 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. Fees also rise with increased usage.

STATE

State revenue includes all funds provided by the State of Alaska to the borough. The largest sources are School Debt Service Reimbursement followed by Telephone Cooperatives Tax. State revenues are determined by previous 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 and corresponding cell phone use increases. For Education, the State of Alaska School Foundation is the primary source of revenue.

FEDERAL

Federal revenue includes all funds provided by the Federal Government to the borough. The major source is the annual Federal Payment in Lieu of Taxes (PILT). Federal funds for PILT are determined by 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

Other revenue includes all miscellaneous revenues received by the borough. These include 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.



MATANUSKA-SUSITNA BOROUGH

**PERSONNEL FULL-TIME EQUIVALENT (FTE)
Personnel Overview**

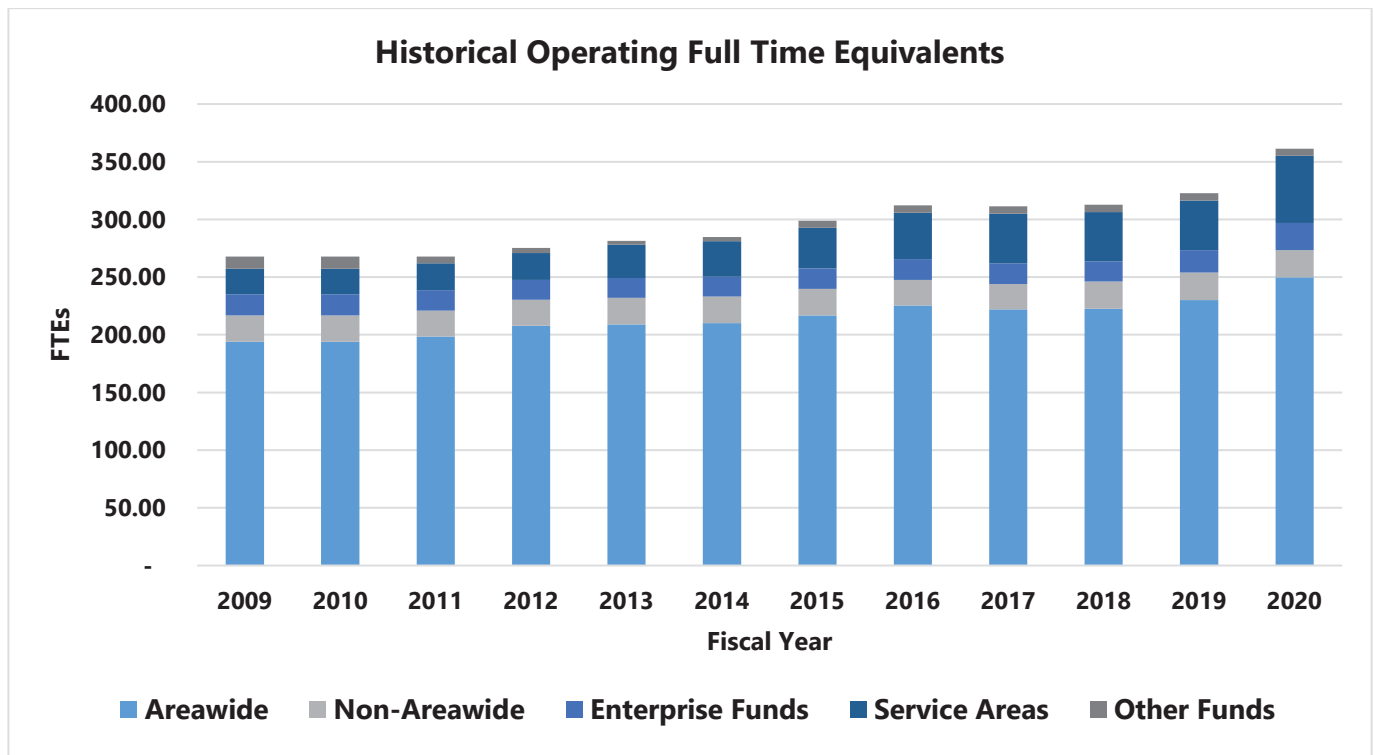
Approved Changes to Fiscal Year 2020 Personnel

The FY 2020 approved budget totals 358.38 full-time equivalent positions. This includes the addition of 12 full-time positions within the Borough Fire Service Areas, Road Service Area Administration, and the Solid Waste Enterprise Fund. The Central Mat-Su Fire Service Area adds three new Fire Service Captains and three new Firefighter Driver/Operators to their operations. The West-Lakes Fire Service Area added one new Service Area Assistant. Road Service Area Administration adds two additional Road Maintenance Technicians, while Solid Waste adds two Utility Worker positions and an Environmental Technician.

There were a total of 5 full-time positions eliminated from the Areawide personnel budget. The Finance Department eliminated one full-time Administrative Assistant position, combining duties and streamlining processes for better efficiency. Borough Administration eliminated 4 positions within Information Technology, Capital Projects, and Planning while the positions were vacant.

Matanuska-Susitna Borough Personnel

The Mat-Su Borough currently has a total of 351.38 FTE (Full-Time Equivalent) positions. Using the most recent population figures, the Matanuska-Susitna Borough has one employee for every 314 residents, a more efficient ratio than any other Municipality in the State. The Figure below shows the historical FTEs by major fund category. For more information on Borough personnel see the appendix.



*Excludes Project Funded FTEs



MATANUSKA-SUSITNA BOROUGH

**PERSONNEL FULL-TIME EQUIVALENT (FTE)
Personnel Summary Schedule**

Department	Fund Category	Fund	2017	2018	2019	Approved	
						2020	Increase/ (Decrease)
Mayor & Assembly	Areawide Fund	100	24.95	24.95	32.95	34.14	1.19
	Non-Areawide Fund	200	12.55	14.60	14.65	14.70	0.05
			37.50	39.55	47.60	48.84	1.24
Information Technology	Areawide Fund	100	20.75	21.25	21.95	19.95	(2.00)
	Non-Areawide Fund	200	1.00	0.50	0.80	0.80	-
			21.75	21.75	22.75	20.75	(2.00)
Finance	Areawide Fund	100	52.00	51.00	52.00	50.00	(2.00)
			52.00	51.00	52.00	50.00	(2.00)
Planning & Land Use	Areawide Fund	100	26.20	26.20	29.00	28.00	(1.00)
			26.20	26.20	29.00	28.00	(1.00)
Community Development	Areawide Fund	100	22.35	22.35	22.45	22.45	-
	Non-Areawide Fund	200	8.14	8.14	8.14	8.14	-
	Land Management	203	4.95	4.95	5.05	5.05	-
			35.44	35.44	35.64	35.64	-
Emergency Services	Areawide Fund	100	40.75	41.23	68.24	67.01	(1.23)
	Enhanced 911	202	1.50	1.50	1.25	1.25	-
	Fire Service Areas	245 - 259	30.95	30.72	31.90	40.00	8.10
			73.20	73.45	101.39	108.26	6.87
Public Works	Areawide Fund	100	11.52	11.52	11.43	9.66	(1.77)
	Non-Areawide Fund	200	0.31	0.31	0.31	-	(0.31)
	Road & Special Service Areas	265-297	14.70	14.70	14.79	18.14	3.35
	Solid Waste Enterprise Fund	510	15.92	15.42	18.42	22.60	4.18
			42.45	41.95	44.95	50.41	5.46
Capital Projects	Areawide Fund	100	23.55	24.05	17.05	15.50	(1.55)
			23.55	24.05	17.05	15.50	(1.55)
Port	Port Enterprise Fund	520	2.00	2.00	1.00	1.00	-
			2.00	2.00	1.00	1.00	-
Total Borough Operating FTE			314.09	315.38	351.38	358.38	7.00
Project Funded Employees FTE			1.00	1.00	-	-	-
GRAND TOTAL			315.09	316.38	351.38	358.38	7.00



MATANUSKA-SUSITNA BOROUGH

**PERSONNEL FULL-TIME EQUIVALENT (FTE)
Personnel Comparison - Fund 100 Areawide**

Department	Division	Department - Division No.	Approved				Increase/ (Decrease)
			2017	2018	2019	2020	
Mayor and Assembly	Borough Clerk	100-103	3.65	3.65	3.65	3.65	-
	Elections	100-105	1.85	1.85	1.85	1.85	-
	Records Management	100-106	2.50	2.50	2.50	2.50	-
	Administration	100-110	6.95	6.95	6.95	7.14	0.19
	Law	100-111	6.00	6.00	7.00	7.00	-
	Human Resources	100-115	4.00	4.00	4.00	5.00	1.00
	Purchasing	100-128	-	-	7.00	7.00	-
Total Mayor and Assembly			24.95	24.95	32.95	34.14	1.19
Information Technology	GIS	115-116	6.00	7.00	7.00	6.00	(1.00)
	Information Technology Administration	115-117	2.75	2.75	2.75	2.75	-
	Information Technology	115-121	12.00	11.50	12.20	11.20	(1.00)
Total Information Technology			20.75	21.25	21.95	19.95	(2.00)
Finance	Finance-Administration	120-120	3.00	2.00	2.00	2.00	-
	Revenue/Budget	120-119	12.00	12.00	14.00	13.00	(1.00)
	Accounting	120-125	15.00	15.00	14.00	13.00	(1.00)
	Assessments	120-140	22.00	22.00	22.00	22.00	-
Total Finance			52.00	51.00	52.00	50.00	(2.00)
Planning & Land Use	Planning	130-130	8.20	7.20	8.00	7.00	(1.00)
	Platting	130-131	6.00	6.00	6.00	6.00	-
	Planning-Administration	130-133	2.00	2.00	2.00	2.00	-
	Development Services	130-139	10.00	11.00	13.00	13.00	-
Total Planning & Land Use			26.20	26.20	29.00	28.00	(1.00)
Public Works	Public Works-Administration	150-150	0.70	0.70	0.70	0.20	(0.50)
	Facility Maintenance	150-151	9.63	9.63	9.55	9.00	(0.55)
	Operations	150-155	0.73	0.73	0.71	0.46	(0.25)
	Community Clean-up	150-158	0.47	0.47	0.47	-	(0.47)
Total Public Works			11.52	11.52	11.43	9.66	(1.77)
Emergency Services	Telecommunications	100-126	0.50	0.50	0.75	0.75	0.00
	Public Safety-Administration	160-300	9.83	9.84	7.63	7.64	0.01
	Fleet Maintenance - Areawide	160-310	1.00	1.00	1.00	-	(1.00)
	Rescue	160-330	0.21	0.31	0.31	0.28	(0.03)
	Ambulance Operations	166-334	28.21	28.53	57.51	57.32	(0.20)
	Emergency Management	160-380	1.00	1.04	1.04	1.03	(0.01)
Total Emergency Services			40.75	41.23	68.24	67.01	(1.23)
Community Development	Brett Memorial Ice Arena	170-124	4.00	4.00	4.00	4.00	-
	Recreational Services	170-129	1.85	1.85	1.85	1.85	-
	Community Pools	170-136	9.50	9.50	9.50	9.50	-
	Outdoor Recreation	170-142	1.00	1.00	1.00	1.00	-
	Administration	170-145	4.00	4.00	4.10	4.10	-
	Trails Maintenance	170-147	1.00	1.00	1.00	1.00	-
	Nothern Region Outdoor Recreation	170-149	1.00	1.00	1.00	1.00	-
Total Community Development			22.35	22.35	22.45	22.45	-
Capital Projects	Capital Projects - Administration	180-180	2.00	2.00	2.00	1.00	(1.00)
	Project Management	180-181	6.00	6.00	6.00	6.00	-
	Pre-Design & Engineering	180-182	8.55	9.05	9.05	8.50	(0.55)
	Purchasing	180-183	7.00	7.00	-	-	-
Total Capital Projects			23.55	24.05	17.05	15.50	(1.55)
Total FTE - Fund 100 Areawide			222.07	222.55	255.07	246.71	(8.37)



MATANUSKA-SUSITNA BOROUGH

**PERSONNEL FULL-TIME EQUIVALENT (FTE)
Personnel Comparison - Funds 200 - 520**

Department	Division	Department - Division No.	2017	2018	2019	Approved 2020	Increase/ (Decrease)
Fund 200 Non-Areawide							
Assembly	Economic Development	100-114	0.50	0.55	0.60	0.65	0.05
	Animal Care	100-606	12.05	14.05	14.05	14.05	-
Information Technology	Information Technology	115-121	1.00	0.50	0.80	0.80	-
Community Development	Sutton Library	170-503	1.75	1.75	1.75	1.75	-
	Talkeetna Library	170-504	1.88	1.88	1.88	1.88	-
	Trapper Creek Library	170-505	0.75	0.75	0.75	0.75	-
	Willow Library	170-507	1.88	1.88	1.88	1.88	-
	Big Lake Library	170-508	1.88	1.88	1.88	1.88	-
Public Works	Vehicle Removal Program	150-415	0.31	0.31	0.31	-	(0.31)
Total Fund 200 Non-Areawide			22.00	23.55	23.90	23.63	(0.26)
Fund 202 Enhanced 911							
Emergency Services	Enhanced 911	115-121	1.50	1.50	1.25	1.25	-
Total Fund 202 Enhanced 911			1.50	1.50	1.25	1.25	-
Fund 203 Land Management							
Land Management	Land Management	170-141	3.95	3.95	4.05	4.05	-
	Community Development Admin	170-145	1.00	1.00	1.00	1.00	-
Total Fund 203 Land Management			4.95	4.95	5.05	5.05	-
Fund 248 - 259 Fire Service Areas							
Emergency Services	Fleet Maintenance - Fire	245-000	2.00	2.00	2.00	3.10	1.10
	Caswell Fire Service Area	248-000	0.59	0.62	0.62	0.62	-
	West Lakes Fire Service Area	249-000	5.27	5.76	5.75	6.75	1.00
	Central Fire Service Area	250-000	19.33	18.23	18.42	24.42	6.00
	Fire Code Deferement	250-160	2.70	2.70	3.70	3.70	-
	Butte Fire Service Area	251-000	0.20	0.35	0.35	0.35	-
	Sutton Fire Service Area	253-000	0.11	0.12	0.12	0.12	-
	Talkeetna Fire Service Area	254-000	0.15	0.22	0.22	0.22	-
	Willow Fire Service Area	258-000	0.60	0.69	0.69	0.69	-
	Greater Palmer Fire Service Area	259-000	-	0.03	0.03	0.03	-
Total Fire Service Areas			30.95	30.72	31.90	40.00	8.10
Fund 270 - 297 Road and Special Service Areas							
Public Works	Talkeetna Sewer/Water Svc. Area	293-000	1.05	1.13	1.21	1.33	0.12
	Road Service Areas-Admin	265-000	13.65	13.58	13.58	16.81	3.23
Total Road and Special Service Areas			14.70	14.70	14.79	18.14	3.35
Fund 510 Solid Waste Enterprise Fund							
Public Works	Sanitary Landfills -- Central	150-401	6.60	6.05	6.95	9.35	2.40
	Sanitary Landfills -- Transfer Sites	150-402	6.35	6.55	8.65	8.65	-
	Vehicle Removal Program	150-415	-	-	-	0.31	0.31
	Hazardous Waste	150-416	2.60	2.40	2.40	3.40	1.00
	Recycling	150-417	0.37	0.42	0.42	0.42	-
	Community Cleanup	150-419	-	-	-	0.47	0.47
Total Fund 510 Solid Waste Enterprise Fund			15.92	15.42	18.42	22.60	4.18
Fund 520 Port Enterprise Fund							
	Port	100-112	2.00	2.00	1.00	1.00	-
Total 520 Port Enterprise Fund			2.00	2.00	1.00	1.00	-
Total FTE - Funds 200 - 520			92.02	92.83	96.30	111.67	15.37
Project Funded Employees							
Fund 480 - Misc. Capital Projects							
	SAFER		1.00	1.00	-	-	-
	Cultural Resources - Kabata		-	-	-	-	-
Total Fund 480 - Misc. Capital Projects			1.00	1.00	-	-	-
Total FTE - Project Funded Employees			1.00	1.00	-	-	-



GENERAL FUND

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MATANUSKA-SUSITNA BOROUGH

**FUND 100 - GENERAL FUND
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	147,592,220	143,183,243	127,919,034
TOTAL EXPENDITURES	143,592,038	161,981,669	137,296,204

Audited fund balance 6/30/2018 \$ 53,940,006

2019 Fiscal year revenues and transfers	\$ 143,183,243	
Ordinance 19-042	1,285,000	
2019 Anticipated savings due to spending freezes	1,630,600	
2019 Fiscal year expenditures and transfers	(161,981,669)	
GASB 31 adjustment	(160,075)	
Estimated adjustment to fund balance		(16,042,901)

Estimated total fund balance 6/30/2019 37,897,105

Fiscal Year 2020 operations:

Estimated operating revenues	126,112,730	
Recoveries/Other	1,305,567	
Transfers in	500,737	
Estimated operating expenditures	(49,031,176)	
Grants/Pass Through	(1,712,500)	
Transfers Out:		
Education Operating	(60,665,932)	
Education Debt Service	(17,600,000)	
Parks & Recreation Debt Service	(1,233,000)	
Certificates of Participation	(412,450)	
Transportation System Debt Service	(2,381,125)	
Port Enterprise Fund	(848,970)	
Fireweed Building Debt Service	(89,565)	
Tommy Moe Building	(131,712)	
Capital Projects	(2,390,000)	
Dust Control Program	(250,000)	
EMS Fleet Maintenance	(302,693)	
FSA's Ambulance Building Rental	(247,081)	
Estimated FY2020 adjustment to fund balance		(9,377,170)

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 Alaska LNG Project	(250,000)	
Reserve for Major Repairs and Renovations	(300,000)	
Reserve for Capital	(500,000)	
Reserve for Emergency Response	(2,000,000)	
Adjustment to fund balance for Reserves		(28,507,217)

Estimated unassigned fund balance 6/30/2020 \$ 12,718

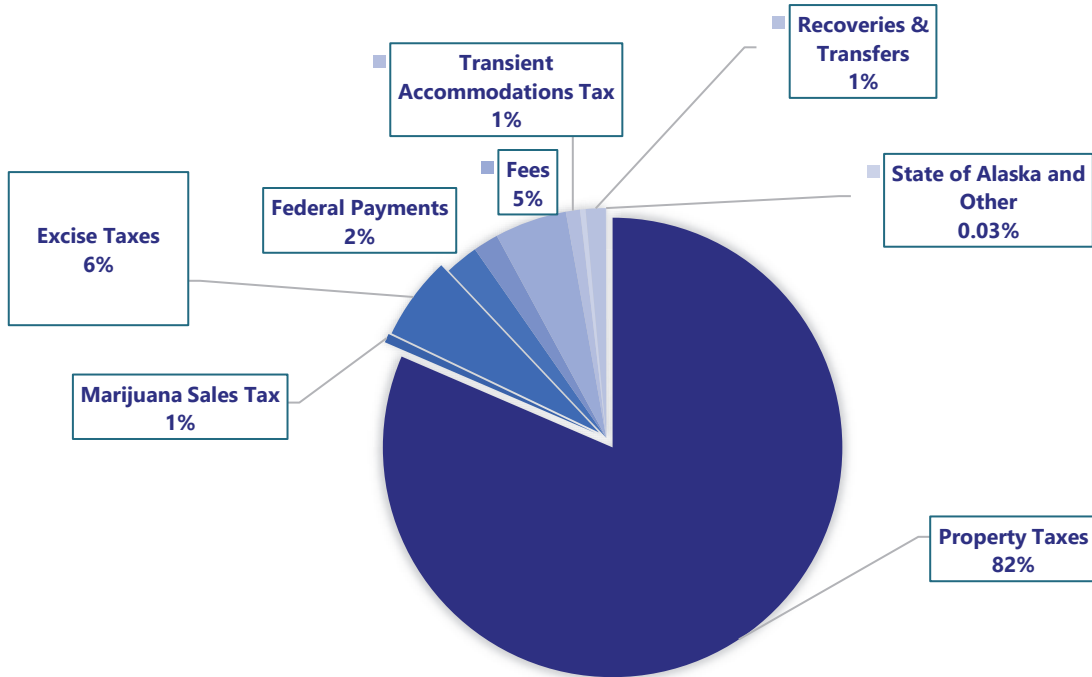


MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Revenue Summary**

Classification	2017-2018	2018-2019	2019-2020
	Actual	Amended	Approved
Property Taxes	96,148,630	101,337,030	104,218,930
Marijuana Sales Tax	531,137	300,000	800,000
Excise Taxes	7,237,432	8,309,000	7,509,000
Federal Payments	3,667,956	2,500,000	3,000,000
State Grants & Shared Revenues	25,577,443	21,442,047	2,280,000
Fees	6,144,905	6,195,400	6,498,300
Transient Accommodations Tax	1,268,577	1,212,500	1,272,500
Interest Earnings	824,247	450,000	500,000
Recoveries & Transfers	6,104,636	1,403,266	1,806,304
State of Alaska and Other	87,257	34,000	34,000
Total Revenues	147,592,220	143,183,243	127,919,034

**TOTAL REVENUE BY CLASSIFICATION
APPROVED 2019-2020**





MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Revenue Detail**

Account		Classification	2017-2018 Actual	2018-2019 Amended	2019-2020 Approved
		General Property Taxes			
311 100		Real Property Taxes	90,448,356	95,142,900	97,833,400
311 102		Real Prop Taxes - Delinquent	2,441,708	2,000,000	2,200,000
311 200		Personal Property Taxes	573,021	582,700	565,000
311 202		Personal Property-Delinquent	1,904	-	-
311 400		Penalty & Interest on Delinquent Taxes	282,085	1,000,000	1,000,000
311 500		Vehicle Tax/State Collected	2,401,556	2,611,430	2,620,530
		Total 311	96,148,630	101,337,030	104,218,930
		Marijuana Sales Tax			
313 100		Marijuana Sales Tax	529,535	300,000	800,000
313 150		Marijuana Penalties & Interest	1,602	-	-
		Total 313	531,137	300,000	800,000
		Excise Tax			
315 100		Tobacco ExciseTax	7,230,132	8,300,000	7,500,000
315 200		Excise License	7,300	9,000	9,000
		Total 315	7,237,432	8,309,000	7,509,000
		Federal Payments			
333 000		Federal PILT	3,637,432	2,500,000	3,000,000
333 100		National Forest Income	30,524	-	-
		Total 33X	3,667,956	2,500,000	3,000,000
		State Shared Revenue			
335 350		State Shared Revenue Areawide	2,417,338	1,500,000	1,780,000
		Total 335	2,417,338	1,500,000	1,780,000
		Other State Revenue			
337 100		School Debt Service Reimbursement	22,610,591	19,942,047	-
337 800		State PERS Relief	549,514	-	500,000
		Total 337	23,160,105	19,942,047	500,000
		PILT			
338 100		Miscellaneous PILT	9,402	9,000	9,000
		Total 338	9,402	9,000	9,000
		General Government			
341 000		Various Fees	779,576	327,800	344,300
341 920		LID Fees	(5,188)	-	-
341 940		Foreclosure Fees	146,335	120,000	130,000
341 980		Liquor License Fees	2,000	1,500	1,500



MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Revenue Detail**

Account	Classification	2017-2018	2018-2019	2019-2020
		Actual	Amended	Approved
341 985	Marijuana License Review Fee	23,400	15,000	20,000
341 990	Business License Fees	360,900	300,000	350,000
	Total 341	1,307,023	764,300	845,800
	Other General Government			
342 000	Ambulance EMS Fees	3,705,756	4,501,500	4,501,500
343 000	Park & Rec Fees	242,669	200,000	231,000
346 000	Brett Memorial Ice Arena Fees	408,248	360,000	450,000
347 000	Community Pool Fees	481,209	369,600	470,000
	Total 34X	4,837,882	5,431,100	5,652,500
	Transient Accommodation Tax			
348 100	Transient Accommodation Tax	1,265,518	1,210,000	1,270,000
348 200	Penalty & Interest	3,059	2,500	2,500
	Total 348	1,268,577	1,212,500	1,272,500
	Interest Earnings			
361 100	Interest on Investments	824,247	450,000	500,000
	Total 361	824,247	450,000	500,000
	Interest Earnings			
366 800	Right-Of-Way	6,960	-	-
	Total 361	6,960	-	-
	Transfers from Other Funds			
367 400	Capital Projects	4,963,746	200,000	500,000
367 510	Revolving Loan	752	737	737
	Total 367	4,964,498	200,737	500,737
	Recovery of Wages & Fringes			
368 XXX	Service Areas and Other Projects	196,386	142,700	149,700
368 130	School - Projects	7,178	100,000	100,000
368 150	Borough - Projects	92,377	50,000	50,000
368 210	Land Management Fund	49,500	50,000	50,000
368 220	Service Area Funds	685,197	745,829	818,867
368 230	Nonareawide Fund	109,500	114,000	137,000
	Total 368	1,140,138	1,202,529	1,305,567
	Miscellaneous			
3xx xxx	Other Revenue Sources	70,895	25,000	25,000
Total Revenues		147,592,220	143,183,243	127,919,034

MATANUSKA-SUSITNA BOROUGH

**FUND 100- AREAWIDE
Revenue Commentary**

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$10,862,546,180 for areawide purposes. A mill rate of 10.386 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	9,726,111,580	101,015,300	-	3,181,900	97,833,400
Sr Cit/Vets	1,017,780,000	10,570,600	10,570,600	-	-
Farm	62,487,800	-	-	-	-
Personal	56,166,800	583,300	-	18,300	565,000
Total	10,862,546,180	112,169,200	10,570,600	3,200,200	98,398,400

311 000

General Property Taxes

311 100	Real Property Taxes-Current	97,833,400
311 102	Real Property Taxes-Delinquent	2,200,000
311 200	Personal Property Taxes-Current	565,000

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

Penalty on Delinquent Accounts:

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

Interest:

Simple interest at 2% above prime

Collection of penalty and interest charges in fiscal year 2020 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 \$2,620,530 are estimated for fiscal year 2020. Of that amount, \$250,000 will be transferred to the road dust control program.

313 100

MARIJUANA SALES TAX

The Matanuska-Susitna Borough collects a 5% sales tax on all retail sales of marijuana and marijuana products. Receipts of \$800,000 are estimated for fiscal year 2020.

315 000

EXCISE TAX

315 100 TOBACCO EXCISE TAX: A tax is collected on any cigarettes or tobacco products acquired within or brought into the borough. Receipts of \$7,500,000 are estimated for fiscal year 2020.

315 200 EXCISE LICENSE: A license is required to purchase cigarettes or any other tobacco products within the borough. Receipts of \$9,000 are estimated for fiscal year 2020.

MATANUSKA-SUSITNA BOROUGH
FUND 100- AREAWIDE
Revenue Commentary

- 333 000 FEDERAL PAYMENTS
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 2020.
- 335 000 STATE REVENUE
335 350 State shared revenues in the amount of \$1,780,000 are projected for fiscal year 2020.
- 338 000 PILOT
338 100 Payment in lieu of taxes from miscellaneous sources is estimated to be \$9,000 in fiscal year 2020.
- 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 \$845,800 for fiscal year 2020.
- 342 000 EMERGENCY SERVICES
342 xxx \$4,501,500 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2020.
- 343 000 PARKS & RECREATION FEES
343 xxx During fiscal year 2020 \$60,000 is projected to be collected in fees from Matanuska River Park, \$15,000 from the Government Peak Recreation Area, and \$140,000 from Trailhead Parking. An additional \$16,000 is budgeted for other park related fees.
- 346 000 ICE ARENA FEES
Ice arena fees include rentals, concessions, skating, lessons, and other fees. \$450,000 is estimated to be generated from the ice arena operation.
- 347 000 COMMUNITY POOLS
Estimated revenues of \$470,000 from concessions, swimming, lessons, and other related fees are expected to be generated from the pool operations.
- 348 000 TRANSIENT ACCOMMODATIONS TAX
It is estimated that \$1,270,000 will be received in fiscal year 2020 from bed taxes. Additionally, \$2,500 in late payment penalties are expected to be received.
- 361 000 INTEREST EARNINGS
Interest earned from investments is estimated at \$500,000.
- 367 000 TRANSFER FROM OTHER FUNDS
Transfers to the areawide fund will total \$500,737. 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 \$1,305,567 from these sources.
- 3xx xxx OTHER REVENUE
Other miscellaneous revenues expected in fiscal year 2020 are projected to equal \$25,000.



MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Expenditure Detail**

Division	Division Name	2017-2018 Actual	2018-2019 Amended	2019-2020 Approved
000	Non Departmental	102,119,139	111,556,909	87,886,235
101	Assembly	363,326	442,339	402,263
102	Assembly Reserve	-	40,000	20,000
103	Borough Clerk	496,844	546,955	564,489
105	Elections	341,442	486,620	775,015
106	Records Management	439,956	487,054	507,500
110	Administration	1,579,445	1,721,446	1,610,344
115	Human Resources	610,285	699,475	819,019
111	Law	1,244,750	1,913,458	1,942,389
116	Geographic Info System	1,051,986	1,188,687	1,231,487
117	Information Technology Admin	408,255	446,162	474,420
121	Information Technology	1,563,451	1,791,313	1,658,458
122	Maintenance & Licensing	2,214,306	2,301,718	2,202,023
128	Purchasing	-	955,195	905,960
604	Labor Relations Board	-	5,550	5,550
609	Board of Adjustments & Appeals	-	5,600	5,600
612	Bid Review Committee	7,917	33,400	30,400
104	Mayor	74,658	67,440	82,197
113	Common Contractual	1,005,727	1,835,700	1,487,500
119	Revenue and Budget	1,370,631	1,774,679	1,592,470
120	Finance Admin	424,306	770,458	605,432
125	Accounting	1,678,839	1,760,579	1,588,006
140	Assessment	2,599,887	2,870,280	2,946,055
130	Planning	916,486	1,066,763	1,118,939
131	Platting	740,809	788,107	807,177
133	Planning Admin	445,444	459,685	474,854
139	Development Services	1,597,934	1,894,573	1,978,896
150	Public Works Admin	163,126	164,952	69,940
151	Facility Maintenance	1,771,428	1,932,297	1,908,368
155	Operations	108,819	124,839	73,683
158	Community Clean Up	67,608	225,596	-
126	Telecommunication	751,763	1,498,104	1,367,481
300	Emergency Services Admin	1,536,999	1,551,890	1,409,865
301	Emergency Medical Service Board	-	1,125	1,125



MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Expenditure Detail**

Division	Division Name	2017-2018 Actual	2018-2019 Amended	2019-2020 Approved
310	Fleet Maintenance	181,143	286,988	-
330	Rescue Units	897,479	1,058,858	1,067,977
334	Ambulance Operations	7,125,920	8,990,747	9,459,067
350	Emergency Services Bldg	69,381	114,067	100,148
351	Emergency Services Station	51,820	101,615	87,845
360	Local Emerg. Planning Board	3,210	11,950	11,950
380	Emergency Management	263,672	560,032	636,488
123	Outdoor Ice Rinks	1,026	5,100	5,100
124	Brett Memorial Ice Arena	751,288	853,570	886,354
129	Recreational Services	308,965	318,125	313,909
136	Community Pools	1,254,827	1,551,663	1,521,037
142	Parks & Recreation	410,302	523,469	587,164
145	Community Development Admin	581,893	712,077	707,875
146	Community Enrichment	17,220	27,500	27,500
147	Recreation Infrastructure	244,304	333,068	425,019
149	Northern Region	185,341	194,611	191,701
180	Capital Projects Admin	368,936	403,375	286,169
181	Project Management	920,907	997,366	962,392
182	Pre-Design & Engineering	1,378,579	1,528,540	1,465,369
183	Purchasing	880,259	-	-
	Total Expenditures	143,592,038	161,981,669	137,296,204



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	90,448,356	95,142,900	97,833,400
311.102	Real Property-Delinquent	2,441,708	2,000,000	2,200,000
311.200	Personal Property	573,021	582,700	565,000
311.202	Personal Property-Delinq	1,904	0	0
311.400	Penalty & Interest	282,085	1,000,000	1,000,000
311.500	Vehicle Tax State Collec	2,401,556	2,611,430	2,620,530
Total General Property Taxes		96,148,630	101,337,030	104,218,930
RE13-Sales Taxes				
313.100	Marijuana Sales Tax	529,535	300,000	800,000
313.150	Marijuana Penalties and Interest	1,602	0	0
Total Sales Taxes		531,137	300,000	800,000
RE15-Excise Taxes				
315.100	Tobacco Excise Tax	7,230,132	8,300,000	7,500,000
315.200	Excise License	7,300	9,000	9,000
Total Excise Taxes		7,237,432	8,309,000	7,509,000
RE33-Federal Pilot				
333.000	Federal Pilot	3,637,432	2,500,000	3,000,000
333.100	National Forest Income	30,524	0	0
Total Federal Pilot		3,667,956	2,500,000	3,000,000
RE35-State Shared Revenue				
335.350	State Shared A/W	2,417,338	1,500,000	1,780,000
Total State Shared Revenue		2,417,338	1,500,000	1,780,000
RE37-Other State Revenue				
337.100	Debt Service Reimb	22,610,591	19,942,047	0
337.800	State PERS Relief	549,514	0	500,000
Total Other State Revenue		23,160,105	19,942,047	500,000
RE38-Other Pilot Revenue				
338.100	Miscellaneous Pilot	9,402	9,000	9,000
Total Other Pilot Revenue		9,402	9,000	9,000



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.100	Nsf & Atty Fees	4,460	3,000	3,000
341.200	Recording Fees	1,890	1,000	1,000
341.210	Borough Gym Fees	27,057	25,000	25,000
341.350	Land Use & Zoning Permits	26,575	20,000	20,000
341.351	Mandatory LUP	125	100	100
341.352	Liquor License Referral	10,200	9,000	9,000
341.355	Sutton CUP	2,500	3,000	3,000
341.357	Core Area CUP	2,000	0	0
341.358	Large Lot SFR CUP	200	0	0
341.359	Multi-Family LUP	900	1,000	1,000
341.360	Special Events Fee	1,000	1,000	1,000
341.400	Subdivision Fees	136,066	125,000	130,000
341.500	Clerk'S Office Fees	770	0	0
341.550	Candidate Filing Fees	200	200	200
341.700	Eng. Inspection Fees	22,912	8,500	20,000
341.720	Utility Permit App Fee	75,938	70,000	70,000
341.740	Rght Of Way Prmit App Fee	39,472	30,000	30,000
341.750	Plans/Specs	10	500	500
341.830	Lease Revenue	400,000	0	0
341.900	Miscellaneous Fees	24,727	30,000	30,000
341.905	Sale of Maps	1,032	500	500
341.906	Sale-Query,Subd Index&Oth	15	0	0
341.910	Sale-Asesmnt/Recvble Roll	100	0	0
341.920	Lid Fee'S	(5,188)	0	0
341.940	Foreclosure Fees	146,335	120,000	130,000
341.945	Foreclosure Sale Fees	1,427	0	0
341.980	Liquor License Fees	2,000	1,500	1,500
341.985	Marijuana License Review Fee	23,400	15,000	20,000
341.990	Business License Fee	360,900	300,000	350,000
Total General Government		1,307,023	764,300	845,800
RE42-Public Safety				
342.000	Ambulance Fees	3,702,796	4,500,000	4,500,000
342.100	EMS Rescue	2,910	1,500	1,500
342.600	Ems - Donations	50	0	0
Total Public Safety		3,705,756	4,501,500	4,501,500



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE43-Parks & Recreation Fees				
343.310	Park and Recreation Fees	1,529	0	0
343.320	Park Fees-Palmer	60,363	60,000	60,000
343.350	Park Fees-Big Lake	80	0	0
343.360	Park Fees-Deshka Park	5	300	300
343.365	Park fees-Talkeetna	10,744	10,000	10,000
343.400	Trailhead Parking Fees	149,373	104,000	140,000
343.500	Government Peak Rec Area Fees	15,153	20,000	15,000
343.700	Boat Launch Fees	1,617	1,500	1,500
343.800	Alcantra Usage Fees	3,715	4,000	4,000
343.900	Miscellaneous	90	200	200
Total Parks & Recreation Fees		242,669	200,000	231,000
RE46-Ice Arena Fees				
346.100	Ice Arena Fees	408,248	360,000	450,000
Total Ice Arena Fees		408,248	360,000	450,000
RE47-Community Pool Revenues				
347.000	Community Pool Revenues	355	0	0
347.100	Palmer Pool Revenues	265,485	219,600	220,000
347.200	Wasilla Pool Revenues	215,369	150,000	250,000
Total Community Pool Revenues		481,209	369,600	470,000
RE48-Transient Accommodation Tax				
348.100	Bed Tax Revenues	1,265,518	1,210,000	1,270,000
348.200	Penalty & Interest	3,059	2,500	2,500
Total Transient Accommodation Tax		1,268,577	1,212,500	1,272,500
RE61-Interest Earnings				
361.100	Interest On Investments	824,247	450,000	500,000
Total Interest Earnings		824,247	450,000	500,000
RE66-Property Sales & Uses				
366.800	Right-Of-Way	6,960	0	0
Total Property Sales & Uses		6,960	0	0
RE67-Transfer From Other Funds				
367.400	Capital Projects	4,963,746	200,000	500,000
367.510	Revolving Loan	752	737	737
Total Transfer From Other Funds		4,964,498	200,737	500,737



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE68-Recovery Wage,Fringe,Exp				
368.120	Service Areas-Fnd 405/410	123,527	50,000	50,000
368.130	Schools- Fund 400	7,178	100,000	100,000
368.150	Boro/415/425/430/435/440	92,377	50,000	50,000
368.210	Land Management	49,500	50,000	50,000
368.220	Service Areas	685,197	745,829	818,867
368.230	Non-Areawide	109,500	114,000	137,000
368.240	Solid Waste Fund	62,140	80,700	87,700
368.300	Grant Projects- Fund 480	10,719	12,000	12,000
Total Recovery Wage,Fringe,Exp		1,140,138	1,202,529	1,305,567
RE69-Other Revenue Sources				
369.100	Miscellaneous	40,909	10,000	10,000
369.400	Legal Settlement Proceeds	600	0	0
369.500	Cash Balance/Collections	1,440	0	0
Total Other Revenue Sources		42,949	10,000	10,000
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	27,946	15,000	15,000
Total Proceeds Of Gfs Disposal		27,946	15,000	15,000
Division Total: Non-Departmental		147,592,220	\$143,183,243	\$127,919,034
Department Total: Non-Departmental		147,592,220	\$143,183,243	\$127,919,034



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
445.145	Trnfr to - Debt Svc (Loan)	89,615	89,570	89,565
Total Debt Service		89,615	89,570	89,565
EX45-Operating Fund Transfers				
445.140	Trnfr To- Debt Svc (Schl)	33,318,000	29,160,000	17,600,000
445.141	Trnfr To- Debt Svc (P&R)	2,000,550	2,060,850	1,233,000
445.142	Trnfr To- Debt Svc (COPs)	405,000	413,100	412,450
445.144	Trnfr To-Debt Svc (Trans Sys)	2,383,000	2,384,100	2,381,125
445.220	Trnfr To- Education Oprtg	55,841,300	58,374,918	60,665,932
445.230	Transfer To- Service Area	0	0	302,693
445.300	Trnfr To- Port Ent Fund	700,000	700,000	848,970
Total Operating Fund Transfers		94,647,850	93,092,968	83,444,170
EX46-Capital Project Transfers				
446.200	Transfer To- Fund 445	0	5,302,157	0
446.400	Transfer To- Fund 405/410	499,999	0	0
446.500	Transfer To- Fund 480	3,054,354	321,291	0
446.700	Tfr415/425/430/435/440/47	3,602,321	12,565,923	4,027,500
Total Capital Project Transfers		7,156,674	18,189,371	4,027,500
EX49-Transfers/Pass Throughs				
449.200	Transfers-City Of Wasilla	0	0	100,000
449.205	Transfers - City of Wasilla Planni	225,000	225,000	225,000
449.210	Transfers-Youth Programs	0	100,000	0
Total Transfers/Pass Throughs		225,000	325,000	325,000
Division Total: Non-Departmental		102,119,139	111,696,909	87,886,235
Department Total: Non-Departmental		102,119,139	111,696,909	87,886,235



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX11-Salaries & Wages				
411.100	Permanent Wages	94,952	94,900	94,900
Total Salaries & Wages		94,952	94,900	94,900
EX12-Benefits				
412.100	Insurance Contrib	163,100	163,100	163,100
412.190	Life Insurance	1,002	1,001	1,001
412.200	Unemployment Contrib	18	0	0
412.300	Medicare	1,377	1,377	1,376
412.400	Retirement Contrib. - DB Plan	1,242	26,174	27,151
412.600	Workers Compensation	494	494	493
412.700	Sbs Contribution	5,821	5,818	5,817
Total Benefits		173,054	197,964	198,938
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	16,457	16,307	17,000
413.200	Expense Reimb-Within Boro	0	500	500
Total Expenses Within Borough		16,457	16,807	17,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	2,008	1,693	2,000
414.200	Exp Reimb- Outside Boro	3,468	9,250	12,000
414.400	Travel Tickets	5,204	7,750	12,000
Total Expenses Outside Of Boro		10,680	18,693	26,000
EX21-Communications				
421.100	Communication Network Service	495	1,000	1,000
421.200	Postage	297	550	550
Total Communications		792	1,550	1,550
EX23-Printing				
423.000	Printing	230	625	625
Total Printing		230	625	625
EX25-Rental/Lease				
425.200	Building Rental	580	600	600
Total Rental/Lease		580	600	600
EX26-Professional Charges				
426.200	Legal	0	3,000	3,000
426.300	Dues & Fees	40,752	41,000	0
426.600	Computer Software/Online Servi	1,520	23,500	27,750
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		42,272	68,500	31,750



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX28-Maintenance Services				
428.300	Equipment Maint Services	2,396	2,800	2,800
Total Maintenance Services		2,396	2,800	2,800
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	800	3,750	2,000
429.210	Training/Instructor Fees	0	3,000	0
429.900	Other Contractual	8,740	16,000	10,000
Total Other Contractual		9,540	22,750	12,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	336	1,550	1,000
Total Office Supplies		336	1,550	1,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	800	800
431.900	Other Maint. Supplies	0	900	900
Total Maintenance Supplies		0	1,700	1,700
EX33-Misc Supplies				
433.100	Personnel Supplies	2,643	4,000	4,000
433.110	Clothing	0	500	500
433.300	Books/Subscriptions	31	300	300
433.900	Other Supplies	579	1,000	1,000
Total Misc Supplies		3,253	5,800	5,800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	7,418	5,100	5,100
434.300	Furniture Under \$5,000	1,366	3,000	2,000
Total Equipment Under \$5,000		8,784	8,100	7,100
Division Total: Assembly		363,326	442,339	402,263



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve				
EX26-Professional Charges				
426.900	Other Professional Chgs	0	0	20,000
Total Professional Charges		0	0	20,000
EX29-Other Contractual				
429.900	Other Contractual	0	40,000	0
Total Other Contractual		0	40,000	0
Division Total: Assembly Reserve		0	40,000	20,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX11-Salaries & Wages				
411.100	Permanent Wages	273,209	289,320	299,840
411.300	Overtime Wages	7,645	11,000	11,000
Total Salaries & Wages		280,854	300,320	310,840
EX12-Benefits				
412.100	Insurance Contrib	85,045	85,045	85,045
412.190	Life Insurance	520	522	522
412.200	Unemployment Contrib	1,702	1,802	1,865
412.300	Medicare	4,113	4,355	4,507
412.400	Retirement Contrib. - DB Plan	72,495	82,829	88,930
412.410	PERS Tier IV - DC Plan	5,439	0	0
412.411	PERS Tier IV - Health Plan	356	0	0
412.412	PERS Tier IV - HRA	1,766	0	0
412.413	PERS Tier IV - OD&D	57	0	0
412.600	Workers Compensation	1,468	1,562	1,616
412.700	Sbs Contribution	17,386	18,410	19,054
Total Benefits		190,347	194,525	201,539
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	544	550	550
413.300	Exp Allowance-Within Boro	2,757	2,700	2,700
Total Expenses Within Borough		3,301	3,250	3,250
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	438	400	400
414.200	Exp Reimb- Outside Boro	1,799	4,410	4,410
414.400	Travel Tickets	545	2,550	2,550
Total Expenses Outside Of Boro		2,782	7,360	7,360
EX21-Communications				
421.100	Communication Network Service	930	1,500	1,500
421.200	Postage	1,214	2,000	2,000
Total Communications		2,144	3,500	3,500
EX23-Printing				
423.000	Printing	80	200	200
Total Printing		80	200	200
EX26-Professional Charges				
426.200	Legal	0	7,000	7,000
426.300	Dues & Fees	1,010	1,000	1,000
426.600	Computer Software/Online Servi	0	1,000	1,000
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		1,010	9,500	9,500



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<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX28-Maintenance Services				
428.300	Equipment Maint Services	391	500	500
Total Maintenance Services		391	500	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,900	3,000	3,000
429.210	Training/Instructor Fees	0	300	300
429.900	Other Contractual	6,277	13,000	13,000
Total Other Contractual		8,177	16,300	16,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,461	3,000	3,000
Total Office Supplies		2,461	3,000	3,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	150	150
Total Maintenance Supplies		0	150	150
EX33-Misc Supplies				
433.100	Personnel Supplies	850	1,500	1,500
433.300	Books/Subscriptions	81	350	350
433.900	Other Supplies	375	1,300	1,300
Total Misc Supplies		1,306	3,150	3,150
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	2,867	3,752	2,200
434.100	Other Equip under \$5,000	230	0	0
434.300	Furniture Under \$5,000	894	1,448	3,000
Total Equipment Under \$5,000		3,991	5,200	5,200
Division Total: Borough Clerk		496,844	546,955	564,489



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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX11-Salaries & Wages				
411.100	Permanent Wages	135,363	143,695	148,466
411.300	Overtime Wages	1,494	3,500	3,500
411.400	Nonemployee Compensation	22,450	45,000	62,625
Total Salaries & Wages		159,307	192,195	214,591
EX12-Benefits				
412.100	Insurance Contrib	43,105	43,105	43,105
412.190	Life Insurance	260	265	265
412.200	Unemployment Contrib	828	884	1,288
412.250	Fica	307	2,790	0
412.300	Medicare	2,082	2,787	3,112
412.400	Retirement Contrib. - DB Plan	34,552	40,597	43,477
412.410	PERS Tier IV - DC Plan	3,147	0	0
412.411	PERS Tier IV - Health Plan	203	0	0
412.412	PERS Tier IV - HRA	950	0	0
412.413	PERS Tier IV - OD&D	32	0	0
412.600	Workers Compensation	841	766	1,116
412.700	Sbs Contribution	8,469	9,024	13,154
Total Benefits		94,776	100,218	105,517
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	3,005	9,000	5,200
413.300	Exp Allowance-Within Boro	919	900	900
Total Expenses Within Borough		3,924	9,900	6,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	214	400	400
414.200	Exp Reimb- Outside Boro	500	2,475	975
414.400	Travel Tickets	0	1,485	1,125
Total Expenses Outside Of Boro		714	4,360	2,500
EX21-Communications				
421.200	Postage	1,485	3,140	5,000
Total Communications		1,485	3,140	5,000
EX22-Advertising				
422.000	Advertising	9,840	15,000	15,000
Total Advertising		9,840	15,000	15,000
EX23-Printing				
423.000	Printing	52,989	97,200	80,000
Total Printing		52,989	97,200	80,000



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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX25-Rental/Lease				
425.200	Building Rental	60	800	800
425.300	Equipment Rental	0	400	400
Total Rental/Lease		60	1,200	1,200
EX26-Professional Charges				
426.300	Dues & Fees	245	320	320
426.600	Computer Software/Online Servi	0	500	500
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		245	1,320	1,320
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,000	1,000
Total Maintenance Services		0	1,000	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	300	1,237	1,237
429.900	Other Contractual	10,269	38,350	26,350
Total Other Contractual		10,569	39,587	27,587
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,890	4,300	4,600
Total Office Supplies		3,890	4,300	4,600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	100	100
Total Maintenance Supplies		0	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	140	200	200
433.300	Books/Subscriptions	219	250	250
433.900	Other Supplies	2,468	8,100	5,800
Total Misc Supplies		2,827	8,550	6,250
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	1,781	450
434.100	Other Equip under \$5,000	0	229	3,000
434.300	Furniture Under \$5,000	816	6,540	800
Total Equipment Under \$5,000		816	8,550	4,250
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	300,000
Total Equipment Over \$5000		0	0	300,000
Division Total: Elections		341,442	486,620	775,015



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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	180,089	182,423	188,579
411.300	Overtime Wages	2,210	3,000	3,000
Total Salaries & Wages		182,299	185,423	191,579
EX12-Benefits				
412.100	Insurance Contrib	58,250	58,250	58,250
412.190	Life Insurance	351	358	358
412.200	Unemployment Contrib	1,094	1,113	1,149
412.300	Medicare	2,644	2,689	2,778
412.400	Retirement Contrib. - DB Plan	44,067	51,140	54,811
412.410	PERS Tier IV - DC Plan	3,814	0	0
412.411	PERS Tier IV - Health Plan	245	0	0
412.412	PERS Tier IV - HRA	1,131	0	0
412.413	PERS Tier IV - OD&D	39	0	0
412.600	Workers Compensation	897	965	996
412.700	Sbs Contribution	11,175	11,367	11,744
Total Benefits		123,707	125,882	130,086
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	12	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		12	550	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	215	500	500
414.200	Exp Reimb- Outside Boro	1,195	2,212	1,912
414.400	Travel Tickets	570	1,500	1,500
Total Expenses Outside Of Boro		1,980	4,212	3,912
EX26-Professional Charges				
426.300	Dues & Fees	1,040	925	925
426.600	Computer Software/Online Servi	54,116	74,412	74,412
426.900	Other Professional Chgs	0	2,200	3,500
Total Professional Charges		55,156	77,537	78,837
EX28-Maintenance Services				
428.300	Equipment Maint Services	15,800	18,150	24,150
Total Maintenance Services		15,800	18,150	24,150
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,650	3,750	3,750
429.210	Training/Instructor Fees	3,010	250	250
429.900	Other Contractual	55,028	50,550	47,885
Total Other Contractual		59,688	54,550	51,885



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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX30-Office Supplies				
430.100	Office Supplies < \$500	224	400	400
Total Office Supplies		224	400	400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	2,000	2,000
Total Maintenance Supplies		0	2,000	2,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	200
433.300	Books/Subscriptions	0	400	400
433.900	Other Supplies	404	2,400	2,400
Total Misc Supplies		404	3,000	3,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	7,650	7,751
434.100	Other Equip under \$5,000	138	7,700	3,350
434.300	Furniture Under \$5,000	548	0	0
Total Equipment Under \$5,000		686	15,350	11,101
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	10,000
Total Equipment Over \$5000		0	0	10,000
Division Total: Records Management		439,956	487,054	507,500



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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	780,464	746,103	747,526
411.200	Temp Wages & Adjmts	0	25,000	0
411.300	Overtime Wages	2,896	4,000	2,500
Total Salaries & Wages		783,360	775,103	750,026
EX12-Benefits				
412.100	Insurance Contrib	161,857	161,935	166,362
412.190	Life Insurance	995	994	1,021
412.200	Unemployment Contrib	4,700	4,651	4,501
412.300	Medicare	11,379	11,239	10,876
412.400	Retirement Contrib. - DB Plan	33,374	206,879	214,582
412.410	PERS Tier IV - DC Plan	115,108	0	0
412.411	PERS Tier IV - Health Plan	6,300	0	0
412.412	PERS Tier IV - HRA	12,403	0	0
412.413	PERS Tier IV - OD&D	993	0	0
412.600	Workers Compensation	3,773	4,031	3,900
412.700	Sbs Contribution	41,718	47,514	45,976
Total Benefits		392,600	437,243	447,218
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	253	1,000	1,000
413.200	Expense Reimb-Within Boro	1,314	6,000	2,500
413.900	Other Exp - Within Boro	221	1,000	500
Total Expenses Within Borough		1,788	8,000	4,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	711	500	500
414.200	Exp Reimb- Outside Boro	3,944	6,000	5,000
414.400	Travel Tickets	3,541	8,000	5,000
414.900	Other Exp-Outside Boro	2	0	0
Total Expenses Outside Of Boro		8,198	14,500	10,500
EX21-Communications				
421.200	Postage	326	400	400
Total Communications		326	400	400
EX22-Advertising				
422.000	Advertising	18	5,400	2,500
Total Advertising		18	5,400	2,500
EX23-Printing				
423.000	Printing	385	6,600	2,500
Total Printing		385	6,600	2,500



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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX26-Professional Charges				
426.200	Legal	3,219	30,000	50,000
426.300	Dues & Fees	4,756	12,000	12,000
426.900	Other Professional Chgs	159,161	175,375	150,000
Total Professional Charges		167,136	217,375	212,000
EX27-Insurance & Bond				
427.900	Insurance Deductible	13,200	0	0
Total Insurance & Bond		13,200	0	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	987	1,825	1,200
428.400	Vehicle Maint Services	0	5,000	5,000
Total Maintenance Services		987	6,825	6,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	615	4,000	2,000
429.210	Training/Instructor Fees	3,943	10,000	4,000
429.900	Other Contractual	188,118	213,000	150,000
Total Other Contractual		192,676	227,000	156,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,275	4,000	4,000
Total Office Supplies		3,275	4,000	4,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	140	150	150
Total Fuel/Oil-Vehicle Use		140	150	150
EX33-Misc Supplies				
433.100	Personnel Supplies	7,610	11,000	10,000
433.110	Clothing	328	0	0
433.300	Books/Subscriptions	712	1,675	1,500
433.500	Training Supplies	1,621	0	0
433.900	Other Supplies	967	1,500	1,500
Total Misc Supplies		11,238	14,175	13,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	420	1,800	200
434.100	Other Equip under \$5,000	1,998	975	1,150
434.300	Furniture Under \$5,000	1,700	1,900	500
Total Equipment Under \$5,000		4,118	4,675	1,850
Division Total: Administration		1,579,445	1,721,446	1,610,344



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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX11-Salaries & Wages				
411.100	Permanent Wages	657,227	724,225	748,212
411.200	Temp Wages & Adjmts	7,053	6,000	6,000
411.300	Overtime Wages	13,880	15,000	15,000
Total Salaries & Wages		678,160	745,225	769,212
EX12-Benefits				
412.100	Insurance Contrib	139,800	163,100	163,100
412.190	Life Insurance	859	1,001	1,000
412.200	Unemployment Contrib	4,069	4,472	4,615
412.300	Medicare	9,886	10,806	11,154
412.400	Retirement Contrib. - DB Plan	114,620	203,879	218,355
412.410	PERS Tier IV - DC Plan	42,433	0	0
412.411	PERS Tier IV - Health Plan	2,406	0	0
412.412	PERS Tier IV - HRA	6,253	0	0
412.413	PERS Tier IV - OD&D	380	0	0
412.600	Workers Compensation	3,143	3,857	4,000
412.700	Sbs Contribution	38,019	45,518	47,153
Total Benefits		361,868	432,633	449,377
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	78	400	400
413.200	Expense Reimb-Within Boro	391	400	400
Total Expenses Within Borough		469	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	508	1,000	1,000
414.200	Exp Reimb- Outside Boro	8,602	10,000	10,000
414.400	Travel Tickets	6,437	10,000	10,000
Total Expenses Outside Of Boro		15,547	21,000	21,000
EX21-Communications				
421.100	Communication Network Service	1,035	2,900	2,900
421.200	Postage	234	1,000	1,000
Total Communications		1,269	3,900	3,900
EX23-Printing				
423.000	Printing	61	600	600
Total Printing		61	600	600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX26-Professional Charges				
426.200	Legal	106,363	512,000	500,000
426.300	Dues & Fees	5,918	6,500	7,000
426.500	Recording Fees	84	800	800
426.600	Computer Software/Online Servi	0	8,500	2,500
426.900	Other Professional Chgs	31,044	91,400	100,000
Total Professional Charges		143,409	619,200	610,300
EX27-Insurance & Bond				
427.500	Liability Insurance	11,659	15,500	15,500
Total Insurance & Bond		11,659	15,500	15,500
EX28-Maintenance Services				
428.400	Vehicle Maint Services	70	1,000	1,000
Total Maintenance Services		70	1,000	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,526	7,000	7,000
429.210	Training/Instructor Fees	0	4,000	4,000
429.900	Other Contractual	17,078	25,500	25,500
Total Other Contractual		20,604	36,500	36,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,666	5,000	6,000
Total Office Supplies		3,666	5,000	6,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	12	100	0
Total Fuel/Oil-Vehicle Use		12	100	0
EX33-Misc Supplies				
433.100	Personnel Supplies	525	1,200	1,200
433.300	Books/Subscriptions	2,897	18,500	20,500
433.900	Other Supplies	27	300	300
Total Misc Supplies		3,449	20,000	22,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	2,284	4,000	4,000
434.100	Other Equip under \$5,000	623	0	200
434.300	Furniture Under \$5,000	1,600	8,000	2,000
Total Equipment Under \$5,000		4,507	12,000	6,200
Division Total: Law		1,244,750	1,913,458	1,942,389



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	348,762	362,313	465,628
411.200	Temp Wages & Adjmts	17,626	21,110	0
Total Salaries & Wages		366,388	383,423	465,628
EX12-Benefits				
412.100	Insurance Contrib	93,200	93,200	116,500
412.190	Life Insurance	573	572	715
412.200	Unemployment Contrib	2,199	2,301	2,794
412.300	Medicare	5,313	5,560	6,752
412.400	Retirement Contrib. - DB Plan	21,904	99,926	133,216
412.410	PERS Tier IV - DC Plan	50,926	0	0
412.411	PERS Tier IV - Health Plan	2,826	0	0
412.412	PERS Tier IV - HRA	6,254	0	0
412.413	PERS Tier IV - OD&D	446	0	0
412.600	Workers Compensation	1,906	1,994	2,421
412.700	Sbs Contribution	22,347	23,504	28,543
Total Benefits		207,894	227,057	290,941
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	253	1,000	300
413.200	Expense Reimb-Within Boro	365	1,000	1,800
Total Expenses Within Borough		618	2,000	2,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	155	900	500
414.200	Exp Reimb- Outside Boro	4,583	1,000	4,000
414.400	Travel Tickets	1,536	0	2,000
414.900	Other Exp-Outside Boro	20	0	0
Total Expenses Outside Of Boro		6,294	1,900	6,500
EX21-Communications				
421.200	Postage	382	500	1,000
Total Communications		382	500	1,000
EX23-Printing				
423.000	Printing	120	350	350
Total Printing		120	350	350
EX26-Professional Charges				
426.200	Legal	0	0	4,000
426.300	Dues & Fees	1,435	2,000	1,500
426.900	Other Professional Chgs	6,755	6,000	10,000
Total Professional Charges		8,190	8,000	15,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	1,500
Total Maintenance Services		0	500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,000	(3,000)	2,000
429.210	Training/Instructor Fees	2,348	7,500	12,000
429.900	Other Contractual	1,469	8,500	7,500
Total Other Contractual		9,817	13,000	21,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,228	9,000	6,000
Total Office Supplies		6,228	9,000	6,000
EX33-Misc Supplies				
433.100	Personnel Supplies	569	1,800	1,000
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	499	5,000	1,500
433.900	Other Supplies	965	4,445	3,000
Total Misc Supplies		2,033	11,745	6,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	697	1,000	1,000
434.300	Furniture Under \$5,000	1,624	1,000	1,000
Total Equipment Under \$5,000		2,321	2,000	2,000
Division Total: Human Resources		610,285	659,475	819,019



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 128-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	499,397	496,396
411.300	Overtime Wages	0	5,000	1,500
Total Salaries & Wages		0	504,397	497,896
EX12-Benefits				
412.100	Insurance Contrib	0	163,100	163,100
412.190	Life Insurance	0	1,001	1,000
412.200	Unemployment Contrib	0	3,027	2,987
412.300	Medicare	0	7,314	7,219
412.400	Retirement Contrib. - DB Plan	0	139,113	142,448
412.600	Workers Compensation	0	2,623	2,589
412.700	Sbs Contribution	0	30,920	30,521
Total Benefits		0	347,098	349,864
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	8,100	3,050
414.400	Travel Tickets	0	4,250	0
Total Expenses Outside Of Boro		0	12,350	3,050
EX21-Communications				
421.200	Postage	0	2,500	2,500
Total Communications		0	2,500	2,500
EX22-Advertising				
422.000	Advertising	0	50,000	20,000
Total Advertising		0	50,000	20,000
EX23-Printing				
423.000	Printing	0	1,200	1,200
Total Printing		0	1,200	1,200
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	800	800
Total Utilities-Building Oprtns		0	800	800
EX26-Professional Charges				
426.300	Dues & Fees	0	700	700
426.900	Other Professional Chgs	0	5,000	5,000
Total Professional Charges		0	5,700	5,700
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	500
Total Maintenance Services		0	500	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 128-Purchasing				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	6,500	0
429.900	Other Contractual	0	10,000	10,000
Total Other Contractual		0	16,500	10,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	5,200	4,000
Total Office Supplies		0	5,200	4,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		0	1,000	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,700	1,700
433.110	Clothing	0	150	150
433.120	Tools under \$500	0	250	250
433.200	Medical Supplies	0	150	150
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	0	400	400
433.900	Other Supplies	0	650	650
Total Misc Supplies		0	3,800	3,800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	0	1,500
434.100	Other Equip under \$5,000	0	650	650
434.300	Furniture Under \$5,000	0	3,500	3,500
Total Equipment Under \$5,000		0	4,150	5,650
Division Total: Purchasing		0	955,195	905,960



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 604-Labor Relations Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		0	550	550
EX26-Professional Charges				
426.200	Legal	0	5,000	5,000
Total Professional Charges		0	5,000	5,000
Division Total: Labor Relations Board		0	5,550	5,550



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 609-Board Of Adjmt. & Appeals				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
413.500	Meeting Comp - W/I Boro	0	2,500	2,500
Total Expenses Within Borough		0	2,900	2,900
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		0	100	100
EX26-Professional Charges				
426.200	Legal	0	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX29-Other Contractual				
429.900	Other Contractual	0	800	800
Total Other Contractual		0	800	800
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	100	100
Total Office Supplies		0	100	100
EX33-Misc Supplies				
433.900	Other Supplies	0	200	200
Total Misc Supplies		0	200	200
Division Total: Board Of Adjmt. & Appeals		0	5,600	5,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Office of Administrative Hearing				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		0	400	400
EX26-Professional Charges				
426.200	Legal	7,395	33,000	30,000
Total Professional Charges		7,395	33,000	30,000
EX29-Other Contractual				
429.900	Other Contractual	522	0	0
Total Other Contractual		522	0	0
Division Total: Office of Administrative Hearin		7,917	33,400	30,400
Department Total: Assembly		5,083,965	7,297,092	7,588,529



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX11-Salaries & Wages				
411.100	Permanent Wages	28,132	19,325	29,975
Total Salaries & Wages		28,132	19,325	29,975
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	144	143	143
412.300	Medicare	408	281	435
412.400	Retirement Contrib. - DB Plan	8,328	5,330	8,576
412.600	Workers Compensation	147	101	156
412.700	Sbs Contribution	1,725	1,185	1,837
Total Benefits		34,052	30,340	34,447
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,705	7,500	7,500
413.200	Expense Reimb-Within Boro	111	800	800
Total Expenses Within Borough		2,816	8,300	8,300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	983	1,000	1,000
414.200	Exp Reimb- Outside Boro	3,531	1,300	1,300
414.400	Travel Tickets	3,536	2,500	2,500
414.900	Other Exp-Outside Boro	185	0	0
Total Expenses Outside Of Boro		8,235	4,800	4,800
EX21-Communications				
421.200	Postage	351	400	400
Total Communications		351	400	400
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		0	200	200
EX23-Printing				
423.000	Printing	0	400	400
Total Printing		0	400	400
EX26-Professional Charges				
426.300	Dues & Fees	875	1,500	1,500
426.900	Other Professional Chgs	0	700	700
Total Professional Charges		875	2,200	2,200
EX29-Other Contractual				
429.900	Other Contractual	0	600	600
Total Other Contractual		0	600	600

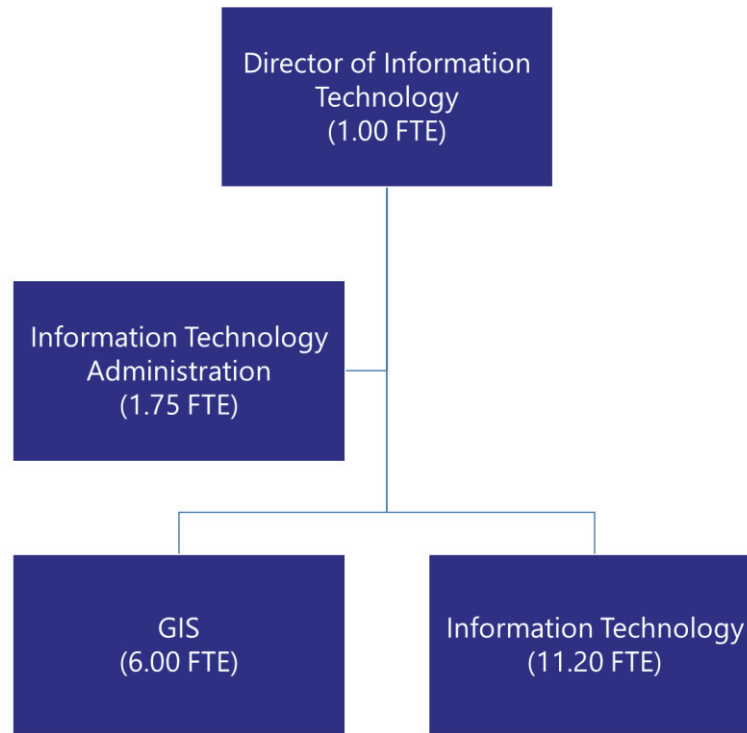


Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	400	400
Total Office Supplies		0	400	400
EX33-Misc Supplies				
433.100	Personnel Supplies	92	225	225
433.300	Books/Subscriptions	25	100	100
433.900	Other Supplies	80	150	150
Total Misc Supplies		197	475	475
Division Total: Mayor		74,658	67,440	82,197
Department Total: Mayor		74,658	67,440	82,197

MATANUSKA-SUSITNA BOROUGH
Department of Information Technology



*Director of Information Technology is within Information Technology Administration

**Full-Time Equivalent (FTE)

***For more detail on department positions, please refer to approved 2020 positions in the appendix

Department Mission

The Mat-Su Borough Information Technology Department will be recognized as a high performance team that is collaborative, efficient, affordable, responsive, sustainable, process driven, trusted, industry leading, and innovative in our support of the Mat-Su community.

Overview

The Mat-Su Borough Information Technology Department provides up-to-date, secure, reliable, responsive, and affordable IT solutions to all Borough Departments as we support the Matanuska-Susitna Community.

The Information Technology Department, in collaboration with Borough departments and divisions, supports the business functions of the Borough by:

- Providing computer access, telephone and internet services, and technical training to employees.
- Investing in information technology infrastructure and software.
- Ensuring critical systems are functional in the event of a catastrophic event.
- This is done through careful planning to enable the Borough to achieve its goals in an innovative, efficient, and cost-saving manner. By doing so department and division employees better serve the citizens of the Borough, providing citizens with a return on investment in the form of efficient services.
- The Information Technology Department is comprised of four functional groups: Business Integration, Geographic Information Services, Service Desk and Technology Infrastructure.

**Matanuska-Susitna Borough
Department of Information Technology**

Accomplishments

- Digital Transformations
- Cyber Incident recovery
- Smart Community
- eCommerce improvements

Goals: Long-term & Short-term

- Build a smart community
- Enterprise approach to systems and data
- Provide tools and training to elevate organizational management maturity

Performance Measures

Information Technology Performance Measures

	Actuals 2016-2017	Actuals 2017-2018	Estimated 2018-2019	Target 2019-2020	Target 2020-2021
Input Measures					
<u>Full-time equivalent employees</u>	20.75	21.25	21.95	19.95	21.95
<u>IT Operating Budget w/ Wages & CIP</u>	\$5,394,098	\$5,237,998	\$5,727,880	\$5,566,388	\$5,844,707
Output Measures					
<u>Total Service Desk Tickets Created</u>	5362	5461	8000	5500	5,500
<u>Number of Days with Created Tickets</u>	291	293	210	292	292
<u>Average New Tickets Per Day</u>	18.4	18.6	27.36	18	18
<u>Average Open Tickets</u>	200	200	450	200	200
<u>Percentage Increase Per Year</u>	-9%	1%	47%	1%	1%
<u>Life Cycle Replacement - Workstations</u>	95	132	112	178	127
<u>GIS Tickets</u>	184	233	480	350	400
<u>Projects Started</u>	48	61	53	40	40
<u>Mobile Devices (iPhone, iPad) Costs</u>	\$126,388	\$110,160	\$127,650	\$130,600	\$130,600
<u>Number of Mobile Phones</u>	N/A	162	168	212	212
<u>Number of Mobile Devices</u>	N/A	358	382	512	512
<u>MTA Phones</u>	\$77,623	\$73,117	\$77,000	\$77,000	\$77,000
<u>Communications Network Costs</u>	\$113,260	\$104,537	\$127,500	\$127,500	\$127,500
<u>Software Costs</u>	\$1,046,489	\$977,862	\$969,943	\$1,124,803	\$1,000,000
<u>Infrastructure Costs</u>	\$79,803	\$132,146	\$86,127	\$181,950	\$100,000
<u>Number of Physical Servers</u>	32	28	16	22	26
<u>Number of Virtual Servers</u>	165	160	126	150	160
<u>Number of Network Devices</u>	140	150	165	180	180
Outcome Measures					
<u>Major Cyber Attacks</u>	0	0	1	0	0
<u>GIS Apps & Maps</u>	6	12	24	50	90
<u>eCommerce Transactions</u>	366	5879	4697	7747	8522
<u>eCommerce Revenue</u>	\$30,519	\$422,201	\$393,598	\$583,485	\$641,834
<u>GIS Apps and Maps Usage</u>					
<u>Parcel Viewer Usage</u>	Not available	Not available	600/Day	600/Day	600/Day
<u>Find My School Usage</u>	N/A	N/A	30/day	30/day	30/day



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	581,837	633,113	625,806
411.200	Temp Wages & Adjmts	23,547	71,398	71,400
411.300	Overtime Wages	1,605	10,000	10,000
Total Salaries & Wages		606,989	714,511	707,206
EX12-Benefits				
412.100	Insurance Contrib	163,100	163,100	163,100
412.190	Life Insurance	971	1,001	1,001
412.200	Unemployment Contrib	3,639	4,288	4,243
412.300	Medicare	8,786	10,361	10,254
412.400	Retirement Contrib. - DB Plan	97,325	177,371	181,904
412.410	PERS Tier IV - DC Plan	43,441	0	0
412.411	PERS Tier IV - Health Plan	2,491	0	0
412.412	PERS Tier IV - HRA	7,007	0	0
412.413	PERS Tier IV - OD&D	392	0	0
412.600	Workers Compensation	3,069	3,716	3,677
412.700	Sbs Contribution	37,145	43,800	43,352
Total Benefits		367,366	403,637	407,531
EX23-Printing				
423.000	Printing	0	0	5,000
Total Printing		0	0	5,000
EX26-Professional Charges				
426.300	Dues & Fees	1,200	1,527	2,250
426.600	Computer Software/Online Servi	133	0	0
Total Professional Charges		1,333	1,527	2,250
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,840	1,840	3,100
Total Maintenance Services		1,840	1,840	3,100
EX29-Other Contractual				
429.900	Other Contractual	69,312	47,400	100,000
Total Other Contractual		69,312	47,400	100,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,624	4,300	4,300
Total Office Supplies		2,624	4,300	4,300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	90	100	100
Total Maintenance Supplies		90	100	100



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX33-Misc Supplies				
433.100	Personnel Supplies	633	800	200
Total Misc Supplies		633	800	200
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	624	636	1,800
434.300	Furniture Under \$5,000	1,175	0	0
Total Equipment Under \$5,000		1,799	636	1,800
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	13,936	0
Total Equipment Over \$5000		0	13,936	0
Division Total: Geographic Info Systems		1,051,986	1,188,687	1,231,487



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	236,146	248,106	258,505
Total Salaries & Wages		236,146	248,106	258,505
EX12-Benefits				
412.100	Insurance Contrib	70,048	69,900	64,075
412.190	Life Insurance	430	429	393
412.200	Unemployment Contrib	1,417	1,489	1,551
412.300	Medicare	3,425	3,598	3,748
412.400	Retirement Contrib. - DB Plan	0	68,428	73,958
412.410	PERS Tier IV - DC Plan	42,889	0	0
412.411	PERS Tier IV - Health Plan	2,428	0	0
412.412	PERS Tier IV - HRA	6,254	0	0
412.413	PERS Tier IV - OD&D	383	0	0
412.600	Workers Compensation	1,228	1,291	1,344
412.700	Sbs Contribution	14,476	15,209	15,846
Total Benefits		142,978	160,344	160,915
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	400	400
413.200	Expense Reimb-Within Boro	0	800	800
Total Expenses Within Borough		0	1,200	1,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,168	2,000	2,000
414.200	Exp Reimb- Outside Boro	687	4,000	2,000
414.400	Travel Tickets	0	2,100	0
Total Expenses Outside Of Boro		1,855	8,100	4,000
EX21-Communications				
421.200	Postage	49	100	0
Total Communications		49	100	0
EX23-Printing				
423.000	Printing	4,064	0	0
Total Printing		4,064	0	0
EX26-Professional Charges				
426.300	Dues & Fees	130	200	0
Total Professional Charges		130	200	0
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	10,000	10,000
Total Maintenance Services		0	10,000	10,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,729	4,485	5,100
429.900	Other Contractual	13,900	1,627	25,400
Total Other Contractual		15,629	6,112	30,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,316	4,300	4,300
Total Office Supplies		3,316	4,300	4,300
EX33-Misc Supplies				
433.100	Personnel Supplies	2,898	4,000	4,000
433.300	Books/Subscriptions	1,083	2,700	0
433.900	Other Supplies	107	1,000	1,000
Total Misc Supplies		4,088	7,700	5,000
Division Total: IT Administration		408,255	446,162	474,420



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Techn				
EX11-Salaries & Wages				
411.100	Permanent Wages	913,455	1,018,577	929,342
411.200	Temp Wages & Adjmts	48,747	83,000	83,000
411.300	Overtime Wages	2,340	15,000	15,000
411.400	Nonemployee Compensation	18,390	0	0
Total Salaries & Wages		982,932	1,116,577	1,027,342
EX12-Benefits				
412.100	Insurance Contrib	267,950	284,260	260,960
412.190	Life Insurance	1,579	1,745	1,602
412.200	Unemployment Contrib	5,793	6,700	6,164
412.300	Medicare	14,266	16,191	14,896
412.400	Retirement Contrib. - DB Plan	102,209	285,061	270,176
412.410	PERS Tier IV - DC Plan	95,766	0	0
412.411	PERS Tier IV - Health Plan	5,475	0	0
412.412	PERS Tier IV - HRA	14,940	0	0
412.413	PERS Tier IV - OD&D	865	0	0
412.600	Workers Compensation	6,160	5,807	5,342
412.700	Sbs Contribution	60,308	68,447	62,976
Total Benefits		575,311	668,211	622,116
EX33-Misc Supplies				
433.900	Other Supplies	3,151	6,525	9,000
Total Misc Supplies		3,151	6,525	9,000
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	2,057	0	0
Total Equipment Under \$5,000		2,057	0	0
Division Total: Office of Information Technol		1,563,451	1,791,313	1,658,458

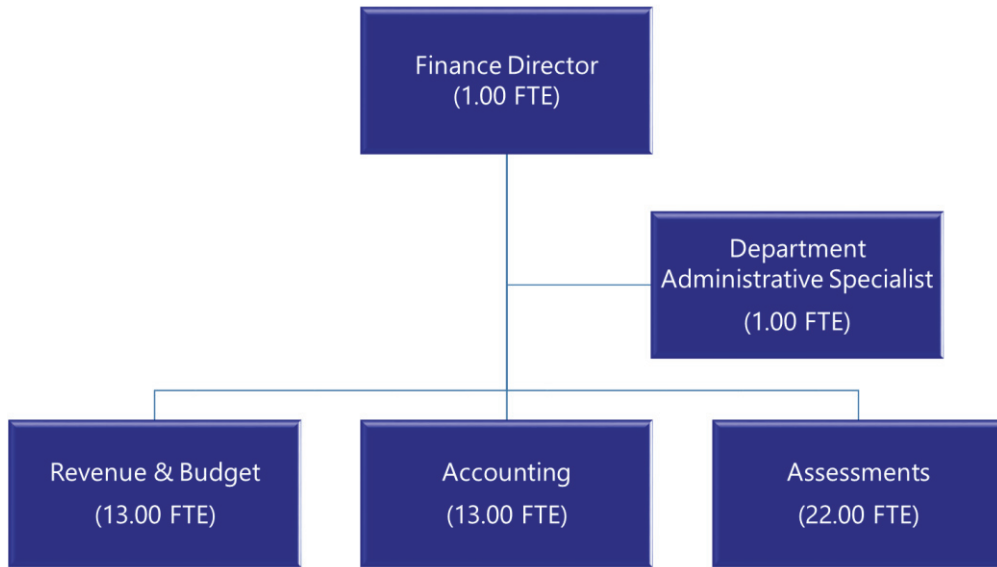


Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 122-Maintenance & Licensing				
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	7,540	15,000	0
414.400	Travel Tickets	4,620	6,900	0
Total Expenses Outside Of Boro		12,160	21,900	0
EX21-Communications				
421.100	Communication Network Service	385,458	355,580	377,520
Total Communications		385,458	355,580	377,520
EX26-Professional Charges				
426.300	Dues & Fees	581	1,150	850
426.600	Computer Software/Online Servi	977,729	1,071,681	1,124,803
Total Professional Charges		978,310	1,072,831	1,125,653
EX28-Maintenance Services				
428.300	Equipment Maint Services	49,079	57,809	56,850
Total Maintenance Services		49,079	57,809	56,850
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	51,983	11,087	25,000
429.900	Other Contractual	499,900	605,626	295,000
Total Other Contractual		551,883	616,713	320,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	156,189	148,567	200,000
Total Equipment Under \$5,000		156,189	148,567	200,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	81,227	28,318	122,000
Total Equipment Over \$5000		81,227	28,318	122,000
Division Total: Maintenance & Licensing		2,214,306	2,301,718	2,202,023
Department Total: Information Technology		5,237,998	5,727,880	5,566,388

MATANUSKA-SUSITNA BOROUGH
Department of Finance



*Director of Finance & Department Admin Specialist are within Finance Administration

**Full-Time Equivalent (FTE)

***For a more detail on department positions, please refer to approved 2020 positions in the appendix

Department Mission

Our mission is to provide timely, accurate, clear and complete financial information, property assessment and support to other borough departments, citizens and the community at large utilizing best practices and ensuring compliance with Borough, State and Federal Laws.

Overview

The Finance Department is comprised of 50 employees. The department is responsible for the assessment of properties, maintenance of records and associated levy and collection of taxes, preparation and implementation of the annual budget and other appropriations, central treasury, fixed assets, purchasing functions, and fiscal activities. The department interacts extensively with other divisions and departments as well as the general public and other agencies.

The Finance Department is responsible for the assessment, levy and collections of taxes. This affects not only the general fund but also the non-areawide fund, the cities and the various service areas. Finance is also responsible for the filing of the State Shared Revenue application, Safe Communities resolution and the annual request for debt service reimbursement on school construction general obligation bonds. The Finance Department prepares the billings for the numerous grants the borough receives. Again, this revenue affects several funds. Also allocated to numerous funds, including the general fund, is the earnings received on the investments of the central treasury.

Certain functions or services performed by the Finance Department are rendered on behalf of other departments and divisions in other funds. In order to cover these costs, there is an annual interfund transfer from the affected funds to the general fund. Additionally, certain services are provided for those external to the organization. In those cases, an administrative fee may be charged to recoup some of the costs.

**Matanuska-Susitna Borough
Department of Finance**

Accomplishments

- Successful and timely audits, payroll, vendor payments and taxation despite lacking proper tools and sustaining mass data loss during Cyber-Incident and continued assessment processes successfully since incident
- Ambulance Billing had two successful Medicare audits and have revalidated with Medicare & Medicaid for five years
- Awarded the 2019 Distinguished Budget Award and 2018 Certificate of Achievement for Excellence in Financial Accounting from the Governmental Finance Officers Association (GFOA).
- 100% Arbitrage Compliance for Bond Debt Service
- Added 688 new structures to the tax roll resulting in \$203,168,810 of added value to the tax rolls
- Receipted \$529,534 in marijuana sales tax in fiscal year 2018
- Risk successfully managed the cyber claim and obtained \$1 million in limits from Axis Insurance

Goals: Long-term & Short-term

- Restructure Finance Department to meet demands under budget constraints
- Evaluate the annual budget process. Redesign the process and product to be more manageable, condensed, and user-friendly with a contemporary design
- New local improvement districts and enhanced billing methods
- Collect on all past due ambulance bills
- Continued use of Business Analytics to streamline accounting process
- Continue to develop procedure manuals for all positions & processes
- Continue conversion to electronic processes – complete mobile assessment application and automate tax billing workflow

Performance Measures

	Actuals 2016-2017	Actuals 2017-2018	Estimated 2018-2019	Target 2019-2020	Target 2020-2021
Input Measures					
Full-time equivalent employees	52.00	51.00	50.00	50.00	50.00
Output Measures					
New structures added to tax roll	913	1,035	698	900	900
Assessment notices mailed	72,271	72,697	73,283	73,683	74,083
Value added to tax rolls	\$204,581,606	\$289,112,765	\$306,925,947	\$237,500,000	\$245,398,463
Accounts payable processed by EFT	45%	59%	70%	78%	82%
Outcome Measures					
GFOA Certificate of Achievement for Excellence in Financial Accounting	Yes	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes
GFOA PAFR Award	No	No	No	Yes	Yes



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	55	0
414.200	Exp Reimb- Outside Boro	0	1,096	0
414.400	Travel Tickets	0	670	0
Total Expenses Outside Of Boro		0	1,821	0
EX21-Communications				
421.200	Postage	(4,000)	30,000	20,000
Total Communications		(4,000)	30,000	20,000
EX22-Advertising				
422.000	Advertising	97,196	175,000	75,000
Total Advertising		97,196	175,000	75,000
EX23-Printing				
423.000	Printing	0	5,000	0
Total Printing		0	5,000	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	200,661	245,000	200,000
424.200	Water & Sewer	12,467	50,000	25,000
424.300	Natural Gas	48,320	70,000	60,000
424.500	Garbage Pickups	11,460	20,000	15,000
424.550	Recycling Pickups	3,067	7,000	4,000
424.600	Heating Fuel-Oil	0	8,000	0
Total Utilities-Building Oprtns		275,975	400,000	304,000
EX25-Rental/Lease				
425.300	Equipment Rental	70,510	100,000	100,000
Total Rental/Lease		70,510	100,000	100,000
EX26-Professional Charges				
426.100	Auditing & Accounting	118,150	136,000	150,000
426.200	Legal	370	65,000	50,000
426.300	Dues & Fees	296	7,000	7,000
426.600	Computer Software/Online Servi	0	10,000	10,000
426.700	Occupational Health	0	33,000	20,000
426.900	Other Professional Chgs	31,762	30,000	35,000
Total Professional Charges		150,578	281,000	272,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX27-Insurance & Bond				
427.100	Property Insurance	99,386	124,500	125,000
427.200	Vehicle Insurance	0	7,000	7,000
427.300	Crime Insurance	9,899	11,000	11,500
427.500	Liability Insurance	45,955	72,000	72,000
427.520	Professional Liab Insur	2,000	1,700	2,500
427.600	Insurance Consulting Fee	68,001	160,000	160,000
427.700	Risk Management Training	0	5,000	5,000
427.800	Insurance Adjusters Fees	0	45,000	45,000
427.900	Insurance Deductible	0	40,000	40,000
Total Insurance & Bond		225,241	466,200	468,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	55,201	112,500	75,000
Total Maintenance Services		55,201	112,500	75,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	29,667	12,691	18,500
429.600	Vehicle and Junk Removal	0	2,000	0
429.900	Other Contractual	85,191	145,000	100,000
Total Other Contractual		114,858	159,691	118,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	189	5,000	1,000
430.200	Copier/Fax Supplies	13,059	27,500	15,000
Total Office Supplies		13,248	32,500	16,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		0	1,000	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	6,310	10,000	6,000
433.200	Medical Supplies	562	10,000	5,000
433.300	Books/Subscriptions	48	2,500	500
433.500	Training Supplies	0	488	0
433.900	Other Supplies	0	2,500	1,000
Total Misc Supplies		6,920	25,488	12,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	5,500	5,500
434.100	Other Equip under \$5,000	0	10,000	5,000
434.300	Furniture Under \$5,000	0	10,000	5,000
Total Equipment Under \$5,000		0	25,500	15,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,000	10,000
451.300	Furniture over \$5,000	0	10,000	0
Total Equipment Over \$5000		0	20,000	10,000
Division Total: Common Contractual		1,005,727	1,835,700	1,487,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX11-Salaries & Wages				
411.100	Permanent Wages	629,073	841,509	762,541
411.200	Temp Wages & Adjmts	70,305	30,000	30,000
411.300	Overtime Wages	30,757	20,000	20,000
Total Salaries & Wages		730,135	891,509	812,541
EX12-Benefits				
412.100	Insurance Contrib	279,600	326,200	302,900
412.190	Life Insurance	1,518	2,002	1,859
412.200	Unemployment Contrib	4,385	5,350	4,875
412.300	Medicare	10,597	12,927	11,782
412.400	Retirement Contrib. - DB Plan	57,249	237,605	223,679
412.410	PERS Tier IV - DC Plan	75,599	0	0
412.411	PERS Tier IV - Health Plan	4,532	0	0
412.412	PERS Tier IV - HRA	16,097	0	0
412.413	PERS Tier IV - OD&D	717	0	0
412.600	Workers Compensation	3,664	4,636	4,225
412.700	Sbs Contribution	44,794	54,650	49,809
Total Benefits		498,752	643,370	599,129
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	50	50
413.200	Expense Reimb-Within Boro	0	100	100
Total Expenses Within Borough		0	150	150
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
Total Expenses Outside Of Boro		0	100	100
EX21-Communications				
421.200	Postage	66,662	95,000	75,000
Total Communications		66,662	95,000	75,000
EX22-Advertising				
422.000	Advertising	758	1,600	1,500
422.010	Foreclosure Advertising	8,520	14,000	14,000
Total Advertising		9,278	15,600	15,500
EX23-Printing				
423.000	Printing	13,282	24,400	20,000
Total Printing		13,282	24,400	20,000
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Optrns		0	250	250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX25-Rental/Lease				
425.300	Equipment Rental	895	2,000	2,000
Total Rental/Lease		895	2,000	2,000
EX26-Professional Charges				
426.300	Dues & Fees	640	3,000	1,500
426.500	Recording Fees	4,378	6,500	5,000
426.600	Computer Software/Online Servi	50	0	0
426.900	Other Professional Chgs	20,500	47,400	30,000
Total Professional Charges		25,568	56,900	36,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	315	3,000	1,500
Total Maintenance Services		315	3,000	1,500
EX29-Other Contractual				
429.900	Other Contractual	7,801	9,200	10,000
Total Other Contractual		7,801	9,200	10,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,133	13,000	10,000
Total Office Supplies		6,133	13,000	10,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	110	500	500
Total Maintenance Supplies		110	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	327	200	200
433.300	Books/Subscriptions	0	200	100
433.500	Training Supplies	0	200	0
433.900	Other Supplies	611	1,000	500
Total Misc Supplies		938	1,600	800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	363	3,500	2,000
434.100	Other Equip under \$5,000	3,804	4,000	4,000
434.300	Furniture Under \$5,000	6,595	10,600	2,500
Total Equipment Under \$5,000		10,762	18,100	8,500
Division Total: Revenue & Budget		1,370,631	1,774,679	1,592,470



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX11-Salaries & Wages				
411.100	Permanent Wages	191,889	190,535	201,400
411.200	Temp Wages & Adjmts	748	10,000	5,000
411.300	Overtime Wages	508	3,000	3,000
Total Salaries & Wages		193,145	203,535	209,400
EX12-Benefits				
412.100	Insurance Contrib	46,600	46,600	46,600
412.190	Life Insurance	287	286	286
412.200	Unemployment Contrib	1,159	1,222	1,256
412.300	Medicare	2,801	2,952	3,036
412.400	Retirement Contrib. - DB Plan	54,688	53,377	58,479
412.600	Workers Compensation	969	1,059	1,089
412.700	Sbs Contribution	11,560	12,477	12,836
Total Benefits		118,064	117,973	123,582
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	45	350	350
413.200	Expense Reimb-Within Boro	45	1,000	500
413.400	Meal Allowance -W/I Boro	6	0	0
Total Expenses Within Borough		96	1,350	850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	293	5,000	1,000
414.200	Exp Reimb- Outside Boro	16,635	26,000	15,000
414.400	Travel Tickets	6,047	16,000	8,000
414.900	Other Exp-Outside Boro	276	0	0
Total Expenses Outside Of Boro		23,251	47,000	24,000
EX21-Communications				
421.200	Postage	143	1,000	500
421.300	Communication Network	0	1,000	0
Total Communications		143	2,000	500
EX23-Printing				
423.000	Printing	0	5,000	1,000
Total Printing		0	5,000	1,000
EX26-Professional Charges				
426.100	Auditing & Accounting	0	19,000	25,000
426.200	Legal	0	85,000	45,000
426.300	Dues & Fees	12,060	25,000	15,000
426.600	Computer Software/Online Servi	0	15,000	5,000
426.900	Other Professional Chgs	12,000	100,000	70,000
Total Professional Charges		24,060	244,000	160,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX28-Maintenance Services				
428.100	Building Maint Services	0	400	400
428.300	Equipment Maint Services	0	600	600
Total Maintenance Services		0	1,000	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	18,659	20,000	10,000
429.210	Training/Instructor Fees	7,130	9,000	5,000
429.900	Other Contractual	31,903	70,000	45,000
Total Other Contractual		57,692	99,000	60,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	516	1,000	1,000
430.200	Copier/Fax Supplies	0	1,000	0
Total Office Supplies		516	2,000	1,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		0	1,000	1,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	57	100	100
Total Fuel/Oil-Vehicle Use		57	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	4,488	6,000	5,000
433.110	Clothing	90	0	0
433.300	Books/Subscriptions	1,196	1,500	1,000
433.900	Other Supplies	908	4,000	1,000
Total Misc Supplies		6,682	11,500	7,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	10,000	5,000
434.300	Furniture Under \$5,000	600	5,000	1,000
Total Equipment Under \$5,000		600	15,000	6,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,000	10,000
451.300	Furniture over \$5,000	0	10,000	0
Total Equipment Over \$5000		0	20,000	10,000
Division Total: Admin-Finance		424,306	770,458	605,432



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX11-Salaries & Wages				
411.100	Permanent Wages	938,649	932,626	874,485
411.300	Overtime Wages	1,769	15,000	4,000
Total Salaries & Wages		940,418	947,626	878,485
EX12-Benefits				
412.100	Insurance Contrib	349,500	326,200	302,900
412.190	Life Insurance	2,143	2,002	1,859
412.200	Unemployment Contrib	5,639	5,686	5,271
412.300	Medicare	13,628	13,741	12,738
412.400	Retirement Contrib. - DB Plan	142,139	261,356	251,334
412.410	PERS Tier IV - DC Plan	76,971	0	0
412.411	PERS Tier IV - Health Plan	4,631	0	0
412.412	PERS Tier IV - HRA	16,662	0	0
412.413	PERS Tier IV - OD&D	729	0	0
412.600	Workers Compensation	4,839	4,928	4,568
412.700	Sbs Contribution	57,611	58,090	53,851
Total Benefits		674,492	672,003	632,521
EX21-Communications				
421.200	Postage	4,412	11,500	9,000
Total Communications		4,412	11,500	9,000
EX23-Printing				
423.000	Printing	2,165	7,500	4,500
Total Printing		2,165	7,500	4,500
EX26-Professional Charges				
426.300	Dues & Fees	2,881	4,200	3,000
426.900	Other Professional Chgs	223	2,500	1,500
Total Professional Charges		3,104	6,700	4,500
EX28-Maintenance Services				
428.100	Building Maint Services	0	60,000	30,000
428.300	Equipment Maint Services	1,815	2,000	2,000
Total Maintenance Services		1,815	62,000	32,000
EX29-Other Contractual				
429.900	Other Contractual	31,186	3,000	2,500
Total Other Contractual		31,186	3,000	2,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,102	7,000	7,000
430.200	Copier/Fax Supplies	0	1,500	500
Total Office Supplies		6,102	8,500	7,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	2,500	0
431.300	Equipment Maint Supplies	564	1,000	2,000
431.900	Other Maint. Supplies	0	0	1,000
Total Maintenance Supplies		564	3,500	3,000
EX33-Misc Supplies				
433.100	Personnel Supplies	246	0	0
433.300	Books/Subscriptions	3,591	6,250	3,000
433.900	Other Supplies	2,063	4,000	2,000
Total Misc Supplies		5,900	10,250	5,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	4,000	4,000
434.100	Other Equip under \$5,000	0	4,000	4,000
434.300	Furniture Under \$5,000	4,696	20,000	1,000
Total Equipment Under \$5,000		4,696	28,000	9,000
EX53-Miscellaneous				
453.000	Miscellaneous	3,985	0	0
Total Miscellaneous		3,985	0	0
Division Total: Accounting		1,678,839	1,760,579	1,588,006



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,422,853	1,504,021	1,535,900
411.200	Temp Wages & Adjmts	49,916	65,000	65,000
411.300	Overtime Wages	8,767	12,500	12,500
Total Salaries & Wages		1,481,536	1,581,521	1,613,400
EX12-Benefits				
412.100	Insurance Contrib	512,600	512,600	512,600
412.190	Life Insurance	3,031	3,146	3,146
412.200	Unemployment Contrib	8,890	9,490	9,580
412.300	Medicare	21,483	22,933	23,394
412.400	Retirement Contrib. - DB Plan	230,405	418,257	442,868
412.410	PERS Tier IV - DC Plan	102,060	0	0
412.411	PERS Tier IV - Health Plan	6,198	0	0
412.412	PERS Tier IV - HRA	23,371	0	0
412.413	PERS Tier IV - OD&D	977	0	0
412.600	Workers Compensation	42,148	49,485	48,466
412.700	Sbs Contribution	90,818	96,948	98,901
Total Benefits		1,041,981	1,112,859	1,138,955
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	160	650	650
413.200	Expense Reimb-Within Boro	0	300	300
413.500	Meeting Comp - W/I Boro	1,650	4,500	4,500
Total Expenses Within Borough		1,810	5,450	5,450
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	600	0
Total Expenses Outside Of Boro		0	600	0
EX21-Communications				
421.200	Postage	33,992	46,000	40,000
421.300	Communication Network	0	0	500
Total Communications		33,992	46,000	40,500
EX23-Printing				
423.000	Printing	7,206	10,000	10,000
Total Printing		7,206	10,000	10,000
EX25-Rental/Lease				
425.200	Building Rental	660	800	800
425.300	Equipment Rental	4,596	4,500	4,500
Total Rental/Lease		5,256	5,300	5,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX26-Professional Charges				
426.300	Dues & Fees	1,203	1,500	1,500
426.500	Recording Fees	0	250	0
426.900	Other Professional Chgs	0	300	60,300
Total Professional Charges		1,203	2,050	61,800
EX28-Maintenance Services				
428.100	Building Maint Services	0	1,000	4,000
428.300	Equipment Maint Services	315	4,000	2,000
428.400	Vehicle Maint Services	0	4,000	4,000
428.920	Other Maintenance Service	0	500	0
Total Maintenance Services		315	9,500	10,000
EX29-Other Contractual				
429.900	Other Contractual	8,735	61,800	8,000
Total Other Contractual		8,735	61,800	8,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,221	5,500	3,500
Total Office Supplies		3,221	5,500	3,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	123	3,200	4,000
431.200	Building Maint Supplies	675	0	8,000
431.300	Equipment Maint Supplies	872	1,000	1,000
Total Maintenance Supplies		1,670	4,200	13,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	500
Total Fuel/Oil-Vehicle Use		0	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	441	1,650	1,200
433.110	Clothing	3,347	2,700	3,000
433.120	Tools under \$500	254	850	850
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	1,204	1,200	1,500
433.900	Other Supplies	2,512	2,000	3,000
Total Misc Supplies		7,758	8,500	9,650
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	2,216	3,000	4,500
434.300	Furniture Under \$5,000	2,988	7,500	4,500
Total Equipment Under \$5,000		5,204	10,500	9,000

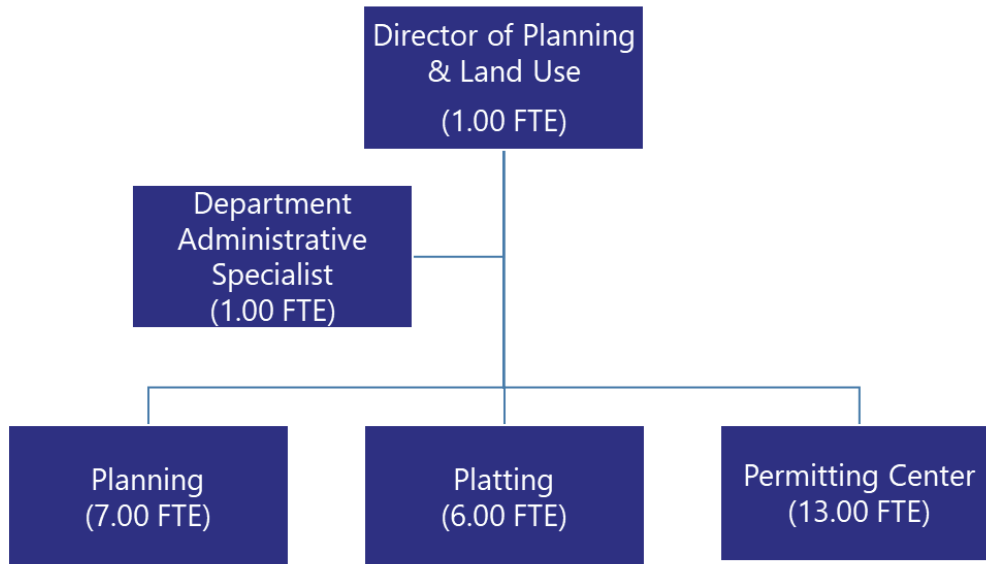


Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	6,000	17,000
Total Equipment Over \$5000		0	6,000	17,000
Division Total: Assessment		2,599,887	2,870,280	2,946,055
Department Total: Finance		7,079,390	9,011,696	8,219,463

MATANUSKA-SUSITNA BOROUGH
Department of Planning



*Director of Planning & Land use and the Department Admin Specialist are within the Planning Administration

**Full-Time Equivalent (FTE)

***For more detail on department positions, please refer to approved 2020 positions in the appendix

Department Mission

The Planning Department will support the public and the borough's departments in facilitating public engagement, assisting in strategic community and organizational planning, and develop local policies to support the goals and objectives of the borough.

Overview

The Planning department is responsible for services including protecting historic properties, assisting in permitting needs, providing code compliance information, supporting environmental services, long range planning, and subdivision of land.

The Planning Division is responsible for developing long range land use, transportation and public facilities plans which concern the development and growth of the Borough. The Division also provides information and management plans on Mat-Su environmental resources and provides information and recommendations to policy makers on ways to sustain and protect the quality of Mat-Su's environmental resources. It is responsible for the annual capital improvement program. The Borough's Certified Local Government status with the State Historic Preservation Office is maintained by the group. The Planning Division assists with the development of regulations and methods of implementing adopted plans and acts as liaison with other public agencies relating to these types of planning. In fulfilling these responsibilities, the division works with citizens, community councils, incorporated cities, advisory boards, the planning commission, and the assembly.

The Platting Division oversees the subdivision of land within the Matanuska-Susitna Borough. Division staff assists the public in understanding and complying with the subdivision requirements specified by state and borough regulations. This involves the review of proposals to subdivide land; dedicate public use easements; and vacate public rights-of-way. Staff works with the State Records Office to facilitate recording of subdivision plats and resolutions. They provide copies of recorded subdivision plats and file information to the public upon request. In addition, the division is responsible for contract administration for the survey of Borough Municipal Entitled Lands.

The Permit Center is a one stop shop for all your permitting needs. We assist the public in determining permitting needs and obtaining permits for most Borough development activities. We manage all driveway access onto borough roads, process all utility, encroachment, construction and other Right-of-Way permits, and manage development in rights-of way and easements.

**Matanuska-Susitna Borough
Department of Planning**

Accomplishments

- Flood Map Study complete, undergoing final adoption
- Resolved Core Area Community Council Boundary issues
- Coordinated Human Services Transportation Plan adopted
- Continued staffing of 8 Boards and Commissions
- E911 Traveled Ways Project, in coordination with multiple departments and municipalities, established a naming process for traveled ways that allows for addressing of accurate locations for use by 911 for emergencies, utility companies and school enrollment.
- Historical plats and records were organized and prepped to be scanned into a future site that will be available to the public.
- Substantially completed amendments to Subdivision Construction Manual
- Implemented HMGP Matanuska River Buy-out program
- Completed the Local Update Census Addresses (LUCA) and Participant Statistical Areas Program (PSAP) Process for 2020 Census
- Continued work on digitization of paper files in Platting, Development Services
- Continued challenges with Mat-River erosion
- Continued implementation of the Human Services Community Matching Grant Program in the amount of \$406,000 to 11 non-profits
- Submittal of BOF Proposals working with Fish & Wildlife Commission
- Established procedures to electronically link recorded road easements received from the S.O.A. into TRIM & Cartegraph making it available to all departments.

Goals: Long-term & Short-term

- Promote safe, healthy and resilient communities
- Plan safe and efficient roads and public facilities
- Strive for efficient internal operations
- Provide outstanding customer service



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX11-Salaries & Wages				
411.100	Permanent Wages	466,057	578,549	570,752
411.200	Temp Wages & Adjmts	19,297	19,448	0
411.300	Overtime Wages	8,614	4,500	10,000
Total Salaries & Wages		493,968	602,497	580,752
EX12-Benefits				
412.100	Insurance Contrib	167,760	186,400	180,357
412.190	Life Insurance	952	1,144	1,107
412.200	Unemployment Contrib	2,963	3,626	3,485
412.300	Medicare	7,162	8,764	8,421
412.400	Retirement Contrib. - DB Plan	28,566	161,323	166,153
412.410	PERS Tier IV - DC Plan	67,341	0	0
412.411	PERS Tier IV - Health Plan	3,882	0	0
412.412	PERS Tier IV - HRA	11,227	0	0
412.413	PERS Tier IV - OD&D	613	0	0
412.600	Workers Compensation	3,905	3,143	3,020
412.700	Sbs Contribution	30,269	37,049	35,600
Total Benefits		324,640	401,449	398,143
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	189	0	0
413.900	Other Exp - Within Boro	288	82	0
Total Expenses Within Borough		477	82	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	15	0	0
414.800	Moving Expenses	2,000	0	0
414.900	Other Exp-Outside Boro	21	0	0
Total Expenses Outside Of Boro		2,036	0	0
EX21-Communications				
421.200	Postage	4,506	3,236	10,000
Total Communications		4,506	3,236	10,000
EX22-Advertising				
422.000	Advertising	145	919	15,000
Total Advertising		145	919	15,000
EX23-Printing				
423.000	Printing	80	189	3,500
Total Printing		80	189	3,500
EX25-Rental/Lease				
425.200	Building Rental	0	100	0
Total Rental/Lease		0	100	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX26-Professional Charges				
426.300	Dues & Fees	1,925	2,274	3,084
426.900	Other Professional Chgs	30,249	5,000	5,360
Total Professional Charges		32,174	7,274	8,444
EX29-Other Contractual				
429.300	Planning Studies	5,730	42,976	102,000
429.710	Testing	15,097	0	0
429.900	Other Contractual	7,113	1,918	200
Total Other Contractual		27,940	44,894	102,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,769	3,462	300
Total Office Supplies		2,769	3,462	300
EX33-Misc Supplies				
433.100	Personnel Supplies	360	0	0
433.300	Books/Subscriptions	223	356	600
433.500	Training Supplies	499	0	0
433.900	Other Supplies	1,838	555	0
Total Misc Supplies		2,920	911	600
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	5,778	0	0
434.100	Other Equip under \$5,000	829	0	0
434.300	Furniture Under \$5,000	10,638	1,750	0
Total Equipment Under \$5,000		17,245	1,750	0
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	7,586	0	0
Total Equipment Over \$5000		7,586	0	0
Division Total: Planning		916,486	1,066,763	1,118,939



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX11-Salaries & Wages				
411.100	Permanent Wages	427,852	451,821	467,725
411.300	Overtime Wages	196	2,000	2,000
Total Salaries & Wages		428,048	453,821	469,725
EX12-Benefits				
412.100	Insurance Contrib	139,800	139,800	139,800
412.190	Life Insurance	859	858	858
412.200	Unemployment Contrib	2,569	2,723	2,818
412.300	Medicare	6,207	6,581	6,811
412.400	Retirement Contrib. - DB Plan	81,737	125,164	134,388
412.410	PERS Tier IV - DC Plan	27,448	0	0
412.411	PERS Tier IV - Health Plan	1,563	0	0
412.412	PERS Tier IV - HRA	4,170	0	0
412.413	PERS Tier IV - OD&D	247	0	0
412.600	Workers Compensation	2,226	2,360	2,443
412.700	Sbs Contribution	26,240	27,820	28,794
Total Benefits		293,066	305,306	315,912
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,705	2,100	2,100
413.500	Meeting Comp - W/I Boro	7,400	8,500	8,500
413.900	Other Exp - Within Boro	0	100	0
Total Expenses Within Borough		9,105	10,700	10,600
EX21-Communications				
421.200	Postage	6,108	10,000	5,000
Total Communications		6,108	10,000	5,000
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX23-Printing				
423.000	Printing	220	600	600
Total Printing		220	600	600
EX26-Professional Charges				
426.300	Dues & Fees	750	1,200	1,190
426.350	Credit Card Fees	0	630	0
426.500	Recording Fees	154	200	200
Total Professional Charges		904	2,030	1,390
EX29-Other Contractual				
429.900	Other Contractual	0	1,045	2,000
Total Other Contractual		0	1,045	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,305	3,000	300
Total Office Supplies		2,305	3,000	300
EX33-Misc Supplies				
433.100	Personnel Supplies	216	0	0
433.300	Books/Subscriptions	0	50	50
433.900	Other Supplies	368	500	500
Total Misc Supplies		584	550	550
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	469	955	0
434.100	Other Equip under \$5,000	0	0	1,000
Total Equipment Under \$5,000		469	955	1,000
Division Total: Platting		740,809	788,107	807,177



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	208,418	209,279	220,210
411.200	Temp Wages & Adjmts	48,139	60,320	62,720
411.300	Overtime Wages	0	600	2,000
Total Salaries & Wages		256,557	270,199	284,930
EX12-Benefits				
412.100	Insurance Contrib	46,600	46,600	46,600
412.190	Life Insurance	287	286	286
412.200	Unemployment Contrib	1,540	1,630	1,710
412.300	Medicare	3,721	3,939	4,131
412.400	Retirement Contrib. - DB Plan	37,350	58,271	63,574
412.410	PERS Tier IV - DC Plan	13,555	0	0
412.411	PERS Tier IV - Health Plan	773	0	0
412.412	PERS Tier IV - HRA	2,085	0	0
412.413	PERS Tier IV - OD&D	122	0	0
412.600	Workers Compensation	1,298	1,413	1,482
412.700	Sbs Contribution	15,727	16,649	17,466
Total Benefits		123,058	128,788	135,249
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	3,010	3,200	4,000
413.200	Expense Reimb-Within Boro	0	500	500
413.500	Meeting Comp - W/I Boro	6,800	6,300	8,400
413.900	Other Exp - Within Boro	79	500	1,500
Total Expenses Within Borough		9,889	10,500	14,400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	956	750	750
414.200	Exp Reimb- Outside Boro	7,273	5,500	2,000
414.400	Travel Tickets	3,573	4,600	1,500
Total Expenses Outside Of Boro		11,802	10,850	4,250
EX21-Communications				
421.200	Postage	333	100	200
Total Communications		333	100	200
EX22-Advertising				
422.000	Advertising	0	0	250
Total Advertising		0	0	250
EX23-Printing				
423.000	Printing	0	0	200
Total Printing		0	0	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX25-Rental/Lease				
425.200	Building Rental	0	0	500
425.300	Equipment Rental	180	250	250
Total Rental/Lease		180	250	750
EX26-Professional Charges				
426.300	Dues & Fees	290	1,056	2,050
426.600	Computer Software/Online Servi	0	149	0
426.900	Other Professional Chgs	0	0	500
Total Professional Charges		290	1,205	2,550
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	500
428.400	Vehicle Maint Services	0	0	2,000
Total Maintenance Services		0	0	2,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	10,249	9,000	5,000
429.210	Training/Instructor Fees	4,767	11,785	0
429.900	Other Contractual	445	50	4,500
Total Other Contractual		15,461	20,835	9,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,538	9,154	10,000
430.200	Copier/Fax Supplies	0	59	0
Total Office Supplies		6,538	9,213	10,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	500
Total Maintenance Supplies		0	0	500
EX33-Misc Supplies				
433.100	Personnel Supplies	3,816	4,000	4,000
433.120	Tools under \$500	0	75	75
433.300	Books/Subscriptions	345	750	500
433.500	Training Supplies	500	0	0
433.900	Other Supplies	909	2,100	2,000
Total Misc Supplies		5,570	6,925	6,575
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,407	0	0
434.100	Other Equip under \$5,000	0	170	1,000
434.300	Furniture Under \$5,000	2,556	650	2,000
Total Equipment Under \$5,000		3,963	820	3,000



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

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	11,803	0	0
Total Equipment Over \$5000		11,803	0	0
Division Total: Planning-Admin		445,444	459,685	474,854



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	848,866	1,028,730	1,043,247
411.200	Temp Wages & Adjmts	54,789	72,800	72,800
411.300	Overtime Wages	42,583	29,000	18,000
Total Salaries & Wages		946,238	1,130,530	1,134,047
EX12-Benefits				
412.100	Insurance Contrib	256,300	299,312	302,900
412.190	Life Insurance	1,538	1,837	1,859
412.200	Unemployment Contrib	5,661	6,784	6,804
412.300	Medicare	13,681	16,392	16,444
412.400	Retirement Contrib. - DB Plan	212,118	292,204	303,623
412.410	PERS Tier IV - DC Plan	23,323	0	0
412.411	PERS Tier IV - Health Plan	1,492	0	0
412.412	PERS Tier IV - HRA	4,446	0	0
412.413	PERS Tier IV - OD&D	238	0	0
412.600	Workers Compensation	19,588	27,413	27,602
412.700	Sbs Contribution	57,834	69,301	69,517
Total Benefits		596,219	713,243	728,749
EX21-Communications				
421.100	Communication Network Service	0	0	600
421.200	Postage	4,296	5,000	5,000
Total Communications		4,296	5,000	5,600
EX22-Advertising				
422.000	Advertising	2,611	3,600	4,000
Total Advertising		2,611	3,600	4,000
EX23-Printing				
423.000	Printing	515	1,000	1,100
Total Printing		515	1,000	1,100
EX26-Professional Charges				
426.300	Dues & Fees	3,545	3,800	3,500
426.350	Credit Card Fees	0	1,000	2,000
426.500	Recording Fees	64	100	0
426.900	Other Professional Chgs	0	0	10,000
Total Professional Charges		3,609	4,900	15,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	513	1,100	1,300
428.920	Other Maintenance Service	974	600	800
Total Maintenance Services		1,487	1,700	2,100

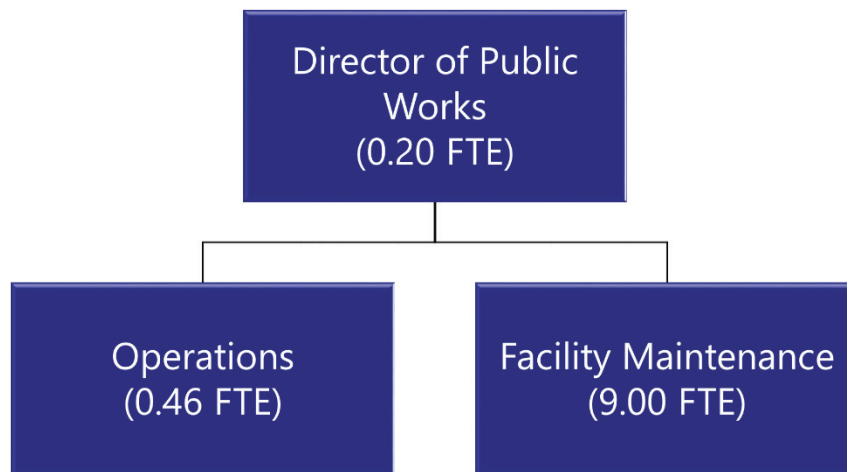


Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX29-Other Contractual				
429.900	Other Contractual	31,020	13,794	28,350
Total Other Contractual		31,020	13,794	28,350
EX30-Office Supplies				
430.100	Office Supplies < \$500	709	800	800
430.200	Copier/Fax Supplies	0	300	0
Total Office Supplies		709	1,100	800
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	53	316	0
Total Maintenance Supplies		53	316	0
EX33-Misc Supplies				
433.100	Personnel Supplies	1,258	1,000	800
433.110	Clothing	3,496	3,300	6,000
433.120	Tools under \$500	274	300	800
433.300	Books/Subscriptions	495	700	750
433.900	Other Supplies	1,247	1,200	1,700
Total Misc Supplies		6,770	6,500	10,050
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	469	8,500	2,500
434.100	Other Equip under \$5,000	1,435	2,590	10,300
434.300	Furniture Under \$5,000	2,503	1,800	4,800
Total Equipment Under \$5,000		4,407	12,890	17,600
EX51-Equipment Over \$5000				
451.200	Vehicles	0	0	31,000
Total Equipment Over \$5000		0	0	31,000
Division Total: Development Services		1,597,934	1,894,573	1,978,896
Department Total: Planning & Land Use		3,700,673	4,209,128	4,379,866

MATANUSKA-SUSITNA BOROUGH
Department of Public Works



*Full-Time Equivalent (FTE)

**For more detail on department positions, please refer to approved 2020 positions in the appendix

Department Mission

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 operation of Borough utilities including solid waste disposal, water treatment, wastewater treatment and flood control services.

Overview

The MSB Public Works Department will be recognized by residents and Borough employees as providing high quality road, vehicle and facility maintenance as well as solid waste disposal and recycling services. We will be known for responsiveness, reliability, good stewardship of public funds and compassionate attention given to the needs of every resident and employee.

Goals: Long-term & Short-term

Protect the health and safety of residents

- Maintain safe roadways and bridges
- Road Improvement Projects
- Protect the environment while disposing of resident waste: solid waste and wastewater

Protect taxpayer's dollars

- Efficient projects and operations
- Thoughtful, prudent spending
- Contract enforcement: Obtain the service we are paying for with materials specified, minimize change orders, and tightly control costs for necessary change orders

**Matanuska-Susitna Borough
Department of Public Works**

Accomplishments

- Maintained 109 vehicles – 60 items of maintenance and support equipment
- Maintained 131 structures
- Added maintenance for 88,000 square feet of new facilities
- Facility earthquake damage assessments – coordinating for repair funding through FEMA
- Obtained and installed custom animal boxes for Animal Care
- Maintained 1,110 miles of roadway
- 20 road upgrade projects completed
- 1 fish passage project completed
- Approved 24 new subdivisions with 59 new streets, adding 8 miles to contracted road maintenance
- Sales of excess gravel - \$93,750k in 2018 revenue, \$300k in future revenue
- Obtained commitment from Clean Water Fund for \$7.7 million loan

Goals: Long-term & Short-term

- Protect the health and safety of residents
- Maintain safe roadways and bridges
- Road improvement projects
- Protect the environment while disposing of resident waste
- Protect taxpayers dollars through efficient projects and operations, thoughtful and prudent spending



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	100,962	91,402	27,550
411.200	Temp Wages & Adjmts	6,803	6,300	6,500
Total Salaries & Wages		107,765	97,702	34,050
EX12-Benefits				
412.100	Insurance Contrib	19,449	16,310	4,660
412.190	Life Insurance	100	101	29
412.200	Unemployment Contrib	645	587	204
412.300	Medicare	1,559	1,417	494
412.400	Retirement Contrib. - DB Plan	0	25,209	7,882
412.410	PERS Tier IV - DC Plan	16,914	0	0
412.411	PERS Tier IV - Health Plan	907	0	0
412.412	PERS Tier IV - HRA	1,458	0	0
412.413	PERS Tier IV - OD&D	143	0	0
412.600	Workers Compensation	3,802	3,936	1,454
412.700	Sbs Contribution	6,589	5,990	2,087
Total Benefits		51,566	53,550	16,810
EX21-Communications				
421.200	Postage	196	250	265
Total Communications		196	250	265
EX23-Printing				
423.000	Printing	703	250	265
Total Printing		703	250	265
EX26-Professional Charges				
426.300	Dues & Fees	725	500	525
426.900	Other Professional Chgs	200	5,000	5,525
Total Professional Charges		925	5,500	6,050
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,000	2,100
429.210	Training/Instructor Fees	0	1,500	6,300
429.900	Other Contractual	1,710	0	0
Total Other Contractual		1,710	3,500	8,400
EX30-Office Supplies				
430.100	Office Supplies < \$500	141	500	525
Total Office Supplies		141	500	525



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	600	630
433.300	Books/Subscriptions	0	200	210
433.500	Training Supplies	0	200	0
433.900	Other Supplies	0	700	735
Total Misc Supplies		0	1,700	1,575
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	120	0	0
434.100	Other Equip under \$5,000	0	1,000	1,000
434.300	Furniture Under \$5,000	0	1,000	1,000
Total Equipment Under \$5,000		120	2,000	2,000
Division Total: Public Works-Admin		163,126	164,952	69,940



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	694,538	708,076	670,755
411.200	Temp Wages & Adjmts	79,273	104,025	100,000
411.300	Overtime Wages	11,776	26,000	30,000
Total Salaries & Wages		785,587	838,101	800,755
EX12-Benefits				
412.100	Insurance Contrib	247,563	222,515	209,700
412.190	Life Insurance	1,372	1,366	1,287
412.200	Unemployment Contrib	4,740	5,029	4,805
412.300	Medicare	11,458	12,153	11,611
412.400	Retirement Contrib. - DB Plan	57,425	202,459	200,486
412.410	PERS Tier IV - DC Plan	87,470	0	0
412.411	PERS Tier IV - Health Plan	5,017	0	0
412.412	PERS Tier IV - HRA	15,606	0	0
412.413	PERS Tier IV - OD&D	791	0	0
412.600	Workers Compensation	43,619	48,148	46,378
412.700	Sbs Contribution	48,427	51,376	49,086
Total Benefits		523,488	543,046	523,353
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	500	525
413.300	Exp Allowance-Within Boro	4,465	5,000	5,250
Total Expenses Within Borough		4,465	5,500	5,775
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	2,000	2,100
414.300	Expense Allow- O/S Boro	0	1,000	1,050
Total Expenses Outside Of Boro		0	3,000	3,150
EX21-Communications				
421.200	Postage	98	100	110
Total Communications		98	100	110
EX22-Advertising				
422.000	Advertising	0	250	265
Total Advertising		0	250	265
EX23-Printing				
423.000	Printing	218	250	265
Total Printing		218	250	265



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX24-Utilities-Building Optrns				
424.100	Electricity	1,325	1,500	1,600
424.400	Lp-Propane	0	150	160
424.500	Garbage Pickups	98	500	525
424.600	Heating Fuel-Oil	975	1,000	1,100
Total Utilities-Building Optrns		2,398	3,150	3,385
EX25-Rental/Lease				
425.300	Equipment Rental	1,789	2,150	3,700
Total Rental/Lease		1,789	2,150	3,700
EX26-Professional Charges				
426.300	Dues & Fees	2,731	2,576	3,150
426.600	Computer Software/Online Servi	0	10,660	0
426.900	Other Professional Chgs	318	(175)	5,525
Total Professional Charges		3,049	13,061	8,675
EX27-Insurance & Bond				
427.900	Insurance Deductible	1,083	0	0
Total Insurance & Bond		1,083	0	0
EX28-Maintenance Services				
428.100	Building Maint Services	87,695	111,262	100,000
428.200	Grounds Maint Services	7,422	11,600	8,400
428.300	Equipment Maint Services	13,235	12,735	15,750
428.400	Vehicle Maint Services	22,603	22,400	26,250
Total Maintenance Services		130,955	157,997	150,400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	100	0	5,250
429.210	Training/Instructor Fees	0	150	1,100
429.710	Testing	0	500	1,100
429.900	Other Contractual	3,177	6,634	25,000
Total Other Contractual		3,277	7,284	32,450
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,619	3,000	3,200
Total Office Supplies		2,619	3,000	3,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	78,551	76,736	78,750
431.200	Building Maint Supplies	80,322	109,411	126,000
431.300	Equipment Maint Supplies	4,773	5,329	7,400
431.400	Grounds Maint Supplies	5,138	0	4,200
431.900	Other Maint. Supplies	716	1,525	1,600
Total Maintenance Supplies		169,500	193,001	217,950



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	6,453	6,475	7,400
432.200	Gas	96,276	114,883	115,500
Total Fuel/Oil-Vehicle Use		102,729	121,358	122,900
EX33-Misc Supplies				
433.100	Personnel Supplies	4,160	8,951	5,300
433.110	Clothing	0	0	525
433.120	Tools under \$500	7,109	5,672	6,900
433.200	Medical Supplies	0	100	110
433.300	Books/Subscriptions	1,780	3,100	2,100
433.500	Training Supplies	0	300	300
433.900	Other Supplies	2,832	3,786	4,200
Total Misc Supplies		15,881	21,909	19,435
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	700	0
434.100	Other Equip under \$5,000	20,714	4,420	10,500
434.300	Furniture Under \$5,000	446	220	2,100
Total Equipment Under \$5,000		21,160	5,340	12,600
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	3,132	13,800	0
Total Equipment Over \$5000		3,132	13,800	0
Division Total: Maintenance		1,771,428	1,932,297	1,908,368



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	64,934	67,855	38,780
411.200	Temp Wages & Adjmts	0	5,200	0
411.300	Overtime Wages	652	2,625	3,000
Total Salaries & Wages		65,586	75,680	41,780
EX12-Benefits				
412.100	Insurance Contrib	16,893	16,602	10,776
412.190	Life Insurance	104	102	66
412.200	Unemployment Contrib	394	455	251
412.300	Medicare	952	1,098	606
412.400	Retirement Contrib. - DB Plan	15,393	19,439	11,953
412.410	PERS Tier IV - DC Plan	2,154	0	0
412.411	PERS Tier IV - Health Plan	125	0	0
412.412	PERS Tier IV - HRA	365	0	0
412.413	PERS Tier IV - OD&D	20	0	0
412.600	Workers Compensation	1,989	2,273	1,015
412.700	Sbs Contribution	4,020	4,640	2,561
Total Benefits		42,409	44,609	27,228
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	200	200
Total Expenses Outside Of Boro		0	200	200
EX21-Communications				
421.200	Postage	196	250	250
Total Communications		196	250	250
EX23-Printing				
423.000	Printing	10	100	100
Total Printing		10	100	100
EX26-Professional Charges				
426.300	Dues & Fees	0	500	525
Total Professional Charges		0	500	525
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,935	2,100
Total Other Contractual		0	1,935	2,100
EX30-Office Supplies				
430.100	Office Supplies < \$500	172	200	200
Total Office Supplies		172	200	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	300	300
433.900	Other Supplies	0	65	0
Total Misc Supplies		0	365	300
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	446	1,000	1,000
Total Equipment Under \$5,000		446	1,000	1,000
Division Total: Operations		108,819	124,839	73,683



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX11-Salaries & Wages				
411.100	Permanent Wages	26,136	28,726	0
411.300	Overtime Wages	661	1,000	0
Total Salaries & Wages		26,797	29,726	0
EX12-Benefits				
412.100	Insurance Contrib	10,951	10,951	0
412.190	Life Insurance	67	68	0
412.200	Unemployment Contrib	161	179	0
412.300	Medicare	389	432	0
412.400	Retirement Contrib. - DB Plan	6,446	8,199	0
412.410	PERS Tier IV - DC Plan	941	0	0
412.411	PERS Tier IV - Health Plan	52	0	0
412.412	PERS Tier IV - HRA	105	0	0
412.413	PERS Tier IV - OD&D	9	0	0
412.600	Workers Compensation	920	2,468	0
412.700	Sbs Contribution	1,643	1,823	0
Total Benefits		21,684	24,120	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	0
Total Expenses Within Borough		0	100	0
EX21-Communications				
421.100	Communication Network Service	379	600	0
421.200	Postage	8,349	8,600	0
Total Communications		8,728	9,200	0
EX22-Advertising				
422.000	Advertising	0	2,500	0
Total Advertising		0	2,500	0
EX23-Printing				
423.000	Printing	1,801	3,000	0
Total Printing		1,801	3,000	0
EX29-Other Contractual				
429.210	Training/Instructor Fees	26	200	0
429.600	Vehicle and Junk Removal	0	7,500	0
429.900	Other Contractual	6,198	142,000	0
Total Other Contractual		6,224	149,700	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	184	250	0
Total Office Supplies		184	250	0

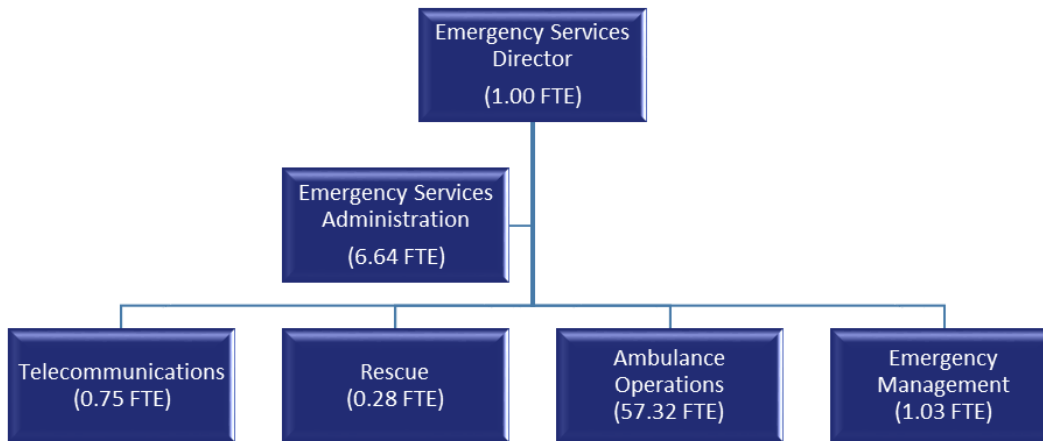


Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	579	2,100	0
Total Fuel/Oil-Vehicle Use		579	2,100	0
EX33-Misc Supplies				
433.100	Personnel Supplies	145	300	0
433.110	Clothing	240	500	0
433.120	Tools under \$500	0	250	0
433.900	Other Supplies	782	2,500	0
Total Misc Supplies		1,167	3,550	0
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	284	100	0
434.100	Other Equip under \$5,000	160	1,150	0
434.300	Furniture Under \$5,000	0	100	0
Total Equipment Under \$5,000		444	1,350	0
Division Total: Community Cleanup		67,608	225,596	0
Department Total: Public Works		2,110,981	2,447,684	2,051,991

MATANUSKA-SUSITNA BOROUGH
Department of Emergency Services



*Director of Emergency Services & Emergency Services Admin are within Emergency Services Administration
 **Full-Time Equivalent (FTE)
 ***For more detail on department positions, please refer to approved 2020 positions in the appendix

Department Mission

Our mission is to protect and preserve the lives and property of the people of the Mat-Su Borough employing state of the art firefighting, rescue, emergency medical and incident management competencies. Mat-Su Borough Emergency Services providers enjoy an unparalleled level of mission success and respect by the communities they serve.

Overview

The Mat-Su Borough Department of Emergency Services (DES) is charged with the protection of lives and property. The administrative staff is employed to help support all emergency services personnel in this critical service to our community. The Department of Emergency Services is comprised of fire protection and emergency medical services; water, technical, off-road, and hazmat rescue services; emergency management and community preparedness programs; Enhanced 911 services; and emergency vehicle maintenance.

Many say that being an EMT or firefighter isn't a choice, it's a calling. The Matanuska-Susitna Borough has some of the most dedicated responders in the state. They are available for EMS, fire, technical and water rescue calls. The Central MAT-SU EMT's, paramedics, rescue technicians and firefighters are on-call paid staff. These dedicated men and women train and respond during their free time, juggling family events and scheduled sleep to aid a stranger in need.



**Matanuska-Susitna Borough
Department of Emergency Services**

Accomplishments

- Preventive maintenance program for Fleet Services.
- Streamlined EMS training, regular rotations, updated protocols.
- Completed EMS Station 11-9
- National recognition for "RQI" (Resuscitation Quality Improvement). 56% increased for pulse returning
- Quality assurance program for dispatch

Goals: Long-term & Short-term

- Develop a quick reference guide for large scale incidents.
- Develop integrated communications network plan.
- Deliver EMS training in two locations
- Revitalization of recruitment and retention efforts in order to reduce training costs
- Development of fleet recapitalization/maintenance plan minimizing annual turnover/down time
- Optimization of organizational structure eliminating duplication and wasted effort
- Increasing commitment to training, standardization and quality assurance processes
- Bolstering public education programs focused on safety, prevention and post-crisis preparation
- Re-focusing incident management training toward more frequent sub-unit table top exercises
- Garnering support for the emergency communications infrastructure development roadmap

Performance Measures

<i>Fire Measures</i>	2014	2015	2016	2017	2018
Fire	339	479	405	439	617
Over Pressure	7	7	10	12	15
Rescue & EMS	1066	1319	986	1003	1474
Hazard	125	142	125	168	246
Service	207	338	180	108	221
Good Intent	736	998	895	645	790
False Alarm	263	327	319	263	362
Natural Disaster	2	-	1	-	6
Special	4	10	10	6	34
Total	2749	3620	2931	2644	3765

<i>EMS Measures</i>	2014	2015	2016	2017	2018
Tempo (calls per day)	19	20	22	23	26
Total Transports	-	-	-	5174	5615
Total Calls	7066	7100	8100	8290	9343



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX11-Salaries & Wages				
411.100	Permanent Wages	27,547	65,238	69,612
411.200	Temp Wages & Adjmts	0	47,000	47,000
411.300	Overtime Wages	486	3,500	3,500
411.400	Nonemployee Compensation	1,883	135,000	135,000
Total Salaries & Wages		29,916	250,738	255,112
EX12-Benefits				
412.100	Insurance Contrib	11,650	17,475	17,475
412.150	On-Call Health Insurance	0	3,368	5,179
412.190	Life Insurance	39	108	107
412.200	Unemployment Contrib	170	695	742
412.300	Medicare	436	3,636	1,792
412.400	Retirement Contrib. - DB Plan	0	56,191	20,917
412.410	PERS Tier IV - DC Plan	4,372	0	0
412.411	PERS Tier IV - Health Plan	244	0	0
412.412	PERS Tier IV - HRA	564	0	0
412.413	PERS Tier IV - OD&D	40	0	0
412.600	Workers Compensation	255	7,172	7,296
412.700	Sbs Contribution	1,842	15,371	15,638
Total Benefits		19,612	104,016	69,146
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
414.200	Exp Reimb- Outside Boro	0	2,000	0
414.400	Travel Tickets	0	3,200	0
Total Expenses Outside Of Boro		0	5,300	100
EX21-Communications				
421.100	Communication Network Service	5,550	97,000	90,670
Total Communications		5,550	97,000	90,670
EX23-Printing				
423.000	Printing	120	0	0
Total Printing		120	0	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,581	17,000	30,000
424.300	Natural Gas	0	1,000	2,000
424.400	Lp-Propane	2,522	10,000	15,000
424.500	Garbage Pickups	608	1,200	1,500
424.600	Heating Fuel-Oil	811	1,500	2,000
Total Utilities-Building Oprtns		8,522	30,700	50,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX25-Rental/Lease				
425.300	Equipment Rental	3,107	7,500	10,000
Total Rental/Lease		3,107	7,500	10,000
EX26-Professional Charges				
426.300	Dues & Fees	420	4,500	5,500
426.900	Other Professional Chgs	0	30,185	4,553
Total Professional Charges		420	34,685	10,053
EX27-Insurance & Bond				
427.100	Property Insurance	1,252	1,600	1,600
427.500	Liability Insurance	102	150	800
Total Insurance & Bond		1,354	1,750	2,400
EX28-Maintenance Services				
428.100	Building Maint Services	1,704	0	0
428.300	Equipment Maint Services	1,383	1,000	5,000
428.400	Vehicle Maint Services	0	3,000	3,000
428.500	Commun Equip Maint Servic	780	31,000	50,000
Total Maintenance Services		3,867	35,000	58,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	5,000	0
429.900	Other Contractual	545,356	540,000	600,000
Total Other Contractual		545,356	545,000	600,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	500	500
430.200	Copier/Fax Supplies	0	0	500
Total Office Supplies		0	500	1,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	339	5,000	5,000
431.200	Building Maint Supplies	1,376	2,000	2,000
431.300	Equipment Maint Supplies	28,329	89,215	25,000
Total Maintenance Supplies		30,044	96,215	32,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	130	0	0
432.200	Gas	0	7,690	15,000
Total Fuel/Oil-Vehicle Use		130	7,690	15,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	2,500
433.110	Clothing	0	5,000	0
433.120	Tools under \$500	1,593	2,000	3,000
433.900	Other Supplies	40,861	31,305	45,000
Total Misc Supplies		42,454	38,305	50,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	12,459	53,205	82,500
434.100	Other Equip under \$5,000	47,558	55,000	30,000
434.300	Furniture Under \$5,000	1,294	1,000	500
Total Equipment Under \$5,000		61,311	109,205	113,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	34,500	10,000
Total Equipment Over \$5000		0	34,500	10,000
Division Total: Telecommunication Network		751,763	1,398,104	1,367,481



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	813,952	655,845	640,610
411.200	Temp Wages & Adjmts	55,572	100,000	60,000
411.300	Overtime Wages	10,365	20,000	20,000
411.400	Nonemployee Compensation	(32)	15,000	7,000
Total Salaries & Wages		879,857	790,845	727,610
EX12-Benefits				
412.100	Insurance Contrib	229,259	182,654	177,954
412.150	On-Call Health Insurance	1	374	269
412.190	Life Insurance	1,351	1,122	1,092
412.200	Unemployment Contrib	5,280	4,656	4,366
412.300	Medicare	12,748	11,468	10,550
412.400	Retirement Contrib. - DB Plan	118,529	186,618	192,825
412.410	PERS Tier IV - DC Plan	67,986	0	0
412.411	PERS Tier IV - Health Plan	3,795	0	0
412.412	PERS Tier IV - HRA	8,587	0	0
412.413	PERS Tier IV - OD&D	956	0	0
412.600	Workers Compensation	26,418	42,088	32,510
412.700	Sbs Contribution	53,904	48,479	44,602
Total Benefits		528,814	477,459	464,168
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	713	350	350
413.200	Expense Reimb-Within Boro	0	400	400
413.400	Meal Allowance -W/I Boro	168	0	0
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		881	850	850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	323	150	150
414.200	Exp Reimb- Outside Boro	1,035	2,850	2,000
414.400	Travel Tickets	(1,830)	4,000	2,500
Total Expenses Outside Of Boro		(472)	7,000	4,650
EX21-Communications				
421.200	Postage	100	850	700
Total Communications		100	850	700
EX22-Advertising				
422.000	Advertising	30	7,250	4,000
Total Advertising		30	7,250	4,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX23-Printing				
423.000	Printing	247	4,000	4,000
Total Printing		247	4,000	4,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	11,170	20,000	17,000
424.300	Natural Gas	5,670	14,000	10,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	1,738	3,500	3,000
424.550	Recycling Pickups	450	800	800
Total Utilities-Building Oprtns		19,028	38,400	30,900
EX25-Rental/Lease				
425.200	Building Rental	16,323	38,906	24,237
425.300	Equipment Rental	6,989	8,500	8,500
Total Rental/Lease		23,312	47,406	32,737
EX26-Professional Charges				
426.300	Dues & Fees	844	2,500	2,000
426.600	Computer Software/Online Servi	0	5,294	0
426.900	Other Professional Chgs	0	1,980	1,500
Total Professional Charges		844	9,774	3,500
EX27-Insurance & Bond				
427.100	Property Insurance	3,329	4,200	4,200
427.200	Vehicle Insurance	0	11,000	3,000
427.500	Liability Insurance	1,977	2,600	2,600
Total Insurance & Bond		5,306	17,800	9,800
EX28-Maintenance Services				
428.100	Building Maint Services	2,010	4,000	4,000
428.200	Grounds Maint Services	0	1,650	1,000
428.300	Equipment Maint Services	3,774	7,000	6,000
428.400	Vehicle Maint Services	1,185	17,800	15,000
428.500	Commun Equip Maint Servic	375	0	0
428.920	Other Maintenance Service	35	1,600	1,000
Total Maintenance Services		7,379	32,050	27,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,899	3,000	3,000
429.210	Training/Instructor Fees	0	5,000	3,000
429.710	Testing	314	750	1,000
429.900	Other Contractual	1,181	5,100	3,000
Total Other Contractual		3,394	13,850	10,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,592	5,200	4,000
430.200	Copier/Fax Supplies	304	1,500	1,500
Total Office Supplies		1,896	6,700	5,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,779	15,000	12,000
431.200	Building Maint Supplies	3,090	3,500	3,500
431.300	Equipment Maint Supplies	1,124	8,206	10,000
431.400	Grounds Maint Supplies	203	1,000	1,000
Total Maintenance Supplies		8,196	27,706	26,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	743	1,500	1,500
432.200	Gas	6,448	18,000	18,000
Total Fuel/Oil-Vehicle Use		7,191	19,500	19,500
EX33-Misc Supplies				
433.100	Personnel Supplies	4,706	7,000	6,000
433.110	Clothing	0	3,000	2,000
433.120	Tools under \$500	0	450	450
433.200	Medical Supplies	1,336	1,000	1,000
433.300	Books/Subscriptions	185	1,500	1,500
433.500	Training Supplies	0	1,500	1,500
433.900	Other Supplies	2,216	8,800	6,000
Total Misc Supplies		8,443	23,250	18,450
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	789	0	0
434.100	Other Equip under \$5,000	4,405	14,000	10,000
434.300	Furniture Under \$5,000	7,167	13,200	10,000
Total Equipment Under \$5,000		12,361	27,200	20,000
EX51-Equipment Over \$5000				
451.200	Vehicles	30,192	0	0
Total Equipment Over \$5000		30,192	0	0
Division Total: Emergency Services Admin		1,536,999	1,551,890	1,409,865



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<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 301-Emer Med Service Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	500
413.200	Expense Reimb-Within Boro	0	125	125
Total Expenses Within Borough		0	625	625
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	500
Total Misc Supplies		0	500	500
Division Total: Emer Med Service Board		0	1,125	1,125



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Aml				
EX11-Salaries & Wages				
411.100	Permanent Wages	58,159	63,412	0
411.200	Temp Wages & Adjmts	3,124	20,000	0
411.300	Overtime Wages	8,261	15,000	0
Total Salaries & Wages		69,544	98,412	0
EX12-Benefits				
412.100	Insurance Contrib	23,394	23,394	0
412.190	Life Insurance	143	144	0
412.200	Unemployment Contrib	418	591	0
412.300	Medicare	1,009	1,427	0
412.400	Retirement Contrib. - DB Plan	0	21,626	0
412.410	PERS Tier IV - DC Plan	14,795	0	0
412.411	PERS Tier IV - Health Plan	684	0	0
412.412	PERS Tier IV - HRA	2,076	0	0
412.413	PERS Tier IV - OD&D	108	0	0
412.600	Workers Compensation	5,051	7,162	0
412.700	Sbs Contribution	4,263	6,033	0
Total Benefits		51,941	60,377	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	262	0
414.400	Travel Tickets	0	1,980	0
Total Expenses Outside Of Boro		0	2,242	0
EX21-Communications				
421.200	Postage	0	200	0
Total Communications		0	200	0
EX22-Advertising				
422.000	Advertising	10	0	0
Total Advertising		10	0	0
EX23-Printing				
423.000	Printing	0	36	0
Total Printing		0	36	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,458	8,760	0
424.200	Water & Sewer	700	1,440	0
424.300	Natural Gas	6,720	7,200	0
424.500	Garbage Pickups	1,041	1,425	0
424.550	Recycling Pickups	120	540	0
Total Utilities-Building Oprtns		13,039	19,365	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Aml				
EX25-Rental/Lease				
425.200	Building Rental	15,816	15,865	0
425.300	Equipment Rental	1,828	3,300	0
Total Rental/Lease		17,644	19,165	0
EX26-Professional Charges				
426.300	Dues & Fees	10	282	0
426.900	Other Professional Chgs	0	147	0
Total Professional Charges		10	429	0
EX27-Insurance & Bond				
427.100	Property Insurance	1,516	1,900	0
427.500	Liability Insurance	181	250	0
Total Insurance & Bond		1,697	2,150	0
EX28-Maintenance Services				
428.100	Building Maint Services	1,846	2,600	0
428.200	Grounds Maint Services	0	900	0
428.300	Equipment Maint Services	1,014	1,440	0
428.400	Vehicle Maint Services	1,017	3,720	0
428.920	Other Maintenance Service	132	240	0
Total Maintenance Services		4,009	8,900	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,992	0
429.710	Testing	415	240	0
429.900	Other Contractual	3,084	4,200	0
Total Other Contractual		3,499	6,432	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	430	450	0
430.200	Copier/Fax Supplies	88	120	0
Total Office Supplies		518	570	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,575	7,980	0
431.200	Building Maint Supplies	762	1,500	0
431.300	Equipment Maint Supplies	466	3,480	0
431.400	Grounds Maint Supplies	0	120	0
431.900	Other Maint. Supplies	202	534	0
Total Maintenance Supplies		4,005	13,614	0
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	393	1,200	0
432.200	Gas	2,483	3,290	0
Total Fuel/Oil-Vehicle Use		2,876	4,490	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Amb				
EX33-Misc Supplies				
433.100	Personnel Supplies	551	1,050	0
433.110	Clothing	305	640	0
433.120	Tools under \$500	4,977	8,040	0
433.200	Medical Supplies	0	96	0
433.300	Books/Subscriptions	0	100	0
433.500	Training Supplies	0	570	0
433.900	Other Supplies	1,348	1,370	0
Total Misc Supplies		7,181	11,866	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	5,170	4,500	0
434.300	Furniture Under \$5,000	0	2,400	0
Total Equipment Under \$5,000		5,170	6,900	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	20,040	0
451.200	Vehicles	0	10,000	0
451.300	Furniture over \$5,000	0	1,800	0
Total Equipment Over \$5000		0	31,840	0
Division Total: Fleet Maintenance - DES Amb		181,143	286,988	0



Matanuska-Susitna Borough
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Expense

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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX11-Salaries & Wages				
411.100	Permanent Wages	27,512	27,157	25,807
411.200	Temp Wages & Adjmts	1,859	600	2,000
411.300	Overtime Wages	37	0	0
411.400	Nonemployee Compensation	359,610	410,000	420,000
Total Salaries & Wages		389,018	437,757	447,807
EX12-Benefits				
412.100	Insurance Contrib	7,266	7,172	6,442
412.150	On-Call Health Insurance	766	10,229	16,112
412.190	Life Insurance	45	43	40
412.200	Unemployment Contrib	174	167	2,687
412.300	Medicare	5,645	6,348	6,493
412.400	Retirement Contrib. - DB Plan	3,260	7,709	7,643
412.410	PERS Tier IV - DC Plan	2,612	0	0
412.411	PERS Tier IV - Health Plan	157	0	0
412.412	PERS Tier IV - HRA	433	0	0
412.413	PERS Tier IV - OD&D	50	0	0
412.600	Workers Compensation	27,901	31,487	32,241
412.700	Sbs Contribution	23,861	26,835	27,451
Total Benefits		72,170	89,990	99,109
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	1,500
414.400	Travel Tickets	0	0	2,500
Total Expenses Outside Of Boro		0	0	4,000
EX21-Communications				
421.100	Communication Network Service	1,969	1,917	2,000
Total Communications		1,969	1,917	2,000
EX22-Advertising				
422.000	Advertising	27	0	500
Total Advertising		27	0	500
EX23-Printing				
423.000	Printing	306	0	300
Total Printing		306	0	300
EX24-Utilities-Building Optrns				
424.100	Electricity	957	3,400	3,400
424.300	Natural Gas	2,621	6,200	7,200
Total Utilities-Building Optrns		3,578	9,600	10,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX25-Rental/Lease				
425.200	Building Rental	33,058	36,000	64,237
Total Rental/Lease		33,058	36,000	64,237
EX26-Professional Charges				
426.300	Dues & Fees	1,172	2,125	2,000
426.600	Computer Software/Online Servi	0	4,000	0
426.900	Other Professional Chgs	120	18,000	4,000
Total Professional Charges		1,292	24,125	6,000
EX27-Insurance & Bond				
427.100	Property Insurance	224	300	300
427.200	Vehicle Insurance	21,076	22,500	27,000
427.500	Liability Insurance	811	1,100	1,100
Total Insurance & Bond		22,111	23,900	28,400
EX28-Maintenance Services				
428.100	Building Maint Services	226	500	500
428.300	Equipment Maint Services	2,391	8,000	15,000
428.400	Vehicle Maint Services	3,316	6,912	32,000
428.920	Other Maintenance Service	962	500	1,000
Total Maintenance Services		6,895	15,912	48,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,500	1,500
429.710	Testing	204	300	300
429.900	Other Contractual	63,178	72,700	80,000
Total Other Contractual		63,382	74,500	81,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	109	1,000	400
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		109	1,200	600
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	10,251	26,400	25,000
431.200	Building Maint Supplies	195	1,500	1,500
431.300	Equipment Maint Supplies	8,665	26,624	18,624
431.400	Grounds Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		19,111	55,524	46,124
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	989	1,700	1,700
432.200	Gas	19,044	25,000	25,000
Total Fuel/Oil-Vehicle Use		20,033	26,700	26,700



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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX33-Misc Supplies				
433.100	Personnel Supplies	9,374	3,500	3,500
433.110	Clothing	21,501	15,000	15,000
433.120	Tools under \$500	2,774	3,000	3,000
433.200	Medical Supplies	1,446	3,200	3,200
433.300	Books/Subscriptions	0	1,000	1,000
433.500	Training Supplies	3,841	1,650	1,600
433.900	Other Supplies	24,506	36,083	38,000
Total Misc Supplies		63,442	63,433	65,300
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,600	0	0
434.100	Other Equip under \$5,000	59,498	102,300	60,000
434.300	Furniture Under \$5,000	757	0	0
Total Equipment Under \$5,000		63,855	102,300	60,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	111,166	86,000	76,000
451.200	Vehicles	25,957	10,000	0
Total Equipment Over \$5000		137,123	96,000	76,000
Division Total: Rescue Units		897,479	1,058,858	1,067,977



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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,833,238	2,283,455	3,598,131
411.200	Temp Wages & Adjmts	32,571	100,000	100,000
411.300	Overtime Wages	875,284	714,533	500,000
411.400	Nonemployee Compensation	1,144,732	1,678,475	200,000
Total Salaries & Wages		3,885,825	4,776,463	4,398,131
EX12-Benefits				
412.100	Insurance Contrib	664,857	757,507	1,335,614
412.150	On-Call Health Insurance	1,477	41,878	3,836
412.190	Life Insurance	3,958	4,650	8,197
412.200	Unemployment Contrib	16,451	18,588	26,389
412.300	Medicare	56,358	69,259	63,773
412.400	Retirement Contrib. - DB Plan	64,216	826,845	1,172,475
412.410	PERS Tier IV - DC Plan	452,620	0	0
412.411	PERS Tier IV - Health Plan	25,123	0	0
412.412	PERS Tier IV - HRA	53,672	0	0
412.413	PERS Tier IV - OD&D	3,961	0	0
412.600	Workers Compensation	275,837	346,124	319,498
412.700	Sbs Contribution	237,492	292,798	269,605
Total Benefits		1,856,022	2,357,649	3,199,387
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	75	0	0
Total Expenses Within Borough		75	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	800	1,000
414.200	Exp Reimb- Outside Boro	1,018	3,350	3,000
414.400	Travel Tickets	804	4,000	5,000
Total Expenses Outside Of Boro		1,822	8,150	9,000
EX21-Communications				
421.200	Postage	144	3,000	2,000
Total Communications		144	3,000	2,000
EX22-Advertising				
422.000	Advertising	7	2,500	2,500
Total Advertising		7	2,500	2,500
EX23-Printing				
423.000	Printing	2,530	10,000	4,000
Total Printing		2,530	10,000	4,000



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<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX24-Utilities-Building Optrns				
424.100	Electricity	20,666	23,000	30,000
424.200	Water & Sewer	828	1,000	1,000
424.300	Natural Gas	5,597	7,400	6,000
424.400	Lp-Propane	0	500	500
424.500	Garbage Pickups	1,819	6,000	5,000
424.600	Heating Fuel-Oil	23,476	25,000	34,000
Total Utilities-Building Optrns		52,386	62,900	76,500
EX25-Rental/Lease				
425.200	Building Rental	223,863	282,935	336,949
425.300	Equipment Rental	9,792	14,000	14,000
Total Rental/Lease		233,655	296,935	350,949
EX26-Professional Charges				
426.300	Dues & Fees	7,589	12,700	9,000
426.600	Computer Software/Online Servi	13,989	1,650	0
426.900	Other Professional Chgs	151,298	170,000	170,000
Total Professional Charges		172,876	184,350	179,000
EX27-Insurance & Bond				
427.100	Property Insurance	6,843	9,000	15,000
427.200	Vehicle Insurance	13,044	15,500	20,000
427.500	Liability Insurance	9,277	12,500	12,500
427.900	Insurance Deductible	2,092	0	0
Total Insurance & Bond		31,256	37,000	47,500
EX28-Maintenance Services				
428.100	Building Maint Services	8,465	14,200	14,000
428.200	Grounds Maint Services	14,630	12,000	12,000
428.300	Equipment Maint Services	29,869	30,000	30,000
428.400	Vehicle Maint Services	26,158	100,000	50,000
428.920	Other Maintenance Service	670	4,500	4,500
Total Maintenance Services		79,792	160,700	110,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,730	20,000	10,000
429.210	Training/Instructor Fees	0	11,000	20,000
429.710	Testing	407	600	600
429.900	Other Contractual	53,811	50,000	60,000
Total Other Contractual		57,948	81,600	90,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,099	8,000	7,000
430.200	Copier/Fax Supplies	213	1,000	1,000
Total Office Supplies		6,312	9,000	8,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	62,471	135,000	135,000
431.200	Building Maint Supplies	6,795	9,500	9,000
431.300	Equipment Maint Supplies	13,588	38,000	35,000
431.400	Grounds Maint Supplies	408	1,000	1,000
Total Maintenance Supplies		83,262	183,500	180,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	8,228	13,000	13,000
432.200	Gas	129,185	164,000	160,000
Total Fuel/Oil-Vehicle Use		137,413	177,000	173,000
EX33-Misc Supplies				
433.100	Personnel Supplies	11,657	40,000	30,000
433.110	Clothing	9,185	60,000	60,000
433.120	Tools under \$500	689	6,500	6,000
433.200	Medical Supplies	334,825	420,000	420,000
433.300	Books/Subscriptions	707	5,000	4,000
433.500	Training Supplies	11,161	14,000	14,000
433.900	Other Supplies	16,846	20,000	20,000
Total Misc Supplies		385,070	565,500	554,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	655	0	0
434.100	Other Equip under \$5,000	23,087	20,000	20,000
434.300	Furniture Under \$5,000	1,766	20,000	20,000
Total Equipment Under \$5,000		25,508	40,000	40,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	56,674	15,000	15,000
451.200	Vehicles	57,343	500	0
451.300	Furniture over \$5,000	0	19,000	19,000
Total Equipment Over \$5000		114,017	34,500	34,000
Division Total: Ambulance Operations		7,125,920	8,990,747	9,459,067



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX21-Communications				
421.100	Communication Network Service	0	12,600	0
Total Communications		0	12,600	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	23,053	23,400	24,102
424.200	Water & Sewer	2,855	3,600	3,600
424.300	Natural Gas	17,867	22,207	22,207
424.500	Garbage Pickups	1,525	2,160	2,160
424.550	Recycling Pickups	405	585	585
Total Utilities-Building Oprtns		45,705	51,952	52,654
EX25-Rental/Lease				
425.300	Equipment Rental	162	450	450
Total Rental/Lease		162	450	450
EX26-Professional Charges				
426.300	Dues & Fees	0	225	225
426.600	Computer Software/Online Servi	0	1,890	0
426.900	Other Professional Chgs	1,755	0	1,219
Total Professional Charges		1,755	2,115	1,444
EX27-Insurance & Bond				
427.100	Property Insurance	4,538	6,000	6,000
Total Insurance & Bond		4,538	6,000	6,000
EX28-Maintenance Services				
428.100	Building Maint Services	9,090	11,970	11,970
428.200	Grounds Maint Services	0	1,980	1,980
428.300	Equipment Maint Services	1,287	2,700	2,700
Total Maintenance Services		10,377	16,650	16,650
EX29-Other Contractual				
429.900	Other Contractual	1,935	8,100	6,750
Total Other Contractual		1,935	8,100	6,750
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	4,635	5,400	5,400
431.300	Equipment Maint Supplies	44	1,305	1,305
431.400	Grounds Maint Supplies	72	675	675
Total Maintenance Supplies		4,751	7,380	7,380
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	184	810	810
Total Fuel/Oil-Vehicle Use		184	810	810



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX33-Misc Supplies				
433.120	Tools under \$500	0	450	450
433.900	Other Supplies	0	540	540
Total Misc Supplies		0	990	990
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	(26)	2,160	2,160
434.300	Furniture Under \$5,000	0	2,160	2,160
Total Equipment Under \$5,000		(26)	4,320	4,320
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	2,700	2,700
Total Equipment Over \$5000		0	2,700	2,700
Division Total: Emergency Services Bldg		69,381	114,067	100,148



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station				
EX21-Communications				
421.100	Communication Network Service	0	14,580	0
Total Communications		0	14,580	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	19,720	23,814	23,814
424.300	Natural Gas	11,161	17,577	17,577
424.500	Garbage Pickups	1,114	1,728	1,728
424.550	Recycling Pickups	476	648	648
Total Utilities-Building Oprtns		32,471	43,767	43,767
EX25-Rental/Lease				
425.300	Equipment Rental	162	540	540
Total Rental/Lease		162	540	540
EX26-Professional Charges				
426.300	Dues & Fees	0	108	108
426.600	Computer Software/Online Servi	972	4,760	0
Total Professional Charges		972	4,868	108
EX27-Insurance & Bond				
427.100	Property Insurance	7,892	10,000	10,000
Total Insurance & Bond		7,892	10,000	10,000
EX28-Maintenance Services				
428.100	Building Maint Services	4,239	6,480	6,480
428.200	Grounds Maint Services	0	2,376	2,376
428.300	Equipment Maint Services	759	2,376	2,376
Total Maintenance Services		4,998	11,232	11,232
EX29-Other Contractual				
429.710	Testing	79	108	108
429.900	Other Contractual	0	5,566	5,566
Total Other Contractual		79	5,674	5,674
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	4,910	2,700	3,510
431.300	Equipment Maint Supplies	0	1,566	1,566
431.400	Grounds Maint Supplies	0	810	810
Total Maintenance Supplies		4,910	5,076	5,886
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	486	486
Total Fuel/Oil-Vehicle Use		0	486	486



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station				
EX33-Misc Supplies				
433.120	Tools under \$500	0	540	540
433.900	Other Supplies	0	1,080	1,080
Total Misc Supplies		0	1,620	1,620
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	336	2,700	2,700
434.300	Furniture Under \$5,000	0	592	2,592
Total Equipment Under \$5,000		336	3,292	5,292
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	480	3,240
Total Equipment Over \$5000		0	480	3,240
Division Total: Emergency Services Station 5		51,820	101,615	87,845



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 360-Local Emer. Pl. Board				
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	44	0	0
Total Expenses Outside Of Boro		44	0	0
EX22-Advertising				
422.000	Advertising	0	3,050	3,050
Total Advertising		0	3,050	3,050
EX23-Printing				
423.000	Printing	212	4,000	4,000
Total Printing		212	4,000	4,000
EX25-Rental/Lease				
425.200	Building Rental	300	1,550	1,550
Total Rental/Lease		300	1,550	1,550
EX26-Professional Charges				
426.300	Dues & Fees	30	1,000	500
Total Professional Charges		30	1,000	500
EX28-Maintenance Services				
428.920	Other Maintenance Service	60	200	200
Total Maintenance Services		60	200	200
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	275	275
Total Office Supplies		0	275	275
EX33-Misc Supplies				
433.100	Personnel Supplies	0	275	275
433.110	Clothing	0	100	600
433.200	Medical Supplies	1,405	1,000	1,000
433.900	Other Supplies	1,159	500	500
Total Misc Supplies		2,564	1,875	2,375
Division Total: Local Emer. Pl. Board		3,210	11,950	11,950



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	60,887	(40,422)	105,860
411.200	Temp Wages & Adjmts	1,829	30,000	30,000
411.300	Overtime Wages	339	3,000	3,000
411.400	Nonemployee Compensation	62,920	300,000	200,000
Total Salaries & Wages		125,975	292,578	338,860
EX12-Benefits				
412.100	Insurance Contrib	24,252	24,216	23,929
412.150	On-Call Health Insurance	272	7,485	7,672
412.190	Life Insurance	90	149	147
412.200	Unemployment Contrib	380	817	2,033
412.300	Medicare	1,827	6,324	4,913
412.400	Retirement Contrib. - DB Plan	7,247	29,257	31,145
412.410	PERS Tier IV - DC Plan	11,857	0	0
412.411	PERS Tier IV - Health Plan	339	0	0
412.412	PERS Tier IV - HRA	744	0	0
412.413	PERS Tier IV - OD&D	53	0	0
412.600	Workers Compensation	9,035	31,635	24,609
412.700	Sbs Contribution	7,724	26,732	20,772
Total Benefits		63,820	126,615	115,220
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	150	150
413.200	Expense Reimb-Within Boro	0	300	300
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		0	550	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	150
414.200	Exp Reimb- Outside Boro	141	1,500	500
414.400	Travel Tickets	1,131	3,500	3,500
Total Expenses Outside Of Boro		1,272	5,150	4,150
EX21-Communications				
421.200	Postage	0	1,000	500
Total Communications		0	1,000	500
EX22-Advertising				
422.000	Advertising	0	1,000	250
Total Advertising		0	1,000	250
EX23-Printing				
423.000	Printing	160	4,500	2,000
Total Printing		160	4,500	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management				
EX24-Utilities-Building Optrns				
424.100	Electricity	957	8,000	9,000
424.200	Water & Sewer	0	0	5,000
424.300	Natural Gas	2,622	5,760	8,000
424.500	Garbage Pickups	0	1,060	1,000
Total Utilities-Building Optrns		3,579	14,820	23,000
EX25-Rental/Lease				
425.200	Building Rental	29,659	39,989	76,158
425.300	Equipment Rental	0	5,000	1,000
Total Rental/Lease		29,659	44,989	77,158
EX26-Professional Charges				
426.300	Dues & Fees	190	2,000	3,600
426.600	Computer Software/Online Servi	967	0	0
426.900	Other Professional Chgs	0	600	600
Total Professional Charges		1,157	2,600	4,200
EX27-Insurance & Bond				
427.200	Vehicle Insurance	1,279	1,500	1,800
427.500	Liability Insurance	584	800	1,100
Total Insurance & Bond		1,863	2,300	2,900
EX28-Maintenance Services				
428.100	Building Maint Services	1,929	0	5,000
428.200	Grounds Maint Services	0	0	100
428.300	Equipment Maint Services	250	1,550	2,000
428.400	Vehicle Maint Services	587	7,000	3,500
428.920	Other Maintenance Service	0	1,000	4,000
Total Maintenance Services		2,766	9,550	14,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	124	1,000	500
429.210	Training/Instructor Fees	0	1,000	500
429.710	Testing	0	0	250
429.900	Other Contractual	1,407	500	500
Total Other Contractual		1,531	2,500	1,750
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,329	2,500	1,500
430.200	Copier/Fax Supplies	61	500	250
Total Office Supplies		1,390	3,000	1,750

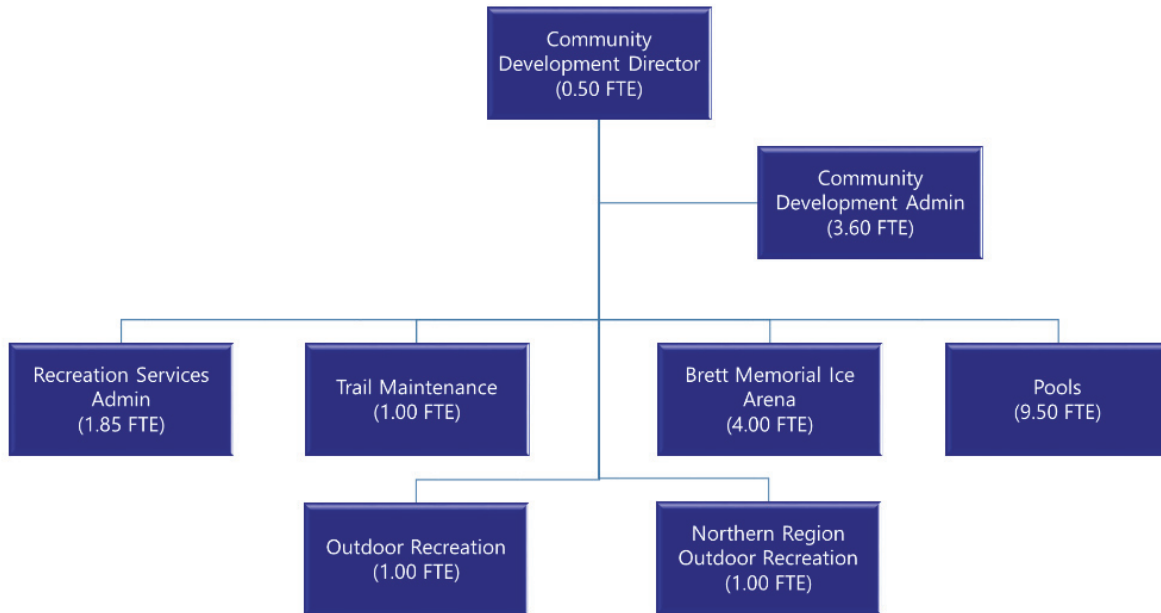


Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,040	15,000	10,000
431.200	Building Maint Supplies	3,590	3,500	3,500
431.300	Equipment Maint Supplies	3,956	5,000	3,000
Total Maintenance Supplies		12,586	23,500	16,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	60	1,000	1,000
432.200	Gas	1,147	5,000	5,000
Total Fuel/Oil-Vehicle Use		1,207	6,000	6,000
EX33-Misc Supplies				
433.100	Personnel Supplies	102	500	250
433.110	Clothing	2,456	1,980	3,000
433.120	Tools under \$500	32	1,000	1,000
433.200	Medical Supplies	0	300	250
433.300	Books/Subscriptions	31	100	100
433.500	Training Supplies	0	1,500	1,000
433.900	Other Supplies	1,068	5,000	2,500
Total Misc Supplies		3,689	10,380	8,100
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	8,558	0	0
434.100	Other Equip under \$5,000	3,974	4,000	6,000
434.300	Furniture Under \$5,000	486	5,000	2,500
Total Equipment Under \$5,000		13,018	9,000	8,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	10,500
Total Equipment Over \$5000		0	0	10,500
Division Total: Emergency Management		263,672	560,032	636,488
Department Total: Emergency Services		10,881,387	14,075,376	14,141,946

MATANUSKA-SUSITNA BOROUGH
Department of Community Development



*Director of Community Development is within the Community Development Administration Dept.
 **Full-Time Equivalent (FTE)
 ***For more detail on department positions, please refer to approved 2020 positions in the appendix

Department Mission

The MSB Community Development Department will be a highly responsive resource for Borough citizens, Assembly, Administration and other Borough departments while providing solid stewardship of public land and resources as well as high quality recreational opportunities and library services for all Borough residents.

Overview

The Land and Resources Management Division will provide a nexus for economic development while responsibly managing the Borough's land, resources and assets. The Recreation and Library Services Division creates Community through People, Parks, Trails, Facilities, Programs and Opportunities.

Under Land and Resource Sales, Borough-owned properties are conveyed from the State of Alaska as Municipal Entitlement Lands, through tax special assessment foreclosure, purchase, exchange, or donation. Those properties are then used to generate revenue through sales, leases, and permits. Tax- and LID-foreclosed properties are sold and put back on the tax roll. In addition to offering land for sale, Land Management permits a variety of uses on borough-owned land, such as: sites for tourism activities, float plane tie-downs, industrial and commercial staging areas, campsites, and access to remote cabins.

Under Resource Management, we recommend the highest and best use for borough-owned land and manage land that has been retained for continued borough ownership to provide sites for public facilities. These include: the reservation and dedication, in conjunction with the Division of Recreational Services, as well the management and maintenance of recreational trails and public use lands such as parks, greenbelts, and public facilities.

Recreation and Library Services provides indoor and outdoor recreational opportunities, programs, services, and facilities to enrich the lives of the Mat-Su residents and visitors. Recreation opportunities include the Wasilla and Palmer Pools, the Brett Memorial Ice Arena, the Matanuska River Park and Campground, the Jim Creek Campground, the Talkeetna Campground, and hundreds of miles of trails for all users. The Borough operates public libraries that are located in the communities of Big Lake, Sutton, Talkeetna, Trapper Creek, and Willow. Additionally, the cities of Palmer and Wasilla each have their own public library. Library Services continues to enrich and help with the education of Mat-Su residents and visitors. The Community Enrichment Program offers classes and activities for all age groups in various communities. These programs are aimed toward the recreation and educational needs of each community.

**Matanuska-Susitna Borough
Department of Community Development**

Accomplishments

- 10 year+ foreclosure sale held last fall with 43 parcels offered, 6 parcels sold and back on the tax rolls.
- 2014 and prior Clerk's Deed received on 55 parcels which will be offered in future sales.
- Title 23 revisions to Ag code will be completed this year.
- Resolved many trespass and easement issues on Borough property.
- West Butte parking, Jim Creek Campground & Park Shop
- Electronic gate at GRPRA installed and operational.
- Brett Memorial Ice Arena project completed on schedule and on budget.
- Settler's Bay Coastal Park development.
- Palmer pool project is on schedule. Wasilla pool project completed on schedule and on budget.
- Record number of trailhead parking passes sold with \$149,372 in revenue generated.

Goals: Long-term & Short-term

- Continue to improve enforcement efforts.
- Continue efforts to access across the Little Su.
- Identify new earth material resource sites.
- Increase timber sales / support Port utilization
- Reserve access routes to undeveloped Borough lands in face of development/State land sales.
- Continue safety and security improvements at rec sites.
- Clean up decommissioned rec sites.
- Improve enforcement capabilities.
- Electronic payment kiosk installation at three trailheads.
- Online reservations for Mat-Su River Park campground, all pavilions, and Alcantra ball and soccer fields.
- Installation of CXT restrooms at Jim Creek, West Butte, GPRA, and Skeetawk.



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks				
EX24-Utilities-Building Optrns				
424.400	Lp-Propane	660	500	500
Total Utilities-Building Optrns		660	500	500
EX29-Other Contractual				
429.900	Other Contractual	366	500	500
Total Other Contractual		366	500	500
EX31-Maintenance Supplies				
431.400	Grounds Maint Supplies	0	600	600
431.900	Other Maint. Supplies	0	3,500	3,500
Total Maintenance Supplies		0	4,100	4,100
Division Total: Outdoor Ice Rinks		1,026	5,100	5,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX11-Salaries & Wages				
411.100	Permanent Wages	222,546	227,972	238,852
411.200	Temp Wages & Adjmts	76,229	90,523	97,500
411.300	Overtime Wages	1,186	2,000	2,000
Total Salaries & Wages		299,961	320,495	338,352
EX12-Benefits				
412.100	Insurance Contrib	93,200	93,200	93,200
412.190	Life Insurance	549	572	572
412.200	Unemployment Contrib	1,800	1,923	2,030
412.300	Medicare	4,350	4,648	4,906
412.400	Retirement Contrib. - DB Plan	20,512	63,427	68,908
412.410	PERS Tier IV - DC Plan	24,100	0	0
412.411	PERS Tier IV - Health Plan	1,478	0	0
412.412	PERS Tier IV - HRA	5,813	0	0
412.413	PERS Tier IV - OD&D	234	0	0
412.600	Workers Compensation	13,162	14,583	15,395
412.700	Sbs Contribution	18,388	19,647	20,741
Total Benefits		183,586	198,000	205,752
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	159	500	500
Total Expenses Within Borough		159	500	500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	115	0	0
Total Expenses Outside Of Boro		115	0	0
EX21-Communications				
421.200	Postage	48	100	100
Total Communications		48	100	100
EX22-Advertising				
422.000	Advertising	0	1,000	2,500
Total Advertising		0	1,000	2,500
EX23-Printing				
423.000	Printing	30	400	400
Total Printing		30	400	400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX24-Utilities-Building Oprtns				
424.100	Electricity	105,574	106,001	117,500
424.200	Water & Sewer	16,767	22,000	23,000
424.300	Natural Gas	33,898	34,000	35,500
424.400	Lp-Propane	0	400	400
424.500	Garbage Pickups	0	1,800	3,000
Total Utilities-Building Oprtns		156,239	164,201	179,400
EX25-Rental/Lease				
425.200	Building Rental	18,627	15,900	18,500
425.300	Equipment Rental	2,074	4,000	4,000
Total Rental/Lease		20,701	19,900	22,500
EX26-Professional Charges				
426.300	Dues & Fees	3,837	4,700	4,500
426.350	Credit Card Fees	5,041	6,200	5,500
Total Professional Charges		8,878	10,900	10,000
EX28-Maintenance Services				
428.100	Building Maint Services	1,765	11,670	7,000
428.200	Grounds Maint Services	0	1,000	1,000
428.300	Equipment Maint Services	3,980	4,700	4,000
428.920	Other Maintenance Service	800	1,200	1,200
Total Maintenance Services		6,545	18,570	13,200
EX29-Other Contractual				
429.900	Other Contractual	29,869	34,770	36,500
Total Other Contractual		29,869	34,770	36,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	325	500	500
Total Office Supplies		325	500	500
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	27,169	28,550	12,500
431.300	Equipment Maint Supplies	9,414	8,100	5,500
431.400	Grounds Maint Supplies	93	400	250
431.900	Other Maint. Supplies	126	200	200
Total Maintenance Supplies		36,802	37,250	18,450
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	174	125	125
432.200	Gas	72	250	250
Total Fuel/Oil-Vehicle Use		246	375	375



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

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX33-Misc Supplies				
433.100	Personnel Supplies	66	300	150
433.110	Clothing	0	500	500
433.120	Tools under \$500	2,133	1,300	600
433.200	Medical Supplies	0	75	75
433.900	Other Supplies	3,974	5,000	6,500
Total Misc Supplies		6,173	7,175	7,825
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	1,611	16,673	3,500
434.300	Furniture Under \$5,000	0	6,500	1,500
Total Equipment Under \$5,000		1,611	23,173	5,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	16,262	0
451.300	Furniture over \$5,000	0	0	45,000
Total Equipment Over \$5000		0	16,262	45,000
Division Total: Brett Memorial Ice Arena		751,288	853,570	886,354



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	176,606	179,003	164,408
411.200	Temp Wages & Adjmts	8,597	8,011	8,200
411.300	Overtime Wages	23	0	500
Total Salaries & Wages		185,226	187,014	173,108
EX12-Benefits				
412.100	Insurance Contrib	43,105	43,105	43,105
412.190	Life Insurance	265	265	265
412.200	Unemployment Contrib	1,112	1,123	1,039
412.300	Medicare	2,685	2,712	2,510
412.400	Retirement Contrib. - DB Plan	18,459	49,369	47,180
412.410	PERS Tier IV - DC Plan	20,819	0	0
412.411	PERS Tier IV - Health Plan	1,132	0	0
412.412	PERS Tier IV - HRA	2,085	0	0
412.413	PERS Tier IV - OD&D	179	0	0
412.600	Workers Compensation	1,420	973	900
412.700	Sbs Contribution	11,351	11,464	10,612
Total Benefits		102,612	109,011	105,611
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	394	1,000	1,000
Total Expenses Within Borough		394	1,000	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	29	100	100
Total Expenses Outside Of Boro		29	100	100
EX21-Communications				
421.200	Postage	378	500	500
Total Communications		378	500	500
EX22-Advertising				
422.000	Advertising	1,116	1,116	2,000
Total Advertising		1,116	1,116	2,000
EX23-Printing				
423.000	Printing	1,359	760	500
Total Printing		1,359	760	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	1,200
424.600	Heating Fuel-Oil	0	0	5,000
Total Utilities-Building Oprtns		0	0	6,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX26-Professional Charges				
426.300	Dues & Fees	145	730	415
426.350	Credit Card Fees	1,875	519	2,000
Total Professional Charges		2,020	1,249	2,415
EX29-Other Contractual				
429.500	Labor Services	0	0	4,500
429.900	Other Contractual	15,175	15,300	16,000
Total Other Contractual		15,175	15,300	20,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	500	500
Total Office Supplies		0	500	500
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	12	100	100
431.300	Equipment Maint Supplies	0	125	125
Total Maintenance Supplies		12	225	225
EX33-Misc Supplies				
433.900	Other Supplies	644	170	750
Total Misc Supplies		644	170	750
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	580	0
434.300	Furniture Under \$5,000	0	600	500
Total Equipment Under \$5,000		0	1,180	500
Division Total: Recreational Services		308,965	318,125	313,909



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX11-Salaries & Wages				
411.100	Permanent Wages	501,465	578,577	569,011
411.200	Temp Wages & Adjmts	224,457	178,500	178,500
411.300	Overtime Wages	808	1,000	1,000
Total Salaries & Wages		726,730	758,077	748,511
EX12-Benefits				
412.100	Insurance Contrib	233,000	233,000	221,350
412.190	Life Insurance	1,321	1,430	1,359
412.200	Unemployment Contrib	4,361	4,549	4,491
412.300	Medicare	10,538	10,993	10,853
412.400	Retirement Contrib. - DB Plan	19,713	159,848	163,080
412.410	PERS Tier IV - DC Plan	74,051	0	0
412.411	PERS Tier IV - Health Plan	4,480	0	0
412.412	PERS Tier IV - HRA	16,645	0	0
412.413	PERS Tier IV - OD&D	706	0	0
412.600	Workers Compensation	44,472	46,395	45,809
412.700	Sbs Contribution	44,549	46,471	45,884
Total Benefits		453,836	502,686	492,826
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
Total Expenses Within Borough		0	250	250
EX21-Communications				
421.200	Postage	32	0	0
Total Communications		32	0	0
EX22-Advertising				
422.000	Advertising	0	1,000	0
Total Advertising		0	1,000	0
EX23-Printing				
423.000	Printing	0	1,000	500
Total Printing		0	1,000	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	100,000	100,000
424.200	Water & Sewer	0	40,000	40,000
424.300	Natural Gas	0	60,000	60,000
424.500	Garbage Pickups	53	500	1,500
Total Utilities-Building Oprtns		53	200,500	201,500
EX25-Rental/Lease				
425.300	Equipment Rental	2,271	3,000	1,500
Total Rental/Lease		2,271	3,000	1,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX26-Professional Charges				
426.300	Dues & Fees	1,986	2,500	2,500
426.350	Credit Card Fees	4,030	7,000	7,000
426.900	Other Professional Chgs	0	2,250	1,000
Total Professional Charges		6,016	11,750	10,500
EX28-Maintenance Services				
428.100	Building Maint Services	3,265	5,000	5,000
428.200	Grounds Maint Services	0	1,000	3,000
428.300	Equipment Maint Services	1,586	2,000	2,000
Total Maintenance Services		4,851	8,000	10,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,426	0	0
429.710	Testing	4,230	2,500	2,500
429.900	Other Contractual	0	350	0
Total Other Contractual		5,656	2,850	2,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	926	1,000	1,000
Total Office Supplies		926	1,000	1,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	39	0	0
431.200	Building Maint Supplies	20,993	19,500	19,500
431.300	Equipment Maint Supplies	5,449	1,500	1,500
431.400	Grounds Maint Supplies	948	700	1,000
431.900	Other Maint. Supplies	19,712	21,000	16,000
Total Maintenance Supplies		47,141	42,700	38,000
EX33-Misc Supplies				
433.100	Personnel Supplies	641	1,000	750
433.110	Clothing	0	500	250
433.120	Tools under \$500	13	500	250
433.200	Medical Supplies	199	244	200
433.500	Training Supplies	0	421	500
433.900	Other Supplies	2,212	5,535	2,000
Total Misc Supplies		3,065	8,200	3,950
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	145	0	0
434.100	Other Equip under \$5,000	3,624	9,150	7,000
434.300	Furniture Under \$5,000	481	1,500	3,000
Total Equipment Under \$5,000		4,250	10,650	10,000
Division Total: Community Pools		1,254,827	1,551,663	1,521,037



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX11-Salaries & Wages				
411.100	Permanent Wages	82,381	76,515	80,035
411.200	Temp Wages & Adjmts	129,850	141,160	214,158
411.300	Overtime Wages	587	500	500
Total Salaries & Wages		212,818	218,175	294,693
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	143	143	143
412.200	Unemployment Contrib	1,277	1,310	1,768
412.300	Medicare	3,086	3,164	4,273
412.400	Retirement Contrib. - DB Plan	21,966	21,241	23,041
412.600	Workers Compensation	13,504	15,382	20,775
412.700	Sbs Contribution	13,046	13,375	18,065
Total Benefits		76,322	77,915	91,365
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	50	50
Total Expenses Within Borough		0	50	50
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	50	0
Total Expenses Outside Of Boro		0	50	0
EX21-Communications				
421.200	Postage	0	40	40
Total Communications		0	40	40
EX23-Printing				
423.000	Printing	3,261	4,750	1,750
Total Printing		3,261	4,750	1,750
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,631	35,000	35,000
424.200	Water & Sewer	3,235	2,500	2,500
424.300	Natural Gas	1,282	1,250	1,250
424.400	Lp-Propane	0	150	150
424.500	Garbage Pickups	5,119	12,500	12,500
424.600	Heating Fuel-Oil	3,840	7,000	7,000
Total Utilities-Building Oprtns		23,107	58,400	58,400
EX25-Rental/Lease				
425.200	Building Rental	12,000	0	0
425.300	Equipment Rental	742	4,570	4,570
Total Rental/Lease		12,742	4,570	4,570



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX26-Professional Charges				
426.300	Dues & Fees	530	1,308	1,308
426.350	Credit Card Fees	789	2,100	2,100
426.900	Other Professional Chgs	0	400	0
Total Professional Charges		1,319	3,808	3,408
EX28-Maintenance Services				
428.100	Building Maint Services	5,486	6,415	9,215
428.200	Grounds Maint Services	0	585	585
428.300	Equipment Maint Services	1,600	6,000	5,500
428.400	Vehicle Maint Services	624	9,000	10,750
428.920	Other Maintenance Service	2,615	8,200	10,500
Total Maintenance Services		10,325	30,200	36,550
EX29-Other Contractual				
429.500	Labor Services	400	3,000	3,600
429.710	Testing	784	2,292	2,292
429.900	Other Contractual	30,107	21,084	16,421
Total Other Contractual		31,291	26,376	22,313
EX30-Office Supplies				
430.100	Office Supplies < \$500	668	1,000	1,000
Total Office Supplies		668	1,000	1,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,133	2,000	2,600
431.200	Building Maint Supplies	2,818	7,000	10,000
431.300	Equipment Maint Supplies	3,873	15,875	15,875
431.400	Grounds Maint Supplies	3,239	7,000	7,000
431.900	Other Maint. Supplies	127	750	2,300
Total Maintenance Supplies		11,190	32,625	37,775
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	149	1,293	1,250
432.200	Gas	4,256	10,500	10,500
Total Fuel/Oil-Vehicle Use		4,405	11,793	11,750
EX33-Misc Supplies				
433.100	Personnel Supplies	133	700	700
433.110	Clothing	454	750	700
433.120	Tools under \$500	415	1,000	1,000
433.300	Books/Subscriptions	0	100	100
433.500	Training Supplies	0	500	500
433.900	Other Supplies	2,869	14,557	15,000
Total Misc Supplies		3,871	17,607	18,000



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

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	5,960	4,610	5,000
434.300	Furniture Under \$5,000	0	500	500
Total Equipment Under \$5,000		5,960	5,110	5,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	12,724	16,000	0
Total Equipment Over \$5000		12,724	16,000	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	299	15,000	0
Total Small Bldg Const/Imprv		299	15,000	0
Division Total: Parks & Recreation		410,302	523,469	587,164



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7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX11-Salaries & Wages				
411.100	Permanent Wages	347,662	379,595	390,947
411.200	Temp Wages & Adjmts	7,382	27,508	27,508
411.300	Overtime Wages	4,835	2,000	2,000
Total Salaries & Wages		359,879	409,103	420,455
EX12-Benefits				
412.100	Insurance Contrib	93,200	95,530	95,530
412.190	Life Insurance	550	587	586
412.200	Unemployment Contrib	2,161	2,455	2,523
412.300	Medicare	5,220	5,932	6,097
412.400	Retirement Contrib. - DB Plan	56,565	105,244	112,422
412.410	PERS Tier IV - DC Plan	27,517	0	0
412.411	PERS Tier IV - Health Plan	1,520	0	0
412.412	PERS Tier IV - HRA	3,288	0	0
412.413	PERS Tier IV - OD&D	240	0	0
412.600	Workers Compensation	5,900	11,998	12,203
412.700	Sbs Contribution	21,208	25,078	25,774
Total Benefits		217,369	246,824	255,135
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	108	1,200	800
413.200	Expense Reimb-Within Boro	0	75	0
Total Expenses Within Borough		108	1,275	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	99	500	500
414.200	Exp Reimb- Outside Boro	1,055	4,700	2,620
414.400	Travel Tickets	197	1,600	300
Total Expenses Outside Of Boro		1,351	6,800	3,420
EX21-Communications				
421.200	Postage	0	400	200
Total Communications		0	400	200
EX26-Professional Charges				
426.300	Dues & Fees	40	500	90
426.900	Other Professional Chgs	1,016	19,100	15,000
Total Professional Charges		1,056	19,600	15,090
EX28-Maintenance Services				
428.100	Building Maint Services	0	1,250	0
428.200	Grounds Maint Services	74	0	0
Total Maintenance Services		74	1,250	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	682	3,286	1,775
429.210	Training/Instructor Fees	0	1,825	0
429.900	Other Contractual	0	17,549	10,000
Total Other Contractual		682	22,660	11,775
EX30-Office Supplies				
430.100	Office Supplies < \$500	483	500	500
Total Office Supplies		483	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	100	100
433.110	Clothing	0	200	0
433.300	Books/Subscriptions	103	200	200
433.900	Other Supplies	683	0	200
Total Misc Supplies		786	500	500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	200	0
434.100	Other Equip under \$5,000	105	564	0
434.300	Furniture Under \$5,000	0	2,401	0
Total Equipment Under \$5,000		105	3,165	0
Division Total: Community Develop-Admin		581,893	712,077	707,875



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

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 146-Community Enrichment				
EX29-Other Contractual				
429.900	Other Contractual	17,220	27,500	27,500
Total Other Contractual		17,220	27,500	27,500
Division Total: Community Enrichment		17,220	27,500	27,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure				
EX11-Salaries & Wages				
411.100	Permanent Wages	53,294	59,525	58,888
411.200	Temp Wages & Adjmts	101,582	130,852	221,220
411.300	Overtime Wages	0	0	500
Total Salaries & Wages		154,876	190,377	280,608
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	930	1,143	1,684
412.300	Medicare	2,246	2,761	4,069
412.400	Retirement Contrib. - DB Plan	0	15,411	16,991
412.410	PERS Tier IV - DC Plan	9,006	0	0
412.411	PERS Tier IV - Health Plan	548	0	0
412.412	PERS Tier IV - HRA	2,085	0	0
412.413	PERS Tier IV - OD&D	87	0	0
412.600	Workers Compensation	10,919	13,422	19,783
412.700	Sbs Contribution	9,494	11,671	17,201
Total Benefits		58,759	67,851	83,171
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	125	200
413.200	Expense Reimb-Within Boro	824	1,432	1,500
Total Expenses Within Borough		824	1,557	1,700
EX21-Communications				
421.100	Communication Network Service	0	350	0
421.300	Communication Network	0	0	900
Total Communications		0	350	900
EX22-Advertising				
422.000	Advertising	0	1,670	2,000
Total Advertising		0	1,670	2,000
EX23-Printing				
423.000	Printing	4,039	3,110	3,000
Total Printing		4,039	3,110	3,000
EX25-Rental/Lease				
425.300	Equipment Rental	177	1,450	3,200
Total Rental/Lease		177	1,450	3,200
EX26-Professional Charges				
426.300	Dues & Fees	(115)	400	400
Total Professional Charges		(115)	400	400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure				
EX28-Maintenance Services				
428.200	Grounds Maint Services	2,619	7,546	7,500
428.300	Equipment Maint Services	311	1,000	800
428.400	Vehicle Maint Services	290	2,690	5,000
428.920	Other Maintenance Service	923	4,000	3,000
Total Maintenance Services		4,143	15,236	16,300
EX29-Other Contractual				
429.900	Other Contractual	5,630	5,740	5,740
Total Other Contractual		5,630	5,740	5,740
EX30-Office Supplies				
430.100	Office Supplies < \$500	442	250	250
Total Office Supplies		442	250	250
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	737	1,650	1,500
431.200	Building Maint Supplies	661	750	750
431.300	Equipment Maint Supplies	1,679	4,566	4,750
431.400	Grounds Maint Supplies	638	6,250	4,250
431.900	Other Maint. Supplies	163	500	500
Total Maintenance Supplies		3,878	13,716	11,750
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	196	1,277	900
432.200	Gas	166	980	1,000
Total Fuel/Oil-Vehicle Use		362	2,257	1,900
EX33-Misc Supplies				
433.100	Personnel Supplies	582	1,879	1,100
433.110	Clothing	360	1,225	1,000
433.120	Tools under \$500	706	1,100	900
433.200	Medical Supplies	0	100	100
433.900	Other Supplies	1,418	3,500	2,000
Total Misc Supplies		3,066	7,804	5,100
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	8,223	3,300	3,000
Total Equipment Under \$5,000		8,223	3,300	3,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	18,000	0
Total Equipment Over \$5000		0	18,000	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	0	6,000
Total Small Bldg Const/Imprv		0	0	6,000



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

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
Division Total:	Recreation Infrastructure Mair	244,304	333,068	425,019



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - North				
EX11-Salaries & Wages				
411.100	Permanent Wages	50,812	54,269	58,888
411.200	Temp Wages & Adjmts	16,762	20,090	24,459
411.300	Overtime Wages	294	500	500
Total Salaries & Wages		67,868	74,859	83,847
EX12-Benefits				
412.100	Insurance Contrib	23,369	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	408	450	503
412.300	Medicare	985	1,086	1,216
412.400	Retirement Contrib. - DB Plan	15,129	15,106	16,991
412.600	Workers Compensation	4,785	5,278	5,911
412.700	Sbs Contribution	4,161	4,589	5,140
Total Benefits		48,981	49,952	53,204
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	145	0	150
Total Expenses Within Borough		145	0	150
EX23-Printing				
423.000	Printing	1,678	3,413	1,750
Total Printing		1,678	3,413	1,750
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,171	3,500	3,500
424.200	Water & Sewer	1,932	3,100	3,100
424.400	Lp-Propane	0	50	0
424.500	Garbage Pickups	2,870	4,000	4,000
424.600	Heating Fuel-Oil	1,942	2,337	4,000
Total Utilities-Building Oprtns		9,915	12,987	14,600
EX25-Rental/Lease				
425.300	Equipment Rental	360	1,000	1,000
Total Rental/Lease		360	1,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	0	150	150
Total Professional Charges		0	150	150
EX28-Maintenance Services				
428.100	Building Maint Services	388	1,500	1,500
428.300	Equipment Maint Services	24	500	500
428.400	Vehicle Maint Services	466	2,000	1,500
428.920	Other Maintenance Service	4,349	5,600	5,600
Total Maintenance Services		5,227	9,600	9,100

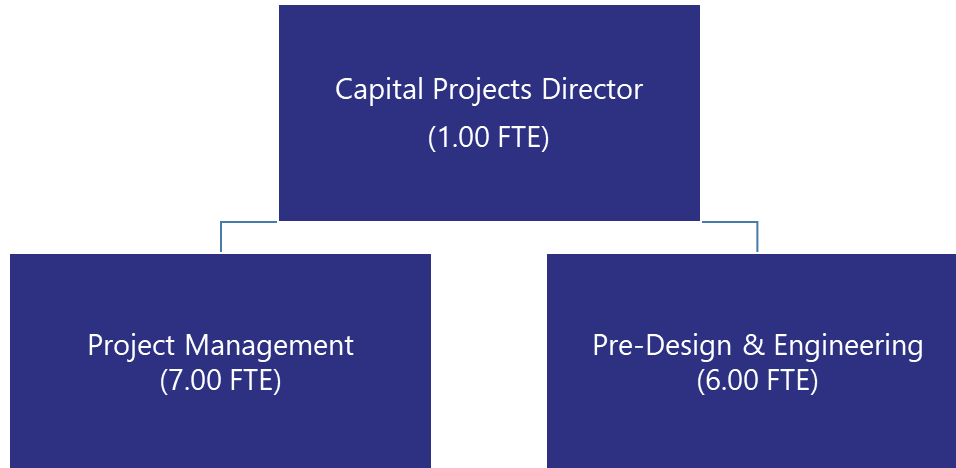


Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - Northern				
EX29-Other Contractual				
429.500	Labor Services	1,090	1,400	1,500
429.900	Other Contractual	1,673	2,500	2,500
Total Other Contractual		2,763	3,900	4,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	155	350	350
Total Office Supplies		155	350	350
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	977	2,900	3,200
431.200	Building Maint Supplies	4,162	5,569	6,000
431.300	Equipment Maint Supplies	1,932	3,100	3,600
431.400	Grounds Maint Supplies	1,708	4,600	4,600
431.900	Other Maint. Supplies	159	700	800
Total Maintenance Supplies		8,938	16,869	18,200
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	186	420	700
432.200	Gas	0	409	1,500
Total Fuel/Oil-Vehicle Use		186	829	2,200
EX33-Misc Supplies				
433.100	Personnel Supplies	200	300	300
433.110	Clothing	135	204	200
433.120	Tools under \$500	519	750	400
433.200	Medical Supplies	16	200	150
433.900	Other Supplies	1,641	1,570	1,500
Total Misc Supplies		2,511	3,024	2,550
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	11,897	1,678	600
Total Equipment Under \$5,000		11,897	1,678	600
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	24,717	16,000	0
Total Equipment Over \$5000		24,717	16,000	0
Division Total: Community Dev - Northern Re		185,341	194,611	191,701
Department Total: Community Development		3,755,166	4,519,183	4,665,659

MATANUSKA-SUSITNA BOROUGH
Department of Capital Projects



*Director of Capital Projects & Department Admin Specialist are within Capital Projects Administration
**Full-Time Equivalent (FTE)
***For more detail on department positions, please refer to approved 2020 positions in the appendix

Department Mission

A competent and cohesive team that fully integrates and coordinates its activities with other departments while developing and building safe, reliable infrastructure. Projects are managed in a respectful, timely, and effective manner using well-defined, proven project management techniques that ensure quality standards.

Overview

The Capital Projects Department is a fiscally responsible organization delivering Borough-wide high quality, modern infrastructure that addresses public needs.

The Capital Projects Department provides project management for Borough capital projects such as roads and schools, ensures that Borough roads, bridges, and facilities are built to quality standards, and supports Borough planning activities. Our vertical construction projects (schools and facilities) generally are under construction year round. Our many road projects are generally under construction during the summer and fall, and the "off-season" is use for construction to develop design packages, conduct right of way acquisition and permitting/agency coordination as required.

The Pre-Design and Engineering Division's purpose is to continually improve the quality of the Borough's transportation network, providing our citizens with the safest, most efficient, environmentally sound and balanced transportation system possible.

Project Management is responsible for managing a wide variety of Borough construction projects from design to completion. Projects include new schools, libraries, fire stations, water/sewer systems, renovations and other public facility construction projects within the Matanuska-Susitna Borough. As stewards of the tax payer's money, our goal is to economically construct long term facilities that serve the public safely, improve quality of life and health of our citizens, are low maintenance, and are environmentally/energy efficient.

**Matanuska-Susitna Borough
Department of Capital Projects**

Accomplishments

Pre-Design & Engineering Projects Completed:

- Big Lake Road intersection improvements
- Central Landfill cell 4
- Plumley-Maud Trail improvements
- Shaman Dr fish passage installation
- Larry Trails road upgrade
- Port MacKenzie dock repairs
- Reddane Ave extension and upgrade
- 20 projects in design
- In-house surveyor saved MSB over \$90k in less than one year

Project Management Projects Completed:

- Brett Memorial upgrades
- Wasilla Pool upgrades
- Talkeetna & Willow Ice Rinks
- Palmer high school HVAC upgrades
- New EMS 11-9
- New PSB 6-2
- Earthquake Repairs
- Parks & Rec shop building
- Fireweed building restroom upgrade
- DSJ fire suppression system upgrade

Goals: Long-term & Short-term

- Utilize Pittman-Robertson Act Money on MSB project (Lake Louise)
- Sign Felton St Extension TORA with ADOT&PF
- Repair Houston Middle School within two years
- Use approved remaining re-scoped DEED bond funds (\$9.25M)
 - Colony & Wasilla middle school roof replacements ~ \$4.2M
 - Big Lake elementary school water system replacement ~ \$850K
 - Butte & Snowshoe water replacement ~ \$2.1M
 - MSBSD elevator upgrades ~ \$2.1M
- Secure matching money for voter approved Road Bond Package



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	196,156	203,079	132,403
411.200	Temp Wages & Adjmts	4,174	5,000	5,000
411.300	Overtime Wages	445	0	1,000
Total Salaries & Wages		200,775	208,079	138,403
EX12-Benefits				
412.100	Insurance Contrib	46,600	46,600	23,300
412.190	Life Insurance	287	286	143
412.200	Unemployment Contrib	1,205	1,249	830
412.300	Medicare	2,912	3,018	2,007
412.400	Retirement Contrib. - DB Plan	23,087	56,010	38,167
412.410	PERS Tier IV - DC Plan	22,506	0	0
412.411	PERS Tier IV - Health Plan	1,215	0	0
412.412	PERS Tier IV - HRA	2,085	0	0
412.413	PERS Tier IV - OD&D	192	0	0
412.600	Workers Compensation	1,303	5,627	5,685
412.700	Sbs Contribution	12,310	12,756	8,484
Total Benefits		113,702	125,546	78,616
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	83	200	200
Total Expenses Within Borough		83	300	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
414.200	Exp Reimb- Outside Boro	1,922	8,000	5,000
414.400	Travel Tickets	0	2,500	4,000
Total Expenses Outside Of Boro		1,922	10,600	9,100
EX21-Communications				
421.200	Postage	19	250	250
Total Communications		19	250	250
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	65	500	500
Total Printing		65	500	500
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	500	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin				
EX26-Professional Charges				
426.200	Legal	0	500	500
426.300	Dues & Fees	260	500	500
426.900	Other Professional Chgs	0	5,000	5,000
Total Professional Charges		260	6,000	6,000
EX28-Maintenance Services				
428.100	Building Maint Services	0	1,040	0
428.300	Equipment Maint Services	0	1,000	0
428.400	Vehicle Maint Services	0	0	2,000
Total Maintenance Services		0	2,040	2,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,071	15,000	15,000
429.900	Other Contractual	39,459	13,960	15,000
Total Other Contractual		46,530	28,960	30,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,454	5,000	5,000
Total Office Supplies		2,454	5,000	5,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	2,000	2,000
431.300	Equipment Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		0	3,000	3,000
EX33-Misc Supplies				
433.100	Personnel Supplies	1,891	3,000	3,000
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	0	500	500
433.900	Other Supplies	1,135	2,500	2,400
Total Misc Supplies		3,026	6,100	6,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	100	1,000	0
434.100	Other Equip under \$5,000	0	1,000	2,000
434.300	Furniture Under \$5,000	0	4,000	4,000
Total Equipment Under \$5,000		100	6,000	6,000
Division Total: Capital Projects Admin		368,936	403,375	286,169



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	545,469	551,674	548,811
411.200	Temp Wages & Adjmts	7,750	30,000	0
411.300	Overtime Wages	91	5,000	3,000
Total Salaries & Wages		553,310	586,674	551,811
EX12-Benefits				
412.100	Insurance Contrib	139,800	139,800	139,800
412.190	Life Insurance	823	858	858
412.200	Unemployment Contrib	3,320	3,521	3,311
412.300	Medicare	8,023	8,507	8,001
412.400	Retirement Contrib. - DB Plan	116,975	153,531	157,873
412.410	PERS Tier IV - DC Plan	21,799	0	0
412.411	PERS Tier IV - Health Plan	1,272	0	0
412.412	PERS Tier IV - HRA	3,964	0	0
412.413	PERS Tier IV - OD&D	201	0	0
412.600	Workers Compensation	20,437	22,961	23,562
412.700	Sbs Contribution	33,918	35,964	33,826
Total Benefits		350,532	365,142	367,231
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	100	100
413.400	Meal Allowance -W/I Boro	0	100	100
Total Expenses Within Borough		0	300	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	500	350
414.200	Exp Reimb- Outside Boro	0	350	500
Total Expenses Outside Of Boro		0	850	850
EX21-Communications				
421.200	Postage	36	500	500
Total Communications		36	500	500
EX22-Advertising				
422.000	Advertising	0	800	800
Total Advertising		0	800	800
EX26-Professional Charges				
426.300	Dues & Fees	335	3,000	3,000
426.900	Other Professional Chgs	2,150	15,000	15,000
Total Professional Charges		2,485	18,000	18,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	500
Total Maintenance Services		0	500	500
EX29-Other Contractual				
429.900	Other Contractual	12,650	15,000	15,000
Total Other Contractual		12,650	15,000	15,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	400	400
Total Maintenance Supplies		0	400	400
EX33-Misc Supplies				
433.100	Personnel Supplies	641	2,000	1,800
433.110	Clothing	70	250	250
433.300	Books/Subscriptions	0	500	500
433.900	Other Supplies	141	450	450
Total Misc Supplies		852	3,200	3,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,042	1,000	0
434.100	Other Equip under \$5,000	0	1,500	0
434.300	Furniture Under \$5,000	0	3,500	4,000
Total Equipment Under \$5,000		1,042	6,000	4,000
Division Total: Project Management		920,907	997,366	962,392



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design & Engineering				
EX11-Salaries & Wages				
411.100	Permanent Wages	683,650	781,998	755,147
411.200	Temp Wages & Adjmts	4,531	0	0
411.300	Overtime Wages	2,095	5,000	0
Total Salaries & Wages		690,276	786,998	755,147
EX12-Benefits				
412.100	Insurance Contrib	210,865	210,865	198,050
412.190	Life Insurance	1,128	1,295	1,216
412.200	Unemployment Contrib	4,140	4,722	4,531
412.300	Medicare	10,006	11,412	10,950
412.400	Retirement Contrib. - DB Plan	90,548	217,054	216,048
412.410	PERS Tier IV - DC Plan	63,617	0	0
412.411	PERS Tier IV - Health Plan	3,574	0	0
412.412	PERS Tier IV - HRA	8,732	0	0
412.413	PERS Tier IV - OD&D	565	0	0
412.600	Workers Compensation	20,502	28,171	26,586
412.700	Sbs Contribution	42,301	48,243	46,291
Total Benefits		455,978	521,762	503,672
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	100
413.200	Expense Reimb-Within Boro	0	500	200
Total Expenses Within Borough		0	500	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	750	200
414.200	Exp Reimb- Outside Boro	0	0	550
Total Expenses Outside Of Boro		0	750	750
EX21-Communications				
421.200	Postage	734	750	750
Total Communications		734	750	750
EX22-Advertising				
422.000	Advertising	915	1,000	1,000
Total Advertising		915	1,000	1,000
EX23-Printing				
423.000	Printing	0	250	250
Total Printing		0	250	250
EX25-Rental/Lease				
425.300	Equipment Rental	0	250	250
Total Rental/Lease		0	250	250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design & Engineering				
EX26-Professional Charges				
426.300	Dues & Fees	2,595	11,580	10,000
426.500	Recording Fees	300	1,000	1,000
426.900	Other Professional Chgs	141,579	103,168	100,000
Total Professional Charges		144,474	115,748	111,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	688	750
428.400	Vehicle Maint Services	160	0	0
Total Maintenance Services		160	688	750
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	2,500	0
429.710	Testing	0	750	750
429.900	Other Contractual	22,263	12,684	75,000
Total Other Contractual		22,263	15,934	75,750
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	75	0	0
431.300	Equipment Maint Supplies	0	50	250
Total Maintenance Supplies		75	50	250
EX33-Misc Supplies				
433.100	Personnel Supplies	1,059	910	500
433.110	Clothing	400	640	500
433.120	Tools under \$500	1,558	1,700	500
433.300	Books/Subscriptions	685	1,192	500
433.900	Other Supplies	2,019	3,070	1,000
Total Misc Supplies		5,721	7,512	3,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	430	4,040	0
434.100	Other Equip under \$5,000	1,118	1,100	2,500
434.300	Furniture Under \$5,000	32	3,050	2,000
Total Equipment Under \$5,000		1,580	8,190	4,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	56,403	25,100	8,000
451.200	Vehicles	0	43,058	0
Total Equipment Over \$5000		56,403	68,158	8,000
Division Total: Pre-Design & Engineering		1,378,579	1,528,540	1,465,369



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	485,337	0	0
411.300	Overtime Wages	266	0	0
Total Salaries & Wages		485,603	0	0
EX12-Benefits				
412.100	Insurance Contrib	164,728	0	0
412.190	Life Insurance	999	0	0
412.200	Unemployment Contrib	2,914	0	0
412.300	Medicare	7,042	0	0
412.400	Retirement Contrib. - DB Plan	104,406	0	0
412.410	PERS Tier IV - DC Plan	20,749	0	0
412.411	PERS Tier IV - Health Plan	1,232	0	0
412.412	PERS Tier IV - HRA	4,170	0	0
412.413	PERS Tier IV - OD&D	195	0	0
412.600	Workers Compensation	2,457	0	0
412.700	Sbs Contribution	29,768	0	0
Total Benefits		338,660	0	0
EX21-Communications				
421.200	Postage	1,273	0	0
Total Communications		1,273	0	0
EX22-Advertising				
422.000	Advertising	33,513	0	0
Total Advertising		33,513	0	0
EX23-Printing				
423.000	Printing	1,796	0	0
Total Printing		1,796	0	0
EX26-Professional Charges				
426.300	Dues & Fees	633	0	0
Total Professional Charges		633	0	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	160	0	0
Total Maintenance Services		160	0	0
EX29-Other Contractual				
429.900	Other Contractual	10,667	0	0
Total Other Contractual		10,667	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,880	0	0
Total Office Supplies		2,880	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/2/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing				
EX33-Misc Supplies				
433.100	Personnel Supplies	868	0	0
433.300	Books/Subscriptions	204	0	0
433.900	Other Supplies	433	0	0
Total Misc Supplies		1,505	0	0
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,549	0	0
434.300	Furniture Under \$5,000	2,020	0	0
Total Equipment Under \$5,000		3,569	0	0
Division Total: Purchasing		880,259	0	0
Department Total: Capital Projects		3,548,681	2,929,281	2,713,930
Fund Total: AREAWIDE		143,592,038	161,981,669	137,296,204



NON-AREAWIDE SERVICES

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MATANUSKA-SUSITNA BOROUGH

**FUND 200 - NON-AREAWIDE
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	5,310,035	5,292,519	5,627,600
TOTAL EXPENDITURES	4,969,106	6,879,860	5,502,094

Audited fund balance 6/30/2018 \$ 2,249,338

Estimated revenues 2018-2019 fiscal year \$ 5,292,519

Estimated expenditures 2018-2019 fiscal year (6,879,860)

Estimated FY2018 adjustment to fund balance (1,587,341)

Estimated fund balance 6/30/2019 661,997

Fiscal Year 2020 operations:

Estimated revenues 2019-2020 fiscal year 5,627,600

Estimated expenditures 2019-2020 fiscal year (4,665,694)

Transfers out:

Areawide (137,000)

Debt Service (542,000)

Capital (157,400)

Estimated FY2020 adjustment to fund balance 125,506

Estimated fund balance 6/30/2019 787,503

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)

Reserve for Future Governmental Shift (500,000)

Estimated adjustment to fund balance (630,000)

Estimated fund balance 6/30/2020 157,503

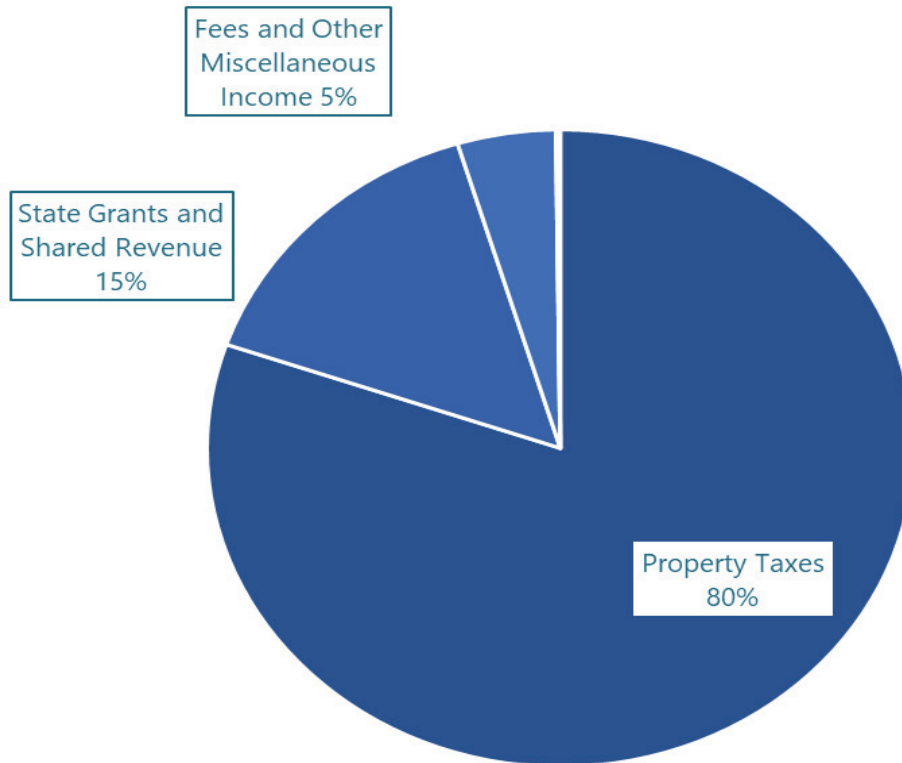


MATANUSKA-SUSITNA BOROUGH
Fund 200 - Non-Areawide

REVENUE SUMMARY

Classification	2017-2018 Actual	2018-2019 Amended	2019-2020 Approved
Property Taxes	4,058,556	4,181,700	4,518,000
State Grants and Shared Revenue	865,616	785,000	845,000
Fees and Other Miscellaneous Income	263,224	253,100	253,100
Interest Earnings	2,556	1,500	1,500
Recoveries and Transfers	90,664	50,000	-
Miscellaneous	29,419	21,219	10,000
TOTAL REVENUES	5,310,035	5,292,519	5,627,600

Total Revenue by Classification
Approved 2019-2020





MATANUSKA-SUSITNA BOROUGH

**FUND 200 - NON-AREAWIDE
Revenue and Expenditure Detail**

REVENUE DETAIL

Account	Classification	2017-2018 Actual	2018-2019 Amended	2019-2020 Approved
GENERAL PROPERTY TAXES				
311 100	Real Property Taxes	3,891,129	4,097,300	4,432,800
311 101	Real Prop-Scit/Dvet/Farm	300	-	-
311 102	Real Property Taxes - Delinquent	109,453	40,000	40,000
311 200	Personal Property Tax	6,099	4,400	5,200
311 202	Personal Property - Delinquent	60	-	-
311 400	Penalty and Interest	51,515	40,000	40,000
	TOTAL 311	4,058,556	4,181,700	4,518,000
STATE GRANTS				
334 400	Sutton Library	7,726	7,000	7,000
334 400	Talkeetna Library	7,726	7,000	7,000
334 400	Big Lake Library	7,726	7,000	7,000
334 400	Trapper Creek Library	7,726	7,000	7,000
334 400	Willow Library	7,726	7,000	7,000
	TOTAL 334	38,632	35,000	35,000
STATE PAYMENT-IN-LIEU-OF-TAXES				
336 100	Utility Co-Operative Tax	761,048	750,000	750,000
	TOTAL 336	761,048	750,000	750,000
OTHER STATE REVENUE				
337 800	State PERS Relief	65,936	-	60,000
	TOTAL 337	65,936	-	60,000
GENERAL GOVERNMENT				
341 900	Miscellaneous Fees	152	100	100
341 935	Library Fees & Fines	25,246	30,000	30,000
341 950	Animal Licensing Fees	16,554	13,000	13,000
341 951	Kennel Licensing Fees	2,350	2,500	2,500
341 952	Animal Impound Fees	22,782	22,000	22,000
341 953	Kennel & Boarding Fees	6,678	9,000	9,000
341 954	Animal Adoption Fees	122,076	115,000	115,000
341 955	Animal Microchips	8,445	10,000	10,000
341 956	Animal Care Crematory Fees	1,336	7,500	7,500
341 957	Euthanasia Fees	1,291	2,000	2,000
341 958	Spay/Neuter Fees	426	500	500
341 959	Animal Treatment Fees	15,507	15,000	15,000
341 960	Animal Care Fines	6,385	6,000	6,000
341 961	Animal Supply Sales	1,853	500	500
	TOTAL 341	231,081	233,100	233,100
ANIMAL CARE FEES				
345 000	Animal Care - Retr Cks	(642)	-	-
345 100	A/C Wasilla	10,149	10,000	10,000
345 200	A/C Palmer	22,636	10,000	10,000
	TOTAL 345	32,143	20,000	20,000



MATANUSKA-SUSITNA BOROUGH

**FUND 200 - NON-AREAWIDE
Revenue and Expenditure Detail**

	INTEREST EARNINGS			
361 100	Interest Earnings	2,556	1,500	1,500
	TOTAL 361	2,556	1,500	1,500
	TRANSFER FROM OTHER FUNDS			
367 400	Capital Projects	10,328	-	-
	TOTAL 367	10,328	-	-
	RECOVERY WAGES,FRINGE,EXP.			
368 400	Cities	1,692	-	-
368 500	From School District	78,644	50,000	-
	TOTAL 368	80,336	50,000	-
	OTHER REVENUES			
369 100	Miscellaneous	1,528	-	-
369 900	Donations	27,891	21,219	10,000
	TOTAL 369	29,419	21,219	10,000
	TOTAL REVENUES	5,310,035	5,292,519	5,627,600

EXPENDITURE DETAIL

Division	Division Name	2017-2018 Actual	2018-2019 Amended	2019-2020 Approved
000	Intergovernmental Transfers	639,500	654,100	679,000
000	Capital Projects	150,329	1,297,118	157,400
113	Common Contractual	1,528	3,500	5,500
114	Economic Development	263,732	386,044	200,000
121	Information Technology	142,815	213,085	194,424
415	Vehicle Removal Program	50,758	68,866	-
501	Library Board	225	1,000	1,000
503	Sutton Library	311,943	360,604	320,752
504	Talkeetna Library	326,484	417,232	422,273
505	Trapper Creek Library	166,774	185,517	200,890
507	Willow Library	276,217	332,191	338,302
508	Big Lake Library	369,577	437,151	403,618
606	Animal Care & Regulation	2,269,151	2,518,902	2,574,385
614	Animal Care Board	73	4,550	4,550
	TOTAL EXPENDITURES	4,969,106	6,879,860	5,502,094

MATANUSKA-SUSITNA BOROUGH

**FUND 200- NON-AREAWIDE
Revenue Commentary**

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$8,932,952,800 for non-areawide purposes. A mill rate of .573 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	7,987,614,190	4,576,900	-	144,100	4,432,800
Sr Cit/Vet	875,913,420	501,800	501,800	-	-
Farm	60,117,890	-	-	-	-
Personal	9,307,300	5,300	-	100	5,200
Total	8,932,952,800	5,084,000	501,800	144,200	4,438,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes-Current	4,432,800
311 102	Real Property Taxes-Delinquent	40,000
311 200	Personal Property Taxes-Current	5,200

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

Penalty on Delinquent Accounts:

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

Interest: Simple interest at 2% above prime

Collection of penalty and interest charges in fiscal year 2020 is estimated at \$40,000.

311 500 VEHICLE TAX/STATE COLLECTED: Due to a change in the allocation of vehicle tax revenue, no funds are allocated to the Nonareawide Fund for fiscal year 2020.

334 000 STATE GRANTS

334 400 LIBRARY: Each library will receive a state library assistance grant in the amount of \$7,000 for a total receipt of \$35,000.

336 000 STATE PILOT

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

MATANUSKA-SUSITNA BOROUGH

**FUND 200- NON-AREAWIDE
Revenue Commentary**

341 000 GENERAL GOVERNMENT

- 341 900 MISCELLANEOUS FEES: Revenue from miscellaneous fees is estimated at \$100.
- 341 935 LIBRARY FEES AND FINES: Estimated revenue from library fees and fines is \$30,000.
- 341 950 ANIMAL LICENSING FEES: Revenue derived from animal licensing fees is estimated at \$13,000.
- 341 951 KENNEL LICENSING FEES: Revenue derived from kennel licensing fees is estimated at \$2,500.
- 341 952 ANIMAL IMPOUND FEES: Revenue derived from animal impound fees is estimated at \$22,000.
- 341 953 KENNEL & BOARDING FEES: Revenue derived from kennel & boarding fees is estimated at \$9,000.
- 341 954 ANIMAL ADOPTION FEES: Revenue derived from animal adoption fees is estimated at \$115,000.
- 341 955 ANIMAL 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.
- 341 957 EUTHANASIA FEES: Revenue derived from this source is estimated at \$2,000.
- 341 958 SPAY/NEUTER FEES: Revenue derived from this source is estimated at \$500.
- 341 959 ANIMAL TREATMENT FEES: Revenue derived from this source is estimated at \$15,000.
- 341 960 ANIMAL CARE FINES: \$6,000 is estimated for animal care fines.
- 341 961 ANIMAL SUPPLY SALES: Revenue derived from this source is estimated at \$500.

345 000 ANIMAL CARE FEES

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

MATANUSKA-SUSITNA BOROUGH

**FUND 200 – NON-AREAWIDE
Revenue Commentary**

345 200 ANIMAL CARE PALMER: Estimated revenue from the 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 \$1,500.

369 900 OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2020 are projected to equal \$10,000.

SCHEDULE OF LONG TERM DEBT

ANIMAL CONTROL COPS	AMOUNT ISSUED	BALANCE AT 7/1/2019	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2020
COP's - 2016C*	2,405,000	1,930,000	450,000	92,000	542,000	1,480,000
Total Debt Service Requirements		1,930,000	450,000	92,000	542,000	1,480,000

*For partial refunding of the 2008 Certificates of Participation



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	3,891,129	4,097,300	4,432,800
311.101	Real Prop-SCit/DVet/Farm	300	0	0
311.102	Real Property-Delinquent	109,453	40,000	40,000
311.200	Personal Property	6,099	4,400	5,200
311.202	Personal Property-Delinq	60	0	0
311.400	Penalty & Interest	51,515	40,000	40,000
Total General Property Taxes		4,058,556	4,181,700	4,518,000
RE34-State Grants				
334.400	Library	38,632	35,000	35,000
Total State Grants		38,632	35,000	35,000
RE36-State Pilot				
336.100	Utility	761,048	750,000	750,000
Total State Pilot		761,048	750,000	750,000
RE37-Other State Revenue				
337.800	State PERS Relief	65,936	0	60,000
Total Other State Revenue		65,936	0	60,000
RE41-General Government				
341.900	Miscellaneous Fees	152	100	100
341.935	Library Fees & Fines	25,246	30,000	30,000
341.950	Animal Licensing Fees	16,554	13,000	13,000
341.951	Kennel Licensing Fees	2,350	2,500	2,500
341.952	Animal Impound Fees	22,782	22,000	22,000
341.953	Kennel & Boarding Fees	6,678	9,000	9,000
341.954	Animal Adoption Fees	122,076	115,000	115,000
341.955	Animal Microchips	8,445	10,000	10,000
341.956	A/C Crematory Fees	1,336	7,500	7,500
341.957	Euthanasia Fees	1,291	2,000	2,000
341.958	Spay/Neuter Fees	426	500	500
341.959	Animal Treatment Fees	15,507	15,000	15,000
341.960	Animal Care Fines	6,385	6,000	6,000
341.961	Animal Supply Sales	1,853	500	500
Total General Government		231,081	233,100	233,100



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE45-Animal Care Fees				
345.000	Animal Care - Retr Cks	(642)	0	0
345.100	A/C Wasilla	10,149	10,000	10,000
345.200	A/C Palmer	22,636	10,000	10,000
Total Animal Care Fees		32,143	20,000	20,000
RE61-Interest Earnings				
361.100	Interest On Investments	2,556	1,500	1,500
Total Interest Earnings		2,556	1,500	1,500
RE67-Transfer From Other Funds				
367.400	Capital Projects	10,328	0	0
Total Transfer From Other Funds		10,328	0	0
RE68-Recovery Wage,Fringe,Exp				
368.400	Cities	1,692	0	0
368.500	School District	78,644	50,000	0
Total Recovery Wage,Fringe,Exp		80,336	50,000	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	1,528	0	0
369.900	Donations	27,891	21,219	10,000
Total Other Revenue Sources		29,419	21,219	10,000
Division Total: Non-Departmental		5,310,035	\$5,292,519	\$5,627,600
Department Total: Non-Departmental		5,310,035	\$5,292,519	\$5,627,600
Fund Total: NON AREAWIDE		5,310,035	\$5,292,519	\$5,627,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	16,500	17,000	17,000
443.260	Computer - Admin & Audit	21,500	22,000	22,000
443.280	Finance - Admin & Audit	21,500	22,000	22,000
443.290	Legal - Admin & Audit	20,000	21,000	21,000
443.300	Maintenance	20,000	21,000	35,000
443.305	Fleet Maintenance	10,000	11,000	20,000
Total Intra Govern/Recov Expens		109,500	114,000	137,000
EX45-Operating Fund Transfers				
445.143	Trnfr To- Debt Svc (NonAW)	530,000	540,100	542,000
Total Operating Fund Transfers		530,000	540,100	542,000
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	100,000	4,118	0
446.700	Tfr415/425/430/435/440/47	50,329	1,293,000	157,400
Total Capital Project Transfers		150,329	1,297,118	157,400
Division Total: Non-Departmental		789,829	1,951,218	836,400
Department Total: Non-Departmental		789,829	1,951,218	836,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 200-NON AREAWISE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	72,041	77,920	87,783
Total Salaries & Wages		72,041	77,920	87,783
EX12-Benefits				
412.100	Insurance Contrib	12,815	13,980	15,145
412.190	Life Insurance	79	86	93
412.200	Unemployment Contrib	433	481	527
412.300	Medicare	1,045	1,132	1,273
412.400	Retirement Contrib. - DB Plan	0	19,808	25,115
412.410	PERS Tier IV - DC Plan	12,326	0	0
412.411	PERS Tier IV - Health Plan	666	0	0
412.412	PERS Tier IV - HRA	1,147	0	0
412.413	PERS Tier IV - OD&D	105	0	0
412.600	Workers Compensation	337	414	456
412.700	Sbs Contribution	4,417	4,783	5,381
Total Benefits		33,370	40,684	47,990
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	3,513	1,500	1,000
413.200	Expense Reimb-Within Boro	1,302	4,000	1,000
Total Expenses Within Borough		4,815	5,500	2,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	957	1,500	1,000
414.200	Exp Reimb- Outside Boro	25,151	10,000	3,000
414.400	Travel Tickets	10,642	10,000	3,000
Total Expenses Outside Of Boro		36,750	21,500	7,000
EX21-Communications				
421.100	Communication Network Service	100	0	0
421.200	Postage	0	200	200
Total Communications		100	200	200
EX22-Advertising				
422.000	Advertising	445	1,000	1,000
Total Advertising		445	1,000	1,000
EX23-Printing				
423.000	Printing	260	1,000	500
Total Printing		260	1,000	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX26-Professional Charges				
426.300	Dues & Fees	1,325	4,000	4,000
426.600	Computer Software/Online Servi	0	500	500
426.900	Other Professional Chgs	3,800	20,000	10,000
Total Professional Charges		5,125	24,500	14,500
EX27-Insurance & Bond				
427.500	Liability Insurance	121	200	200
Total Insurance & Bond		121	200	200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,390	3,000	3,000
429.210	Training/Instructor Fees	0	500	500
429.900	Other Contractual	109,315	208,840	34,127
Total Other Contractual		110,705	212,340	37,627
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	500	500
Total Office Supplies		0	500	500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	200	200
Total Maintenance Supplies		0	200	200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	500
Total Equipment Under \$5,000		0	500	500
Division Total: Economic Development		263,732	386,044	200,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX11-Salaries & Wages				
411.100	Permanent Wages	988,051	972,637	1,020,031
411.200	Temp Wages & Adjmts	121,811	194,421	210,000
411.300	Overtime Wages	22,013	26,525	5,000
Total Salaries & Wages		1,131,875	1,193,583	1,235,031
EX12-Benefits				
412.100	Insurance Contrib	327,365	327,365	327,365
412.190	Life Insurance	1,950	2,010	2,009
412.200	Unemployment Contrib	6,792	7,161	7,410
412.300	Medicare	16,489	17,307	17,908
412.400	Retirement Contrib. - DB Plan	161,270	274,190	293,261
412.410	PERS Tier IV - DC Plan	71,128	0	0
412.411	PERS Tier IV - Health Plan	4,176	0	0
412.412	PERS Tier IV - HRA	13,934	0	0
412.413	PERS Tier IV - OD&D	657	0	0
412.600	Workers Compensation	27,678	33,968	35,144
412.700	Sbs Contribution	69,359	73,167	75,707
Total Benefits		700,798	735,168	758,804
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	138	0	0
413.300	Exp Allowance-Within Boro	0	200	200
413.900	Other Exp - Within Boro	344	1,000	0
Total Expenses Within Borough		482	1,400	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	500	0
414.200	Exp Reimb- Outside Boro	2,860	500	0
414.300	Expense Allow- O/S Boro	0	4,250	0
414.400	Travel Tickets	840	(5,200)	0
Total Expenses Outside Of Boro		3,700	50	0
EX21-Communications				
421.100	Communication Network Service	26,399	30,400	40,000
421.200	Postage	695	2,000	2,000
Total Communications		27,094	32,400	42,000
EX22-Advertising				
422.000	Advertising	1,424	2,000	2,000
Total Advertising		1,424	2,000	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX23-Printing				
423.000	Printing	1,651	7,100	4,000
Total Printing		1,651	7,100	4,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	57,656	60,000	60,000
424.300	Natural Gas	41,628	46,500	45,000
424.400	Lp-Propane	0	300	300
424.500	Garbage Pickups	2,883	5,500	9,500
424.600	Heating Fuel-Oil	0	500	500
Total Utilities-Building Oprtns		102,167	112,800	115,300
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	850
Total Rental/Lease		0	0	850
EX26-Professional Charges				
426.200	Legal	0	500	500
426.300	Dues & Fees	3,149	2,500	2,500
426.350	Credit Card Fees	2,380	2,600	300
426.600	Computer Software/Online Servi	1,193	0	0
426.900	Other Professional Chgs	5,553	17,432	6,000
Total Professional Charges		12,275	23,032	9,300
EX27-Insurance & Bond				
427.100	Property Insurance	10,501	13,500	13,500
427.500	Liability Insurance	2,122	3,000	3,000
Total Insurance & Bond		12,623	16,500	16,500
EX28-Maintenance Services				
428.100	Building Maint Services	4,570	26,500	25,000
428.200	Grounds Maint Services	0	1,000	1,000
428.300	Equipment Maint Services	3,032	11,000	15,000
428.400	Vehicle Maint Services	0	3,500	3,500
428.920	Other Maintenance Service	0	250	250
Total Maintenance Services		7,602	42,250	44,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	4,000	0
429.210	Training/Instructor Fees	6,710	5,000	5,000
429.710	Testing	636	2,000	2,000
429.900	Other Contractual	4,027	23,066	15,000
Total Other Contractual		11,373	34,066	22,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX30-Office Supplies				
430.100	Office Supplies < \$500	5,611	15,500	10,000
430.200	Copier/Fax Supplies	2,699	2,000	500
Total Office Supplies		8,310	17,500	10,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,352	8,000	10,000
431.200	Building Maint Supplies	14,157	23,000	18,000
431.300	Equipment Maint Supplies	4,248	6,000	5,000
431.400	Grounds Maint Supplies	0	600	1,000
431.900	Other Maint. Supplies	0	250	250
Total Maintenance Supplies		21,757	37,850	34,250
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	400	400
432.200	Gas	17,575	21,496	50,000
432.300	Diesel Fuel	0	800	800
Total Fuel/Oil-Vehicle Use		17,575	22,696	51,200
EX33-Misc Supplies				
433.100	Personnel Supplies	3,139	8,500	8,500
433.110	Clothing	2,217	5,000	1,000
433.120	Tools under \$500	310	1,000	1,000
433.200	Medical Supplies	113	1,500	1,500
433.300	Books/Subscriptions	75	500	500
433.500	Training Supplies	0	500	500
433.700	Resale Supplies	2,592	6,000	3,000
433.900	Other Supplies	9,775	35,869	50,000
433.950	AC&R Animal Supplies	172,213	151,350	130,000
Total Misc Supplies		190,434	210,219	196,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	13,629	6,075	5,000
434.100	Other Equip under \$5,000	1,653	5,250	1,000
434.300	Furniture Under \$5,000	2,729	1,500	5,500
Total Equipment Under \$5,000		18,011	12,825	11,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	17,463	10,000
451.300	Furniture over \$5,000	0	0	10,000
Total Equipment Over \$5000		0	17,463	20,000
Division Total: Animal Care & Regulation		2,269,151	2,518,902	2,574,385



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 614-Animal Care & Reg. Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	800	800
Total Expenses Within Borough		0	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
Total Expenses Outside Of Boro		0	100	100
EX23-Printing				
423.000	Printing	0	500	500
Total Printing		0	500	500
EX26-Professional Charges				
426.200	Legal	0	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX29-Other Contractual				
429.900	Other Contractual	0	1,550	1,550
Total Other Contractual		0	1,550	1,550
EX33-Misc Supplies				
433.900	Other Supplies	73	100	100
Total Misc Supplies		73	100	100
Division Total: Animal Care & Reg. Board		73	4,550	4,550
Department Total: Assembly		2,532,956	2,909,496	2,778,935



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 200-NON AREAWISE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX11-Salaries & Wages				
411.100	Permanent Wages	36,269	63,620	63,358
411.300	Overtime Wages	0	2,000	2,000
Total Salaries & Wages		36,269	65,620	65,358
EX12-Benefits				
412.100	Insurance Contrib	11,650	18,640	18,640
412.190	Life Insurance	72	115	115
412.200	Unemployment Contrib	217	394	392
412.300	Medicare	524	952	948
412.400	Retirement Contrib. - DB Plan	0	18,098	18,699
412.410	PERS Tier IV - DC Plan	6,499	0	0
412.411	PERS Tier IV - Health Plan	372	0	0
412.412	PERS Tier IV - HRA	1,039	0	0
412.413	PERS Tier IV - OD&D	59	0	0
412.600	Workers Compensation	188	342	340
412.700	Sbs Contribution	2,216	4,023	4,006
Total Benefits		22,836	42,564	43,140
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	50	50
414.200	Exp Reimb- Outside Boro	0	1,100	1,100
414.400	Travel Tickets	0	1,000	1,000
Total Expenses Outside Of Boro		0	2,150	2,150
EX21-Communications				
421.100	Communication Network Service	39	0	0
421.200	Postage	5	100	100
421.300	Communication Network	6,712	7,200	7,200
Total Communications		6,756	7,300	7,300
EX26-Professional Charges				
426.300	Dues & Fees	0	150	150
426.600	Computer Software/Online Servi	53,389	57,026	37,551
Total Professional Charges		53,389	57,176	37,701
EX27-Insurance & Bond				
427.500	Liability Insurance	84	150	200
Total Insurance & Bond		84	150	200
EX28-Maintenance Services				
428.920	Other Maintenance Service	0	40	0
Total Maintenance Services		0	40	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,536	1,860	2,175
429.900	Other Contractual	10,000	0	0
Total Other Contractual		11,536	1,860	2,175
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	275	0
Total Office Supplies		0	275	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	2,750	2,750
Total Maintenance Supplies		0	2,750	2,750
EX33-Misc Supplies				
433.300	Books/Subscriptions	11,233	11,700	12,150
Total Misc Supplies		11,233	11,700	12,150
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	712	5,000	5,000
434.100	Other Equip under \$5,000	0	6,500	6,500
Total Equipment Under \$5,000		712	11,500	11,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,000	10,000
Total Equipment Over \$5000		0	10,000	10,000
Division Total: Office of Information Technology		142,815	213,085	194,424
Department Total: Information Technology		142,815	213,085	194,424



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX26-Professional Charges				
426.700	Occupational Health	0	2,500	3,500
426.900	Other Professional Chgs	525	0	0
Total Professional Charges		525	2,500	3,500
EX27-Insurance & Bond				
427.800	Insurance Adjusters Fees	0	1,000	2,000
Total Insurance & Bond		0	1,000	2,000
EX29-Other Contractual				
429.900	Other Contractual	1,003	0	0
Total Other Contractual		1,003	0	0
Division Total: Common Contractual		1,528	3,500	5,500
Department Total: Finance		1,528	3,500	5,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX11-Salaries & Wages				
411.100	Permanent Wages	18,580	20,219	0
411.300	Overtime Wages	407	500	0
Total Salaries & Wages		18,987	20,719	0
EX12-Benefits				
412.100	Insurance Contrib	7,223	7,223	0
412.190	Life Insurance	44	45	0
412.200	Unemployment Contrib	114	125	0
412.300	Medicare	276	301	0
412.400	Retirement Contrib. - DB Plan	4,134	5,715	0
412.410	PERS Tier IV - DC Plan	941	0	0
412.411	PERS Tier IV - Health Plan	52	0	0
412.412	PERS Tier IV - HRA	105	0	0
412.413	PERS Tier IV - OD&D	9	0	0
412.600	Workers Compensation	879	1,617	0
412.700	Sbs Contribution	1,164	1,271	0
Total Benefits		14,941	16,297	0
EX21-Communications				
421.100	Communication Network Service	379	600	0
421.200	Postage	20	500	0
Total Communications		399	1,100	0
EX22-Advertising				
422.000	Advertising	0	200	0
Total Advertising		0	200	0
EX23-Printing				
423.000	Printing	0	800	0
Total Printing		0	800	0
EX27-Insurance & Bond				
427.500	Liability Insurance	40	100	0
Total Insurance & Bond		40	100	0
EX29-Other Contractual				
429.210	Training/Instructor Fees	26	200	0
429.600	Vehicle and Junk Removal	14,775	25,000	0
429.900	Other Contractual	86	600	0
Total Other Contractual		14,887	25,800	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	179	250	0
Total Office Supplies		179	250	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	579	2,100	0
Total Fuel/Oil-Vehicle Use		579	2,100	0
EX33-Misc Supplies				
433.100	Personnel Supplies	108	300	0
433.900	Other Supplies	205	500	0
Total Misc Supplies		313	800	0
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	278	100	0
434.100	Other Equip under \$5,000	155	500	0
434.300	Furniture Under \$5,000	0	100	0
Total Equipment Under \$5,000		433	700	0
Division Total: Vehicle Removal Program		50,758	68,866	0
Department Total: Public Works		50,758	68,866	0



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

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 501-Library Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	225	1,000	1,000
Total Expenses Within Borough		225	1,000	1,000
Division Total: Library Board		225	1,000	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	127,276	146,483	111,557
411.200	Temp Wages & Adjmts	10,228	14,529	20,760
411.300	Overtime Wages	0	250	300
Total Salaries & Wages		137,504	161,262	132,617
EX12-Benefits				
412.100	Insurance Contrib	46,670	46,600	40,775
412.190	Life Insurance	287	286	250
412.200	Unemployment Contrib	825	848	796
412.300	Medicare	800	2,417	1,923
412.400	Retirement Contrib. - DB Plan	36,129	41,961	32,002
412.600	Workers Compensation	688	1,528	690
412.700	Sbs Contribution	8,429	10,217	8,129
Total Benefits		93,828	103,857	84,565
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	175	175
Total Expenses Within Borough		0	175	175
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	150
414.200	Exp Reimb- Outside Boro	0	600	1,400
414.400	Travel Tickets	0	800	1,700
Total Expenses Outside Of Boro		0	1,550	3,250
EX21-Communications				
421.100	Communication Network Service	6,639	7,500	7,200
421.200	Postage	1,158	1,860	1,600
Total Communications		7,797	9,360	8,800
EX22-Advertising				
422.000	Advertising	0	150	150
Total Advertising		0	150	150
EX23-Printing				
423.000	Printing	0	200	200
Total Printing		0	200	200
EX24-Utilities-Building Optrns				
424.100	Electricity	9,617	10,500	11,000
424.500	Garbage Pickups	743	750	800
424.600	Heating Fuel-Oil	5,768	8,000	8,500
Total Utilities-Building Optrns		16,128	19,250	20,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX25-Rental/Lease				
425.300	Equipment Rental	2,358	2,400	2,500
Total Rental/Lease		2,358	2,400	2,500
EX26-Professional Charges				
426.300	Dues & Fees	328	520	500
426.600	Computer Software/Online Servi	0	900	1,500
Total Professional Charges		328	1,420	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	4,876	6,500	6,500
427.500	Liability Insurance	270	400	400
Total Insurance & Bond		5,146	6,900	6,900
EX28-Maintenance Services				
428.100	Building Maint Services	13,543	16,000	16,000
428.200	Grounds Maint Services	3,415	3,325	4,000
428.300	Equipment Maint Services	527	500	500
Total Maintenance Services		17,485	19,825	20,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	200	640
429.710	Testing	1,073	1,100	1,100
429.900	Other Contractual	5,629	6,900	6,900
Total Other Contractual		6,702	8,200	8,640
EX30-Office Supplies				
430.100	Office Supplies < \$500	396	900	900
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		396	1,100	1,100
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	204	1,000	1,000
431.300	Equipment Maint Supplies	0	750	750
431.400	Grounds Maint Supplies	19	125	125
431.900	Other Maint. Supplies	944	900	1,000
Total Maintenance Supplies		1,167	2,775	2,875
EX33-Misc Supplies				
433.200	Medical Supplies	36	100	100
433.300	Books/Subscriptions	16,670	18,980	20,000
433.900	Other Supplies	980	1,000	1,000
Total Misc Supplies		17,686	20,080	21,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	5,174	0	2,480
434.100	Other Equip under \$5,000	244	2,100	2,100
434.300	Furniture Under \$5,000	0	0	500
Total Equipment Under \$5,000		5,418	2,100	5,080
Division Total: Sutton Library		311,943	360,604	320,752



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	85,290	106,474	109,918
411.200	Temp Wages & Adjmts	37,555	47,356	48,587
411.300	Overtime Wages	376	250	250
Total Salaries & Wages		123,221	154,080	158,755
EX12-Benefits				
412.100	Insurance Contrib	46,600	46,600	43,688
412.190	Life Insurance	237	286	268
412.200	Unemployment Contrib	740	925	953
412.300	Medicare	1,787	2,235	2,302
412.400	Retirement Contrib. - DB Plan	0	29,435	31,519
412.410	PERS Tier IV - DC Plan	14,376	0	0
412.411	PERS Tier IV - Health Plan	881	0	0
412.412	PERS Tier IV - HRA	3,418	0	0
412.413	PERS Tier IV - OD&D	140	0	0
412.600	Workers Compensation	641	3,387	826
412.700	Sbs Contribution	7,554	9,446	9,732
Total Benefits		76,374	92,314	89,288
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,093	1,778	1,896
Total Expenses Within Borough		1,093	1,778	1,896
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	54	471	550
414.200	Exp Reimb- Outside Boro	515	1,500	1,200
414.400	Travel Tickets	0	800	0
Total Expenses Outside Of Boro		569	2,771	1,750
EX21-Communications				
421.100	Communication Network Service	7,044	7,600	7,300
421.200	Postage	1,638	2,340	2,500
Total Communications		8,682	9,940	9,800
EX22-Advertising				
422.000	Advertising	0	150	100
Total Advertising		0	150	100
EX23-Printing				
423.000	Printing	0	250	175
Total Printing		0	250	175



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX24-Utilities-Building Optrns				
424.100	Electricity	15,514	16,015	15,960
424.500	Garbage Pickups	1,282	1,357	1,398
424.600	Heating Fuel-Oil	5,726	11,000	14,310
Total Utilities-Building Optrns		22,522	28,372	31,668
EX25-Rental/Lease				
425.300	Equipment Rental	1,949	1,964	2,072
Total Rental/Lease		1,949	1,964	2,072
EX26-Professional Charges				
426.300	Dues & Fees	613	1,338	1,490
426.600	Computer Software/Online Servi	0	2,720	2,920
Total Professional Charges		613	4,058	4,410
EX27-Insurance & Bond				
427.100	Property Insurance	5,630	7,500	7,500
427.500	Liability Insurance	310	450	450
Total Insurance & Bond		5,940	7,950	7,950
EX28-Maintenance Services				
428.100	Building Maint Services	24,735	26,683	28,254
428.200	Grounds Maint Services	8,820	10,000	10,000
428.300	Equipment Maint Services	4,016	3,917	2,900
Total Maintenance Services		37,571	40,600	41,154
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	200	500	830
429.210	Training/Instructor Fees	0	770	770
429.710	Testing	778	1,075	1,075
429.900	Other Contractual	5,729	6,776	6,900
Total Other Contractual		6,707	9,121	9,575
EX30-Office Supplies				
430.100	Office Supplies < \$500	917	4,725	1,225
430.200	Copier/Fax Supplies	0	40	400
Total Office Supplies		917	4,765	1,625
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	432	1,550	1,550
431.300	Equipment Maint Supplies	0	150	250
431.400	Grounds Maint Supplies	733	3,000	3,000
431.900	Other Maint. Supplies	3,826	3,800	2,800
Total Maintenance Supplies		4,991	8,500	7,600



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

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX33-Misc Supplies				
433.110	Clothing	0	0	300
433.200	Medical Supplies	36	75	100
433.300	Books/Subscriptions	22,862	35,273	39,500
433.900	Other Supplies	2,168	2,750	2,000
Total Misc Supplies		25,066	38,098	41,900
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	9,719	10,000	9,475
434.100	Other Equip under \$5,000	550	2,071	2,080
434.300	Furniture Under \$5,000	0	450	1,000
Total Equipment Under \$5,000		10,269	12,521	12,555
Division Total: Talkeetna Library		326,484	417,232	422,273



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	59,642	58,879	60,616
411.200	Temp Wages & Adjmts	9,919	14,296	31,183
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		69,561	73,425	92,049
EX12-Benefits				
412.100	Insurance Contrib	23,486	23,300	17,475
412.190	Life Insurance	144	143	107
412.200	Unemployment Contrib	418	417	552
412.300	Medicare	1,009	1,008	1,335
412.400	Retirement Contrib. - DB Plan	16,699	16,308	17,414
412.600	Workers Compensation	345	926	479
412.700	Sbs Contribution	4,264	4,259	5,643
Total Benefits		46,365	46,361	43,005
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,072	1,400	1,080
Total Expenses Within Borough		1,072	1,400	1,080
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	131	90	290
414.200	Exp Reimb- Outside Boro	22	(19)	1,200
414.400	Travel Tickets	0	0	1,000
Total Expenses Outside Of Boro		153	71	2,490
EX21-Communications				
421.100	Communication Network Service	5,245	6,135	6,135
421.200	Postage	936	1,560	1,400
Total Communications		6,181	7,695	7,535
EX22-Advertising				
422.000	Advertising	0	150	150
Total Advertising		0	150	150
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		0	100	100
EX24-Utilities-Building Optrns				
424.100	Electricity	4,126	4,700	5,200
424.500	Garbage Pickups	564	564	564
424.600	Heating Fuel-Oil	2,372	3,600	4,500
Total Utilities-Building Optrns		7,062	8,864	10,264



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX26-Professional Charges				
426.300	Dues & Fees	350	210	326
426.600	Computer Software/Online Servi	0	145	1,020
Total Professional Charges		350	355	1,346
EX27-Insurance & Bond				
427.100	Property Insurance	2,145	3,000	3,000
427.500	Liability Insurance	131	200	200
Total Insurance & Bond		2,276	3,200	3,200
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	325
428.200	Grounds Maint Services	3,425	3,200	4,000
428.300	Equipment Maint Services	1,733	3,000	3,500
Total Maintenance Services		5,158	6,200	7,825
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	250	220	490
429.710	Testing	407	540	540
429.900	Other Contractual	2,766	3,800	3,800
Total Other Contractual		3,423	4,560	4,830
EX30-Office Supplies				
430.100	Office Supplies < \$500	214	820	600
430.200	Copier/Fax Supplies	0	100	100
Total Office Supplies		214	920	700
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,553	264	600
431.300	Equipment Maint Supplies	43	190	300
431.400	Grounds Maint Supplies	2,479	2,161	1,000
431.900	Other Maint. Supplies	289	860	550
Total Maintenance Supplies		4,364	3,475	2,450
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	73	150	150
Total Fuel/Oil-Vehicle Use		73	150	150
EX33-Misc Supplies				
433.120	Tools under \$500	95	100	75
433.200	Medical Supplies	36	75	75
433.300	Books/Subscriptions	14,008	19,695	19,695
433.900	Other Supplies	2,141	2,065	2,200
Total Misc Supplies		16,280	21,935	22,045



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	4,134	5,800	1,271
434.100	Other Equip under \$5,000	108	855	400
Total Equipment Under \$5,000		4,242	6,655	1,671
Division Total: Trapper Ck Library		166,774	185,517	200,890



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	102,935	114,819	116,365
411.200	Temp Wages & Adjmts	19,733	26,120	31,759
411.300	Overtime Wages	213	250	250
Total Salaries & Wages		122,881	141,189	148,374
EX12-Benefits				
412.100	Insurance Contrib	46,600	46,600	43,805
412.190	Life Insurance	278	286	269
412.200	Unemployment Contrib	738	848	890
412.300	Medicare	1,782	2,048	2,151
412.400	Retirement Contrib. - DB Plan	0	31,736	33,363
412.410	PERS Tier IV - DC Plan	17,008	0	0
412.411	PERS Tier IV - Health Plan	1,038	0	0
412.412	PERS Tier IV - HRA	3,972	0	0
412.413	PERS Tier IV - OD&D	163	0	0
412.600	Workers Compensation	628	2,161	772
412.700	Sbs Contribution	7,533	8,655	9,095
Total Benefits		79,740	92,334	90,345
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	771	1,000	1,000
Total Expenses Within Borough		771	1,000	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	44	160	160
414.200	Exp Reimb- Outside Boro	365	600	600
414.400	Travel Tickets	0	800	500
Total Expenses Outside Of Boro		409	1,560	1,260
EX21-Communications				
421.100	Communication Network Service	5,656	6,500	6,500
421.200	Postage	1,889	3,250	2,500
Total Communications		7,545	9,750	9,000
EX22-Advertising				
422.000	Advertising	0	150	150
Total Advertising		0	150	150
EX23-Printing				
423.000	Printing	0	250	250
Total Printing		0	250	250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX24-Utilities-Building Optrns				
424.100	Electricity	4,812	5,000	5,000
424.500	Garbage Pickups	2,499	2,600	2,700
424.600	Heating Fuel-Oil	4,116	4,500	4,500
Total Utilities-Building Optrns		11,427	12,100	12,200
EX25-Rental/Lease				
425.300	Equipment Rental	2,156	2,500	2,500
Total Rental/Lease		2,156	2,500	2,500
EX26-Professional Charges				
426.300	Dues & Fees	374	340	375
426.600	Computer Software/Online Servi	0	520	3,400
Total Professional Charges		374	860	3,775
EX27-Insurance & Bond				
427.100	Property Insurance	4,971	6,500	6,500
427.500	Liability Insurance	259	500	500
Total Insurance & Bond		5,230	7,000	7,000
EX28-Maintenance Services				
428.100	Building Maint Services	354	500	500
428.200	Grounds Maint Services	2,776	3,500	3,500
428.300	Equipment Maint Services	342	600	3,520
428.910	Building Improve Services	0	2,880	0
Total Maintenance Services		3,472	7,480	7,520
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	300	200	240
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	1,517	2,000	2,000
429.900	Other Contractual	6,013	6,814	6,814
Total Other Contractual		19,830	21,014	21,054
EX30-Office Supplies				
430.100	Office Supplies < \$500	657	900	900
430.200	Copier/Fax Supplies	0	100	100
Total Office Supplies		657	1,000	1,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	500	500
431.300	Equipment Maint Supplies	199	195	195
431.400	Grounds Maint Supplies	472	500	500
431.900	Other Maint. Supplies	796	2,000	2,000
Total Maintenance Supplies		1,467	3,195	3,195



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX33-Misc Supplies				
433.200	Medical Supplies	36	100	100
433.300	Books/Subscriptions	15,139	22,559	22,559
433.900	Other Supplies	134	1,150	1,150
Total Misc Supplies		15,309	23,809	23,809
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	4,804	7,000	3,370
434.100	Other Equip under \$5,000	145	0	2,500
Total Equipment Under \$5,000		4,949	7,000	5,870
Division Total: Willow Library		276,217	332,191	338,302



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	137,723	155,273	141,329
411.200	Temp Wages & Adjmts	38,649	48,556	50,498
411.300	Overtime Wages	403	0	400
Total Salaries & Wages		176,775	203,829	192,227
EX12-Benefits				
412.100	Insurance Contrib	46,669	46,600	43,804
412.190	Life Insurance	287	286	269
412.200	Unemployment Contrib	1,061	1,103	1,153
412.300	Medicare	2,564	3,047	2,787
412.400	Retirement Contrib. - DB Plan	38,518	44,550	40,549
412.600	Workers Compensation	878	3,607	1,000
412.700	Sbs Contribution	10,837	12,879	11,784
Total Benefits		100,814	112,072	101,346
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	434	400	200
Total Expenses Within Borough		434	400	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	71	150	150
414.200	Exp Reimb- Outside Boro	539	600	2,000
414.400	Travel Tickets	0	800	1,200
Total Expenses Outside Of Boro		610	1,550	3,350
EX21-Communications				
421.100	Communication Network Service	6,566	7,600	7,865
421.200	Postage	1,444	1,950	2,200
Total Communications		8,010	9,550	10,065
EX22-Advertising				
422.000	Advertising	0	150	150
Total Advertising		0	150	150
EX23-Printing				
423.000	Printing	0	350	300
Total Printing		0	350	300
EX24-Utilities-Building Oprtns				
424.100	Electricity	14,771	17,000	15,000
424.300	Natural Gas	9,337	11,000	10,000
424.500	Garbage Pickups	864	900	950
Total Utilities-Building Oprtns		24,972	28,900	25,950



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX25-Rental/Lease				
425.300	Equipment Rental	1,942	2,500	2,500
Total Rental/Lease		1,942	2,500	2,500
EX26-Professional Charges				
426.300	Dues & Fees	747	750	750
426.600	Computer Software/Online Servi	0	0	2,780
Total Professional Charges		747	750	3,530
EX27-Insurance & Bond				
427.100	Property Insurance	3,311	4,200	4,500
427.500	Liability Insurance	336	500	500
Total Insurance & Bond		3,647	4,700	5,000
EX28-Maintenance Services				
428.100	Building Maint Services	3,121	13,185	4,500
428.200	Grounds Maint Services	100	1,000	500
428.300	Equipment Maint Services	459	815	1,500
Total Maintenance Services		3,680	15,000	6,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	200	500	600
429.710	Testing	517	630	600
429.900	Other Contractual	5,996	7,500	6,000
Total Other Contractual		6,713	8,630	7,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	593	1,000	1,000
430.200	Copier/Fax Supplies	71	100	100
Total Office Supplies		664	1,100	1,100
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,901	1,600	1,500
431.300	Equipment Maint Supplies	0	150	50
431.400	Grounds Maint Supplies	145	500	300
431.900	Other Maint. Supplies	2,858	2,306	2,000
Total Maintenance Supplies		4,904	4,556	3,850
EX33-Misc Supplies				
433.100	Personnel Supplies	65	250	250
433.200	Medical Supplies	36	100	100
433.300	Books/Subscriptions	21,994	28,664	29,000
433.900	Other Supplies	687	1,500	1,500
Total Misc Supplies		22,782	30,514	30,850



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

6/26/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	8,345	11,350	7,000
434.100	Other Equip under \$5,000	0	650	2,000
434.300	Furniture Under \$5,000	1,038	600	500
Total Equipment Under \$5,000		9,383	12,600	9,500
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	3,500	0	0
Total Small Bldg Const/Imprv		3,500	0	0
Division Total: Big Lake Library		369,577	437,151	403,618
Department Total: Community Development		1,451,220	1,733,695	1,686,835
Fund Total: NON AREAWIDE		4,969,106	6,879,860	5,502,094

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ENHANCED 911

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MATANUSKA-SUSITNA BOROUGH

**FUND 202 - ENHANCED 911
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	2,352,041	2,381,500	1,786,500
TOTAL EXPENDITURES	1,684,774	2,184,483	1,675,701

Audited fund balance as of 6/30/2018 \$ 2,300,591

Estimated revenues 2018-2019 fiscal year \$ 2,381,500

Estimated expenditures 2018-2019 fiscal year (2,184,483)

Ordinance 19-079 \$ (431,775)

Ordinance 19-029 \$ (154,736)

Ordinance 19-074 \$ (66,194)

Estimated adjustment to fund balance (455,688)

Estimated fund balance 6/30/2019 1,844,903

Estimated revenues 2019-2020 fiscal year 1,786,500

Estimated expenditures 2019-2020 fiscal year (1,675,701)

Estimated FY2020 adjustment to fund balance 110,799

Estimated fund balance 6/30/2020 \$ 1,955,702



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	3,775	0	0
Total Other State Revenue		3,775	0	0
RE42-Public Safety				
342.700	Enhanced 911 Surcharge	2,330,416	2,380,000	1,785,000
Total Public Safety		2,330,416	2,380,000	1,785,000
RE61-Interest Earnings				
361.100	Interest On Investments	2,566	1,500	1,500
Total Interest Earnings		2,566	1,500	1,500
RE67-Transfer From Other Funds				
367.400	Capital Projects	15,284	0	0
Total Transfer From Other Funds		15,284	0	0
Division Total: Non-Departmental		2,352,041	\$2,381,500	\$1,786,500
Department Total: Non-Departmental		2,352,041	\$2,381,500	\$1,786,500
Fund Total: ENHANCED 911		2,352,041	\$2,381,500	\$1,786,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	53,276	564,200	0
Total Capital Project Transfers		53,276	564,200	0
Division Total: Non-Departmental		53,276	564,200	0
Department Total: Non-Departmental		53,276	564,200	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX11-Salaries & Wages				
411.100	Permanent Wages	79,403	0	0
411.300	Overtime Wages	486	0	0
411.400	Nonemployee Compensation	2,780	0	0
Total Salaries & Wages		82,669	0	0
EX12-Benefits				
412.100	Insurance Contrib	34,950	0	0
412.150	On-Call Health Insurance	94	0	0
412.190	Life Insurance	137	0	0
412.200	Unemployment Contrib	478	0	0
412.300	Medicare	1,193	0	0
412.400	Retirement Contrib. - DB Plan	12,629	0	0
412.410	PERS Tier IV - DC Plan	6,315	0	0
412.411	PERS Tier IV - Health Plan	357	0	0
412.412	PERS Tier IV - HRA	990	0	0
412.413	PERS Tier IV - OD&D	58	0	0
412.600	Workers Compensation	594	0	0
412.700	Sbs Contribution	5,043	0	0
Total Benefits		62,838	0	0
EX21-Communications				
421.100	Communication Network Service	(559)	0	0
421.200	Postage	217	0	0
Total Communications		(342)	0	0
EX23-Printing				
423.000	Printing	780	0	0
Total Printing		780	0	0
EX26-Professional Charges				
426.300	Dues & Fees	1,509	0	0
426.600	Computer Software/Online Servi	27,425	0	0
Total Professional Charges		28,934	0	0
EX27-Insurance & Bond				
427.500	Liability Insurance	330	0	0
Total Insurance & Bond		330	0	0
EX29-Other Contractual				
429.900	Other Contractual	1,453,602	0	0
Total Other Contractual		1,453,602	0	0
EX33-Misc Supplies				
433.900	Other Supplies	305	0	0
Total Misc Supplies		305	0	0



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

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
Division Total:	Office of Information Technolo	<u>1,629,116</u>	<u>0</u>	<u>0</u>
Department Total:	Information Technology	<u>1,629,116</u>	<u>0</u>	<u>0</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 160-Emergency Services DIVISION 370-Enhanced 911				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	82,694	88,205
411.300	Overtime Wages	0	5,500	5,500
411.400	Nonemployee Compensation	0	30,000	30,000
Total Salaries & Wages		0	118,194	123,705
EX12-Benefits				
412.100	Insurance Contrib	59	29,125	29,125
412.150	On-Call Health Insurance	0	748	1,151
412.190	Life Insurance	1	179	179
412.200	Unemployment Contrib	2	530	742
412.300	Medicare	4	1,714	1,794
412.400	Retirement Contrib. - DB Plan	0	32,598	26,809
412.410	PERS Tier IV - DC Plan	11	0	0
412.411	PERS Tier IV - Health Plan	3	0	0
412.412	PERS Tier IV - HRA	6	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	2	1,124	1,186
412.700	Sbs Contribution	14	7,246	7,583
Total Benefits		103	73,264	68,569
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	360	100
413.200	Expense Reimb-Within Boro	0	101	100
Total Expenses Within Borough		0	461	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,320	1,320
414.200	Exp Reimb- Outside Boro	0	4,950	4,950
414.400	Travel Tickets	418	4,800	6,400
Total Expenses Outside Of Boro		418	11,070	12,670
EX21-Communications				
421.100	Communication Network Service	0	1,600	1,600
421.200	Postage	0	15,000	15,000
Total Communications		0	16,600	16,600
EX22-Advertising				
422.000	Advertising	0	27,000	27,000
Total Advertising		0	27,000	27,000
EX23-Printing				
423.000	Printing	0	6,000	6,000
Total Printing		0	6,000	6,000

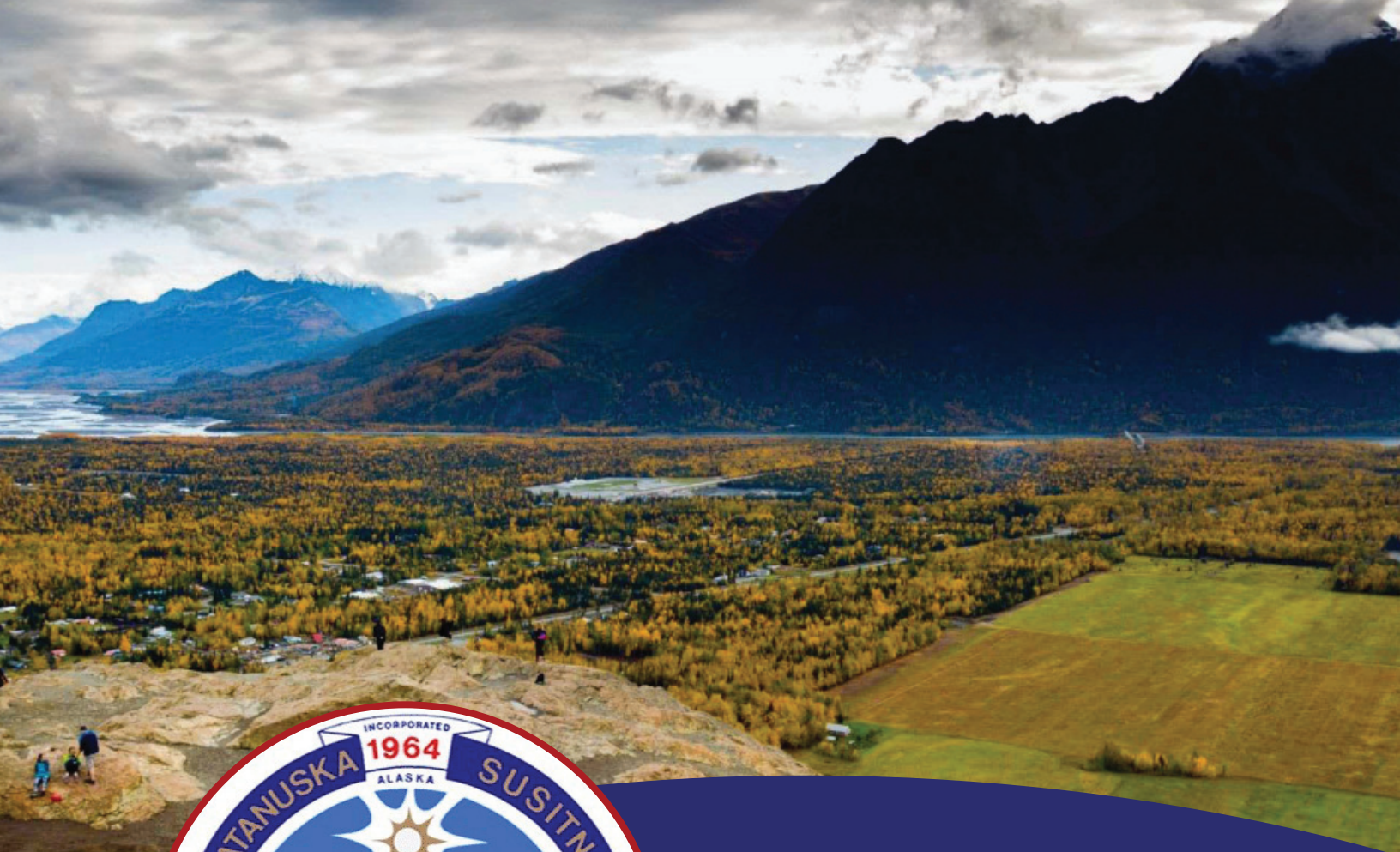


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 160-Emergency Services DIVISION 370-Enhanced 911				
EX26-Professional Charges				
426.300	Dues & Fees	0	910	2,500
426.600	Computer Software/Online Servi	0	29,500	29,500
Total Professional Charges		0	30,410	32,000
EX27-Insurance & Bond				
427.500	Liability Insurance	0	500	0
Total Insurance & Bond		0	500	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,861	13,500	14,400
429.210	Training/Instructor Fees	0	7,500	7,500
429.900	Other Contractual	0	1,315,534	1,366,807
Total Other Contractual		1,861	1,336,534	1,388,707
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	250	250
Total Misc Supplies		0	250	250
Division Total: Enhanced 911		2,382	1,620,283	1,675,701
Department Total: Emergency Services		2,382	1,620,283	1,675,701
Fund Total: ENHANCED 911		1,684,774	2,184,483	1,675,701

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LAND MANAGEMENT

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MATANUSKA-SUSITNA BOROUGH

**FUND 203 - LAND MANAGEMENT
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	1,112,507	955,250	980,500
TOTAL EXPENDITURES	1,428,898	1,760,328	1,699,968

Audit balance as of 6/30/2018			\$ 8,406,696
Land Management Permanent Fund	\$ (3,975,597)		
Loan Receivable Land Management Permanent Fund	(2,243,488)		
Interest Earnings on Permanent Fund	(83,513)		
Audited fund balance at 6/30/2018			2,104,098
Estimated revenues 2018-2019 fiscal year	955,250		
Estimated expenditures 2018-2019 fiscal year	(1,760,328)		
Estimated contribution to Permanent Fund	(165,188)		
Estimated Interest Earnings on Permanent Fund	<u>(5,000)</u>		
Estimated adjustment to fund balance		(975,266)	
Estimated fund balance 6/30/2019			1,128,833
Estimated revenues 2019-2020 fiscal year	980,500		
Estimated expenditures 2019-2020 fiscal year	(1,699,968)		
Estimated contribution to Permanent Fund	(182,750)		
Estimated interest earnings on Permanent Fund	<u>(5,000)</u>		
Estimated FY2020 adjustment to fund balance		(907,218)	
Committed for leave and benefits		(10,000)	
Estimated fund balance 6/30/2020			<u>\$ 211,615</u>

A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2018 were \$6,219,085. The estimated contributions at June 30, 2019 and 2020 respectively are \$165,188 and \$182,750. The balance of the Port Enterprise loan receivable is \$2,243,488. This loan is to be paid back by the Port Enterprise fund in the future. The estimated Land Management Permanent fund balance at June 30, 2020 net of the loan amount is \$4,322,535.

MATANUSKA-SUSITNA BOROUGH

**FUND 203-LAND MANAGEMENT
Revenue Commentary**

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 2020 is \$70,000.

343 000 PARK FEES

343 360 PARK FEES - DESHKA PARK: In fiscal year 2020 it is estimated that \$1,000 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 \$5,000 for the fiscal year 2020.

361 400 INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total \$30,000 in fiscal year 2020.

361 450 INTEREST ON AG SALES: Estimated interest earnings from Agriculture sales is \$3,000.

366 000 PROPERTY SALES AND USES

366 250 WETLAND BANK PROCEEDS: Revenue from wetland mitigation is projected at \$100,000 for fiscal year 2020.

366 400 LAND SALES: The proceeds from land sales agreements are projected to be \$300,000 during fiscal year 2020.

366 410 GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be \$150,000 during fiscal year 2020.

366 450 AG SALES: The agriculture sales program is expected to generate \$70,000 in income for fiscal year 2020.

366 500 LAND LEASES: Revenue from borough land leases is projected at \$100,000 for fiscal year 2020.

366 600 LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements are \$150,000.

369 000 OTHER REVENUE SOURCES

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



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/14/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	18,037	0	0
Total Other State Revenue		18,037	0	0
RE41-General Government				
341.800	Land Mgmt Fees	12,100	10,000	10,000
341.900	Miscellaneous Fees	7,269	20,000	10,000
341.945	Foreclosure Sale Fees	70,681	50,000	50,000
Total General Government		90,050	80,000	70,000
RE43-Parks & Recreation Fees				
343.360	Park Fees-Deshka Park	450	750	1,000
Total Parks & Recreation Fees		450	750	1,000
RE61-Interest Earnings				
361.100	Interest On Investments	7,881	5,000	5,000
361.400	Interest On Boro Lands	31,683	15,000	30,000
361.450	Interest On Ag Sales	3,215	3,000	3,000
Total Interest Earnings		42,779	23,000	38,000
RE66-Property Sales & Uses				
366.100	Facility Rental	4,080	0	0
366.250	Wetland Bank Proceeds	0	0	100,000
366.400	Land Sales	413,356	300,000	300,000
366.410	Gravel Sale Royalties	143,137	200,000	150,000
366.450	Ag Sales - Principal	6,675	50,000	70,000
366.500	Land Leases	156,679	150,000	100,000
366.600	Land Use Charges	10,904	150,000	150,000
Total Property Sales & Uses		734,831	850,000	870,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	510	0	0
Total Transfer From Other Funds		510	0	0
RE69-Other Revenue Sources				
369.800	Fines	2,850	1,500	1,500
369.900	Donations	223,000	0	0
Total Other Revenue Sources		225,850	1,500	1,500
Division Total: Non-Departmental		1,112,507	\$955,250	\$980,500
Department Total: Non-Departmental		1,112,507	\$955,250	\$980,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/14/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
Fund Total:	LAND MANAGEMENT	<u>1,112,507</u>	<u>\$955,250</u>	<u>\$980,500</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/14/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	14,000	14,200	14,200
443.260	Computer - Admin & Audit	14,000	14,200	14,200
443.280	Finance - Admin & Audit	14,500	14,600	14,600
443.290	Legal - Admin & Audit	7,000	7,000	7,000
Total Intra Govern/Recov Expens		49,500	50,000	50,000
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	4	50,000	0
446.700	Tfr415/425/430/435/440/47	32,000	290,500	150,000
Total Capital Project Transfers		32,004	340,500	150,000
Division Total: Non-Departmental		81,504	390,500	200,000
Department Total: Non-Departmental		81,504	390,500	200,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/14/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX11-Salaries & Wages				
411.100	Permanent Wages	318,324	355,841	359,901
411.200	Temp Wages & Adjmts	37,858	44,856	71,313
411.300	Overtime Wages	3,713	2,500	3,000
Total Salaries & Wages		359,895	403,197	434,214
EX12-Benefits				
412.100	Insurance Contrib	92,035	94,365	94,365
412.190	Life Insurance	540	580	579
412.200	Unemployment Contrib	2,160	2,420	2,605
412.300	Medicare	5,220	5,847	6,296
412.400	Retirement Contrib. - DB Plan	58,740	98,831	103,826
412.410	PERS Tier IV - DC Plan	20,669	0	0
412.411	PERS Tier IV - Health Plan	1,171	0	0
412.412	PERS Tier IV - HRA	3,086	0	0
412.413	PERS Tier IV - OD&D	185	0	0
412.600	Workers Compensation	8,647	14,657	16,346
412.700	Sbs Contribution	22,067	24,716	26,617
Total Benefits		214,520	241,416	250,634
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	800	500
Total Expenses Within Borough		0	800	500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,000	500
Total Expenses Outside Of Boro		0	1,000	500
EX21-Communications				
421.100	Communication Network Service	3,225	3,500	3,500
421.200	Postage	3,210	7,500	7,500
Total Communications		6,435	11,000	11,000
EX22-Advertising				
422.000	Advertising	(428)	4,000	4,000
422.010	Foreclosure Advertising	4,765	6,000	7,200
Total Advertising		4,337	10,000	11,200
EX23-Printing				
423.000	Printing	612	1,000	1,000
423.100	Resale/Printed Maps	0	940	0
Total Printing		612	1,940	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/14/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX24-Utilities-Building Optrns				
424.100	Electricity	18	760	300
424.500	Garbage Pickups	22	0	150
Total Utilities-Building Optrns		40	760	450
EX25-Rental/Lease				
425.300	Equipment Rental	1,170	4,000	10,000
Total Rental/Lease		1,170	4,000	10,000
EX26-Professional Charges				
426.300	Dues & Fees	3,784	5,315	5,000
426.500	Recording Fees	1,551	2,100	2,100
426.600	Computer Software/Online Servi	0	500	0
426.700	Occupational Health	0	500	250
426.800	Brokers/Appraiser Fees	0	15,500	20,000
426.810	Taxes and LID Fees	4,130	45,000	15,000
426.900	Other Professional Chgs	67,785	70,000	175,000
Total Professional Charges		77,250	138,915	217,350
EX27-Insurance & Bond				
427.100	Property Insurance	1,406	2,000	2,000
427.500	Liability Insurance	1,655	2,500	2,500
Total Insurance & Bond		3,061	4,500	4,500
EX28-Maintenance Services				
428.100	Building Maint Services	347	500	500
428.200	Grounds Maint Services	4,445	11,000	20,000
428.300	Equipment Maint Services	2,332	2,400	2,400
428.400	Vehicle Maint Services	2,386	3,000	3,000
Total Maintenance Services		9,510	16,900	25,900
EX29-Other Contractual				
429.600	Vehicle and Junk Removal	300	15,000	15,000
429.900	Other Contractual	62,371	181,000	131,000
Total Other Contractual		62,671	196,000	146,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,216	1,896	1,500
Total Office Supplies		1,216	1,896	1,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/14/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	94	3,000	3,000
431.200	Building Maint Supplies	801	500	500
431.300	Equipment Maint Supplies	1,682	950	1,000
431.400	Grounds Maint Supplies	0	200	100
431.900	Other Maint. Supplies	328	500	500
Total Maintenance Supplies		2,905	5,150	5,100
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	150
432.200	Gas	2,924	5,000	5,000
Total Fuel/Oil-Vehicle Use		2,924	5,500	5,150
EX33-Misc Supplies				
433.100	Personnel Supplies	67	200	50
433.110	Clothing	0	100	50
433.120	Tools under \$500	318	700	300
433.900	Other Supplies	8,759	12,700	13,000
Total Misc Supplies		9,144	13,700	13,400
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	8,367	0	2,542
434.100	Other Equip under \$5,000	4,992	1,000	1,000
434.300	Furniture Under \$5,000	6,705	2,000	1,000
Total Equipment Under \$5,000		20,064	3,000	4,542
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	600	0
Total Equipment Over \$5000		0	600	0
EX55-Land Acquisitions				
455.000	Land Acquisitions	373,000	1,500	0
Total Land Acquisitions		373,000	1,500	0
Division Total: Land Management		1,148,754	1,061,774	1,142,940



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/14/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX11-Salaries & Wages				
411.100	Permanent Wages	112,139	108,052	114,321
411.200	Temp Wages & Adjmts	7,382	27,508	28,471
411.300	Overtime Wages	938	1,000	300
Total Salaries & Wages		120,459	136,560	143,092
EX12-Benefits				
412.100	Insurance Contrib	23,532	23,300	23,300
412.190	Life Insurance	145	143	143
412.200	Unemployment Contrib	723	820	859
412.300	Medicare	1,747	1,981	2,075
412.400	Retirement Contrib. - DB Plan	11,493	30,077	32,793
412.410	PERS Tier IV - DC Plan	12,918	0	0
412.411	PERS Tier IV - Health Plan	690	0	0
412.412	PERS Tier IV - HRA	1,043	0	0
412.413	PERS Tier IV - OD&D	109	0	0
412.600	Workers Compensation	590	711	744
412.700	Sbs Contribution	6,525	8,372	8,772
Total Benefits		59,515	65,404	68,686
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	422	1,200	1,000
413.200	Expense Reimb-Within Boro	0	225	0
Total Expenses Within Borough		422	1,425	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	400	200
414.200	Exp Reimb- Outside Boro	1,662	4,900	200
414.400	Travel Tickets	1,179	3,000	0
Total Expenses Outside Of Boro		2,841	8,300	400
EX23-Printing				
423.000	Printing	80	100	100
Total Printing		80	100	100
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	10,000
Total Rental/Lease		0	0	10,000
EX26-Professional Charges				
426.200	Legal	0	5,000	0
426.300	Dues & Fees	0	375	0
426.900	Other Professional Chgs	9,562	75,000	65,000
Total Professional Charges		9,562	80,375	65,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/14/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX27-Insurance & Bond				
427.100	Property Insurance	0	1,500	0
427.500	Liability Insurance	364	500	1,500
Total Insurance & Bond		364	2,000	1,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,520	0
Total Maintenance Services		0	1,520	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,693	5,830	4,400
429.900	Other Contractual	34	0	60,000
Total Other Contractual		2,727	5,830	64,400
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,565	3,500	2,000
430.200	Copier/Fax Supplies	0	300	0
Total Office Supplies		2,565	3,800	2,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	440	0
Total Maintenance Supplies		0	440	0
EX33-Misc Supplies				
433.100	Personnel Supplies	105	300	50
433.110	Clothing	0	1,500	500
433.300	Books/Subscriptions	0	200	100
433.900	Other Supplies	0	300	200
Total Misc Supplies		105	2,300	850
Division Total: Community Develop-Admin		198,640	308,054	357,028
Department Total: Community Development		1,347,394	1,369,828	1,499,968
Fund Total: LAND MANAGEMENT		1,428,898	1,760,328	1,699,968



FIRE SERVICE AREAS

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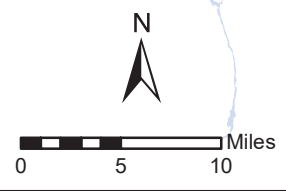
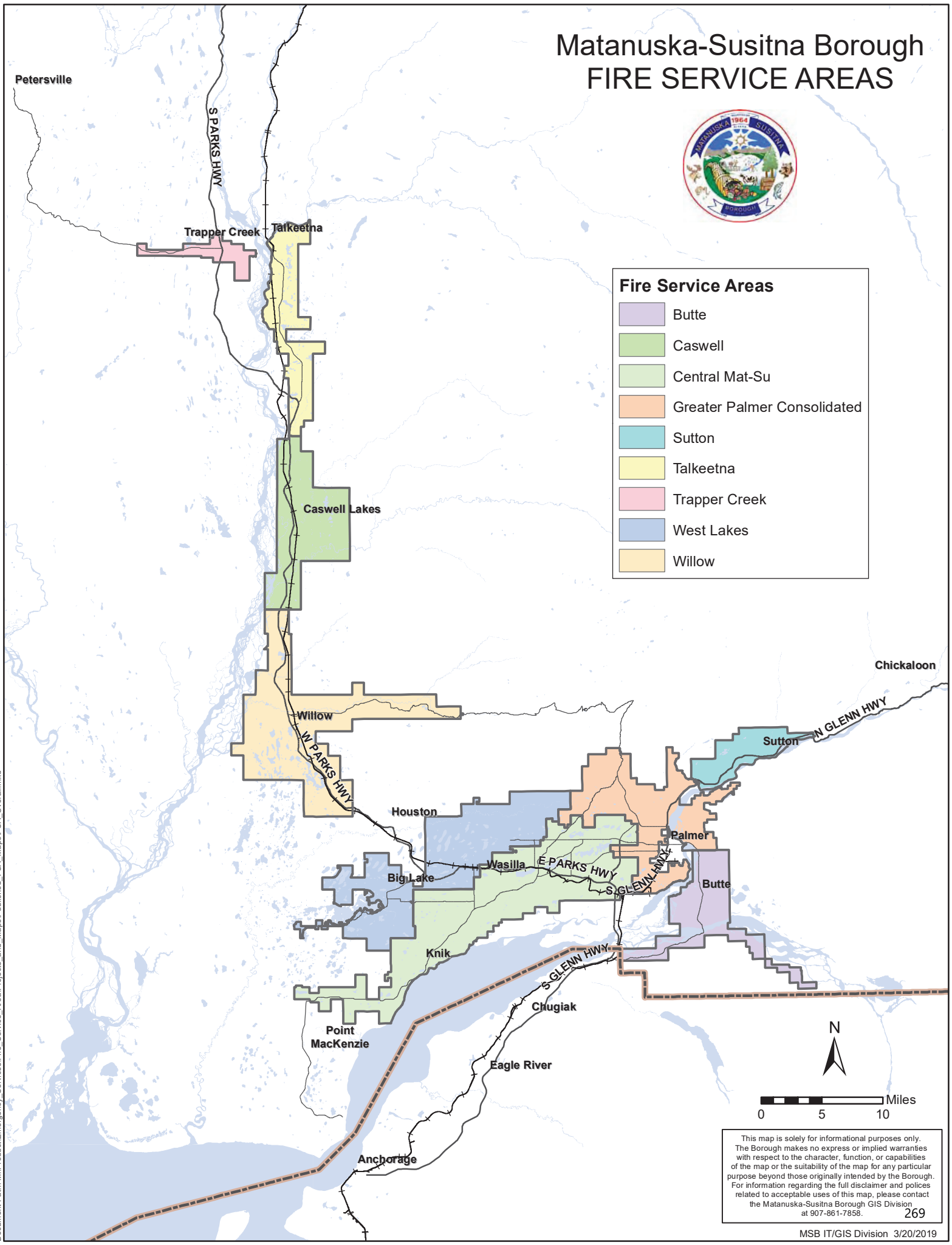
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Matanuska-Susitna Borough FIRE SERVICE AREAS



Fire Service Areas

- Butte
- Caswell
- Central Mat-Su
- Greater Palmer Consolidated
- Sutton
- Talkeetna
- Trapper Creek
- West Lakes
- Willow



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MATANUSKA-SUSITNA BOROUGH

**FIRE SERVICE AREAS
Revenue and Expenditure Summary**

REVENUE SUMMARY					
Fund	Fund Title	Property Taxes	Transfer from Other Funds	Other Revenue	Total Revenues
248	Caswell FSA	350,540	-	1,000	351,540
249	West Lakes FSA	2,987,690	395,112	13,000	3,395,802
250	Central Mat-Su FSA	10,600,770	152,000	248,213	11,000,983
251	Butte FSA	944,070	13,000	1,800	958,870
253	Sutton FSA	238,100	-	400	238,500
254	Talkeetna FSA	370,370	13,000	1,000	384,370
258	Willow FSA	853,380	-	3,000	856,380
259	Gr Palmer Consolidated FSA	1,364,460	-	8,000	1,372,460
Totals		17,709,380	573,112	276,413	18,558,905

EXPENDITURE SUMMARY					
Fund	Fund Title	Other Expenditures	Administrative / Maintenance Allocation	Capital Projects	Total Expenditure Budget
248	Caswell FSA	357,309	56,711	30,000	444,020
249	West Lakes FSA	3,193,880	171,818	300,000	3,665,698
250	Central Mat-Su FSA	12,946,794	454,642	2,860,000	16,261,436
251	Butte FSA	685,412	83,728	700,000	1,469,140
253	Sutton FSA	232,529	53,391	-	285,920
254	Talkeetna FSA	357,587	59,016	95,000	511,603
258	Willow FSA	594,857	78,656	185,000	858,513
259	Gr Palmer Consolidated FSA	489,638	54,831	18,000	562,469
Totals		18,858,006	1,012,793	4,188,000	24,058,799



MATANUSKA-SUSITNA BOROUGH

**FIRE SERVICE AREAS
Revenue and Expenditure Detail**

		REVENUE DETAIL		
Fund	Service Area	2017-2018 Actual	2018-2019 Amended	2019-2020 Approved
248	Caswell Lakes FSA	329,714	348,470	351,540
249	West Lakes FSA	3,150,364	3,277,966	3,395,802
250	Central Mat-Su FSA	10,809,211	10,508,730	11,000,983
251	Butte FSA	916,388	923,590	958,870
253	Sutton FSA	232,606	231,530	238,500
254	Talkeetna FSA	384,804	386,970	384,370
258	Willow FSA	867,681	850,190	856,380
259	Greater Palmer Consolidated FSA	1,277,414	1,322,200	1,372,460
Total Fire Service Area Revenues		17,968,182	17,849,646	18,558,905

		EXPENDITURE DETAIL		
Fund	Service Area	2017-2018 Actual	2018-2019 Amended	2019-2020 Approved
248	Caswell FSA	389,309	376,673	444,020
249	West Lakes FSA	3,712,923	3,740,677	3,665,698
250	Central Mat-Su FSA	7,229,146	14,758,746	16,261,436
251	Butte FSA	685,534	1,248,123	1,469,140
253	Sutton FSA	206,149	368,321	285,920
254	Talkeetna FSA	370,609	606,553	511,603
258	Willow FSA	721,225	1,500,012	858,513
259	Greater Palmer Consolidated FSA	1,355,582	676,106	562,469
Total Fire Service Area Expenditures		14,670,477	23,275,211	24,058,799

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

Fund	Fund Name	2017-2018 Actual	2018-2019 Amended	2019-2020 Approved
245	Fire Fleet Maintenance	369,179	376,200	678,493



MATANUSKA-SUSITNA BOROUGH

**FUND 245 - FIRE FLEET MAINTENANCE
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	369,159	376,200	678,493
TOTAL EXPENDITURES	369,179	376,200	678,493

Audit balance as of 6/30/2018			\$ -
Estimated revenues 2018-2019 fiscal year	\$ 376,200		
Estimated expenditures 2018-2019 fiscal year	<u>(376,200)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2019			-
Estimated revenues 2019-2020 fiscal year	678,493		
Estimated expenditures 2019-2020 fiscal year	<u>(678,493)</u>		
Estimated FY2020 adjustment to fund balance		-	
Estimated fund balance 6/30/2020			<u>\$ -</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE37-Other State Revenue				
337.800	State PERS Relief	6,642	0	0
Total Other State Revenue		6,642	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	0	0	302,716
Total Transfer From Other Funds		0	0	302,716
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	362,517	376,200	375,777
Total Recovery Wage,Fringe,Exp		362,517	376,200	375,777
Division Total: Non-Departmental		369,159	\$376,200	\$678,493
Department Total: Non-Departmental		369,159	\$376,200	\$678,493
Fund Total: FIRE FLEET MAINTENANCE		369,159	\$376,200	\$678,493



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX45-Operating Fund Transfers				
445.230	Transfer To- Service Area	100,979	0	0
Total Operating Fund Transfers		100,979	0	0
Division Total: Non-Departmental		100,979	0	0
Department Total: Non-Departmental		100,979	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Mainte				
EX11-Salaries & Wages				
411.100	Permanent Wages	109,060	134,132	221,771
411.200	Temp Wages & Adjmts	0	18,631	36,000
411.300	Overtime Wages	20,439	24,000	30,600
Total Salaries & Wages		129,499	176,763	288,371
EX12-Benefits				
412.100	Insurance Contrib	47,078	46,600	72,323
412.190	Life Insurance	308	286	444
412.200	Unemployment Contrib	777	1,061	1,730
412.300	Medicare	1,878	2,564	4,181
412.400	Retirement Contrib. - DB Plan	25,863	43,613	72,203
412.410	PERS Tier IV - DC Plan	6,196	0	0
412.411	PERS Tier IV - Health Plan	372	0	0
412.412	PERS Tier IV - HRA	1,323	0	0
412.413	PERS Tier IV - OD&D	59	0	0
412.600	Workers Compensation	8,530	12,887	20,632
412.700	Sbs Contribution	7,939	10,836	17,677
Total Benefits		100,323	117,847	189,190
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	795	8	2,212
414.400	Travel Tickets	818	20	4,980
Total Expenses Outside Of Boro		1,613	28	7,192
EX21-Communications				
421.100	Communication Network Service	218	1,000	1,000
421.200	Postage	0	150	150
Total Communications		218	1,150	1,150
EX22-Advertising				
422.000	Advertising	6	0	0
Total Advertising		6	0	0
EX23-Printing				
423.000	Printing	0	24	64
Total Printing		0	24	64
EX24-Utilities-Building Optrns				
424.100	Electricity	2,972	5,840	0
424.200	Water & Sewer	467	960	0
424.300	Natural Gas	4,480	4,800	12,000
424.500	Garbage Pickups	627	950	2,750
424.550	Recycling Pickups	80	360	900
Total Utilities-Building Optrns		8,626	12,910	15,650



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Mainte				
EX25-Rental/Lease				
425.200	Building Rental	0	2,144	18,009
425.300	Equipment Rental	1,608	2,200	5,500
Total Rental/Lease		1,608	4,344	23,509
EX26-Professional Charges				
426.300	Dues & Fees	175	188	470
426.700	Occupational Health	0	90	300
426.900	Other Professional Chgs	267	98	347
Total Professional Charges		442	376	1,117
EX27-Insurance & Bond				
427.100	Property Insurance	1,011	1,500	3,400
427.500	Liability Insurance	352	500	800
Total Insurance & Bond		1,363	2,000	4,200
EX28-Maintenance Services				
428.100	Building Maint Services	1,193	1,800	16,000
428.200	Grounds Maint Services	0	100	1,500
428.300	Equipment Maint Services	741	360	2,400
428.400	Vehicle Maint Services	578	2,380	6,200
428.500	Commun Equip Maint Servic	0	100	400
428.920	Other Maintenance Service	88	160	400
Total Maintenance Services		2,600	4,900	26,900
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	275	1,328	3,320
429.710	Testing	277	160	1,100
429.900	Other Contractual	2,056	2,800	8,000
Total Other Contractual		2,608	4,288	12,420
EX30-Office Supplies				
430.100	Office Supplies < \$500	287	300	850
430.200	Copier/Fax Supplies	18	80	200
Total Office Supplies		305	380	1,050
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,717	5,320	13,300
431.200	Building Maint Supplies	498	1,000	2,500
431.300	Equipment Maint Supplies	162	2,320	5,800
431.400	Grounds Maint Supplies	0	80	200
431.900	Other Maint. Supplies	135	356	890
Total Maintenance Supplies		2,512	9,076	22,690



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Mainte				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	70	800	2,000
432.200	Gas	3,790	2,960	4,340
Total Fuel/Oil-Vehicle Use		3,860	3,760	6,340
EX33-Misc Supplies				
433.100	Personnel Supplies	368	700	1,750
433.110	Clothing	286	760	1,900
433.120	Tools under \$500	4,419	5,360	14,540
433.200	Medical Supplies	0	64	160
433.300	Books/Subscriptions	0	850	2,500
433.500	Training Supplies	0	380	950
433.900	Other Supplies	509	1,780	4,450
Total Misc Supplies		5,582	9,894	26,250
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	5,613	2,500	2,500
434.100	Other Equip under \$5,000	1,422	3,000	7,500
434.300	Furniture Under \$5,000	0	1,600	4,000
Total Equipment Under \$5,000		7,035	7,100	14,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	13,360	35,400
451.200	Vehicles	0	6,800	1,800
451.300	Furniture over \$5,000	0	1,200	1,200
Total Equipment Over \$5000		0	21,360	38,400
Division Total: Fleet Maintenance - Fire		268,200	376,200	678,493
Department Total: Emergency Services		268,200	376,200	678,493
Fund Total: FIRE FLEET MAINTENANCE		369,179	376,200	678,493



MATANUSKA-SUSITNA BOROUGH

**FUND 248 - CASWELL FIRE SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	329,714	348,470	351,540
TOTAL EXPENDITURES	389,309	376,673	444,020

Audit balance as of 6/30/2018 \$ 472,427

Estimated revenues 2018-2019 fiscal year \$ 348,470

Estimated expenditures 2018-2019 fiscal year (376,673)

Estimated adjustment to fund balance (28,203)

Estimated fund balance 6/30/2019 444,224

Estimated revenues 2019-2020 fiscal year 351,540

Estimated expenditures 2019-2020 fiscal year (414,020)

Capital Projects (30,000)

Estimated FY2020 adjustment to fund balance (92,480)

Estimated fund balance 6/30/2020 \$ 351,744

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 248- CASWELL FIRE SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$110,644,800. 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	100,373,475	322,100	-	10,100	312,000
Sr Cit/Vet	10,271,325	32,900	32,900	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	110,644,800	355,000	32,900	10,100	312,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$312,000
311 102	Real Property Taxes - Delinquent	25,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Tax/State Collected	3,540

361 000 INTEREST EARNINGS

361 100	Interest on Investments	<u>1,000</u>
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TOTAL ESTIMATED REVENUES \$351,540



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	272,794	309,000	312,000
311.102	Real Property-Delinquent	28,272	25,000	25,000
311.400	Penalty & Interest	10,789	10,000	10,000
311.500	Vehicle Tax State Collec	3,400	3,470	3,540
Total General Property Taxes		315,255	347,470	350,540
RE37-Other State Revenue				
337.800	State PERS Relief	3,596	0	0
Total Other State Revenue		3,596	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	751	1,000	1,000
Total Interest Earnings		751	1,000	1,000
RE67-Transfer From Other Funds				
367.700	Service Areas	10,112	0	0
Total Transfer From Other Funds		10,112	0	0
Division Total: Non-Departmental		329,714	\$348,470	\$351,540
Department Total: Non-Departmental		329,714	\$348,470	\$351,540
Fund Total: CASWELL FSA #135		329,714	\$348,470	\$351,540



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	57,732	60,038	62,536
411.200	Temp Wages & Adjmts	11,901	13,824	14,400
411.300	Overtime Wages	16	0	0
411.400	Nonemployee Compensation	48,052	60,000	65,000
Total Salaries & Wages		117,701	133,862	141,936
EX12-Benefits				
412.100	Insurance Contrib	14,400	14,386	14,381
412.150	On-Call Health Insurance	1	1,497	2,494
412.190	Life Insurance	89	89	88
412.200	Unemployment Contrib	418	444	852
412.300	Medicare	1,707	1,941	2,058
412.400	Retirement Contrib. - DB Plan	14,002	17,166	18,610
412.410	PERS Tier IV - DC Plan	1,874	0	0
412.411	PERS Tier IV - Health Plan	108	0	0
412.412	PERS Tier IV - HRA	243	0	0
412.413	PERS Tier IV - OD&D	41	0	0
412.600	Workers Compensation	8,218	9,613	10,199
412.700	Sbs Contribution	7,214	8,206	8,701
Total Benefits		48,315	53,342	57,383
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	200	100
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		0	400	300
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,048	600	1,200
414.400	Travel Tickets	0	800	1,200
Total Expenses Outside Of Boro		1,048	1,400	2,400
EX21-Communications				
421.100	Communication Network Service	6,814	8,500	8,000
421.200	Postage	87	300	300
Total Communications		6,901	8,800	8,300
EX22-Advertising				
422.000	Advertising	7	500	500
Total Advertising		7	500	500
EX23-Printing				
423.000	Printing	272	600	500
Total Printing		272	600	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,640	8,000	8,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	342	500	500
424.600	Heating Fuel-Oil	8,529	10,500	10,500
Total Utilities-Building Oprtns		15,511	19,100	19,100
EX25-Rental/Lease				
425.200	Building Rental	10,380	10,323	11,190
425.300	Equipment Rental	0	1,000	1,000
Total Rental/Lease		10,380	11,323	12,190
EX26-Professional Charges				
426.300	Dues & Fees	378	650	650
426.600	Computer Software/Online Servi	1,122	3,000	3,000
426.700	Occupational Health	0	300	300
426.900	Other Professional Chgs	594	2,500	5,000
Total Professional Charges		2,094	6,450	8,950
EX27-Insurance & Bond				
427.100	Property Insurance	3,244	4,500	4,500
427.200	Vehicle Insurance	9,581	8,000	9,000
427.500	Liability Insurance	275	500	500
Total Insurance & Bond		13,100	13,000	14,000
EX28-Maintenance Services				
428.100	Building Maint Services	2,065	6,000	8,500
428.200	Grounds Maint Services	271	1,000	1,000
428.300	Equipment Maint Services	3,565	5,000	4,000
428.400	Vehicle Maint Services	700	3,500	4,000
428.500	Commun Equip Maint Servic	0	600	1,000
428.920	Other Maintenance Service	0	250	250
Total Maintenance Services		6,601	16,350	18,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	870	1,000	1,000
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	386	500	500
429.900	Other Contractual	792	5,000	10,000
Total Other Contractual		2,048	7,000	12,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	170	500	500
430.200	Copier/Fax Supplies	31	200	200
Total Office Supplies		201	700	700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	8,747	8,000	10,000
431.200	Building Maint Supplies	3,675	2,500	4,000
431.300	Equipment Maint Supplies	623	2,000	2,000
431.400	Grounds Maint Supplies	220	500	500
Total Maintenance Supplies		13,265	13,000	16,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	287	1,000	1,000
432.200	Gas	4,528	6,500	6,500
Total Fuel/Oil-Vehicle Use		4,815	7,500	7,500
EX33-Misc Supplies				
433.100	Personnel Supplies	870	3,000	3,000
433.110	Clothing	2,447	10,000	10,000
433.120	Tools under \$500	750	1,000	1,000
433.200	Medical Supplies	74	150	150
433.300	Books/Subscriptions	0	150	150
433.500	Training Supplies	892	1,500	1,500
433.900	Other Supplies	1,774	5,000	5,000
Total Misc Supplies		6,807	20,800	20,800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	1,500	2,500
434.100	Other Equip under \$5,000	1,185	7,500	7,500
434.300	Furniture Under \$5,000	0	500	500
Total Equipment Under \$5,000		1,185	9,500	10,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	9,850	10,005	12,372
443.110	Telecomm-Admin & Audit	5,370	2,846	4,239
443.300	Maintenance	1,930	2,500	2,500
443.305	Fleet Maintenance	36,324	37,695	37,600
Total Intra Govern/Recov Expens		53,474	53,046	56,711
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	85,584	0	30,000
Total Capital Project Transfers		85,584	0	30,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	5,000
Total Equipment Over \$5000		0	0	5,000
Division Total: Non-Departmental		389,309	376,673	444,020
Department Total: Non-Departmental		389,309	376,673	444,020



MATANUSKA-SUSITNA BOROUGH

**FUND 249 - WEST LAKES FIRE SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	3,150,364	3,277,966	3,395,802
TOTAL EXPENDITURES	3,712,923	3,740,677	3,665,698

Audit balance as of 6/30/2018 \$ 1,385,861

Estimated revenues 2018-2019 fiscal year \$ 3,277,966

Estimated expenditures 2018-2019 fiscal year (2,667,377)

Capital Projects (510,000)

Debt Service (563,300)

Estimated adjustment to fund balance (462,711)

Estimated fund balance 6/30/2019 923,150

Estimated revenues 2019-2020 fiscal year 3,395,802

Estimated expenditures 2019-2020 fiscal year (2,799,798)

Capital Projects (300,000)

Debt Service (565,900)

Estimated FY2020 adjustment to fund balance (269,896)

Estimated fund balance 6/30/2020 \$ 653,254

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 249- WEST LAKES FIRE SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$1,496,280,530. 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	1,338,300,860	2,944,200	-	92,700	2,851,500
Sr Cit/Vet	151,366,990	333,000	333,000	-	-
Farm	3,740,780	-	-	-	-
Personal	2,871,900	6,300	-	100	6,200
Total	1,496,280,530	3,283,500	333,000	92,800	2,857,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$2,851,500
311 102	Real Property Taxes - Delinquent	70,000
311 200	Personal Property Taxes	6,200
311 400	Penalty & Interest on Delinquent Taxes	25,000
311 500	Vehicle Tax/State Collected	34,990

342 000 RENTAL INCOME

342 400	Rent for one borough ambulance, meeting area and fleet maintenance facility	395,112
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361 000 INTEREST

361 100	Interest on Investments	3,000
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369 000 OTHER

369 100	Miscellaneous	<u>10,000</u>
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TOTAL ESTIMATED REVENUES \$3,395,802

SCHEDULE OF LONG TERM DEBT

Fund 319 – Station 7-3 Certificates of Participation

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2019	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2020
COP'S - 2016A	5,700,000	5,020,000	325,000	240,900	565,900	4,695,000
Total Debt Service Requirements		5,020,000	325,000	240,900	565,900	4,695,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,581,464	2,763,500	2,851,500
311.102	Real Property-Delinquent	79,684	70,000	70,000
311.200	Personal Property	10,785	4,900	6,200
311.400	Penalty & Interest	37,176	25,000	25,000
311.500	Vehicle Tax State Collec	33,590	34,280	34,990
Total General Property Taxes		2,742,699	2,897,680	2,987,690
RE42-Public Safety				
342.400	Building Rental	357,631	367,286	395,112
342.910	Fire - Illegal Burns	275	0	0
Total Public Safety		357,906	367,286	395,112
RE61-Interest Earnings				
361.100	Interest On Investments	2,496	3,000	3,000
Total Interest Earnings		2,496	3,000	3,000
RE66-Property Sales & Uses				
366.800	Right-Of-Way	27,840	0	0
Total Property Sales & Uses		27,840	0	0
RE67-Transfer From Other Funds				
367.400	Capital Projects	9,306	0	0
367.700	Service Areas	10,112	0	0
Total Transfer From Other Funds		19,418	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	5	10,000	10,000
Total Other Revenue Sources		5	10,000	10,000
Division Total: Non-Departmental		3,150,364	\$3,277,966	\$3,395,802
Department Total: Non-Departmental		3,150,364	\$3,277,966	\$3,395,802
Fund Total: WEST LAKES FSA #136		3,150,364	\$3,277,966	\$3,395,802



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	416,327	429,264	495,911
411.200	Temp Wages & Adjmts	7,346	30,000	30,000
411.300	Overtime Wages	11,052	30,000	25,000
411.400	Nonemployee Compensation	546,790	600,000	625,000
Total Salaries & Wages		981,515	1,089,264	1,175,911
EX12-Benefits				
412.100	Insurance Contrib	134,118	133,982	157,241
412.150	On-Call Health Insurance	1,020	14,970	23,977
412.190	Life Insurance	821	823	965
412.200	Unemployment Contrib	2,608	2,936	7,055
412.300	Medicare	14,230	15,795	17,051
412.400	Retirement Contrib. - DB Plan	0	127,946	150,545
412.410	PERS Tier IV - DC Plan	73,062	0	0
412.411	PERS Tier IV - Health Plan	4,273	0	0
412.412	PERS Tier IV - HRA	11,960	0	0
412.413	PERS Tier IV - OD&D	996	0	0
412.600	Workers Compensation	68,937	77,536	83,852
412.700	Sbs Contribution	60,158	66,772	72,083
Total Benefits		372,183	440,760	512,769
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	500
Total Expenses Within Borough		0	500	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	4,867	4,000	4,800
414.400	Travel Tickets	3,581	9,000	9,000
Total Expenses Outside Of Boro		8,448	13,000	13,800
EX21-Communications				
421.100	Communication Network Service	30,904	35,000	35,000
421.200	Postage	72	5,000	5,000
421.300	Communication Network	0	1,000	1,000
Total Communications		30,976	41,000	41,000
EX22-Advertising				
422.000	Advertising	0	1,500	1,500
Total Advertising		0	1,500	1,500
EX23-Printing				
423.000	Printing	0	5,000	5,000
Total Printing		0	5,000	5,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	73,632	110,000	120,000
424.300	Natural Gas	28,732	35,000	45,000
424.400	Lp-Propane	0	1,000	1,000
424.500	Garbage Pickups	5,740	8,000	10,000
424.600	Heating Fuel-Oil	2,088	7,000	7,000
Total Utilities-Building Optrns		110,192	161,000	183,000
EX25-Rental/Lease				
425.200	Building Rental	0	3,000	3,000
425.300	Equipment Rental	4,073	7,000	7,000
Total Rental/Lease		4,073	10,000	10,000
EX26-Professional Charges				
426.300	Dues & Fees	7,750	12,000	12,000
426.600	Computer Software/Online Servi	3,960	15,000	12,000
426.700	Occupational Health	0	1,000	4,000
426.900	Other Professional Chgs	1,690	42,500	35,000
Total Professional Charges		13,400	70,500	63,000
EX27-Insurance & Bond				
427.100	Property Insurance	14,069	17,000	25,000
427.200	Vehicle Insurance	26,562	28,000	36,000
427.500	Liability Insurance	2,003	3,000	3,000
Total Insurance & Bond		42,634	48,000	64,000
EX28-Maintenance Services				
428.100	Building Maint Services	7,939	15,000	30,000
428.200	Grounds Maint Services	340	5,000	3,000
428.300	Equipment Maint Services	26,122	35,000	40,000
428.400	Vehicle Maint Services	5,779	36,000	32,000
428.500	Commun Equip Maint Servic	95	4,000	4,000
428.900	Other Bldg. Maint Service	0	1,000	0
428.920	Other Maintenance Service	2,604	5,000	5,000
Total Maintenance Services		42,879	101,000	114,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	11,837	26,000	30,000
429.210	Training/Instructor Fees	0	10,000	8,000
429.710	Testing	1,251	2,500	2,000
429.900	Other Contractual	19,971	43,000	35,000
Total Other Contractual		33,059	81,500	75,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,448	8,000	6,000
430.200	Copier/Fax Supplies	763	4,000	3,000
Total Office Supplies		4,211	12,000	9,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	55,792	70,000	70,000
431.200	Building Maint Supplies	8,370	10,000	10,000
431.300	Equipment Maint Supplies	12,072	25,000	20,000
431.400	Grounds Maint Supplies	1,503	5,000	5,000
431.900	Other Maint. Supplies	537	2,000	2,000
Total Maintenance Supplies		78,274	112,000	107,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	4,296	6,000	6,000
432.200	Gas	39,624	70,000	70,000
Total Fuel/Oil-Vehicle Use		43,920	76,000	76,000
EX33-Misc Supplies				
433.100	Personnel Supplies	10,635	20,000	20,000
433.110	Clothing	21,458	35,000	35,000
433.120	Tools under \$500	5,511	6,000	6,000
433.200	Medical Supplies	37	1,500	1,500
433.300	Books/Subscriptions	1,853	7,000	6,000
433.500	Training Supplies	10,551	15,000	15,000
433.900	Other Supplies	20,529	100,000	55,000
Total Misc Supplies		70,574	184,500	138,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	16,105	20,000	20,000
434.100	Other Equip under \$5,000	1,630	25,500	15,000
434.300	Furniture Under \$5,000	978	5,000	3,000
Total Equipment Under \$5,000		18,713	50,500	38,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	70,060	76,262	78,784
443.110	Telecomm-Admin & Audit	43,424	42,396	41,608
443.300	Maintenance	11,439	13,000	13,000
443.305	Fleet Maintenance	36,324	37,695	38,426
Total Intra Govern/Recov Expens		161,247	169,353	171,818
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	567,500	563,300	565,900
445.230	Transfer To- Service Area	3,291	0	0
Total Operating Fund Transfers		570,791	563,300	565,900



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,125,834	510,000	300,000
Total Capital Project Transfers		1,125,834	510,000	300,000
Division Total: Non-Departmental		3,712,923	3,740,677	3,665,698
Department Total: Non-Departmental		3,712,923	3,740,677	3,665,698
Fund Total: WEST LAKES FSA #136		3,712,923	3,740,677	3,665,698



MATANUSKA-SUSITNA BOROUGH

**FUND 250 - CENTRAL MAT-SU FIRE SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	10,809,211	10,508,730	11,000,983
TOTAL EXPENDITURES	7,229,146	14,758,746	16,261,436

Audit balance as of 6/30/2018 \$ 11,702,324

Estimated revenues 2018-2019 fiscal year \$ 10,508,730

Estimated expenditures 2018-2019 fiscal year (7,809,946)

Capital Projects (6,450,000)

Debt Service (498,800)

Tommy Moe Building Purchase (1,285,000)

Estimated adjustment to fund balance (5,535,016)

Estimated fund balance 6/30/2019 6,167,308

Estimated revenues 2019-2020 fiscal year 11,000,983

Estimated expenditures 2019-2020 fiscal year (8,155,936)

Capital Projects (2,860,000)

Debt Service (5,245,500)

Estimated FY2020 adjustment to fund balance (5,260,453)

Estimated fund balance 6/30/2020 \$ 906,855

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 250- CENTRAL MAT-SU FIRE SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$5,424,299,970. 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	4,901,498,130	10,538,200	-	331,900	10,206,300
Sr Cit/Vet	455,339,620	978,900	978,900	-	-
Farm	24,872,030	-	-	-	-
Personal	42,590,190	91,500	-	2,800	88,700
Total	5,424,299,970	11,608,600	978,900	334,700	10,295,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes - Current	\$10,206,300
311 102	Real Property Taxes - Delinquent	150,000
311 200	Personal Property Taxes	88,700
311 400	Penalty & Interest on Delinquent Taxes	60,000
311 500	Vehicle Tax/State Collected	95,770

341 000 FEES

341 971	Fire Plan Review	210,000
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342 000 BUILDING RENTAL- FIRE FEES

342 400	Building Rental	152,000
342 910	Fire-Illegal Burns	-0-

361 000 INTEREST

361 100	Interest on Investments	18,213
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369 000 OTHER

369 100	Miscellaneous	<u>20,000</u>
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TOTAL ESTIMATED REVENUES

\$11,000,983

SCHEDULE OF LONG TERM DEBT: FUND 316

STATION 5-1

Certificates of Participation	Amount Issued	Balance at 7/1/2019	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2020
COP'S - 2013	8,585,000	6,245,000	525,000	238,725	763,725	5,720,000
Total Debt Service Requirements		6,245,000	525,000	238,725	763,725	5,720,000

SCHEDULE OF LONG TERM DEBT: FUND 318

STATION 6-2
CERTIFICATES OF PARTICIPATION

Certificates of Participation	Amount Issued	Balance at 7/1/2019	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2020
COP'S - 2016B	5,000,000	4,415,000	280,000	217,950	497,950	4,135,000
Total Debt Service Requirements		4,415,000	280,000	217,950	497,950	4,135,000



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE11-General Property Taxes				
311.100	Real Property	9,377,779	9,846,700	10,206,300
311.102	Real Property-Delinquent	207,145	150,000	150,000
311.200	Personal Property	91,156	89,700	88,700
311.202	Personal Property-Delinq	230	0	0
311.400	Penalty & Interest	85,732	60,000	60,000
311.500	Vehicle Tax State Collec	91,930	93,830	95,770
Total General Property Taxes		9,853,972	10,240,230	10,600,770
RE37-Other State Revenue				
337.800	State PERS Relief	52,590	0	0
Total Other State Revenue		52,590	0	0
RE41-General Government				
341.971	Fire Plan Review Fees	396,909	210,000	210,000
Total General Government		396,909	210,000	210,000
RE42-Public Safety				
342.400	Building Rental	25,650	23,500	152,000
342.930	Fire - Hazmat Response	259	0	0
Total Public Safety		25,909	23,500	152,000
RE61-Interest Earnings				
361.100	Interest On Investments	14,851	15,000	18,213
Total Interest Earnings		14,851	15,000	18,213
RE67-Transfer From Other Funds				
367.400	Capital Projects	432,473	0	0
367.700	Service Areas	32,222	0	0
Total Transfer From Other Funds		464,695	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	285	20,000	20,000
Total Other Revenue Sources		285	20,000	20,000
Division Total: Non-Departmental		10,809,211	\$10,508,730	\$11,000,983
Department Total: Non-Departmental		10,809,211	\$10,508,730	\$11,000,983
Fund Total: CENTRAL MAT-SU FSA #130		10,809,211	\$10,508,730	\$11,000,983



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,284,434	1,275,007	1,649,365
411.200	Temp Wages & Adjmts	12,219	171,597	156,431
411.300	Overtime Wages	125,113	188,400	188,400
411.400	Nonemployee Compensation	437,060	1,001,816	1,001,816
Total Salaries & Wages		1,858,826	2,636,820	2,996,012
EX12-Benefits				
412.100	Insurance Contrib	415,207	429,280	569,005
412.150	On-Call Health Insurance	2,568	24,995	38,432
412.190	Life Insurance	2,495	2,635	3,492
412.200	Unemployment Contrib	8,531	9,811	17,976
412.300	Medicare	26,953	38,234	43,442
412.400	Retirement Contrib. - DB Plan	152,136	412,443	541,079
412.410	PERS Tier IV - DC Plan	122,387	0	0
412.411	PERS Tier IV - Health Plan	7,357	0	0
412.412	PERS Tier IV - HRA	24,510	0	0
412.413	PERS Tier IV - OD&D	2,514	0	0
412.600	Workers Compensation	113,430	184,726	210,534
412.700	Sbs Contribution	113,946	161,638	183,656
Total Benefits		992,034	1,263,762	1,607,616
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	40	0	0
413.900	Other Exp - Within Boro	24	0	0
Total Expenses Within Borough		64	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	56	0	0
414.200	Exp Reimb- Outside Boro	9,731	27,430	27,430
414.400	Travel Tickets	6,790	18,100	18,100
Total Expenses Outside Of Boro		16,577	45,530	45,530
EX21-Communications				
421.100	Communication Network Service	67,428	83,020	80,000
421.200	Postage	27	3,050	2,400
Total Communications		67,455	86,070	82,400
EX22-Advertising				
422.000	Advertising	1,253	17,300	17,300
Total Advertising		1,253	17,300	17,300
EX23-Printing				
423.000	Printing	3,109	12,250	12,250
Total Printing		3,109	12,250	12,250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	54,401	61,392	61,392
424.300	Natural Gas	25,171	33,400	33,400
424.400	Lp-Propane	131	2,000	1,200
424.500	Garbage Pickups	3,278	4,672	4,672
424.600	Heating Fuel-Oil	4,892	5,000	6,000
Total Utilities-Building Optrns		87,873	106,464	106,664
EX25-Rental/Lease				
425.200	Building Rental	119,890	130,863	85,758
425.300	Equipment Rental	12,813	14,000	14,000
Total Rental/Lease		132,703	144,863	99,758
EX26-Professional Charges				
426.300	Dues & Fees	9,261	12,000	12,000
426.600	Computer Software/Online Servi	19,578	40,000	40,000
426.700	Occupational Health	0	30,000	30,000
426.900	Other Professional Chgs	32,790	85,100	114,600
Total Professional Charges		61,629	167,100	196,600
EX27-Insurance & Bond				
427.100	Property Insurance	14,722	25,000	25,000
427.200	Vehicle Insurance	52,563	55,000	67,000
427.500	Liability Insurance	5,144	7,000	7,000
Total Insurance & Bond		72,429	87,000	99,000
EX28-Maintenance Services				
428.100	Building Maint Services	10,097	20,150	20,150
428.200	Grounds Maint Services	643	7,500	7,500
428.300	Equipment Maint Services	36,199	52,800	52,800
428.400	Vehicle Maint Services	26,702	100,000	110,000
428.500	Commun Equip Maint Servic	375	15,400	15,400
428.920	Other Maintenance Service	8,707	7,000	7,000
Total Maintenance Services		82,723	202,850	212,850
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	13,445	45,395	34,595
429.210	Training/Instructor Fees	0	9,000	9,000
429.710	Testing	2,544	6,200	3,700
429.900	Other Contractual	8,158	38,800	58,800
Total Other Contractual		24,147	99,395	106,095



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,452	4,800	4,800
430.200	Copier/Fax Supplies	88	2,000	2,000
Total Office Supplies		2,540	6,800	6,800
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	89,674	120,000	120,000
431.200	Building Maint Supplies	11,119	27,000	27,000
431.300	Equipment Maint Supplies	34,541	61,000	61,000
431.400	Grounds Maint Supplies	4,169	9,200	9,200
431.900	Other Maint. Supplies	1,349	2,200	2,200
Total Maintenance Supplies		140,852	219,400	219,400
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	8,864	6,000	9,000
432.200	Gas	70,052	95,000	95,000
Total Fuel/Oil-Vehicle Use		78,916	101,000	104,000
EX33-Misc Supplies				
433.100	Personnel Supplies	21,524	88,500	88,500
433.110	Clothing	8,317	180,200	180,200
433.120	Tools under \$500	5,401	18,000	18,000
433.200	Medical Supplies	0	4,200	4,200
433.300	Books/Subscriptions	2,897	15,140	12,740
433.500	Training Supplies	9,806	32,000	32,000
433.900	Other Supplies	76,655	146,000	146,000
Total Misc Supplies		124,600	484,040	481,640
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,709	16,100	16,100
434.100	Other Equip under \$5,000	63,115	128,530	131,550
434.300	Furniture Under \$5,000	1,999	14,000	14,000
Total Equipment Under \$5,000		68,823	158,630	161,650
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	176,514	191,642	191,360
443.110	Telecomm-Admin & Audit	153,737	163,893	103,382
443.300	Maintenance	25,039	31,000	31,000
443.305	Fleet Maintenance	116,404	120,798	120,700
Total Intra Govern/Recov Expens		471,694	507,333	446,442
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	496,600	498,800	4,894,150
Total Operating Fund Transfers		496,600	498,800	4,894,150



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,486,000	6,450,000	2,860,000
Total Capital Project Transfers		1,486,000	6,450,000	2,860,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	43,563	116,470	128,500
451.200	Vehicles	0	92,030	0
Total Equipment Over \$5000		43,563	208,500	128,500
Division Total: Non-Departmental		6,314,410	13,503,907	14,884,657
Department Total: Non-Departmental		6,314,410	13,503,907	14,884,657



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code D				
EX11-Salaries & Wages				
411.100	Permanent Wages	216,452	274,011	287,819
411.200	Temp Wages & Adjmts	0	62,806	65,947
411.300	Overtime Wages	16,127	40,000	40,000
Total Salaries & Wages		232,579	376,817	393,766
EX12-Benefits				
412.100	Insurance Contrib	76,550	86,210	86,210
412.190	Life Insurance	387	530	529
412.200	Unemployment Contrib	1,396	2,261	2,363
412.300	Medicare	3,372	5,464	5,710
412.400	Retirement Contrib. - DB Plan	49,832	89,050	96,592
412.410	PERS Tier IV - DC Plan	9,300	0	0
412.411	PERS Tier IV - Health Plan	538	0	0
412.412	PERS Tier IV - HRA	1,580	0	0
412.413	PERS Tier IV - OD&D	101	0	0
412.600	Workers Compensation	12,591	24,687	25,165
412.700	Sbs Contribution	14,257	23,099	24,138
Total Benefits		169,904	231,301	240,707
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	429	8,350	8,350
414.400	Travel Tickets	959	6,200	6,200
Total Expenses Outside Of Boro		1,388	14,550	14,550
EX21-Communications				
421.100	Communication Network Service	0	300	800
421.200	Postage	0	1,200	1,000
Total Communications		0	1,500	1,800
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		0	200	200
EX23-Printing				
423.000	Printing	40	750	750
Total Printing		40	750	750
EX25-Rental/Lease				
425.300	Equipment Rental	2,867	4,000	4,000
Total Rental/Lease		2,867	4,000	4,000
EX26-Professional Charges				
426.300	Dues & Fees	350	750	750
426.600	Computer Software/Online Servi	0	10,000	10,000
Total Professional Charges		350	10,750	10,750



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code D				
EX27-Insurance & Bond				
427.500	Liability Insurance	634	1,000	1,000
Total Insurance & Bond		634	1,000	1,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	395	1,600	1,000
428.400	Vehicle Maint Services	1,350	0	0
428.920	Other Maintenance Service	0	200	0
Total Maintenance Services		1,745	1,800	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,885	3,150	3,150
429.210	Training/Instructor Fees	0	1,000	1,000
429.900	Other Contractual	0	1,000	1,000
Total Other Contractual		1,885	5,150	5,150
EX30-Office Supplies				
430.100	Office Supplies < \$500	253	1,500	1,500
430.200	Copier/Fax Supplies	0	400	1,000
Total Office Supplies		253	1,900	2,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,745	0	0
431.300	Equipment Maint Supplies	0	500	500
Total Maintenance Supplies		2,745	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	109	1,000	1,000
433.110	Clothing	0	2,400	2,400
433.120	Tools under \$500	0	500	500
433.300	Books/Subscriptions	776	2,000	2,000
433.500	Training Supplies	0	8,100	500
433.900	Other Supplies	150	1,800	1,800
Total Misc Supplies		1,035	15,800	8,200
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	277	2,000	2,000
434.100	Other Equip under \$5,000	3,510	0	4,800
434.300	Furniture Under \$5,000	1,422	(300)	3,000
Total Equipment Under \$5,000		5,209	1,700	9,800
Division Total: Fire Code Deferment		420,634	667,718	694,673



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency				
EX21-Communications				
421.100	Communication Network Service	11,409	15,400	15,400
Total Communications		11,409	15,400	15,400
EX24-Utilities-Building Oprtns				
424.100	Electricity	28,176	28,600	53,560
424.200	Water & Sewer	3,489	4,400	8,000
424.300	Natural Gas	21,837	27,143	49,350
424.500	Garbage Pickups	1,863	2,640	4,800
424.550	Recycling Pickups	495	715	1,300
Total Utilities-Building Oprtns		55,860	63,498	117,010
EX25-Rental/Lease				
425.300	Equipment Rental	198	550	1,000
Total Rental/Lease		198	550	1,000
EX26-Professional Charges				
426.300	Dues & Fees	0	275	500
426.600	Computer Software/Online Servi	0	2,310	2,310
426.900	Other Professional Chgs	2,145	0	2,708
Total Professional Charges		2,145	2,585	5,518
EX27-Insurance & Bond				
427.100	Property Insurance	5,463	7,000	7,000
Total Insurance & Bond		5,463	7,000	7,000
EX28-Maintenance Services				
428.100	Building Maint Services	11,110	14,630	26,600
428.200	Grounds Maint Services	0	2,420	4,400
428.300	Equipment Maint Services	1,573	3,300	6,000
Total Maintenance Services		12,683	20,350	37,000
EX29-Other Contractual				
429.900	Other Contractual	2,365	9,900	15,000
Total Other Contractual		2,365	9,900	15,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	5,665	6,600	12,000
431.300	Equipment Maint Supplies	54	1,595	2,900
431.400	Grounds Maint Supplies	88	825	1,500
Total Maintenance Supplies		5,807	9,020	16,400
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	225	990	1,800
Total Fuel/Oil-Vehicle Use		225	990	1,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency				
EX33-Misc Supplies				
433.120	Tools under \$500	0	550	1,000
433.900	Other Supplies	0	660	1,200
Total Misc Supplies		0	1,210	2,200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	(32)	2,640	4,800
434.300	Furniture Under \$5,000	0	2,640	4,800
Total Equipment Under \$5,000		(32)	5,280	9,600
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	0	8,200	8,200
Total Intra Govern/Recov Expens		0	8,200	8,200
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	3,300	6,000
Total Equipment Over \$5000		0	3,300	6,000
Division Total: Emergency Services Bldg		96,123	147,283	242,128



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 351-Emergency				
EX21-Communications				
421.100	Communication Network Service	9,126	12,420	12,420
Total Communications		9,126	12,420	12,420
EX24-Utilities-Building Oprtns				
424.100	Electricity	16,799	20,286	20,286
424.300	Natural Gas	9,508	14,973	14,973
424.500	Garbage Pickups	949	1,472	1,472
424.550	Recycling Pickups	405	552	552
Total Utilities-Building Oprtns		27,661	37,283	37,283
EX25-Rental/Lease				
425.300	Equipment Rental	138	460	460
Total Rental/Lease		138	460	460
EX26-Professional Charges				
426.300	Dues & Fees	0	92	92
426.600	Computer Software/Online Servi	828	4,395	1,895
Total Professional Charges		828	4,487	1,987
EX27-Insurance & Bond				
427.100	Property Insurance	6,390	8,000	8,000
Total Insurance & Bond		6,390	8,000	8,000
EX28-Maintenance Services				
428.100	Building Maint Services	3,611	5,520	5,520
428.200	Grounds Maint Services	264	2,024	2,024
428.300	Equipment Maint Services	647	2,024	2,024
Total Maintenance Services		4,522	9,568	9,568
EX29-Other Contractual				
429.710	Testing	67	92	92
429.900	Other Contractual	0	4,742	4,742
Total Other Contractual		67	4,834	4,834
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	3,961	2,300	2,990
431.300	Equipment Maint Supplies	0	1,334	1,334
431.400	Grounds Maint Supplies	0	690	690
Total Maintenance Supplies		3,961	4,324	5,014
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	414	414
Total Fuel/Oil-Vehicle Use		0	414	414



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 351-Emergency				
EX33-Misc Supplies				
433.120	Tools under \$500	0	460	460
433.900	Other Supplies	0	920	920
Total Misc Supplies		0	1,380	1,380
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	286	2,300	2,300
434.300	Furniture Under \$5,000	0	2,208	2,208
Total Equipment Under \$5,000		286	4,508	4,508
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	345,000	351,900	351,350
Total Operating Fund Transfers		345,000	351,900	351,350
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	260	2,760
Total Equipment Over \$5000		0	260	2,760
Division Total: Emergency Services Station 5		397,979	439,838	439,978
Department Total: Emergency Services		914,736	1,254,839	1,376,779
Fund Total: CENTRAL MAT-SU FSA #130		7,229,146	14,758,746	16,261,436



MATANUSKA-SUSITNA BOROUGH

**FUND 251 - BUTTE FIRE SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	916,388	923,590	958,870
TOTAL EXPENDITURES	685,534	1,248,123	1,469,140

Audit balance as of 6/30/2018 \$ 1,533,750

Estimated revenues 2018-2019 fiscal year \$ 923,590

Estimated expenditures 2018-2019 fiscal year (793,123)
Capital Projects (455,000)

Estimated adjustment to fund balance (324,533)

Estimated fund balance 6/30/2019 1,209,217

Estimated revenues 2019-2020 fiscal year 958,870

Estimated expenditures 2019-2020 fiscal year (769,140)
Capital Projects (700,000)

Estimated FY2020 adjustment to fund balance (510,270)

Estimated fund balance 6/30/2020 \$ 698,947

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 251- BUTTE FIRE SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$324,990,990. 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	272,849,680	935,800	-	29,400	906,400
Sr Cit/Vet	49,879,590	171,000	171,000	-	-
Farm	2,261,720	-	-	-	-
Personal	-	-	-	-	-
Total	324,990,990	1,106,800	171,000	29,400	906,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$906,400
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Tax/State Collected	8,670

342 000 RENTAL INCOME

342 400	Building Rental	13,000
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361 000 INTEREST

361 100	Interest on Investments	<u>1,800</u>
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TOTAL ESTIMATED REVENUES \$958,870



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	822,506	871,300	906,400
311.102	Real Property-Delinquent	23,576	20,000	20,000
311.200	Personal Property	(6)	0	0
311.400	Penalty & Interest	10,926	9,000	9,000
311.500	Vehicle Tax State Collec	8,320	8,490	8,670
Total General Property Taxes		865,322	908,790	944,070
RE42-Public Safety				
342.400	Building Rental	13,000	13,000	13,000
342.910	Fire - Illegal Burns	300	0	0
Total Public Safety		13,300	13,000	13,000
RE61-Interest Earnings				
361.100	Interest On Investments	2,120	1,800	1,800
Total Interest Earnings		2,120	1,800	1,800
RE67-Transfer From Other Funds				
367.700	Service Areas	13,146	0	0
Total Transfer From Other Funds		13,146	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	22,500	0	0
Total Other Revenue Sources		22,500	0	0
Division Total: Non-Departmental		916,388	\$923,590	\$958,870
Department Total: Non-Departmental		916,388	\$923,590	\$958,870
Fund Total: BUTTE FSA #2		916,388	\$923,590	\$958,870



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	27,427	29,993	29,995
411.200	Temp Wages & Adjmts	4,080	250	8,000
411.300	Overtime Wages	76	0	0
411.400	Nonemployee Compensation	162,855	145,000	165,000
Total Salaries & Wages		194,438	175,243	202,995
EX12-Benefits				
412.100	Insurance Contrib	8,137	8,102	8,091
412.150	On-Call Health Insurance	293	3,618	6,330
412.190	Life Insurance	49	50	50
412.200	Unemployment Contrib	190	176	1,218
412.300	Medicare	2,822	2,527	2,943
412.400	Retirement Contrib. - DB Plan	0	8,207	8,830
412.410	PERS Tier IV - DC Plan	4,773	0	0
412.411	PERS Tier IV - Health Plan	283	0	0
412.412	PERS Tier IV - HRA	711	0	0
412.413	PERS Tier IV - OD&D	98	0	0
412.600	Workers Compensation	13,631	12,095	14,183
412.700	Sbs Contribution	11,928	10,682	12,444
Total Benefits		42,915	45,457	54,089
EX13-Expenses Within Borough				
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
Total Expenses Within Borough		0	1,050	1,050
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	300
414.200	Exp Reimb- Outside Boro	935	14,000	14,000
414.400	Travel Tickets	444	6,000	6,000
Total Expenses Outside Of Boro		1,379	20,300	20,300
EX21-Communications				
421.100	Communication Network Service	8,103	9,000	9,000
421.200	Postage	0	100	1,000
Total Communications		8,103	9,100	10,000
EX22-Advertising				
422.000	Advertising	0	300	100
Total Advertising		0	300	100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX23-Printing				
423.000	Printing	0	854	2,000
Total Printing		0	854	2,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	21,284	22,000	23,000
424.300	Natural Gas	7,326	10,000	10,000
424.500	Garbage Pickups	1,060	1,800	1,800
424.600	Heating Fuel-Oil	1,851	8,000	4,000
Total Utilities-Building Oprtns		31,521	41,800	38,800
EX25-Rental/Lease				
425.200	Building Rental	20,759	20,644	22,378
425.300	Equipment Rental	1,120	1,000	1,000
Total Rental/Lease		21,879	21,644	23,378
EX26-Professional Charges				
426.300	Dues & Fees	2,265	3,500	3,500
426.600	Computer Software/Online Servi	2,150	5,000	5,000
426.700	Occupational Health	0	800	300
426.900	Other Professional Chgs	1,546	750	500
Total Professional Charges		5,961	10,050	9,300
EX27-Insurance & Bond				
427.100	Property Insurance	4,712	6,000	6,000
427.200	Vehicle Insurance	12,656	13,500	17,500
427.500	Liability Insurance	330	500	500
Total Insurance & Bond		17,698	20,000	24,000
EX28-Maintenance Services				
428.100	Building Maint Services	1,755	6,500	6,500
428.300	Equipment Maint Services	6,363	7,500	7,500
428.400	Vehicle Maint Services	4,637	32,000	25,000
428.500	Commun Equip Maint Servic	0	1,500	1,500
428.920	Other Maintenance Service	0	1,000	1,000
Total Maintenance Services		12,755	48,500	41,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,265	6,000	6,000
429.210	Training/Instructor Fees	0	2,000	2,000
429.710	Testing	1,676	2,000	2,000
429.900	Other Contractual	1,875	10,000	10,000
Total Other Contractual		4,816	20,000	20,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,167	2,000	2,000
430.200	Copier/Fax Supplies	471	1,000	1,000
Total Office Supplies		1,638	3,000	3,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	23,782	65,000	50,000
431.200	Building Maint Supplies	6,444	15,000	15,000
431.300	Equipment Maint Supplies	11,854	10,000	10,000
431.400	Grounds Maint Supplies	519	6,000	3,000
Total Maintenance Supplies		42,599	96,000	78,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2,373	2,500	2,500
432.200	Gas	13,523	30,000	30,000
Total Fuel/Oil-Vehicle Use		15,896	32,500	32,500
EX33-Misc Supplies				
433.100	Personnel Supplies	6,722	14,000	14,000
433.110	Clothing	6,210	38,946	20,000
433.120	Tools under \$500	7,079	14,000	14,000
433.200	Medical Supplies	0	900	900
433.300	Books/Subscriptions	1,381	3,000	3,000
433.500	Training Supplies	3,132	7,500	7,500
433.900	Other Supplies	12,342	15,000	15,000
Total Misc Supplies		36,866	93,346	74,400
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	6,151	10,000	10,000
434.100	Other Equip under \$5,000	3,285	20,000	20,000
434.300	Furniture Under \$5,000	4,900	5,000	5,000
Total Equipment Under \$5,000		14,336	35,000	35,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	21,704	21,932	23,758
443.110	Telecomm-Admin & Audit	17,510	17,528	5,470
443.300	Maintenance	1,533	5,500	5,500
443.305	Fleet Maintenance	47,236	49,019	49,000
Total Intra Govern/Recov Expens		87,983	93,979	83,728
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	125,698	455,000	700,000
Total Capital Project Transfers		125,698	455,000	700,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	5,095	25,000	15,000
451.200	Vehicles	13,958	0	0
Total Equipment Over \$5000		19,053	25,000	15,000
Division Total: Non-Departmental		685,534	1,248,123	1,469,140
Department Total: Non-Departmental		685,534	1,248,123	1,469,140
Fund Total: BUTTE FSA #2		685,534	1,248,123	1,469,140



MATANUSKA-SUSITNA BOROUGH

**FUND 253 - SUTTON FIRE SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	232,606	231,530	238,500
TOTAL EXPENDITURES	206,149	368,321	285,920

Audit balance as of 6/30/2018 \$ 316,862

Estimated revenues 2018-2019 fiscal year \$ 231,530

Estimated expenditures 2018-2019 fiscal year (278,321)
Capital Projects (90,000)

Estimated adjustment to fund balance (136,791)

Estimated fund balance 6/30/2019 180,071

Estimated revenues 2019-2020 fiscal year 238,500

Estimated expenditures 2019-2020 fiscal year (285,920)
Capital Projects -

Estimated FY2020 adjustment to fund balance (47,420)

Estimated fund balance 6/30/2020 \$ 132,651

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 253- SUTTON FIRE SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$60,833,890. 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	48,986,859	224,800	-	7,000	217,800
Sr Cit/Vet	11,573,900	53,100	53,100	-	-
Farm	273,131	-	-	-	-
Personal	-	-	-	-	-
Total	60,833,890	277,900	53,100	7,000	217,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$217,800
311 102	Real Property Taxes - Delinquent	12,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	3,300

361 000 INTEREST

361 100	Interest on Investments	<u>400</u>
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TOTAL ESTIMATED REVENUES \$238,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	198,915	210,900	217,800
311.102	Real Property-Delinquent	15,424	12,000	12,000
311.400	Penalty & Interest	5,478	5,000	5,000
311.500	Vehicle Tax State Collec	3,170	3,230	3,300
Total General Property Taxes		222,987	231,130	238,100
RE61-Interest Earnings				
361.100	Interest On Investments	454	400	400
Total Interest Earnings		454	400	400
RE67-Transfer From Other Funds				
367.400	Capital Projects	64	0	0
367.700	Service Areas	9,101	0	0
Total Transfer From Other Funds		9,165	0	0
Division Total: Non-Departmental		232,606	\$231,530	\$238,500
Department Total: Non-Departmental		232,606	\$231,530	\$238,500
Fund Total: SUTTON FSA #4		232,606	\$231,530	\$238,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	11,683	12,127	12,644
411.200	Temp Wages & Adjmts	9,301	11,220	11,000
411.300	Overtime Wages	6	0	0
411.400	Nonemployee Compensation	25,219	35,000	35,000
Total Salaries & Wages		46,209	58,347	58,644
EX12-Benefits				
412.100	Insurance Contrib	2,699	2,689	2,686
412.150	On-Call Health Insurance	2	873	1,343
412.190	Life Insurance	17	17	16
412.200	Unemployment Contrib	127	141	352
412.300	Medicare	671	847	850
412.400	Retirement Contrib. - DB Plan	0	6,558	3,757
412.410	PERS Tier IV - DC Plan	2,155	0	0
412.411	PERS Tier IV - Health Plan	121	0	0
412.412	PERS Tier IV - HRA	240	0	0
412.413	PERS Tier IV - OD&D	49	0	0
412.600	Workers Compensation	2,733	3,435	3,471
412.700	Sbs Contribution	2,835	3,577	3,595
Total Benefits		11,649	18,137	16,070
EX21-Communications				
421.100	Communication Network Service	2,545	5,800	4,000
421.200	Postage	0	150	50
Total Communications		2,545	5,950	4,050
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		0	200	200
EX23-Printing				
423.000	Printing	0	400	100
Total Printing		0	400	100
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,017	8,000	9,000
424.500	Garbage Pickups	853	1,000	1,200
424.600	Heating Fuel-Oil	3,570	13,000	13,000
Total Utilities-Building Oprtns		13,440	22,000	23,200
EX25-Rental/Lease				
425.200	Building Rental	10,380	10,323	11,190
425.300	Equipment Rental	1,672	2,000	2,000
Total Rental/Lease		12,052	12,323	13,190



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX26-Professional Charges				
426.300	Dues & Fees	1,023	3,000	3,000
426.600	Computer Software/Online Servi	1,610	5,900	5,900
426.700	Occupational Health	0	300	300
426.900	Other Professional Chgs	196	1,275	1,275
Total Professional Charges		2,829	10,475	10,475
EX27-Insurance & Bond				
427.100	Property Insurance	2,453	3,500	3,500
427.200	Vehicle Insurance	7,310	8,000	10,000
427.500	Liability Insurance	118	200	200
Total Insurance & Bond		9,881	11,700	13,700
EX28-Maintenance Services				
428.100	Building Maint Services	2,678	500	2,200
428.200	Grounds Maint Services	4,125	4,000	4,000
428.300	Equipment Maint Services	2,888	5,200	5,200
428.400	Vehicle Maint Services	72	6,700	8,500
428.500	Commun Equip Maint Servic	0	100	1,000
428.900	Other Bldg. Maint Service	0	100	0
Total Maintenance Services		9,763	16,600	20,900
EX29-Other Contractual				
429.710	Testing	1,531	1,500	1,500
429.900	Other Contractual	18,379	18,000	18,000
Total Other Contractual		19,910	19,500	19,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	157	800	800
430.200	Copier/Fax Supplies	31	100	100
Total Office Supplies		188	900	900
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,806	7,000	7,000
431.200	Building Maint Supplies	7,802	10,000	10,000
431.300	Equipment Maint Supplies	2,070	2,400	2,400
431.400	Grounds Maint Supplies	0	300	300
Total Maintenance Supplies		12,678	19,700	19,700
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	264	1,000	1,000
432.200	Gas	1,688	7,000	7,000
Total Fuel/Oil-Vehicle Use		1,952	8,000	8,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	697	2,200	1,000
433.110	Clothing	1,567	7,400	9,000
433.120	Tools under \$500	0	1,200	1,200
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	45	100	100
433.500	Training Supplies	1,661	2,500	2,000
433.900	Other Supplies	94	3,200	1,000
Total Misc Supplies		4,064	16,700	14,400
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,675	5,000	5,000
434.100	Other Equip under \$5,000	1,391	1,500	1,500
434.300	Furniture Under \$5,000	2,282	0	3,000
Total Equipment Under \$5,000		5,348	6,500	9,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	9,198	9,261	11,889
443.110	Telecomm-Admin & Audit	7,004	4,195	4,102
443.300	Maintenance	3,913	3,500	3,500
443.305	Fleet Maintenance	32,699	33,933	33,900
Total Intra Govern/Recov Expens		52,814	50,889	53,391
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	827	90,000	0
Total Capital Project Transfers		827	90,000	0
Division Total: Non-Departmental		206,149	368,321	285,920
Department Total: Non-Departmental		206,149	368,321	285,920
Fund Total: SUTTON FSA #4		206,149	368,321	285,920



MATANUSKA-SUSITNA BOROUGH

**FUND 254 - TALKEETNA FIRE SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	384,804	386,970	384,370
TOTAL EXPENDITURES	370,609	606,553	511,603

Audit balance as of 6/30/2018 \$ 398,636

Estimated revenues 2018-2019 fiscal year \$ 386,970

Estimated expenditures 2018-2019 fiscal year (401,553)
Capital Projects (205,000)

Estimated adjustment to fund balance (219,583)

Estimated fund balance 6/30/2019 179,053

Estimated revenues 2019-2020 fiscal year 384,370

Estimated expenditures 2019-2020 fiscal year (416,603)
Capital Projects (95,000)

Estimated FY2020 adjustment to fund balance (127,233)

Estimated fund balance 6/30/2020 \$ 51,820

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 254 - TALKEETNA FIRE SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$199,568,790. 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	176,456,439	359,900	-	11,300	348,600
Sr Cit/Vet	23,104,881	47,100	47,100	-	-
Farm	-	-	-	-	-
Personal	7,470	-	-	-	-
Total	199,568,790	407,000	47,100	11,300	348,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$348,600
311 102	Real Property Taxes - Delinquent	12,000
311 200	Real Property Taxes – Personal Property	-0-
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	4,770

342 000 PUBLIC SAFETY

342 400	Building Rental	13,000
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361 000 INTEREST

361 100	Interest on Investments	1,000
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391 000 PROCEEDS

391 100	Sale of Gfa	-0-
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TOTAL ESTIMATED REVENUES \$384,370



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	325,286	338,300	348,600
311.102	Real Property-Delinquent	13,588	12,000	12,000
311.200	Personal Property	153	0	0
311.202	Personal Property-Delinq	66	0	0
311.400	Penalty & Interest	5,444	5,000	5,000
311.500	Vehicle Tax State Collec	4,580	4,670	4,770
Total General Property Taxes		349,117	359,970	370,370
RE42-Public Safety				
342.400	Building Rental	26,000	26,000	13,000
Total Public Safety		26,000	26,000	13,000
RE61-Interest Earnings				
361.100	Interest On Investments	586	1,000	1,000
Total Interest Earnings		586	1,000	1,000
RE67-Transfer From Other Funds				
367.700	Service Areas	9,101	0	0
Total Transfer From Other Funds		9,101	0	0
Division Total: Non-Departmental		384,804	\$386,970	\$384,370
Department Total: Non-Departmental		384,804	\$386,970	\$384,370
Fund Total: TALKEETNA FSA #24		384,804	\$386,970	\$384,370



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	19,375	20,285	21,063
411.200	Temp Wages & Adjmts	12,768	13,000	10,000
411.300	Overtime Wages	34	1,000	500
411.400	Nonemployee Compensation	79,018	70,000	80,000
Total Salaries & Wages		111,195	104,285	111,563
EX12-Benefits				
412.100	Insurance Contrib	5,157	5,143	5,138
412.150	On-Call Health Insurance	3	1,746	3,069
412.190	Life Insurance	32	32	32
412.200	Unemployment Contrib	193	206	669
412.300	Medicare	1,610	1,513	1,618
412.400	Retirement Contrib. - DB Plan	0	6,041	6,371
412.410	PERS Tier IV - DC Plan	3,453	0	0
412.411	PERS Tier IV - Health Plan	200	0	0
412.412	PERS Tier IV - HRA	454	0	0
412.413	PERS Tier IV - OD&D	75	0	0
412.600	Workers Compensation	7,618	7,330	7,857
412.700	Sbs Contribution	6,805	6,393	6,839
Total Benefits		25,600	28,404	31,593
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	615	600	400
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		615	800	600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	150
414.200	Exp Reimb- Outside Boro	0	400	200
414.400	Travel Tickets	0	2,000	1,000
Total Expenses Outside Of Boro		0	2,550	1,350
EX21-Communications				
421.100	Communication Network Service	6,818	9,700	11,000
421.200	Postage	0	200	200
Total Communications		6,818	9,900	11,200
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	0	200	650
Total Printing		0	200	650



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	13,305	16,000	15,000
424.200	Water & Sewer	2,186	3,000	2,500
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	124	500	500
424.600	Heating Fuel-Oil	4,202	10,000	10,000
Total Utilities-Building Optrns		19,817	29,600	28,100
EX25-Rental/Lease				
425.200	Building Rental	13,827	13,751	14,906
425.300	Equipment Rental	0	500	500
Total Rental/Lease		13,827	14,251	15,406
EX26-Professional Charges				
426.300	Dues & Fees	1,178	2,100	2,000
426.600	Computer Software/Online Servi	1,610	5,000	6,000
426.700	Occupational Health	0	300	300
426.900	Other Professional Chgs	655	2,025	2,025
Total Professional Charges		3,443	9,425	10,325
EX27-Insurance & Bond				
427.100	Property Insurance	1,665	2,500	2,500
427.200	Vehicle Insurance	8,837	9,500	13,000
427.500	Liability Insurance	180	250	300
Total Insurance & Bond		10,682	12,250	15,800
EX28-Maintenance Services				
428.100	Building Maint Services	0	2,100	4,000
428.200	Grounds Maint Services	6,033	5,500	6,000
428.300	Equipment Maint Services	7,778	10,000	10,000
428.400	Vehicle Maint Services	1,110	15,000	7,000
428.500	Commun Equip Maint Servic	0	1,000	1,000
428.920	Other Maintenance Service	0	0	500
Total Maintenance Services		14,921	33,600	28,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	730	1,000	1,000
429.210	Training/Instructor Fees	0	3,000	1,000
429.710	Testing	1,676	1,000	2,000
429.900	Other Contractual	1,938	3,400	3,000
Total Other Contractual		4,344	8,400	7,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	500	500
430.200	Copier/Fax Supplies	182	500	500
Total Office Supplies		182	1,000	1,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	17,425	18,800	25,000
431.200	Building Maint Supplies	1,058	2,000	2,500
431.300	Equipment Maint Supplies	4,129	6,000	6,000
431.400	Grounds Maint Supplies	17	300	500
431.900	Other Maint. Supplies	0	1,000	500
Total Maintenance Supplies		22,629	28,100	34,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,538	1,500	1,800
432.200	Gas	8,903	9,000	10,000
Total Fuel/Oil-Vehicle Use		10,441	10,500	11,800
EX33-Misc Supplies				
433.100	Personnel Supplies	814	2,000	4,000
433.110	Clothing	2,987	18,000	20,000
433.120	Tools under \$500	173	2,000	2,000
433.200	Medical Supplies	0	300	200
433.300	Books/Subscriptions	0	1,000	500
433.500	Training Supplies	472	2,000	2,000
433.900	Other Supplies	723	6,000	8,000
Total Misc Supplies		5,169	31,300	36,700
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,049	4,000	4,000
434.100	Other Equip under \$5,000	8,700	8,000	4,000
434.300	Furniture Under \$5,000	0	1,000	3,000
Total Equipment Under \$5,000		9,749	13,000	11,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	12,044	12,969	16,334
443.110	Telecomm-Admin & Audit	10,739	11,086	3,282
443.300	Maintenance	4,861	5,500	5,500
443.305	Fleet Maintenance	32,699	33,933	33,900
Total Intra Govern/Recov Expens		60,343	63,488	59,016
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	50,834	205,000	95,000
Total Capital Project Transfers		50,834	205,000	95,000
Division Total: Non-Departmental		370,609	606,553	511,603



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

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
Department Total:	Non-Departmental	370,609	606,553	511,603
Fund Total:	TALKEETNA FSA #24	370,609	606,553	511,603



MATANUSKA-SUSITNA BOROUGH
FUND 258 - WILLOW FIRE SERVICE AREA
Reconciliation of Fund Balance

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	867,681	850,190	856,380
TOTAL EXPENDITURES	721,225	1,500,012	858,513

Audit balance as of 6/30/2018 \$ 845,081

Estimated revenues 2018-2019 fiscal year \$ 850,190

Estimated expenditures 2018-2019 fiscal year (665,012)

Capital Projects (835,000)

Loan-Principle Payment (30,000)

Estimated adjustment to fund balance (679,822)

Estimated fund balance 6/30/2019 165,259

Estimated revenues 2019-2020 fiscal year 856,380

Estimated expenditures 2019-2020 fiscal year (673,513)

Capital Projects (185,000)

Loan-Principle Payment (20,000)

Estimated FY2020 adjustment to fund balance (22,133)

Estimated fund balance 6/30/2020 \$ 143,126

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 258- WILLOW FIRE SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$344,143,920. 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	306,762,690	843,500	-	26,500	817,000
Sr Cit/Vet	37,381,230	102,700	102,700	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	344,143,920	946,200	102,700	26,500	817,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$817,000
311 102	Real Property Taxes - Delinquent	18,000
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Tax/State Collected	9,380

361 000 INTEREST

361 100	Interest on Investments	1,000
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369 000 OTHER

369 100	Miscellaneous	<u>2,000</u>
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TOTAL ESTIMATED REVENUES \$856,380

SCHEDULE OF LONG TERM DEBT

WILLOW FSA REVOLVING LOAN	AMOUNT ISSUED	BALANCE			TOTAL PAYMENT	BALANCE AT 6/30/2020
		AT 7/1/2019	PRINCIPAL PAYMENT	INTEREST PAYMENT		
Willow FSA	200,000	20,000	20,000	-	20,000	0
Total Debt Service Requirements		20,000	20,000	-	20,000	0



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	766,481	811,000	817,000
311.102	Real Property-Delinquent	30,488	18,000	18,000
311.400	Penalty & Interest	14,722	9,000	9,000
311.500	Vehicle Tax State Collec	9,010	9,190	9,380
Total General Property Taxes		820,701	847,190	853,380
RE37-Other State Revenue				
337.800	State PERS Relief	3,596	0	0
Total Other State Revenue		3,596	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	1,250	1,000	1,000
Total Interest Earnings		1,250	1,000	1,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	30,000	0	0
367.700	Service Areas	12,134	0	0
Total Transfer From Other Funds		42,134	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	0	2,000	2,000
Total Other Revenue Sources		0	2,000	2,000
Division Total: Non-Departmental		867,681	\$850,190	\$856,380
Department Total: Non-Departmental		867,681	\$850,190	\$856,380
Fund Total: WILLOW FSA #35		867,681	\$850,190	\$856,380



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	61,935	64,601	67,191
411.200	Temp Wages & Adjmts	13,568	16,310	18,000
411.300	Overtime Wages	44	0	0
411.400	Nonemployee Compensation	129,710	123,000	130,000
Total Salaries & Wages		205,257	203,911	215,191
EX12-Benefits				
412.100	Insurance Contrib	16,134	16,105	16,096
412.150	On-Call Health Insurance	2	3,069	4,987
412.190	Life Insurance	99	99	99
412.200	Unemployment Contrib	454	486	1,291
412.300	Medicare	2,978	2,957	3,120
412.400	Retirement Contrib. - DB Plan	14,002	18,438	19,957
412.410	PERS Tier IV - DC Plan	2,528	0	0
412.411	PERS Tier IV - Health Plan	151	0	0
412.412	PERS Tier IV - HRA	392	0	0
412.413	PERS Tier IV - OD&D	51	0	0
412.600	Workers Compensation	14,396	13,391	14,094
412.700	Sbs Contribution	12,587	12,500	13,191
Total Benefits		63,774	67,045	72,835
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	100
413.200	Expense Reimb-Within Boro	0	200	100
413.900	Other Exp - Within Boro	0	200	100
Total Expenses Within Borough		0	400	300
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,201	2,600	2,000
414.400	Travel Tickets	47	1,000	1,200
Total Expenses Outside Of Boro		1,248	3,600	3,200
EX21-Communications				
421.100	Communication Network Service	8,763	13,000	11,000
421.200	Postage	300	500	400
Total Communications		9,063	13,500	11,400
EX22-Advertising				
422.000	Advertising	7	150	500
Total Advertising		7	150	500
EX23-Printing				
423.000	Printing	663	875	500
Total Printing		663	875	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	15,713	17,000	17,000
424.400	Lp-Propane	9,920	16,000	14,000
424.500	Garbage Pickups	1,197	1,800	1,500
424.600	Heating Fuel-Oil	8,760	18,000	14,000
Total Utilities-Building Optrns		35,590	52,800	46,500
EX25-Rental/Lease				
425.200	Building Rental	27,580	27,580	29,731
425.300	Equipment Rental	1,792	16,027	2,500
Total Rental/Lease		29,372	43,607	32,231
EX26-Professional Charges				
426.300	Dues & Fees	755	1,650	1,500
426.600	Computer Software/Online Servi	1,902	4,825	3,500
426.700	Occupational Health	0	500	2,000
426.900	Other Professional Chgs	1,045	1,500	10,000
Total Professional Charges		3,702	8,475	17,000
EX27-Insurance & Bond				
427.100	Property Insurance	4,563	6,000	6,000
427.200	Vehicle Insurance	24,669	25,000	32,000
427.500	Liability Insurance	391	550	550
Total Insurance & Bond		29,623	31,550	38,550
EX28-Maintenance Services				
428.100	Building Maint Services	788	5,500	7,200
428.200	Grounds Maint Services	947	2,000	2,000
428.300	Equipment Maint Services	7,569	8,000	8,500
428.400	Vehicle Maint Services	3,364	12,000	10,000
428.500	Commun Equip Maint Servic	0	1,200	1,000
428.920	Other Maintenance Service	203	250	250
Total Maintenance Services		12,871	28,950	28,950
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	575	1,000	800
429.210	Training/Instructor Fees	0	1,000	1,000
429.710	Testing	531	800	800
429.900	Other Contractual	4,661	3,000	15,000
Total Other Contractual		5,767	5,800	17,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	55	500	1,000
430.200	Copier/Fax Supplies	31	300	400
Total Office Supplies		86	800	1,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/20/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	17,357	26,500	18,000
431.200	Building Maint Supplies	204	5,000	5,000
431.300	Equipment Maint Supplies	2,629	10,100	5,000
431.400	Grounds Maint Supplies	786	500	800
Total Maintenance Supplies		20,976	42,100	28,800
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,389	1,500	1,500
432.200	Gas	7,949	14,000	12,000
Total Fuel/Oil-Vehicle Use		9,338	15,500	13,500
EX33-Misc Supplies				
433.100	Personnel Supplies	5,484	6,000	6,000
433.110	Clothing	5,240	20,000	20,000
433.120	Tools under \$500	37	1,500	1,500
433.200	Medical Supplies	295	500	500
433.300	Books/Subscriptions	75	400	400
433.500	Training Supplies	2,197	3,500	3,500
433.900	Other Supplies	25,378	8,000	10,000
Total Misc Supplies		38,706	39,900	41,900
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	2,500	2,500
434.100	Other Equip under \$5,000	40,109	10,000	15,000
434.300	Furniture Under \$5,000	0	1,000	2,000
Total Equipment Under \$5,000		40,109	13,500	19,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	18,488	19,347	21,708
443.110	Telecomm-Admin & Audit	14,592	13,483	7,248
443.300	Maintenance	1,079	4,500	4,500
443.305	Fleet Maintenance	43,575	45,219	45,200
Total Intra Govern/Recov Expens		77,734	82,549	78,656
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	100,402	835,000	185,000
Total Capital Project Transfers		100,402	835,000	185,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	35,622	10,000	5,000
451.200	Vehicles	1,315	0	0
Total Equipment Over \$5000		36,937	10,000	5,000
Division Total: Non-Departmental		721,225	1,500,012	858,513
Department Total: Non-Departmental		721,225	1,500,012	858,513



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

7/9/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
Fund Total:	WILLOW FSA #35	721,225	1,500,012	858,513



MATANUSKA-SUSITNA BOROUGH

**FUND 259 - GR. PALMER CONSOLIDATED FIRE SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	1,277,414	1,322,200	1,372,460
TOTAL EXPENDITURES	1,355,582	676,106	562,469

Audit balance as of 6/30/2018 \$ 4,158,564

Estimated revenues 2018-2019 fiscal year \$ 1,322,200

Estimated expenditures 2018-2019 fiscal year (536,106)
Capital Projects (140,000)

Estimated adjustment to fund balance 646,094

Estimated fund balance 6/30/2019 4,804,658

Estimated revenues 2019-2020 fiscal year 1,372,460

Estimated expenditures 2019-2020 fiscal year (544,469)
Capital Projects (18,000)

Estimated FY2020 adjustment to fund balance 809,991

Estimated fund balance 6/30/2020 \$ 5,614,649

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 259- GR. PALMER CONSOLIDATED FIRE SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$1,606,926,150. A mill rate of .96 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	1,403,929,650	1,347,700	-	42,400	1,305,300
Sr Cit/Vet	171,979,450	165,100	165,100	-	-
Farm	28,330,950	-	-	-	-
Personal	2,686,100	2,500	-	-	2,500
Total	1,606,926,150	1,515,300	165,100	42,400	1,307,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,305,300
311 102	Real Property-Delinquent	16,000
311 200	Personal Property Taxes	2,500
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Tax/State Collected	32,660

361 000 INTEREST

361 100	Interest on Investments	7,000
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369 000 OTHER

369 100	Miscellaneous	<u>1,000</u>
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TOTAL ESTIMATED REVENUES \$1,372,460



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

7/1/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departtr				
RE11-General Property Taxes				
311.100	Real Property	1,202,423	1,255,700	1,305,300
311.102	Real Property-Delinquent	20,240	16,000	16,000
311.200	Personal Property	2,454	2,500	2,500
311.400	Penalty & Interest	9,605	8,000	8,000
311.500	Vehicle Tax State Collec	31,350	32,000	32,660
Total General Property Taxes		1,266,072	1,314,200	1,364,460
RE61-Interest Earnings				
361.100	Interest On Investments	6,286	7,000	7,000
Total Interest Earnings		6,286	7,000	7,000
RE67-Transfer From Other Funds				
367.700	Service Areas	5,056	0	0
Total Transfer From Other Funds		5,056	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	0	1,000	1,000
Total Other Revenue Sources		0	1,000	1,000
Division Total: Non-Departmental		1,277,414	\$1,322,200	\$1,372,460
Department Total: Non-Departmental		1,277,414	\$1,322,200	\$1,372,460
Fund Total: GR PALMER CONS. FSA #132		1,277,414	\$1,322,200	\$1,372,460



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/1/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,377	1,530	1,517
411.200	Temp Wages & Adjmts	604	1,000	0
411.300	Overtime Wages	22	0	0
Total Salaries & Wages		2,003	2,530	1,517
EX12-Benefits				
412.100	Insurance Contrib	746	746	746
412.190	Life Insurance	5	5	5
412.200	Unemployment Contrib	12	10	9
412.300	Medicare	29	37	22
412.400	Retirement Contrib. - DB Plan	0	422	434
412.410	PERS Tier IV - DC Plan	128	0	0
412.411	PERS Tier IV - Health Plan	15	0	0
412.412	PERS Tier IV - HRA	67	0	0
412.413	PERS Tier IV - OD&D	3	0	0
412.600	Workers Compensation	52	81	8
412.700	Sbs Contribution	123	156	93
Total Benefits		1,180	1,457	1,317
EX21-Communications				
421.100	Communication Network Service	2,797	4,000	2,000
Total Communications		2,797	4,000	2,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	10,416	12,500	13,000
424.300	Natural Gas	3,187	3,500	4,500
424.600	Heating Fuel-Oil	3,346	7,000	8,000
Total Utilities-Building Oprtns		16,949	23,000	25,500
EX25-Rental/Lease				
425.200	Building Rental	20,759	20,644	22,378
Total Rental/Lease		20,759	20,644	22,378
EX26-Professional Charges				
426.300	Dues & Fees	180	500	500
426.600	Computer Software/Online Servi	489	1,500	500
426.700	Occupational Health	0	100	0
426.900	Other Professional Chgs	37	100	0
Total Professional Charges		706	2,200	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	3,514	4,500	5,600
427.200	Vehicle Insurance	18,178	19,500	21,000
Total Insurance & Bond		21,692	24,000	26,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/1/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX28-Maintenance Services				
428.100	Building Maint Services	1,577	3,000	3,000
428.200	Grounds Maint Services	0	1,000	1,000
428.300	Equipment Maint Services	54	1,000	1,000
428.400	Vehicle Maint Services	0	1,000	1,000
428.500	Commun Equip Maint Servic	0	1,000	1,000
Total Maintenance Services		1,631	7,000	7,000
EX29-Other Contractual				
429.710	Testing	0	900	0
429.900	Other Contractual	368,622	382,783	391,126
Total Other Contractual		368,622	383,683	391,126
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	3,000	3,000
431.200	Building Maint Supplies	591	2,000	2,000
431.300	Equipment Maint Supplies	2,180	0	0
431.400	Grounds Maint Supplies	0	800	800
Total Maintenance Supplies		2,771	5,800	5,800
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	1,000	500
Total Fuel/Oil-Vehicle Use		0	1,000	500
EX33-Misc Supplies				
433.110	Clothing	0	1,000	2,000
433.900	Other Supplies	458	800	2,000
Total Misc Supplies		458	1,800	4,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	900	900
Total Equipment Under \$5,000		0	900	900
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	10,050	9,514	10,239
443.110	Telecomm-Admin & Audit	24,397	23,670	19,692
443.300	Maintenance	4,311	7,000	7,000
443.305	Fleet Maintenance	17,256	17,908	17,900
Total Intra Govern/Recov Expens		56,014	58,092	54,831
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	860,000	140,000	18,000
Total Capital Project Transfers		860,000	140,000	18,000
Division Total: Non-Departmental		1,355,582	676,106	562,469
Department Total: Non-Departmental		1,355,582	676,106	562,469



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

7/9/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
Fund Total:	GR PALMER CONS. FSA #132	1,355,582	676,106	562,469



ROAD SERVICE AREAS

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279 Bogard	394
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281 Meadow Lakes	404
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284 Trapper Creek	419
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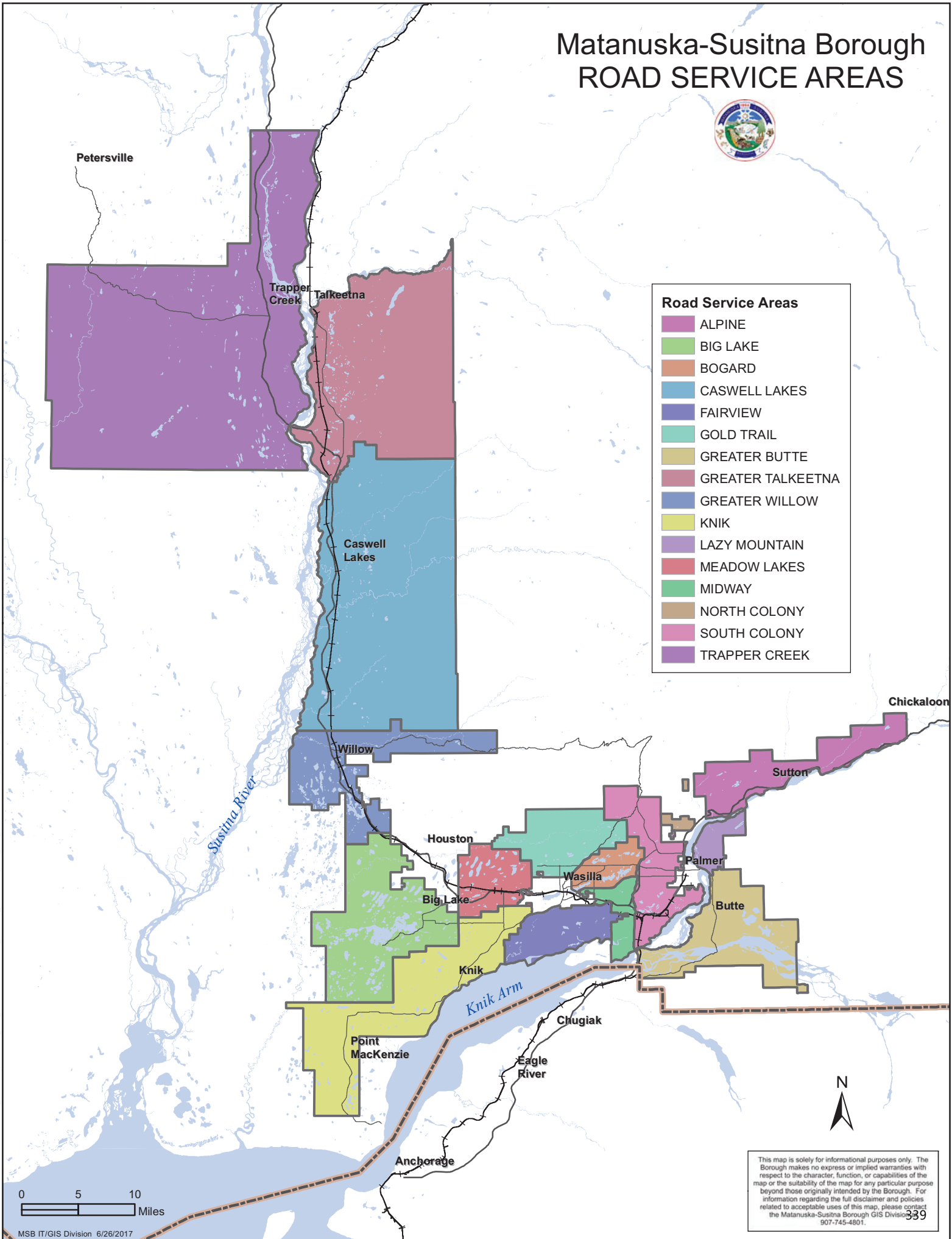
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Matanuska-Susitna Borough ROAD SERVICE AREAS



Road Service Areas

- ALPINE
- BIG LAKE
- BOGARD
- CASWELL LAKES
- FAIRVIEW
- GOLD TRAIL
- GREATER BUTTE
- GREATER TALLEKETNA
- GREATER WILLOW
- KNIK
- LAZY MOUNTAIN
- MEADOW LAKES
- MIDWAY
- NORTH COLONY
- SOUTH COLONY
- TRAPPER CREEK



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MATANUSKA-SUSITNA BOROUGH

ROAD SERVICE AREAS Revenue and Expenditure Summary

REVENUE SUMMARY					
Fund	Fund Title	Mileage	Property Taxes	Other Revenue	Total Revenues
270	Midway	46.67	1,906,850	600	1,907,450
271	Fairview	57.90	1,277,290	600	1,277,890
272	Caswell Lakes	76.46	678,750	250	679,000
273	South Colony	102.85	1,641,020	1,000	1,642,020
274	Knik	168.76	3,052,940	600	3,053,540
275	Lazy Mountain	13.99	259,760	300	260,060
276	Greater Willow	66.32	972,190	500	972,690
277	Big Lake	104.85	1,324,630	500	1,325,130
278	North Colony	14.36	218,440	300	218,740
279	Bogard	87.61	1,905,120	1,000	1,906,120
280	Greater Butte	46.13	1,002,960	350	1,003,310
281	Meadow Lakes	99.65	2,123,530	500	2,124,030
282	Gold Trails	108.82	1,896,130	650	1,896,780
283	Greater Talkeetna	65.32	651,110	300	651,410
284	Trapper Creek	21.19	238,760	300	239,060
285	Alpine	19.45	266,400	300	266,700
Totals		1,100.33	19,415,880	8,050	19,423,930

EXPENDITURE SUMMARY					
Fund	Fund Title	Contractual & Other Expenditures	Transfer For Capital Projects	265 Admin Allocation	Total Expenditure Budget
270	Midway	620,288	1,145,971	317,814	2,084,073
271	Fairview	604,943	519,697	221,582	1,346,222
272	Caswell Lakes	505,292	39,238	168,723	713,253
273	South Colony	1,156,841	291,938	272,748	1,721,527
274	Knik	1,387,568	1,157,660	577,470	3,122,698
275	Lazy Mountain	228,579	34,805	36,161	299,545
276	Greater Willow	574,409	309,667	199,122	1,083,198
277	Big Lake	1,084,059	109,371	242,010	1,435,440
278	North Colony	169,489	55,902	40,980	266,371
279	Bogard	993,701	714,226	321,469	2,029,396
280	Greater Butte	501,792	472,867	187,799	1,162,458
281	Meadow Lakes	985,855	854,019	373,620	2,213,494
282	Gold Trails	1,066,097	569,547	338,488	1,974,132
283	Greater Talkeetna	535,863	129,184	162,457	827,504
284	Trapper Creek	188,129	120,410	67,732	376,271
285	Alpine	282,779	-	41,009	323,788
Totals		10,885,684	6,524,502	3,569,184	20,979,370



MATANUSKA-SUSITNA BOROUGH

ROAD SERVICE AREAS Expenditure Detail and Schedule of Long Term Debt

EXPENDITURE DETAIL

Fund	Service Area	2017-2018	2018-2019	2019-2020
		Actual	Amended	Approved
270	Midway	2,013,604	1,714,325	2,084,073
271	Fairview	1,357,430	1,156,853	1,346,222
272	Caswell Lake	681,637	638,174	713,253
273	South Colony	1,925,303	1,556,849	1,721,527
274	Knik	3,208,316	2,909,614	3,122,698
275	Lazy Mountain	431,951	253,473	299,545
276	Greater Willow	1,122,848	946,737	1,083,198
277	Big Lake	1,541,951	1,278,651	1,435,440
278	North Colony	273,748	198,079	266,371
279	Bogard	2,171,840	1,720,593	2,029,396
280	Greater Butte	1,003,093	936,049	1,162,458
281	Meadow Lakes	2,001,913	1,939,400	2,213,494
282	Gold Trails	1,896,310	1,767,068	1,974,132
283	Greater Talkeetna	548,145	619,031	827,504
284	Trapper Creek	200,272	230,660	376,271
285	Alpine	312,864	300,340	323,788
Total Road Service Areas		20,691,225	18,165,896	20,979,370

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

Fund	Fund Name	2017-2018 Actual	2018-2019 Amended	2019-2020 Approved
265	Admin-Road Service	2,373,010	2,673,479	3,569,185

SCHEDULE OF LONG TERM DEBT

Road Service Area Debt Service

Fund	Salted Sand Storage Building	Share of DEC Loan	Balance at 7/1/2019	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2020
270	Midway	39,908	19,434	2,033	292	2,325	17,401
271	Fairview	23,449	11,419	1,195	171	1,366	10,224
273	South Colony	86,039	41,907	4,383	628	5,011	37,524
275	Lazy Mountain	472	228	24	3	27	204
278	North Colony	10,619	5,169	541	78	619	4,628
279	Bogard Road	79,757	38,838	4,063	583	4,646	34,775
280	Greater Butte	4,483	2,183	228	33	261	1,955
282	Gold Trails	48,079	23,412	2,450	351	2,801	20,962
285	Alpine	2,152	1,047	110	16	126	937
Total Debt Service Requirements		294,958	143,638	15,028	2,154	17,182	128,610



MATANUSKA-SUSITNA BOROUGH

ROAD SERVICE AREAS Revenue Detail

REVENUE DETAIL

Fund	Service Area	2017-2018	2018-2019	2019-2020
		Actual	Amended	Approved
270	Midway	1,697,597	1,716,380	1,907,450
271	Fairview	1,171,655	1,158,050	1,277,890
272	Caswell Lake	633,841	638,190	679,000
273	South Colony	1,555,023	1,531,200	1,642,020
274	Knik	2,910,248	2,884,660	3,053,540
275	Lazy Mountain	256,010	253,510	260,060
276	Greater Willow	943,461	946,750	972,690
277	Big Lake	1,292,425	1,278,660	1,325,130
278	North Colony	186,352	188,510	218,740
279	Bogard	1,750,108	1,724,620	1,906,120
280	Greater Butte	935,389	936,290	1,003,310
281	Meadow Lakes	1,938,350	1,939,460	2,124,030
282	Gold Trails	1,778,010	1,769,490	1,896,780
283	Greater Talkeetna	619,827	619,040	651,410
284	Trapper Creek	223,914	230,660	239,060
285	Alpine	256,414	259,150	266,700
Total Road Service Areas		18,148,624	18,074,620	19,423,930

Fund	Service Area	2017-2018 Actual	2018-2019 Amended	2019-2020 Approved
265	Admin-Road Service	2,372,992	2,673,479	3,569,185



MATANUSKA-SUSITNA BOROUGH

**FUND 265 - ROAD SERVICE AREA ADMINISTRATION
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	2,372,992	2,673,479	3,569,185
TOTAL EXPENDITURES	2,373,010	2,673,479	3,569,185

Audit balance as of 6/30/2018 \$ -

Estimated revenues 2018-2019 fiscal year \$ 2,673,479

Estimated expenditures 2018-2019 fiscal year (2,480,179)
Capital Projects (193,300)

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2019 -

Estimated revenues 2019-2020 fiscal year 3,569,185

Estimated expenditures 2019-2020 fiscal year (2,967,985)
Capital Projects (601,200)

Estimated FY2020 adjustment to fund balance -

Estimated fund balance 6/30/2020 \$ -



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE37-Other State Revenue				
337.800	State PERS Relief	34,414	0	0
Total Other State Revenue		34,414	0	0
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	2,331,178	2,673,479	3,569,185
Total Recovery Wage,Fringe,Exp		2,331,178	2,673,479	3,569,185
RE69-Other Revenue Sources				
369.100	Miscellaneous	7,400	0	0
Total Other Revenue Sources		7,400	0	0
Division Total: Non-Departmental		2,372,992	\$2,673,479	\$3,569,185
Department Total: Non-Departmental		2,372,992	\$2,673,479	\$3,569,185
Fund Total: ADM-ROAD SERVICE AREAS		2,372,992	\$2,673,479	\$3,569,185



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX11-Salaries & Wages				
411.100	Permanent Wages	954,853	1,038,919	1,287,687
411.200	Temp Wages & Adjmts	59,086	78,011	100,000
411.300	Overtime Wages	100,636	104,025	100,000
Total Salaries & Wages		1,114,575	1,220,955	1,487,687
EX12-Benefits				
412.100	Insurance Contrib	316,880	316,298	391,557
412.190	Life Insurance	1,882	1,942	2,403
412.200	Unemployment Contrib	6,688	7,308	8,926
412.300	Medicare	16,193	17,633	21,571
412.400	Retirement Contrib. - DB Plan	134,002	315,224	397,017
412.410	PERS Tier IV - DC Plan	98,170	0	0
412.411	PERS Tier IV - Health Plan	5,818	0	0
412.412	PERS Tier IV - HRA	18,009	0	0
412.413	PERS Tier IV - OD&D	918	0	0
412.600	Workers Compensation	53,829	61,899	75,649
412.700	Sbs Contribution	68,326	74,526	91,195
Total Benefits		720,715	794,830	988,318
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	54	250	265
413.300	Exp Allowance-Within Boro	313	250	265
Total Expenses Within Borough		367	500	530
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	292	1,300	0
414.400	Travel Tickets	0	1,500	0
Total Expenses Outside Of Boro		292	2,800	0
EX21-Communications				
421.100	Communication Network Service	16,519	24,000	25,200
421.200	Postage	575	1,000	1,100
Total Communications		17,094	25,000	26,300
EX22-Advertising				
422.000	Advertising	2,736	5,000	5,300
Total Advertising		2,736	5,000	5,300
EX23-Printing				
423.000	Printing	240	1,000	1,100
Total Printing		240	1,000	1,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX24-Utilities-Building Oprtns				
424.100	Electricity	11,980	17,500	19,000
424.200	Water & Sewer	1,374	1,500	1,600
424.300	Natural Gas	2,922	3,500	3,700
424.400	Lp-Propane	940	3,000	3,200
424.500	Garbage Pickups	1,199	3,850	1,100
Total Utilities-Building Oprtns		18,415	29,350	28,600
EX25-Rental/Lease				
425.300	Equipment Rental	3,863	10,500	8,000
Total Rental/Lease		3,863	10,500	8,000
EX26-Professional Charges				
426.300	Dues & Fees	1,310	1,500	1,600
426.500	Recording Fees	80	100	100
426.600	Computer Software/Online Servi	0	10,200	5,300
426.700	Occupational Health	0	6,625	6,600
426.900	Other Professional Chgs	5,396	1,500	3,700
Total Professional Charges		6,786	19,925	17,300
EX27-Insurance & Bond				
427.100	Property Insurance	1,343	2,000	2,500
427.500	Liability Insurance	2,407	3,500	3,500
Total Insurance & Bond		3,750	5,500	6,000
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	6,500	1,600
428.300	Equipment Maint Services	15,155	9,700	21,000
428.400	Vehicle Maint Services	3,284	11,075	21,000
Total Maintenance Services		18,439	27,275	43,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,788	3,000	5,300
429.210	Training/Instructor Fees	1,450	1,250	5,300
429.710	Testing	1,950	0	2,100
429.900	Other Contractual	6,923	19,065	5,300
Total Other Contractual		13,111	23,315	18,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	344	3,200	4,200
Total Office Supplies		344	3,200	4,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	9,537	9,774	21,000
431.200	Building Maint Supplies	75	1,000	1,100
431.300	Equipment Maint Supplies	20,985	22,744	27,000
431.400	Grounds Maint Supplies	417	200	1,100
Total Maintenance Supplies		31,014	33,718	50,200
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,318	2,000	2,100
432.200	Gas	61,881	73,625	84,000
Total Fuel/Oil-Vehicle Use		63,199	75,625	86,100
EX33-Misc Supplies				
433.100	Personnel Supplies	2,585	3,000	4,200
433.110	Clothing	3,612	3,369	5,300
433.120	Tools under \$500	4,857	6,150	3,700
433.200	Medical Supplies	0	50	550
433.300	Books/Subscriptions	99	501	800
433.500	Training Supplies	1,208	500	0
433.900	Other Supplies	87,859	117,356	105,000
Total Misc Supplies		100,220	130,926	119,550
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,428	5,000	5,300
434.100	Other Equip under \$5,000	12,077	11,800	15,800
434.300	Furniture Under \$5,000	0	860	1,100
Total Equipment Under \$5,000		15,505	17,660	22,200
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	4,900	5,000	10,000
443.260	Computer - Admin & Audit	4,600	4,700	5,000
443.280	Finance - Admin & Audit	9,000	9,200	20,000
443.290	Legal - Admin & Audit	4,000	4,200	10,000
443.310	Planning-Admin & Audit	0	0	10,000
Total Intra Govern/Recov Expens		22,500	23,100	55,000
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	90,000	193,300	601,200
446.500	Transfer To- Fund 480	106,800	0	0
Total Capital Project Transfers		196,800	193,300	601,200
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	23,045	25,450	0
451.200	Vehicles	0	4,550	0
Total Equipment Over \$5000		23,045	30,000	0



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

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
	Division Total: Non-Departmental	2,373,010	2,673,479	3,569,185
	Department Total: Non-Departmental	2,373,010	2,673,479	3,569,185
	Fund Total: ADM-ROAD SERVICE AREAS	2,373,010	2,673,479	3,569,185



MATANUSKA-SUSITNA BOROUGH

**FUND 270 - MIDWAY ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	1,697,597	1,716,380	1,907,450
TOTAL EXPENDITURES	2,013,604	1,714,325	2,084,073

Audit balance as of 6/30/2018 \$ 226,219

Estimated revenues 2018-2019 fiscal year \$ 1,716,380

Estimated expenditures 2018-2019 fiscal year (828,475)

Capital Projects (885,850)

Loan-Principal payment (2,003)

Estimated adjustment to fund balance 52

Estimated fund balance 6/30/2019 226,271

Estimated revenues 2019-2020 fiscal year 1,907,450

Estimated expenditures 2019-2020 fiscal year (938,102)

Capital Projects (1,145,971)

Loan-Principal payment (2,033)

Estimated FY2020 adjustment to fund balance (178,656)

Estimated fund balance 6/30/2020 \$ 47,615

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 270 - MIDWAY ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$699,645,790. 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	678,737,680	1,886,800	-	59,400	1,827,400
Sr Cit/Vet	15,732,990	43,700	43,700	-	-
Farm	4,715,960	-	-	-	-
Personal	459,160	1,200	-	-	1,200
Total	699,645,790	1,931,700	43,700	59,400	1,828,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,827,400
311 102	Real Property Taxes - Delinquent	25,000
311 200	Personal Property Taxes	1,200
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	38,250

361 000 INTEREST

361 100	Interest earnings	<u>600</u>
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TOTAL ESTIMATED REVENUES		<u>\$1,907,450</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,582,222	1,636,900	1,827,400
311.102	Real Property-Delinquent	54,208	25,000	25,000
311.200	Personal Property	1,430	1,400	1,200
311.202	Personal Property-Delinq	86	0	0
311.400	Penalty & Interest	22,289	15,000	15,000
311.500	Vehicle Tax State Collec	36,720	37,480	38,250
Total General Property Taxes		1,696,955	1,715,780	1,906,850
RE61-Interest Earnings				
361.100	Interest On Investments	642	600	600
Total Interest Earnings		642	600	600
Division Total: Non-Departmental		1,697,597	\$1,716,380	\$1,907,450
Department Total: Non-Departmental		1,697,597	\$1,716,380	\$1,907,450
Fund Total: MIDWAY RSA #9		1,697,597	\$1,716,380	\$1,907,450



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	15,730	27,700	15,000
411.300	Overtime Wages	650	1,050	1,000
Total Salaries & Wages		16,380	28,750	16,000
EX12-Benefits				
412.200	Unemployment Contrib	101	165	96
412.300	Medicare	244	397	232
412.400	Retirement Contrib. - DB Plan	0	0	286
412.600	Workers Compensation	965	1,573	918
412.700	Sbs Contribution	1,031	831	981
Total Benefits		2,341	2,966	2,513
EX24-Utilities-Building Oprtns				
424.100	Electricity	21,453	25,000	31,500
424.500	Garbage Pickups	68	300	325
Total Utilities-Building Oprtns		21,521	25,300	31,825
EX25-Rental/Lease				
425.300	Equipment Rental	0	2,500	5,200
Total Rental/Lease		0	2,500	5,200
EX26-Professional Charges				
426.500	Recording Fees	0	63	0
426.900	Other Professional Chgs	4,409	14,537	0
Total Professional Charges		4,409	14,600	0
EX27-Insurance & Bond				
427.100	Property Insurance	139	200	200
427.500	Liability Insurance	22	50	50
Total Insurance & Bond		161	250	250
EX28-Maintenance Services				
428.600	Road Maintenance Services	335,842	422,893	445,800
Total Maintenance Services		335,842	422,893	445,800
EX29-Other Contractual				
429.900	Other Contractual	6,924	16,277	8,400
Total Other Contractual		6,924	16,277	8,400
EX33-Misc Supplies				
433.900	Other Supplies	58,885	78,476	110,000
Total Misc Supplies		58,885	78,476	110,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	352	322	300
Total Loan Payments		352	322	300



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

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	196,389	236,141	317,814
Total Intra Govern/Recov Expens		196,389	236,141	317,814
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,370,400	885,850	1,145,971
Total Capital Project Transfers		1,370,400	885,850	1,145,971
Division Total: Non-Departmental		2,013,604	1,714,325	2,084,073
Department Total: Non-Departmental		2,013,604	1,714,325	2,084,073
Fund Total: MIDWAY RSA #9		2,013,604	1,714,325	2,084,073



MATANUSKA-SUSITNA BOROUGH

**FUND 271 - FAIRVIEW ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	1,171,655	1,158,050	1,277,890
TOTAL EXPENDITURES	1,357,430	1,156,853	1,346,222

Audit balance as of 6/30/2018 \$ 119,053

Estimated revenues 2018-2019 fiscal year \$ 1,158,050

Estimated expenditures 2018-2019 fiscal year (711,873)

Capital Projects (444,980)

Loan-Principal payment (1,177)

Estimated adjustment to fund balance 20

Estimated fund balance 6/30/2019 119,073

Estimated revenues 2019-2020 fiscal year 1,277,890

Estimated expenditures 2019-2020 fiscal year (826,525)

Capital Projects (519,697)

Loan-Principal payment (1,195)

Estimated FY2020 adjustment to fund balance (69,527)

Estimated fund balance 6/30/2020 \$ 49,546

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 271 - FAIRVIEW ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$743,590,140. 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	674,607,310	1,248,000	-	39,300	1,208,700
Sr Cit/Vet	66,911,740	123,700	123,700	-	-
Farm	2,071,090	-	-	-	-
Personal	-	-	-	-	-
Total	743,590,140	1,371,700	123,700	39,300	1,208,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,208,700
311 102	Real Property Taxes - Delinquent	6,500
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Taxes	56,090

361 000 INTEREST

361 100	Interest earnings	<u>600</u>
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TOTAL ESTIMATED REVENUES \$1,277,890



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,095,754	1,090,000	1,208,700
311.102	Real Property-Delinquent	15,374	6,500	6,500
311.200	Personal Property	(631)	0	0
311.400	Penalty & Interest	6,941	6,000	6,000
311.500	Vehicle Tax State Collec	53,840	54,950	56,090
Total General Property Taxes		1,171,278	1,157,450	1,277,290
RE61-Interest Earnings				
361.100	Interest On Investments	377	600	600
Total Interest Earnings		377	600	600
Division Total: Non-Departmental		1,171,655	\$1,158,050	\$1,277,890
Department Total: Non-Departmental		1,171,655	\$1,158,050	\$1,277,890
Fund Total: FAIRVIEW RSA #14		1,171,655	\$1,158,050	\$1,277,890



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	14,410	20,793	15,000
411.300	Overtime Wages	1,001	520	1,000
Total Salaries & Wages		15,411	21,313	16,000
EX12-Benefits				
412.200	Unemployment Contrib	97	123	96
412.300	Medicare	233	438	232
412.400	Retirement Contrib. - DB Plan	0	0	286
412.600	Workers Compensation	921	1,733	918
412.700	Sbs Contribution	984	989	981
Total Benefits		2,235	3,283	2,513
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,071	5,400	6,300
424.500	Garbage Pickups	65	1,000	1,100
Total Utilities-Building Oprtns		5,136	6,400	7,400
EX25-Rental/Lease				
425.300	Equipment Rental	0	5,000	5,000
Total Rental/Lease		0	5,000	5,000
EX26-Professional Charges				
426.300	Dues & Fees	0	3,500	0
426.900	Other Professional Chgs	0	3,125	5,000
Total Professional Charges		0	6,625	5,000
EX27-Insurance & Bond				
427.100	Property Insurance	82	150	150
427.500	Liability Insurance	494	700	700
Total Insurance & Bond		576	850	850
EX28-Maintenance Services				
428.600	Road Maintenance Services	387,979	410,958	475,600
Total Maintenance Services		387,979	410,958	475,600
EX29-Other Contractual				
429.900	Other Contractual	9,665	10,475	8,400
Total Other Contractual		9,665	10,475	8,400
EX33-Misc Supplies				
433.900	Other Supplies	59,591	73,770	84,000
Total Misc Supplies		59,591	73,770	84,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	207	189	180
Total Loan Payments		207	189	180



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

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	150,150	173,010	221,582
Total Intra Govern/Recov Expens		150,150	173,010	221,582
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	726,480	444,980	519,697
Total Capital Project Transfers		726,480	444,980	519,697
Division Total: Non-Departmental		1,357,430	1,156,853	1,346,222
Department Total: Non-Departmental		1,357,430	1,156,853	1,346,222
Fund Total: FAIRVIEW RSA #14		1,357,430	1,156,853	1,346,222



MATANUSKA-SUSITNA BOROUGH

**FUND 272 - CASWELL LAKES ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	633,841	638,190	679,000
TOTAL EXPENDITURES	681,637	638,174	713,253

Audit balance as of 6/30/2018 \$ 85,382

Estimated revenues 2018-2019 fiscal year \$ 638,190

Estimated expenditures 2018-2019 fiscal year (609,744)
Capital Projects (28,430)

Estimated adjustment to fund balance 16

Estimated fund balance 6/30/2019 85,398

Estimated revenues 2019-2020 fiscal year 679,000

Estimated expenditures 2019-2020 fiscal year (674,015)
Capital Projects (39,238)

Estimated FY2020 adjustment to fund balance (34,253)

Estimated fund balance 6/30/2020 \$ 51,145

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 272 -CASWELL LAKES ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$171,091,150. 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	154,329,020	632,700	-	19,900	612,800
Sr Cit/Vet	16,762,130	68,700	68,700	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	171,091,150	701,400	68,700	19,900	612,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$612,800
311 102	Real Property Taxes - Delinquent	30,000
311 400	Penalty & Interest on Delinquent Taxes	16,000
311 500	Vehicle Taxes	19,950

361 000 INTEREST

361 100	Interest earnings	<u>250</u>
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TOTAL ESTIMATED REVENUES		<u>\$679,000</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue**

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	539,933	572,400	612,800
311.102	Real Property-Delinquent	49,707	30,000	30,000
311.400	Penalty & Interest	24,854	16,000	16,000
311.500	Vehicle Tax State Collec	19,150	19,540	19,950
Total General Property Taxes		633,644	637,940	678,750
RE61-Interest Earnings				
361.100	Interest On Investments	197	250	250
Total Interest Earnings		197	250	250
Division Total: Non-Departmental		633,841	\$638,190	\$679,000
Department Total: Non-Departmental		633,841	\$638,190	\$679,000
Fund Total: CASWELL LAKE RSA #15		633,841	\$638,190	\$679,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,591	12,921	10,000
411.300	Overtime Wages	833	520	1,000
Total Salaries & Wages		7,424	13,441	11,000
EX12-Benefits				
412.200	Unemployment Contrib	46	78	66
412.300	Medicare	110	188	160
412.400	Retirement Contrib. - DB Plan	0	0	286
412.600	Workers Compensation	432	741	631
412.700	Sbs Contribution	461	670	674
Total Benefits		1,049	1,677	1,817
EX24-Utilities-Building Oprtns				
424.100	Electricity	505	600	625
424.500	Garbage Pickups	0	500	500
Total Utilities-Building Oprtns		505	1,100	1,125
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	1,100
Total Rental/Lease		0	0	1,100
EX26-Professional Charges				
426.300	Dues & Fees	0	600	500
426.900	Other Professional Chgs	8,050	1,525	3,200
Total Professional Charges		8,050	2,125	3,700
EX27-Insurance & Bond				
427.500	Liability Insurance	484	650	650
427.900	Insurance Deductible	2,769	0	0
Total Insurance & Bond		3,253	650	650
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	4,097	0
428.600	Road Maintenance Services	414,647	437,906	469,500
Total Maintenance Services		414,647	442,003	469,500
EX29-Other Contractual				
429.900	Other Contractual	13,538	12,875	8,400
Total Other Contractual		13,538	12,875	8,400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,737	0
Total Maintenance Supplies		0	1,737	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	4,492	8,150	8,000
Total Misc Supplies		4,492	8,150	8,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	115,404	125,986	168,723
Total Intra Govern/Recov Expens		115,404	125,986	168,723
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	113,275	28,430	39,238
Total Capital Project Transfers		113,275	28,430	39,238
Division Total: Non-Departmental		681,637	638,174	713,253
Department Total: Non-Departmental		681,637	638,174	713,253
Fund Total: CASWELL LAKE RSA #15		681,637	638,174	713,253



MATANUSKA-SUSITNA BOROUGH

**FUND 273 - SOUTH COLONY ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	1,555,023	1,531,200	1,642,020
TOTAL EXPENDITURES	1,925,303	1,556,849	1,721,527

Audit balance as of 6/30/2018 \$ 164,775

Estimated revenues 2018-2019 fiscal year \$ 1,531,200

Estimated expenditures 2018-2019 fiscal year (1,310,499)

Capital Projects (246,350)

Loan-Principal payment (4,318)

Estimated adjustment to fund balance (29,967)

Estimated fund balance 6/30/2019 134,808

Estimated revenues 2019-2020 fiscal year 1,642,020

Estimated expenditures 2019-2020 fiscal year (1,429,589)

Capital Projects (291,938)

Loan-Principal payment (4,383)

Estimated FY2020 adjustment to fund balance (83,890)

Estimated fund balance 6/30/2020 \$ 50,918

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 273- SOUTH COLONY ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$1,221,033,200. 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	1,053,281,940	1,579,900	-	49,700	1,530,200
Sr Cit/Vet	131,439,440	197,100	197,100	-	-
Farm	36,294,350	-	-	-	-
Personal	17,470	-	-	-	-
Total	1,221,033,200	1,777,000	197,100	49,700	1,530,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,530,200
311 102	Real Property Taxes - Delinquent	8,000
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Taxes	94,820

361 000 INTEREST

361 100	Interest earnings	<u>1,000</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,642,020</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue**

6/19/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Revenue</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	1,432,943	1,421,300	1,530,200
311.102	Real Property-Delinquent	19,729	8,000	8,000
311.200	Personal Property	(70)	0	0
311.400	Penalty & Interest	10,728	8,000	8,000
311.500	Vehicle Tax State Collec	91,010	92,900	94,820
Total General Property Taxes		1,554,340	1,530,200	1,641,020
RE61-Interest Earnings				
361.100	Interest On Investments	683	1,000	1,000
Total Interest Earnings		683	1,000	1,000
Division Total: Non-Departmental		1,555,023	\$1,531,200	\$1,642,020
Department Total: Non-Departmental		1,555,023	\$1,531,200	\$1,642,020
Fund Total: SOUTH COLONY RSA #16		1,555,023	\$1,531,200	\$1,642,020



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	23,112	31,200	30,000
411.300	Overtime Wages	548	520	1,000
Total Salaries & Wages		23,660	31,720	31,000
EX12-Benefits				
412.200	Unemployment Contrib	143	191	186
412.300	Medicare	344	460	450
412.400	Retirement Contrib. - DB Plan	0	0	286
412.600	Workers Compensation	1,360	1,821	1,779
412.700	Sbs Contribution	1,452	1,945	1,900
Total Benefits		3,299	4,417	4,601
EX24-Utilities-Building Oprtns				
424.100	Electricity	57,613	65,000	68,000
424.500	Garbage Pickups	6	300	315
Total Utilities-Building Oprtns		57,619	65,300	68,315
EX26-Professional Charges				
426.200	Legal	0	27,500	0
426.300	Dues & Fees	50	0	0
426.900	Other Professional Chgs	1,200	48,033	3,200
Total Professional Charges		1,250	75,533	3,200
EX27-Insurance & Bond				
427.100	Property Insurance	298	400	400
427.500	Liability Insurance	514	700	700
Total Insurance & Bond		812	1,100	1,100
EX28-Maintenance Services				
428.600	Road Maintenance Services	779,023	737,019	857,500
Total Maintenance Services		779,023	737,019	857,500
EX29-Other Contractual				
429.900	Other Contractual	1,050	12,526	10,500
Total Other Contractual		1,050	12,526	10,500
EX33-Misc Supplies				
433.900	Other Supplies	102,795	174,534	180,000
Total Misc Supplies		102,795	174,534	180,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	757	693	625
Total Loan Payments		757	693	625



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	180,998	207,657	272,748
Total Intra Govern/Recov Expens		180,998	207,657	272,748
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	774,040	246,350	291,938
Total Capital Project Transfers		774,040	246,350	291,938
Division Total: Non-Departmental		1,925,303	1,556,849	1,721,527
Department Total: Non-Departmental		1,925,303	1,556,849	1,721,527
Fund Total: SOUTH COLONY RSA #16		1,925,303	1,556,849	1,721,527



MATANUSKA-SUSITNA BOROUGH

**FUND 274 - KNIK ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	2,910,248	2,884,660	3,053,540
TOTAL EXPENDITURES	3,208,316	2,909,614	3,122,698

Audit balance as of 6/30/2018 \$ 143,742

Estimated revenues 2018-2019 fiscal year \$ 2,884,660

Estimated expenditures 2018-2019 fiscal year (1,815,514)

Capital Projects (1,094,100)

Estimated adjustment to fund balance (24,954)

Estimated fund balance 6/30/2019 118,788

Estimated revenues 2019-2020 fiscal year 3,053,540

Estimated expenditures 2019-2020 fiscal year (1,965,038)

Capital Projects (1,157,660)

Estimated FY2020 adjustment to fund balance (69,158)

Estimated fund balance 6/30/2020 \$ 49,630

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 274- KNIK ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$1,122,897,940. 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	1,018,297,250	2,973,400	-	93,600	2,879,800
Sr Cit/Vet	101,774,670	297,100	297,100	-	-
Farm	701,550	-	-	-	-
Personal	2,124,470	6,200	-	100	6,100
Total	1,122,897,940	3,276,700	297,100	93,700	2,885,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	2,879,800
311 102	Real Property Taxes - Delinquent	30,000
311 200	Personal Property	6,100
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	117,040

361 000 INTEREST

361 100	Interest earnings	<u>600</u>
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TOTAL ESTIMATED REVENUES	<u>\$3,053,540</u>
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Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,693,445	2,714,600	2,879,800
311.102	Real Property-Delinquent	66,159	30,000	30,000
311.200	Personal Property	6,160	4,800	6,100
311.202	Personal Property-Delinq	77	0	0
311.400	Penalty & Interest	31,304	20,000	20,000
311.500	Vehicle Tax State Collec	112,340	114,660	117,040
Total General Property Taxes		2,909,485	2,884,060	3,052,940
RE61-Interest Earnings				
361.100	Interest On Investments	523	600	600
Total Interest Earnings		523	600	600
RE69-Other Revenue Sources				
369.100	Miscellaneous	240	0	0
Total Other Revenue Sources		240	0	0
Division Total: Non-Departmental		2,910,248	\$2,884,660	\$3,053,540
Department Total: Non-Departmental		2,910,248	\$2,884,660	\$3,053,540
Fund Total: KNIK RSA #17		2,910,248	\$2,884,660	\$3,053,540



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	35,046	37,100	40,000
411.300	Overtime Wages	286	520	1,000
Total Salaries & Wages		35,332	37,620	41,000
EX12-Benefits				
412.200	Unemployment Contrib	210	226	246
412.300	Medicare	507	546	595
412.400	Retirement Contrib. - DB Plan	0	0	286
412.600	Workers Compensation	2,005	2,160	2,353
412.700	Sbs Contribution	2,141	2,306	2,513
Total Benefits		4,863	5,238	5,993
EX24-Utilities-Building Oprtns				
424.100	Electricity	13,933	15,567	18,300
424.500	Garbage Pickups	128	300	325
Total Utilities-Building Oprtns		14,061	15,867	18,625
EX26-Professional Charges				
426.900	Other Professional Chgs	7,400	0	8,400
Total Professional Charges		7,400	0	8,400
EX27-Insurance & Bond				
427.500	Liability Insurance	83	150	150
Total Insurance & Bond		83	150	150
EX28-Maintenance Services				
428.600	Road Maintenance Services	1,031,811	1,133,462	1,145,500
Total Maintenance Services		1,031,811	1,133,462	1,145,500
EX29-Other Contractual				
429.710	Testing	0	440	0
429.900	Other Contractual	4,278	2,985	10,400
Total Other Contractual		4,278	3,425	10,400
EX33-Misc Supplies				
433.900	Other Supplies	146,123	152,350	157,500
Total Misc Supplies		146,123	152,350	157,500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	407,765	467,402	577,470
Total Intra Govern/Recov Expens		407,765	467,402	577,470
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,556,600	1,094,100	1,157,660
Total Capital Project Transfers		1,556,600	1,094,100	1,157,660
Division Total: Non-Departmental		3,208,316	2,909,614	3,122,698



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

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
Department Total:	Non-Departmental	3,208,316	2,909,614	3,122,698
Fund Total:	KNIK RSA #17	3,208,316	2,909,614	3,122,698



MATANUSKA-SUSITNA BOROUGH

**FUND 275 - LAZY MOUNTAIN ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	256,010	253,510	260,060
TOTAL EXPENDITURES	431,951	253,473	299,545

Audit balance as of 6/30/2018 \$ 89,610

Estimated revenues 2018-2019 fiscal year \$ 253,510

Estimated expenditures 2018-2019 fiscal year (247,583)

Capital Projects (5,890)

Loan-Principal payment (24)

Estimated adjustment to fund balance 13

Estimated fund balance 6/30/2019 89,623

Estimated revenues 2019-2020 fiscal year 260,060

Estimated expenditures 2019-2020 fiscal year (264,740)

Capital Projects (34,805)

Loan-Principal payment (24)

Estimated FY2020 adjustment to fund balance (39,509)

Estimated fund balance 6/30/2020 \$ 50,114

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 275-LAZY MOUNTAIN ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$120,192,910. 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	99,820,080	250,500	-	7,800	242,700
Sr Cit/Vet	18,087,100	45,300	45,300	-	-
Farm	2,285,730	-	-	-	-
Personal	-	-	-	-	-
Total	120,192,910	295,800	45,300	7,800	242,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$242,700
311 102	Real Property Taxes - Delinquent	2,500
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Taxes	12,560

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES		<u>\$260,060</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	235,437	236,400	242,700
311.102	Real Property-Delinquent	5,370	2,500	2,500
311.400	Penalty & Interest	2,862	2,000	2,000
311.500	Vehicle Tax State Collec	12,060	12,310	12,560
Total General Property Taxes		255,729	253,210	259,760
RE61-Interest Earnings				
361.100	Interest On Investments	281	300	300
Total Interest Earnings		281	300	300
Division Total: Non-Departmental		256,010	\$253,510	\$260,060
Department Total: Non-Departmental		256,010	\$253,510	\$260,060
Fund Total: LAZY MOUNTAIN RSA #19		256,010	\$253,510	\$260,060



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	8,550	6,775	800
411.300	Overtime Wages	82	520	500
Total Salaries & Wages		8,632	7,295	1,300
EX12-Benefits				
412.200	Unemployment Contrib	52	44	8
412.300	Medicare	125	108	19
412.400	Retirement Contrib. - DB Plan	0	0	142
412.600	Workers Compensation	492	419	75
412.700	Sbs Contribution	525	448	80
Total Benefits		1,194	1,019	324
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,594	8,000	8,400
424.500	Garbage Pickups	25	100	100
Total Utilities-Building Oprtns		6,619	8,100	8,500
EX26-Professional Charges				
426.900	Other Professional Chgs	2,500	2,500	2,600
Total Professional Charges		2,500	2,500	2,600
EX27-Insurance & Bond				
427.100	Property Insurance	2	5	5
427.500	Liability Insurance	15	50	50
Total Insurance & Bond		17	55	55
EX28-Maintenance Services				
428.600	Road Maintenance Services	114,172	166,464	174,800
Total Maintenance Services		114,172	166,464	174,800
EX29-Other Contractual				
429.900	Other Contractual	0	4,000	4,200
Total Other Contractual		0	4,000	4,200
EX33-Misc Supplies				
433.900	Other Supplies	45,307	35,000	36,800
Total Misc Supplies		45,307	35,000	36,800
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	5	4	0
Total Loan Payments		5	4	0
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	22,145	23,146	36,161
Total Intra Govern/Recov Expens		22,145	23,146	36,161



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	231,360	5,890	34,805
Total Capital Project Transfers		231,360	5,890	34,805
Division Total: Non-Departmental		431,951	253,473	299,545
Department Total: Non-Departmental		431,951	253,473	299,545
Fund Total: LAZY MOUNTAIN RSA #19		431,951	253,473	299,545



MATANUSKA-SUSITNA BOROUGH

**FUND 276 - GR. WILLOW ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	943,461	946,750	972,690
TOTAL EXPENDITURES	1,122,848	946,737	1,083,198

Audit balance as of 6/30/2018 \$ 160,744

Estimated revenues 2018-2019 fiscal year \$ 946,750

Estimated expenditures 2018-2019 fiscal year (699,307)

Capital Projects (247,430)

Estimated adjustment to fund balance 13

Estimated fund balance 6/30/2019 160,757

Estimated revenues 2019-2020 fiscal year 972,690

Estimated expenditures 2019-2020 fiscal year (773,531)

Capital Projects (309,667)

Estimated FY2020 adjustment to fund balance (110,508)

Estimated fund balance 6/30/2020 \$ 50,249

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 276- GREATER WILLOW ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$298,106,520. 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	267,761,050	937,100	-	29,500	907,600
Sr Cit/Vet	30,345,470	106,200	106,200	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	298,106,520	1,043,300	106,200	29,500	907,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$907,600
311 102	Real Property Taxes - Delinquent	18,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	31,590

361 000 INTEREST

361 100	Interest earnings	<u>500</u>
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TOTAL ESTIMATED REVENUES	<u>\$972,690</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE11-General Property Taxes				
311.100	Real Property	870,094	882,300	907,600
311.102	Real Property-Delinquent	26,792	18,000	18,000
311.400	Penalty & Interest	15,848	15,000	15,000
311.500	Vehicle Tax State Collec	30,320	30,950	31,590
Total General Property Taxes		943,054	946,250	972,190
RE61-Interest Earnings				
361.100	Interest On Investments	407	500	500
Total Interest Earnings		407	500	500
Division Total: Non-Departmental		943,461	\$946,750	\$972,690
Department Total: Non-Departmental		943,461	\$946,750	\$972,690
Fund Total: GREATER WILLOW RSA #20		943,461	\$946,750	\$972,690



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	16,634	21,790	20,000
411.300	Overtime Wages	186	520	1,000
Total Salaries & Wages		16,820	22,310	21,000
EX12-Benefits				
412.200	Unemployment Contrib	101	132	126
412.300	Medicare	244	319	305
412.400	Retirement Contrib. - DB Plan	0	0	286
412.600	Workers Compensation	961	1,260	1,205
412.700	Sbs Contribution	1,030	999	1,287
Total Benefits		2,336	2,710	3,209
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,061	6,000	6,300
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		5,061	6,250	6,550
EX25-Rental/Lease				
425.200	Building Rental	0	150	0
425.300	Equipment Rental	233	200	2,100
Total Rental/Lease		233	350	2,100
EX26-Professional Charges				
426.300	Dues & Fees	0	2,500	2,500
426.500	Recording Fees	135	150	150
426.900	Other Professional Chgs	3,750	5,000	700
Total Professional Charges		3,885	7,650	3,350
EX27-Insurance & Bond				
427.500	Liability Insurance	1,417	2,000	2,000
Total Insurance & Bond		1,417	2,000	2,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	711	4,097	1,500
428.600	Road Maintenance Services	421,265	437,878	461,200
Total Maintenance Services		421,976	441,975	462,700
EX29-Other Contractual				
429.900	Other Contractual	22,225	23,356	31,500
Total Other Contractual		22,225	23,356	31,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	290	2,537	0
Total Maintenance Supplies		290	2,537	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX33-Misc Supplies				
433.900	Other Supplies	8,401	40,000	42,000
Total Misc Supplies		8,401	40,000	42,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	125,074	150,169	199,122
Total Intra Govern/Recov Expens		125,074	150,169	199,122
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	515,130	247,430	309,667
Total Capital Project Transfers		515,130	247,430	309,667
Division Total: Non-Departmental		1,122,848	946,737	1,083,198
Department Total: Non-Departmental		1,122,848	946,737	1,083,198
Fund Total: GREATER WILLOW RSA #20		1,122,848	946,737	1,083,198



MATANUSKA-SUSITNA BOROUGH

**FUND 277 - BIG LAKE ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	1,292,425	1,278,660	1,325,130
TOTAL EXPENDITURES	1,541,951	1,278,651	1,435,440

Audit balance as of 6/30/2018 \$ 161,758

Estimated revenues 2018-2019 fiscal year \$ 1,278,660

Estimated expenditures 2018-2019 fiscal year (1,206,761)
Capital Projects (71,890)

Estimated adjustment to fund balance 9

Estimated fund balance 6/30/2019 161,767

Estimated revenues 2019-2020 fiscal year 1,325,130

Estimated expenditures 2019-2020 fiscal year (1,326,069)
Capital Projects (109,371)

Estimated FY2020 adjustment to fund balance (110,310)

Estimated fund balance 6/30/2020 \$ 51,457

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 277-BIG LAKE ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$545,499,150. 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	495,193,120	1,272,600	-	40,000	1,232,600
Sr Cit/Vet	49,564,910	127,300	127,300	-	-
Farm	257,000	-	-	-	-
Personal	484,120	1,200	-	-	1,200
Total	545,499,150	1,401,100	127,300	40,000	1,233,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,232,600
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	1,200
311 400	Penalty & Interest on Delinquent Taxes	18,000
311 500	Vehicle Taxes	52,830

361 000 INTEREST

361 100	Interest earnings	<u>500</u>
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TOTAL ESTIMATED REVENUES \$1,325,130



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,165,639	1,187,200	1,232,600
311.102	Real Property-Delinquent	48,946	20,000	20,000
311.200	Personal Property	1,134	1,200	1,200
311.400	Penalty & Interest	25,542	18,000	18,000
311.500	Vehicle Tax State Collec	50,710	51,760	52,830
Total General Property Taxes		1,291,971	1,278,160	1,324,630
RE61-Interest Earnings				
361.100	Interest On Investments	454	500	500
Total Interest Earnings		454	500	500
Division Total: Non-Departmental		1,292,425	\$1,278,660	\$1,325,130
Department Total: Non-Departmental		1,292,425	\$1,278,660	\$1,325,130
Fund Total: BIG LAKE RSA #21		1,292,425	\$1,278,660	\$1,325,130



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	17,583	16,968	20,000
411.300	Overtime Wages	628	520	1,000
Total Salaries & Wages		18,211	17,488	21,000
EX12-Benefits				
412.200	Unemployment Contrib	107	105	126
412.300	Medicare	258	253	305
412.400	Retirement Contrib. - DB Plan	0	0	286
412.600	Workers Compensation	1,018	1,001	1,205
412.700	Sbs Contribution	1,087	999	1,287
Total Benefits		2,470	2,358	3,209
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,096	7,500	7,900
424.500	Garbage Pickups	2	100	100
Total Utilities-Building Oprtns		7,098	7,600	8,000
EX26-Professional Charges				
426.900	Other Professional Chgs	8,706	17,274	5,000
Total Professional Charges		8,706	17,274	5,000
EX27-Insurance & Bond				
427.500	Liability Insurance	32	50	50
Total Insurance & Bond		32	50	50
EX28-Maintenance Services				
428.300	Equipment Maint Services	685	7,700	0
428.600	Road Maintenance Services	696,961	756,942	794,800
Total Maintenance Services		697,646	764,642	794,800
EX29-Other Contractual				
429.900	Other Contractual	0	5,026	31,500
Total Other Contractual		0	5,026	31,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	5,000	0
Total Maintenance Supplies		0	5,000	0
EX33-Misc Supplies				
433.900	Other Supplies	199,759	208,530	220,500
Total Misc Supplies		199,759	208,530	220,500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	158,829	178,793	242,010
Total Intra Govern/Recov Expens		158,829	178,793	242,010



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	449,200	71,890	109,371
Total Capital Project Transfers		449,200	71,890	109,371
Division Total: Non-Departmental		1,541,951	1,278,651	1,435,440
Department Total: Non-Departmental		1,541,951	1,278,651	1,435,440
Fund Total: BIG LAKE RSA #21		1,541,951	1,278,651	1,435,440



MATANUSKA-SUSITNA BOROUGH

**FUND 278 - NORTH COLONY ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	186,352	188,510	218,740
TOTAL EXPENDITURES	273,748	198,079	266,371

Audit balance as of 6/30/2018 \$ 108,357

Estimated revenues 2018-2019 fiscal year \$ 188,510

Estimated expenditures 2018-2019 fiscal year (198,079)

Capital Projects -

Loan-Principal payment (533)

Estimated adjustment to fund balance (10,102)

Estimated fund balance 6/30/2019 98,255

Estimated revenues 2019-2020 fiscal year 218,740

Estimated expenditures 2019-2020 fiscal year (210,469)

Capital Projects (55,902)

Loan-Principal payment (541)

Estimated FY2020 adjustment to fund balance (48,172)

Estimated fund balance 6/30/2020 \$ 50,083

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 278- NORTH COLONY ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$52,582,480. 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	45,687,140	209,700	-	6,600	203,100
Sr Cit/Vet	6,200,200	28,400	28,400	-	-
Farm	695,140	-	-	-	-
Personal	-	-	-	-	-
Total	52,582,480	238,100	28,400	6,600	203,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$203,100
311 102	Real Property Taxes - Delinquent	6,000
311 400	Penalty & Interest on Delinquent Taxes	3,000
311 500	Vehicle Taxes	6,340

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES	<u>\$218,740</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	170,280	173,000	203,100
311.102	Real Property-Delinquent	6,839	6,000	6,000
311.400	Penalty & Interest	2,908	3,000	3,000
311.500	Vehicle Tax State Collec	6,080	6,210	6,340
Total General Property Taxes		186,107	188,210	218,440
RE61-Interest Earnings				
361.100	Interest On Investments	245	300	300
Total Interest Earnings		245	300	300
Division Total: Non-Departmental		186,352	\$188,510	\$218,740
Department Total: Non-Departmental		186,352	\$188,510	\$218,740
Fund Total: NORTH COLONY RSA #23		186,352	\$188,510	\$218,740



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,543	5,200	5,000
411.300	Overtime Wages	8	420	500
Total Salaries & Wages		1,551	5,620	5,500
EX12-Benefits				
412.200	Unemployment Contrib	10	34	33
412.300	Medicare	23	82	80
412.400	Retirement Contrib. - DB Plan	0	0	143
412.600	Workers Compensation	89	323	316
412.700	Sbs Contribution	95	345	337
Total Benefits		217	784	909
EX24-Utilities-Building Oprtns				
424.100	Electricity	506	600	630
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		506	850	880
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,500	1,500
Total Rental/Lease		0	1,500	1,500
EX26-Professional Charges				
426.300	Dues & Fees	225	0	0
426.900	Other Professional Chgs	0	15,000	1,500
Total Professional Charges		225	15,000	1,500
EX27-Insurance & Bond				
427.100	Property Insurance	37	50	50
427.500	Liability Insurance	12	20	20
Total Insurance & Bond		49	70	70
EX28-Maintenance Services				
428.600	Road Maintenance Services	93,273	112,404	118,100
Total Maintenance Services		93,273	112,404	118,100
EX29-Other Contractual				
429.900	Other Contractual	0	4,000	4,200
Total Other Contractual		0	4,000	4,200
EX33-Misc Supplies				
433.900	Other Supplies	18,978	35,000	36,750
Total Misc Supplies		18,978	35,000	36,750
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	94	86	80
Total Loan Payments		94	86	80



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

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	19,855	22,765	40,980
Total Intra Govern/Recov Expens		19,855	22,765	40,980
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	139,000	0	55,902
Total Capital Project Transfers		139,000	0	55,902
Division Total: Non-Departmental		273,748	198,079	266,371
Department Total: Non-Departmental		273,748	198,079	266,371
Fund Total: NORTH COLONY RSA #23		273,748	198,079	266,371



MATANUSKA-SUSITNA BOROUGH

**FUND 279 - BOGARD ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	1,750,108	1,724,620	1,906,120
TOTAL EXPENDITURES	2,171,840	1,720,593	2,029,396

Audit balance as of 6/30/2018 \$ 176,804

Estimated revenues 2018-2019 fiscal year \$ 1,724,620

Estimated expenditures 2018-2019 fiscal year (1,178,753)

Capital Projects (541,840)

Loan-Principal payment (4,003)

Estimated adjustment to fund balance 24

Estimated fund balance 6/30/2019 176,828

Estimated revenues 2019-2020 fiscal year 1,906,120

Estimated expenditures 2019-2020 fiscal year (1,315,170)

Capital Projects (714,226)

Loan-Principal payment (4,063)

Estimated FY2020 adjustment to fund balance (127,339)

Estimated fund balance 6/30/2020 \$ 49,489

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 279-BOGARD ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$1,188,549,220. 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 UNCOLLECTIBLE TAXES	NET TAX
Real	1,067,268,880	1,846,300	-	58,100	1,788,200
Sr Cit/Vet	112,716,410	194,900	194,900	-	-
Farm	4,737,070	-	-	-	-
Personal	3,826,860	6,600	-	200	6,400
Total	1,188,549,220	2,047,800	194,900	58,300	1,794,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,788,200
311 102	Real Property Taxes - Delinquent	18,000
311 200	Personal Property Taxes	6,400
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Taxes	83,520

361 000 INTEREST

361 100	Interest earnings	<u>1,000</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,906,120</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,615,992	1,609,200	1,788,200
311.102	Real Property-Delinquent	32,149	18,000	18,000
311.200	Personal Property	7,425	5,600	6,400
311.400	Penalty & Interest	13,670	9,000	9,000
311.500	Vehicle Tax State Collec	80,160	81,820	83,520
Total General Property Taxes		1,749,396	1,723,620	1,905,120
RE61-Interest Earnings				
361.100	Interest On Investments	712	1,000	1,000
Total Interest Earnings		712	1,000	1,000
Division Total: Non-Departmental		1,750,108	\$1,724,620	\$1,906,120
Department Total: Non-Departmental		1,750,108	\$1,724,620	\$1,906,120
Fund Total: BOGARD RSA #25		1,750,108	\$1,724,620	\$1,906,120



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	20,118	41,116	30,000
411.300	Overtime Wages	978	520	1,000
Total Salaries & Wages		21,096	41,636	31,000
EX12-Benefits				
412.200	Unemployment Contrib	127	247	186
412.300	Medicare	307	597	450
412.400	Retirement Contrib. - DB Plan	0	0	286
412.600	Workers Compensation	1,215	2,356	1,779
412.700	Sbs Contribution	1,297	1,945	1,900
Total Benefits		2,946	5,145	4,601
EX24-Utilities-Building Oprtns				
424.100	Electricity	32,566	40,000	42,000
424.500	Garbage Pickups	50	250	250
Total Utilities-Building Oprtns		32,616	40,250	42,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	7,500	7,500
Total Rental/Lease		0	7,500	7,500
EX26-Professional Charges				
426.900	Other Professional Chgs	5,200	6,000	6,300
Total Professional Charges		5,200	6,000	6,300
EX27-Insurance & Bond				
427.100	Property Insurance	277	350	350
427.500	Liability Insurance	63	100	100
Total Insurance & Bond		340	450	450
EX28-Maintenance Services				
428.600	Road Maintenance Services	595,526	655,074	716,200
Total Maintenance Services		595,526	655,074	716,200
EX29-Other Contractual				
429.900	Other Contractual	3,235	23,000	8,400
Total Other Contractual		3,235	23,000	8,400
EX33-Misc Supplies				
433.900	Other Supplies	157,470	161,356	176,400
Total Misc Supplies		157,470	161,356	176,400
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	702	643	600
Total Loan Payments		702	643	600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	209,709	237,699	321,469
Total Intra Govern/Recov Expens		209,709	237,699	321,469
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,143,000	541,840	714,226
Total Capital Project Transfers		1,143,000	541,840	714,226
Division Total: Non-Departmental		2,171,840	1,720,593	2,029,396
Department Total: Non-Departmental		2,171,840	1,720,593	2,029,396
Fund Total: BOGARD RSA #25		2,171,840	1,720,593	2,029,396



MATANUSKA-SUSITNA BOROUGH

**FUND 280 - GREATER BUTTE ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	935,389	936,290	1,003,310
TOTAL EXPENDITURES	1,003,093	936,049	1,162,458

Audit balance as of 6/30/2018 \$ 208,835

Estimated revenues 2018-2019 fiscal year \$ 936,290

Estimated expenditures 2018-2019 fiscal year (611,159)

Capital Projects (324,890)

Loan-Principal payment (225)

Estimated adjustment to fund balance 16

Estimated fund balance 6/30/2019 208,851

Estimated revenues 2019-2020 fiscal year 1,003,310

Estimated expenditures 2019-2020 fiscal year (689,591)

Capital Projects (472,867)

Loan-Principal payment (228)

Estimated FY2020 adjustment to fund balance (159,376)

Estimated fund balance 6/30/2020 \$ 49,475

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 280- GREATER BUTTE ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$336,844,590. 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	282,053,080	973,000	-	30,600	942,400
Sr Cit/Vet	52,592,790	181,400	181,400	-	-
Farm	2,198,720	-	-	-	-
Personal	-	-	-	-	-
Total	336,844,590	1,154,400	1,154,400	30,600	942,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$942,400
311 102	Real Property Taxes - Delinquent	15,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	35,560

361 000 INTEREST

361 100	Interest earnings	<u>350</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,003,310</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Revenue</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	860,873	876,100	942,400
311.102	Real Property-Delinquent	23,834	15,000	15,000
311.200	Personal Property	(6)	0	0
311.400	Penalty & Interest	11,158	10,000	10,000
311.500	Vehicle Tax State Collec	34,130	34,840	35,560
Total General Property Taxes		929,989	935,940	1,002,960
RE61-Interest Earnings				
361.100	Interest On Investments	399	350	350
Total Interest Earnings		399	350	350
RE67-Transfer From Other Funds				
367.400	Capital Projects	5,001	0	0
Total Transfer From Other Funds		5,001	0	0
Division Total: Non-Departmental		935,389	\$936,290	\$1,003,310
Department Total: Non-Departmental		935,389	\$936,290	\$1,003,310
Fund Total: GREATER BUTTE RSA #26		935,389	\$936,290	\$1,003,310



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	9,201	14,085	10,000
411.300	Overtime Wages	235	1,150	1,000
Total Salaries & Wages		9,436	15,235	11,000
EX12-Benefits				
412.200	Unemployment Contrib	57	223	66
412.300	Medicare	138	216	160
412.400	Retirement Contrib. - DB Plan	0	560	286
412.600	Workers Compensation	543	843	631
412.700	Sbs Contribution	580	905	674
Total Benefits		1,318	2,747	1,817
EX24-Utilities-Building Oprtns				
424.100	Electricity	15,340	17,500	18,400
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		15,340	17,750	18,650
EX25-Rental/Lease				
425.300	Equipment Rental	0	5,000	5,000
Total Rental/Lease		0	5,000	5,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	2,000	2,000
Total Professional Charges		0	2,000	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	16	50	50
427.500	Liability Insurance	22	50	50
Total Insurance & Bond		38	100	100
EX28-Maintenance Services				
428.600	Road Maintenance Services	284,269	319,636	337,700
428.900	Other Bldg. Maint Service	0	0	10,000
Total Maintenance Services		284,269	319,636	347,700
EX29-Other Contractual				
429.900	Other Contractual	150	10,000	0
Total Other Contractual		150	10,000	0
EX33-Misc Supplies				
433.900	Other Supplies	4,924	106,430	115,500
Total Misc Supplies		4,924	106,430	115,500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	40	36	25
Total Loan Payments		40	36	25



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	115,078	132,225	187,799
Total Intra Govern/Recov Expens		115,078	132,225	187,799
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	572,500	324,890	472,867
Total Capital Project Transfers		572,500	324,890	472,867
Division Total: Non-Departmental		1,003,093	936,049	1,162,458
Department Total: Non-Departmental		1,003,093	936,049	1,162,458
Fund Total: GREATER BUTTE RSA #26		1,003,093	936,049	1,162,458



MATANUSKA-SUSITNA BOROUGH

**FUND 281 - MEADOW LAKES ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	1,938,350	1,939,460	2,124,030
TOTAL EXPENDITURES	2,001,913	1,939,400	2,213,494

Audit balance as of 6/30/2018 \$ 138,706

Estimated revenues 2018-2019 fiscal year \$ 1,939,460

Estimated expenditures 2018-2019 fiscal year (1,234,400)
Capital Projects (705,000)

Estimated adjustment to fund balance 60

Estimated fund balance 6/30/2019 138,766

Estimated revenues 2019-2020 fiscal year 2,124,030

Estimated expenditures 2019-2020 fiscal year (1,359,475)
Capital Projects (854,019)

Estimated FY2020 adjustment to fund balance (89,464)

Estimated fund balance 6/30/2020 \$ 49,302

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 281- MEADOW LAKES ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$662,904,960. 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	594,184,330	2,067,700	-	65,100	2,002,600
Sr Cit/Vet	66,332,860	230,800	230,800	-	-
Farm	-	-	-	-	-
Personal	2,387,770	8,300	-	200	8,100
Total	662,904,960	2,306,800	230,800	65,300	2,010,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$2,002,600
311 102	Real Property Taxes - Delinquent	30,000
311 200	Personal Property Taxes	8,100
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	62,830

361 000 INTEREST

361 100	Interest earnings	<u>500</u>
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TOTAL ESTIMATED REVENUES	<u>\$2,124,030</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Revenue</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,777,995	1,821,400	2,002,600
311.102	Real Property-Delinquent	55,700	30,000	30,000
311.200	Personal Property	15,433	6,000	8,100
311.202	Personal Property-Delinq	87	0	0
311.400	Penalty & Interest	26,893	20,000	20,000
311.500	Vehicle Tax State Collec	60,310	61,560	62,830
Total General Property Taxes		1,936,418	1,938,960	2,123,530
RE61-Interest Earnings				
361.100	Interest On Investments	315	500	500
Total Interest Earnings		315	500	500
RE67-Transfer From Other Funds				
367.400	Capital Projects	1,617	0	0
Total Transfer From Other Funds		1,617	0	0
Division Total: Non-Departmental		1,938,350	\$1,939,460	\$2,124,030
Department Total: Non-Departmental		1,938,350	\$1,939,460	\$2,124,030
Fund Total: MEADOW LAKES RSA #27		1,938,350	\$1,939,460	\$2,124,030



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	14,668	26,000	25,000
411.300	Overtime Wages	557	520	1,000
Total Salaries & Wages		15,225	26,520	26,000
EX12-Benefits				
412.200	Unemployment Contrib	93	160	156
412.300	Medicare	224	385	377
412.400	Retirement Contrib. - DB Plan	0	0	286
412.600	Workers Compensation	885	1,522	1,492
412.700	Sbs Contribution	946	1,626	1,594
Total Benefits		2,148	3,693	3,905
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,329	20,000	20,000
424.500	Garbage Pickups	30	250	2,250
Total Utilities-Building Oprtns		8,359	20,250	22,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	10,000	8,000
Total Rental/Lease		0	10,000	8,000
EX26-Professional Charges				
426.300	Dues & Fees	0	4,000	0
426.500	Recording Fees	35	150	0
426.900	Other Professional Chgs	2,000	6,000	6,000
Total Professional Charges		2,035	10,150	6,000
EX27-Insurance & Bond				
427.500	Liability Insurance	514	700	700
Total Insurance & Bond		514	700	700
EX28-Maintenance Services				
428.600	Road Maintenance Services	680,118	711,348	747,000
Total Maintenance Services		680,118	711,348	747,000
EX29-Other Contractual				
429.900	Other Contractual	13,018	25,000	25,000
Total Other Contractual		13,018	25,000	25,000
EX33-Misc Supplies				
433.900	Other Supplies	123,238	140,000	147,000
Total Misc Supplies		123,238	140,000	147,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	250,058	286,739	373,620
Total Intra Govern/Recov Expens		250,058	286,739	373,620



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	907,200	705,000	854,019
Total Capital Project Transfers		907,200	705,000	854,019
Division Total: Non-Departmental		2,001,913	1,939,400	2,213,494
Department Total: Non-Departmental		2,001,913	1,939,400	2,213,494
Fund Total: MEADOW LAKES RSA #27		2,001,913	1,939,400	2,213,494



MATANUSKA-SUSITNA BOROUGH

**FUND 282 - GOLD TRAIL ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	1,778,010	1,769,490	1,896,780
TOTAL EXPENDITURES	1,896,310	1,767,068	1,974,132

Audit balance as of 6/30/2018 \$ 130,058

Estimated revenues 2018-2019 fiscal year \$ 1,769,490

Estimated expenditures 2018-2019 fiscal year (1,280,218)

Capital Projects (486,850)

Loan-Principal payment (2,413)

Estimated adjustment to fund balance 9

Estimated fund balance 6/30/2019 130,067

Estimated revenues 2019-2020 fiscal year 1,896,780

Estimated expenditures 2019-2020 fiscal year (1,404,585)

Capital Projects (569,547)

Loan-Principal payment (2,449)

Estimated FY2020 adjustment to fund balance (79,801)

Estimated fund balance 6/30/2020 \$ 50,266

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 282- GOLD TRAILS ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$1,021,773,170. 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	916,025,600	1,822,800	-	57,400	1,765,400
Sr Cit/Vet	101,807,910	202,500	202,500	-	-
Farm	3,939,660	-	-	-	-
Personal	-	-	-	-	-
Total	1,021,773,170	2,025,300	202,500	57,400	1,765,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,765,400
311 102	Real Property Taxes - Delinquent	18,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	102,730

361 000 INTEREST

361 100	Interest earnings	<u>650</u>
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TOTAL ESTIMATED REVENUES		<u>\$1,896,780</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,644,608	1,640,200	1,765,400
311.102	Real Property-Delinquent	22,788	18,000	18,000
311.400	Penalty & Interest	11,628	10,000	10,000
311.500	Vehicle Tax State Collec	98,600	100,640	102,730
Total General Property Taxes		1,777,624	1,768,840	1,896,130
RE61-Interest Earnings				
361.100	Interest On Investments	386	650	650
Total Interest Earnings		386	650	650
Division Total: Non-Departmental		1,778,010	\$1,769,490	\$1,896,780
Department Total: Non-Departmental		1,778,010	\$1,769,490	\$1,896,780
Fund Total: GOLD TRAIL RSA #28		1,778,010	\$1,769,490	\$1,896,780



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	31,871	36,400	35,000
411.300	Overtime Wages	792	520	1,000
Total Salaries & Wages		32,663	36,920	36,000
EX12-Benefits				
412.200	Unemployment Contrib	196	222	216
412.300	Medicare	472	536	522
412.400	Retirement Contrib. - DB Plan	0	0	286
412.600	Workers Compensation	1,869	2,120	2,066
412.700	Sbs Contribution	1,995	2,264	2,207
Total Benefits		4,532	5,142	5,297
EX24-Utilities-Building Oprtns				
424.100	Electricity	38,483	45,000	47,250
424.500	Garbage Pickups	4,622	250	2,250
Total Utilities-Building Oprtns		43,105	45,250	49,500
EX25-Rental/Lease				
425.300	Equipment Rental	0	10,000	8,000
Total Rental/Lease		0	10,000	8,000
EX26-Professional Charges				
426.900	Other Professional Chgs	1,835	5,000	5,000
Total Professional Charges		1,835	5,000	5,000
EX27-Insurance & Bond				
427.100	Property Insurance	167	250	250
427.500	Liability Insurance	73	100	100
Total Insurance & Bond		240	350	350
EX28-Maintenance Services				
428.600	Road Maintenance Services	731,590	771,018	809,600
Total Maintenance Services		731,590	771,018	809,600
EX29-Other Contractual				
429.900	Other Contractual	3,699	5,000	5,000
Total Other Contractual		3,699	5,000	5,000
EX33-Misc Supplies				
433.900	Other Supplies	123,290	140,000	147,000
Total Misc Supplies		123,290	140,000	147,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	423	387	350
Total Loan Payments		423	387	350



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	228,933	261,151	338,488
Total Intra Govern/Recov Expens		228,933	261,151	338,488
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	726,000	486,850	569,547
Total Capital Project Transfers		726,000	486,850	569,547
Division Total: Non-Departmental		1,896,310	1,767,068	1,974,132
Department Total: Non-Departmental		1,896,310	1,767,068	1,974,132
Fund Total: GOLD TRAIL RSA #28		1,896,310	1,767,068	1,974,132



MATANUSKA-SUSITNA BOROUGH

**FUND 283 - GREATER TALKEETNA ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	619,827	619,040	651,410
TOTAL EXPENDITURES	548,145	619,031	827,504

Audit balance as of 6/30/2018 \$ 226,802

Estimated revenues 2018-2019 fiscal year \$ 619,040

Estimated expenditures 2018-2019 fiscal year (615,431)
Capital Projects (3,600)

Estimated adjustment to fund balance 9

Estimated fund balance 6/30/2019 226,811

Estimated revenues 2019-2020 fiscal year 651,410

Estimated expenditures 2019-2020 fiscal year (698,320)
Capital Projects (129,184)

Estimated FY2020 adjustment to fund balance (176,094)

Estimated fund balance 6/30/2020 \$ 50,717

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 283- GREATER TALKEETNA ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$224,873,630. 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	200,230,850	624,700	-	19,600	605,100
Sr Cit/Vet	24,616,380	76,800	76,800	-	-
Farm	18,940	-	-	-	-
Personal	7,460	-	-	-	-
Total	224,873,630	701,500	76,800	19,600	605,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$605,100
311 102	Real Property Taxes - Delinquent	15,000
311 200	Personal Property Taxes	-
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Taxes	23,010

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$651,410



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depai				
RE11-General Property Taxes				
311.100	Real Property	561,597	573,200	605,100
311.102	Real Property-Delinquent	24,787	15,000	15,000
311.200	Personal Property	231	0	0
311.202	Personal Property-Delinq	97	0	0
311.400	Penalty & Interest	10,708	8,000	8,000
311.500	Vehicle Tax State Collec	22,080	22,540	23,010
Total General Property Taxes		619,500	618,740	651,110
RE61-Interest Earnings				
361.100	Interest On Investments	327	300	300
Total Interest Earnings		327	300	300
Division Total: Non-Departmental		619,827	\$619,040	\$651,410
Department Total: Non-Departmental		619,827	\$619,040	\$651,410
Fund Total: GREATER TALKEETNA RSA #:		619,827	\$619,040	\$651,410



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depar				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	8,513	21,448	15,000
411.300	Overtime Wages	477	520	1,000
Total Salaries & Wages		8,990	21,968	16,000
EX12-Benefits				
412.200	Unemployment Contrib	54	129	96
412.300	Medicare	131	310	232
412.400	Retirement Contrib. - DB Plan	0	0	286
412.600	Workers Compensation	516	1,227	918
412.700	Sbs Contribution	551	999	981
Total Benefits		1,252	2,665	2,513
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	62	0	0
Total Expenses Within Borough		62	0	0
EX22-Advertising				
422.000	Advertising	0	250	0
Total Advertising		0	250	0
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	100	100
Total Utilities-Building Oprtns		0	100	100
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	500	500
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		0	1,000	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	32	50	50
Total Insurance & Bond		32	50	50
EX28-Maintenance Services				
428.600	Road Maintenance Services	417,165	447,516	472,100
Total Maintenance Services		417,165	447,516	472,100
EX29-Other Contractual				
429.900	Other Contractual	0	23,743	30,000
Total Other Contractual		0	23,743	30,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depar				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	13,600
433.900	Other Supplies	3,879	14,100	0
Total Misc Supplies		3,879	14,100	13,600
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	92,065	103,539	162,457
Total Intra Govern/Recov Expens		92,065	103,539	162,457
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	24,700	3,600	129,184
Total Capital Project Transfers		24,700	3,600	129,184
Division Total: Non-Departmental		548,145	619,031	827,504
Department Total: Non-Departmental		548,145	619,031	827,504
Fund Total: GREATER TALKEETNA RSA #:		548,145	619,031	827,504



MATANUSKA-SUSITNA BOROUGH

**FUND 284 - TRAPPER CREEK ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	223,914	230,660	239,060
TOTAL EXPENDITURES	200,272	230,660	376,271

Audit balance as of 6/30/2018 \$ 187,212

Estimated revenues 2018-2019 fiscal year \$ 230,660

Estimated expenditures 2018-2019 fiscal year (215,630)

Capital Projects (15,030)

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2019 187,212

Estimated revenues 2019-2020 fiscal year 239,060

Estimated expenditures 2019-2020 fiscal year (255,861)

Capital Projects (120,410)

Estimated FY2020 adjustment to fund balance (137,211)

Estimated fund balance 6/30/2020 \$ 50,001

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 284- TRAPPER CREEK ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$56,340,910. 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	50,714,100	223,600	-	7,000	216,600
Sr Cit/Vet	5,419,600	23,900	23,900	-	-
Farm	207,210	-	-	-	-
Personal	-	-	-	-	-
Total	56,340,910	247,500	23,900	7,000	216,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$216,600
311 102	Real Property Taxes - Delinquent	8,000
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Taxes	10,160

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES	<u>\$239,060</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	199,527	208,400	216,600
311.102	Real Property-Delinquent	9,528	8,000	8,000
311.400	Penalty & Interest	4,826	4,000	4,000
311.500	Vehicle Tax State Collec	9,760	9,960	10,160
Total General Property Taxes		223,641	230,360	238,760
RE61-Interest Earnings				
361.100	Interest On Investments	273	300	300
Total Interest Earnings		273	300	300
Division Total: Non-Departmental		223,914	\$230,660	\$239,060
Department Total: Non-Departmental		223,914	\$230,660	\$239,060
Fund Total: TRAPPER CREEK RSA #30		223,914	\$230,660	\$239,060



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,033	5,200	5,000
411.300	Overtime Wages	1,819	415	500
Total Salaries & Wages		7,852	5,615	5,500
EX12-Benefits				
412.200	Unemployment Contrib	48	34	33
412.300	Medicare	116	82	80
412.400	Retirement Contrib. - DB Plan	0	0	143
412.600	Workers Compensation	456	323	316
412.700	Sbs Contribution	490	345	337
Total Benefits		1,110	784	909
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	100	100
Total Utilities-Building Oprtns		0	100	100
EX26-Professional Charges				
426.900	Other Professional Chgs	0	2,000	2,000
Total Professional Charges		0	2,000	2,000
EX27-Insurance & Bond				
427.500	Liability Insurance	12	20	20
Total Insurance & Bond		12	20	20
EX28-Maintenance Services				
428.600	Road Maintenance Services	125,423	163,812	172,100
Total Maintenance Services		125,423	163,812	172,100
EX29-Other Contractual				
429.900	Other Contractual	0	5,000	5,000
Total Other Contractual		0	5,000	5,000
EX33-Misc Supplies				
433.900	Other Supplies	0	2,000	2,500
Total Misc Supplies		0	2,000	2,500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	31,769	36,299	67,732
Total Intra Govern/Recov Expens		31,769	36,299	67,732
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	34,106	15,030	120,410
Total Capital Project Transfers		34,106	15,030	120,410
Division Total: Non-Departmental		200,272	230,660	376,271
Department Total: Non-Departmental		200,272	230,660	376,271
Fund Total: TRAPPER CREEK RSA #30		200,272	230,660	376,271



MATANUSKA-SUSITNA BOROUGH
FUND 285 - ALPINE ROAD SERVICE AREA
Reconciliation of Fund Balance

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	256,414	259,150	266,700
TOTAL EXPENDITURES	312,864	300,340	323,788

Audit balance as of 6/30/2018 \$ 115,427

Estimated revenues 2018-2019 fiscal year \$ 259,150

Estimated expenditures 2018-2019 fiscal year (300,340)

Capital Projects -

Loan-Principal payment (108)

Estimated adjustment to fund balance (41,298)

Estimated fund balance 6/30/2019 74,129

Estimated revenues 2019-2020 fiscal year 266,700

Estimated expenditures 2019-2020 fiscal year (323,788)

Capital Projects -

Loan-Principal payment (110)

Estimated FY2020 adjustment to fund balance (57,198)

Estimated fund balance 6/30/2020 \$ 16,931

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary and Schedule of Long Term Debt

FUND 285- ALPINE ROAD SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) 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	66,521,980	244,800	-	7,700	237,100
Sr Cit/Vet	16,291,150	59,900	59,900	-	-
Farm	281,850	-	-	-	-
Personal	-	-	-	-	-
Total	83,094,980	304,700	59,900	7,700	237,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$237,100
311 102	Real Property Taxes - Delinquent	7,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	17,300

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES	<u>\$266,700</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	222,300	229,900	237,100
311.102	Real Property-Delinquent	12,191	7,000	7,000
311.400	Penalty & Interest	5,093	5,000	5,000
311.500	Vehicle Tax State Collec	16,600	16,950	17,300
Total General Property Taxes		256,184	258,850	266,400
RE61-Interest Earnings				
361.100	Interest On Investments	230	300	300
Total Interest Earnings		230	300	300
Division Total: Non-Departmental		256,414	\$259,150	\$266,700
Department Total: Non-Departmental		256,414	\$259,150	\$266,700
Fund Total: ALPINE RSA #31		256,414	\$259,150	\$266,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,755	5,200	5,000
411.300	Overtime Wages	793	415	500
Total Salaries & Wages		7,548	5,615	5,500
EX12-Benefits				
412.200	Unemployment Contrib	46	34	33
412.300	Medicare	111	82	80
412.400	Retirement Contrib. - DB Plan	0	0	143
412.600	Workers Compensation	437	323	316
412.700	Sbs Contribution	467	345	337
Total Benefits		1,061	784	909
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,544	2,900	3,675
424.500	Garbage Pickups	0	850	250
Total Utilities-Building Oprtns		2,544	3,750	3,925
EX26-Professional Charges				
426.900	Other Professional Chgs	0	3,500	2,000
Total Professional Charges		0	3,500	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	8	10	10
427.500	Liability Insurance	12	20	20
Total Insurance & Bond		20	30	30
EX28-Maintenance Services				
428.600	Road Maintenance Services	141,735	208,461	218,900
Total Maintenance Services		141,735	208,461	218,900
EX29-Other Contractual				
429.900	Other Contractual	0	2,500	4,200
Total Other Contractual		0	2,500	4,200
EX33-Misc Supplies				
433.900	Other Supplies	36,972	44,925	47,300
Total Misc Supplies		36,972	44,925	47,300
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	19	17	15
Total Loan Payments		19	17	15
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	26,965	30,758	41,009
Total Intra Govern/Recov Expens		26,965	30,758	41,009



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	96,000	0	0
Total Capital Project Transfers		96,000	0	0
Division Total: Non-Departmental		312,864	300,340	323,788
Department Total: Non-Departmental		312,864	300,340	323,788
Fund Total: ALPINE RSA #31		312,864	300,340	323,788

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SPECIAL SERVICE AREAS

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MATANUSKA-SUSITNA BOROUGH

**FUND 290 - TALKEETNA FLOOD CONTROL
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	31,505	30,010	31,730
TOTAL EXPENDITURES	672	42,796	53,680

Audit balance as of 6/30/2018 \$ 149,347

Estimated revenues 2018-2019 fiscal year \$ 30,010

Estimated expenditures 2018-2019 fiscal year (42,796)

Estimated adjustment to fund balance (12,786)

Estimated fund balance 6/30/2019 136,561

Estimated revenues 2019-2020 fiscal year 31,730

Estimated expenditures 2019-2020 fiscal year (53,680)

Estimated FY2020 adjustment to fund balance (21,950)

Estimated fund balance 6/30/2020 \$ 114,611

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary & Schedule of Long Term Debt

FUND 290- TALKEETNA FLOOD CONTROL

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$36,846,930. 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	34,075,930	31,000	-	900	30,100
Sr Cit/Vet	2,771,000	2,500	2,500	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	36,846,930	33,500	2,500	900	30,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$30,100
311 102	Real Property Taxes - Delinquent	250
311 400	Penalty & Interest on Delinquent Taxes	250
311 500	Vehicle Taxes	980

361 000 INTEREST

361 100	Interest Earnings	<u>150</u>
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TOTAL ESTIMATED REVENUES \$31,730



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	29,004	28,400	30,100
311.102	Real Property-Delinquent	918	250	250
311.400	Penalty & Interest	443	250	250
311.500	Vehicle Tax State Collec	940	960	980
Total General Property Taxes		31,305	29,860	31,580
RE61-Interest Earnings				
361.100	Interest On Investments	200	150	150
Total Interest Earnings		200	150	150
Division Total: Non-Departmental		31,505	\$30,010	\$31,730
Department Total: Non-Departmental		31,505	\$30,010	\$31,730
Fund Total: TALKEETNA FLOOD SA #7		31,505	\$30,010	\$31,730



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	5,200	10,000
Total Salaries & Wages		0	5,200	10,000
EX12-Benefits				
412.200	Unemployment Contrib	0	32	60
412.300	Medicare	0	76	145
412.600	Workers Compensation	0	319	612
412.700	Sbs Contribution	0	319	613
Total Benefits		0	746	1,430
EX26-Professional Charges				
426.300	Dues & Fees	200	421	600
426.900	Other Professional Chgs	0	16,560	4,000
Total Professional Charges		200	16,981	4,600
EX27-Insurance & Bond				
427.500	Liability Insurance	472	650	650
Total Insurance & Bond		472	650	650
EX29-Other Contractual				
429.900	Other Contractual	0	19,219	37,000
Total Other Contractual		0	19,219	37,000
Division Total: Non-Departmental		672	42,796	53,680
Department Total: Non-Departmental		672	42,796	53,680
Fund Total: TALKEETNA FLOOD SA #7		672	42,796	53,680



MATANUSKA-SUSITNA BOROUGH

**FUND 291 - GARDEN TERRACE ESTATES
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES		-	-
TOTAL EXPENDITURES	-	107,034	-

Audit balance as of 6/30/2018 \$ 107,034

Estimated revenues 2018-2019 fiscal year \$ -

Estimated expenditures 2018-2019 fiscal year (107,034)

Estimated adjustment to fund balance (107,034)

Estimated fund balance 6/30/2019 -

Estimated revenues 2019-2020 fiscal year -

Estimated expenditures 2019-2020 fiscal year -

Estimated FY2020 adjustment to fund balance -

Estimated fund balance 6/30/2020 \$ -

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary & Schedule of Long Term Debt

FUND 291- GARDEN TERRACE ESTATES SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$8,999,600. No mill rate is approved for fiscal year 2020.

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	8,256,600	-	-	-	-
Sr Cit/Vet	743,000	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	8,999,600	-	-	-	-

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**

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
	Division Total: Non-Departmental	0	\$0	\$0
	Department Total: Non-Departmental	0	\$0	\$0
	Fund Total: GARDEN TERRACE SA #8	0	\$0	\$0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX24-Utilities-Building Oprtns				
424.200	Water & Sewer	0	107,034	0
Total Utilities-Building Oprtns		0	107,034	0
Division Total: Non-Departmental		0	107,034	0
Department Total: Non-Departmental		0	107,034	0
Fund Total: GARDEN TERRACE SA #8		0	107,034	0



MATANUSKA-SUSITNA BOROUGH

**FUND 292 - POINT MACKENZIE SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	22,012	57,500	36,600
TOTAL EXPENDITURES	47,717	83,429	88,084

Audit balance as of 6/30/2018 \$ 451,590

Estimated revenues 2018-2019 fiscal year \$ 57,500

Estimated expenditures 2018-2019 fiscal year (83,429)

Estimated adjustment to fund balance (25,929)

Estimated fund balance 6/30/2019 425,661

Estimated revenues 2019-2020 fiscal year 36,600

Estimated expenditures 2019-2020 fiscal year (88,084)

Estimated FY2020 adjustment to fund balance (51,484)

Estimated fund balance 6/30/2020 \$ 374,177



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	20,947	56,500	35,600
311.400	Penalty & Interest	340	0	0
Total General Property Taxes		21,287	56,500	35,600
RE61-Interest Earnings				
361.100	Interest On Investments	725	1,000	1,000
Total Interest Earnings		725	1,000	1,000
Division Total: Non-Departmental		22,012	\$57,500	\$36,600
Department Total: Non-Departmental		22,012	\$57,500	\$36,600
Fund Total: PT. MACKENZIE SA #69		22,012	\$57,500	\$36,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,211	10,400	10,000
411.300	Overtime Wages	0	1,050	1,000
Total Salaries & Wages		1,211	11,450	11,000
EX12-Benefits				
412.200	Unemployment Contrib	8	69	66
412.300	Medicare	18	167	160
412.400	Retirement Contrib. - DB Plan	0	290	286
412.600	Workers Compensation	70	701	673
412.700	Sbs Contribution	75	702	674
Total Benefits		171	1,929	1,859
EX27-Insurance & Bond				
427.500	Liability Insurance	23	50	25
Total Insurance & Bond		23	50	25
EX28-Maintenance Services				
428.600	Road Maintenance Services	42,503	50,000	53,000
Total Maintenance Services		42,503	50,000	53,000
EX29-Other Contractual				
429.900	Other Contractual	0	5,000	5,200
Total Other Contractual		0	5,000	5,200
EX33-Misc Supplies				
433.900	Other Supplies	3,809	15,000	17,000
Total Misc Supplies		3,809	15,000	17,000
Division Total: Non-Departmental		47,717	83,429	88,084
Department Total: Non-Departmental		47,717	83,429	88,084
Fund Total: PT. MACKENZIE SA #69		47,717	83,429	88,084



MATANUSKA-SUSITNA BOROUGH

**FUND 293 - TALKEETNA WATER / SEWER
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	538,104	535,000	1,280,000
TOTAL EXPENDITURES	315,588	518,130	787,951

Audit balance as of 6/30/2018 \$ (236,952)

Estimated revenues 2018-2019 fiscal year \$ 535,000

Estimated expenditures 2018-2019 fiscal year (518,130)

Loan - Principal payment (26,365)

Estimated adjustment to fund balance (9,495)

Estimated fund balance 6/30/2019 (246,447)

Estimated revenues 2019-2020 fiscal year 1,280,000

Estimated expenditures 2019-2020 fiscal year (577,951)

Capital Projects (210,000)

Loan - Principal payment (26,440)

Estimated FY2020 adjustment to fund balance 465,609

Estimated fund balance 6/30/2020 \$ 219,162

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary & Schedule of Long Term Debt

FUND 293- TALKEETNA WATER & SEWER SERVICE AREA

REVENUE COMMENTARY

<u>313 200</u>	<u>SALES TAX</u>		
	313 200	Sales Tax	\$900,000
<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	<u>165,000</u>
	TOTAL ESTIMATED REVENUES		<u>\$1,280,000</u>

SCHEDULE OF LONG TERM DEBT

	AMOUNT ISSUED	BALANCE			BALANCE	
		AT 7/1/2019	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	AT 7/1/2020
LOANS						
Arsenic Treatment	105,000	71,747	5,040	1,076	6,116	66,707
ADEC Discharge Permit Compliance	214,000	149,800	21,400	375	21,755	128,400
Total Debt Service Requirements		221,547	26,440	1,451	27,871	195,107

Note: Loans not in repayment status:
Wastewater Treatment-\$7,700,000
(No activity to date).



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-De				
RE13-Sales Taxes				
313.200	Sales Tax	163,592	120,000	900,000
Total Sales Taxes		163,592	120,000	900,000
RE21-Special Assessmnt Revenue				
321.300	Penalty	(25)	0	0
Total Special Assessmnt Revenue		(25)	0	0
RE37-Other State Revenue				
337.800	State PERS Relief	1,534	0	0
Total Other State Revenue		1,534	0	0
RE44-Sanitation/Septage Fees				
344.500	Water & Sewer Fees	23,552	20,000	20,000
Total Sanitation/Septage Fees		23,552	20,000	20,000
RE49-Water & Sewer Fees				
349.100	Water Charges	185,503	200,000	195,000
349.500	Sewer Charges	160,511	195,000	165,000
Total Water & Sewer Fees		346,014	395,000	360,000
RE61-Interest Earnings				
361.100	Interest On Investments	146	0	0
Total Interest Earnings		146	0	0
RE67-Transfer From Other Funds				
367.700	Service Areas	3,291	0	0
Total Transfer From Other Funds		3,291	0	0
Division Total: Non-Departmental		538,104	\$535,000	\$1,280,000
Department Total: Non-Departmental		538,104	\$535,000	\$1,280,000
Fund Total: TALKEETNA WATER & SWR S		538,104	\$535,000	\$1,280,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-De				
EX11-Salaries & Wages				
411.100	Permanent Wages	88,469	94,876	110,927
411.200	Temp Wages & Adjmts	17,772	36,400	35,000
411.300	Overtime Wages	2,932	15,600	20,000
Total Salaries & Wages		109,173	146,876	165,927
EX12-Benefits				
412.100	Insurance Contrib	26,750	28,252	31,047
412.190	Life Insurance	165	174	191
412.200	Unemployment Contrib	656	876	996
412.300	Medicare	1,592	2,130	2,406
412.400	Retirement Contrib. - DB Plan	5,972	30,470	37,458
412.410	PERS Tier IV - DC Plan	11,460	0	0
412.411	PERS Tier IV - Health Plan	654	0	0
412.412	PERS Tier IV - HRA	1,873	0	0
412.413	PERS Tier IV - OD&D	103	0	0
412.600	Workers Compensation	5,211	6,615	7,554
412.700	Sbs Contribution	6,698	9,004	10,171
Total Benefits		61,134	77,521	89,823
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	44	100	0
Total Expenses Within Borough		44	100	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	100
414.200	Exp Reimb- Outside Boro	466	600	0
Total Expenses Outside Of Boro		466	600	100
EX21-Communications				
421.100	Communication Network Service	9,187	12,000	20,000
421.200	Postage	1,338	1,500	1,600
Total Communications		10,525	13,500	21,600
EX22-Advertising				
422.000	Advertising	158	600	650
Total Advertising		158	600	650
EX23-Printing				
423.000	Printing	634	300	350
Total Printing		634	300	350



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-De				
EX24-Utilities-Building Optrns				
424.100	Electricity	34,951	53,300	80,000
424.500	Garbage Pickups	0	500	500
424.600	Heating Fuel-Oil	971	1,500	1,600
Total Utilities-Building Optrns		35,922	55,300	82,100
EX25-Rental/Lease				
425.300	Equipment Rental	0	7,500	22,500
Total Rental/Lease		0	7,500	22,500
EX26-Professional Charges				
426.300	Dues & Fees	2,349	14,700	3,000
426.600	Computer Software/Online Servi	8,862	20,000	20,000
426.900	Other Professional Chgs	1,634	3,550	2,700
Total Professional Charges		12,845	38,250	25,700
EX27-Insurance & Bond				
427.100	Property Insurance	17,019	22,000	22,000
427.500	Liability Insurance	1,171	1,600	1,600
Total Insurance & Bond		18,190	23,600	23,600
EX28-Maintenance Services				
428.100	Building Maint Services	194	1,000	1,000
428.200	Grounds Maint Services	0	150	0
428.300	Equipment Maint Services	5,684	10,068	7,500
428.400	Vehicle Maint Services	0	1,000	1,000
Total Maintenance Services		5,878	12,218	9,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	350	2,500	2,750
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	7,014	22,300	15,000
429.900	Other Contractual	29,955	16,506	25,000
Total Other Contractual		37,319	41,806	43,250
EX30-Office Supplies				
430.100	Office Supplies < \$500	128	300	500
Total Office Supplies		128	300	500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,763	2,400	2,500
431.200	Building Maint Supplies	0	50	150
431.300	Equipment Maint Supplies	6,549	4,925	7,500
431.900	Other Maint. Supplies	144	500	500
Total Maintenance Supplies		8,456	7,875	10,650



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-De				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	200	200
432.200	Gas	1,243	5,000	5,000
Total Fuel/Oil-Vehicle Use		1,243	5,200	5,200
EX33-Misc Supplies				
433.100	Personnel Supplies	524	1,000	1,100
433.110	Clothing	0	100	100
433.120	Tools under \$500	1,332	2,000	2,000
433.200	Medical Supplies	0	100	100
433.900	Other Supplies	8,712	11,251	10,500
Total Misc Supplies		10,568	14,451	13,800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	5,000	5,500
434.100	Other Equip under \$5,000	1,198	3,500	15,750
Total Equipment Under \$5,000		1,198	8,500	21,250
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,707	1,633	1,451
Total Loan Payments		1,707	1,633	1,451
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	0	0	2,000
443.260	Computer - Admin & Audit	0	0	1,000
443.280	Finance - Admin & Audit	0	12,000	33,000
443.290	Legal - Admin & Audit	0	0	4,000
Total Intra Govern/Recov Expens		0	12,000	40,000
EX46-Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	0	50,000	210,000
Total Capital Project Transfers		0	50,000	210,000
Division Total: Non-Departmental		315,588	518,130	787,951
Department Total: Non-Departmental		315,588	518,130	787,951
Fund Total: TALKEETNA WATER & SWR S		315,588	518,130	787,951



MATANUSKA-SUSITNA BOROUGH

**FUND 294 - FREEDOM HILLS SUBDIVISION ROAD
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	45	-	-
TOTAL EXPENDITURES	-	15,000	14,799

Audit balance as of 6/30/2018 \$ 29,799

Estimated revenues 2018-2019 fiscal year \$ -

Estimated expenditures 2018-2019 fiscal year (15,000)

Estimated adjustment to fund balance (15,000)

Estimated fund balance 6/30/2019 14,799

Estimated revenues 2019-2020 fiscal year -

Estimated expenditures 2019-2020 fiscal year (14,799)

Estimated FY2020 adjustment to fund balance (14,799)

Estimated fund balance 6/30/2020 \$ -

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary & Schedule of Long Term Debt

FUND 294- FREEDOM HILLS SUBDIVISION

<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

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
RE61-Interest Earnings				
361.100	Interest On Investments	45	0	0
Total Interest Earnings		<u>45</u>	<u>0</u>	<u>0</u>
Division Total: Non-Departmental		<u>45</u>	<u>\$0</u>	<u>\$0</u>
Department Total: Non-Departmental		<u>45</u>	<u>\$0</u>	<u>\$0</u>
Fund Total: FREEDOM HILLS SUBD ROAE		<u>45</u>	<u>\$0</u>	<u>\$0</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
EX29-Other Contractual				
429.900	Other Contractual	0	5,000	5,000
Total Other Contractual		0	5,000	5,000
EX33-Misc Supplies				
433.900	Other Supplies	0	10,000	9,799
Total Misc Supplies		0	10,000	9,799
Division Total: Non-Departmental		0	15,000	14,799
Department Total: Non-Departmental		0	15,000	14,799
Fund Total: FREEDOM HILLS SUBD ROAC		0	15,000	14,799



MATANUSKA-SUSITNA BOROUGH

**FUND 295 - CIRCLE VIEW / STAMPEDE ESTATES
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	21,718	21,990	21,600
TOTAL EXPENDITURES	270	5,255	5,240

Audit balance as of 6/30/2018 \$ 43,213

Estimated revenues 2018-2019 fiscal year \$ 21,990

Estimated expenditures 2018-2019 fiscal year (5,255)

Loan - Principal payment (6,000)

Estimated adjustment to fund balance 10,735

Estimated fund balance 6/30/2019 53,948

Estimated revenues 2019-2020 fiscal year 21,600

Estimated expenditures 2019-2020 fiscal year (5,240)

Loan - Principal payment (6,000)

Estimated FY2020 adjustment to fund balance 10,360

Estimated fund balance 6/30/2020 \$ 64,308



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

6/19/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Revenue</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-E				
RE11-General Property Taxes				
311.100	Real Property	20,111	21,400	21,000
311.102	Real Property-Delinquent	797	0	0
311.400	Penalty & Interest	256	100	100
311.500	Vehicle Tax State Collec	340	340	350
Total General Property Taxes		21,504	21,840	21,450
RE61-Interest Earnings				
361.100	Interest On Investments	214	150	150
Total Interest Earnings		214	150	150
Division Total: Non-Departmental		21,718	\$21,990	\$21,600
Department Total: Non-Departmental		21,718	\$21,990	\$21,600
Fund Total: CIRC VIEW/STAMPEDE EST S		21,718	\$21,990	\$21,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA #131		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non-C
EX26-Professional Charges				
426.900	Other Professional Chgs	0	5,000	5,000
Total Professional Charges		0	5,000	5,000
EX41-Debt Service				
441.220	Dbt Srv-Interest-Borough	270	255	240
Total Debt Service		270	255	240
Division Total: Non-Departmental		270	5,255	5,240
Department Total: Non-Departmental		270	5,255	5,240
Fund Total: CIRC VIEW/STAMPEDE EST S		270	5,255	5,240



MATANUSKA-SUSITNA BOROUGH

**FUND 296 - CHASE TRAIL SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	612	620	630
TOTAL EXPENDITURES	-	7,073	2,632

Audit balance as of 6/30/2018 \$ 8,455

Estimated revenues 2018-2019 fiscal year \$ 620

Estimated expenditures 2018-2019 fiscal year (7,073)

Estimated adjustment to fund balance (6,453)

Estimated fund balance 6/30/2019 2,002

Estimated revenues 2019-2020 fiscal year 630

Estimated expenditures 2019-2020 fiscal year (2,632)

Estimated FY2020 adjustment to fund balance (2,002)

Estimated fund balance 6/30/2020 \$ -

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary & Schedule of Long Term Debt

FUND 296- CHASE TRAIL SERVICE AREA

The estimated 2019-2020 fiscal year assessed valuation (as of January 1, 2019) is \$7,389,160. No mill rate is approved for fiscal year 2020 for trail maintenance.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	7,108,525	-	-	-	-
Sr Cit/Vet	280,635	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	7,389,160	-	-	-	-

311 000 GENERAL PROPERTY TAX

311 500 Vehicle Tax State \$620

361 000 INTEREST

361 100 Interest Earnings \$10

TOTAL ESTIMATED REVENUES \$630



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE11-General Property Taxes				
311.500	Vehicle Tax State Collec	600	610	620
Total General Property Taxes		600	610	620
RE61-Interest Earnings				
361.100	Interest On Investments	12	10	10
Total Interest Earnings		12	10	10
Division Total: Non-Departmental		612	\$620	\$630
Department Total: Non-Departmental		612	\$620	\$630
Fund Total: CHASE TRAIL SERVICE AREA		612	\$620	\$630



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
EX29-Other Contractual				
429.900	Other Contractual	0	7,073	2,632
Total Other Contractual		0	7,073	2,632
Division Total: Non-Departmental		0	7,073	2,632
Department Total: Non-Departmental		0	7,073	2,632
Fund Total: CHASE TRAIL SERVICE AREA		0	7,073	2,632



MATANUSKA-SUSITNA BOROUGH

**FUND 297 - ROADS OUTSIDE SERVICE AREA
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	-	-	-
TOTAL EXPENDITURES	-	233	95

Audit balance as of 6/30/2018 \$ 328

Estimated revenues 2018-2019 fiscal year \$ -

Estimated expenditures 2018-2019 fiscal year (233)

Estimated adjustment to fund balance (233)

Estimated fund balance 6/30/2019 95

Estimated revenues 2019-2020 fiscal year -

Estimated expenditures 2019-2020 fiscal year (95)

Estimated FY2020 adjustment to fund balance (95)

Estimated fund balance 6/30/2020 \$ -

MATANUSKA-SUSITNA BOROUGH
Revenue Commentary & Schedule of Long Term Debt

FUND 297- ROADS OUTSIDE SERVICE AREAS

<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

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
	Division Total: Non-Departmental	0	\$0	\$0
	Department Total: Non-Departmental	0	\$0	\$0
	Fund Total: ROADS OUTSIDE SERV. ARE/	0	\$0	\$0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/19/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
EX29-Other Contractual				
429.900	Other Contractual	0	233	95
Total Other Contractual		0	233	95
Division Total: Non-Departmental		0	233	95
Department Total: Non-Departmental		0	233	95
Fund Total: ROADS OUTSIDE SERV. ARE/		0	233	95



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Reconciliation of Fund Balance 467

Fund 204 Revenue 468

Fund 204 Expense 469

EDUCATION OPERATING

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MATANUSKA-SUSITNA BOROUGH

**FUND 204 - EDUCATION OPERATING
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	271,926,304	247,489,086	253,509,433
TOTAL EXPENDITURES	265,315,143	247,489,086	253,509,433

Audit balance as of 6/30/2018			\$ -
Estimated revenues 2018-2019 fiscal year	\$ 247,489,086		
Estimated expenditures 2018-2019 fiscal year	<u>(247,489,086)</u>		
Estimated FY2019 adjustment to fund balance		-	
Estimated fund balance at 6/30/2019			-
Estimated revenues 2019-2020 fiscal year	253,509,433		
Estimated expenditures 2019-2020 fiscal year	<u>(253,509,433)</u>		
Estimated FY2020 adjustment to fund balance		-	
Estimated fund balance 6/30/2020			<u>\$ -</u>



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/14/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE31-Federal Grants				
331.000	Federal Grants	1,209,580	2,316,768	2,440,165
Total Federal Grants		1,209,580	2,316,768	2,440,165
RE37-Other State Revenue				
337.300	Education/State	191,703,718	186,342,400	189,948,336
Total Other State Revenue		191,703,718	186,342,400	189,948,336
RE50-Education Revenue				
350.000	Education/Local	23,171,706	455,000	455,000
Total Education Revenue		23,171,706	455,000	455,000
RE67-Transfer From Other Funds				
367.110	Areawide	55,841,300	58,374,918	60,665,932
Total Transfer From Other Funds		55,841,300	58,374,918	60,665,932
Division Total: Non-Departmental		271,926,304	\$247,489,086	\$253,509,433
Department Total: Non-Departmental		271,926,304	\$247,489,086	\$253,509,433
Fund Total: EDUCATION OPERATING		271,926,304	\$247,489,086	\$253,509,433

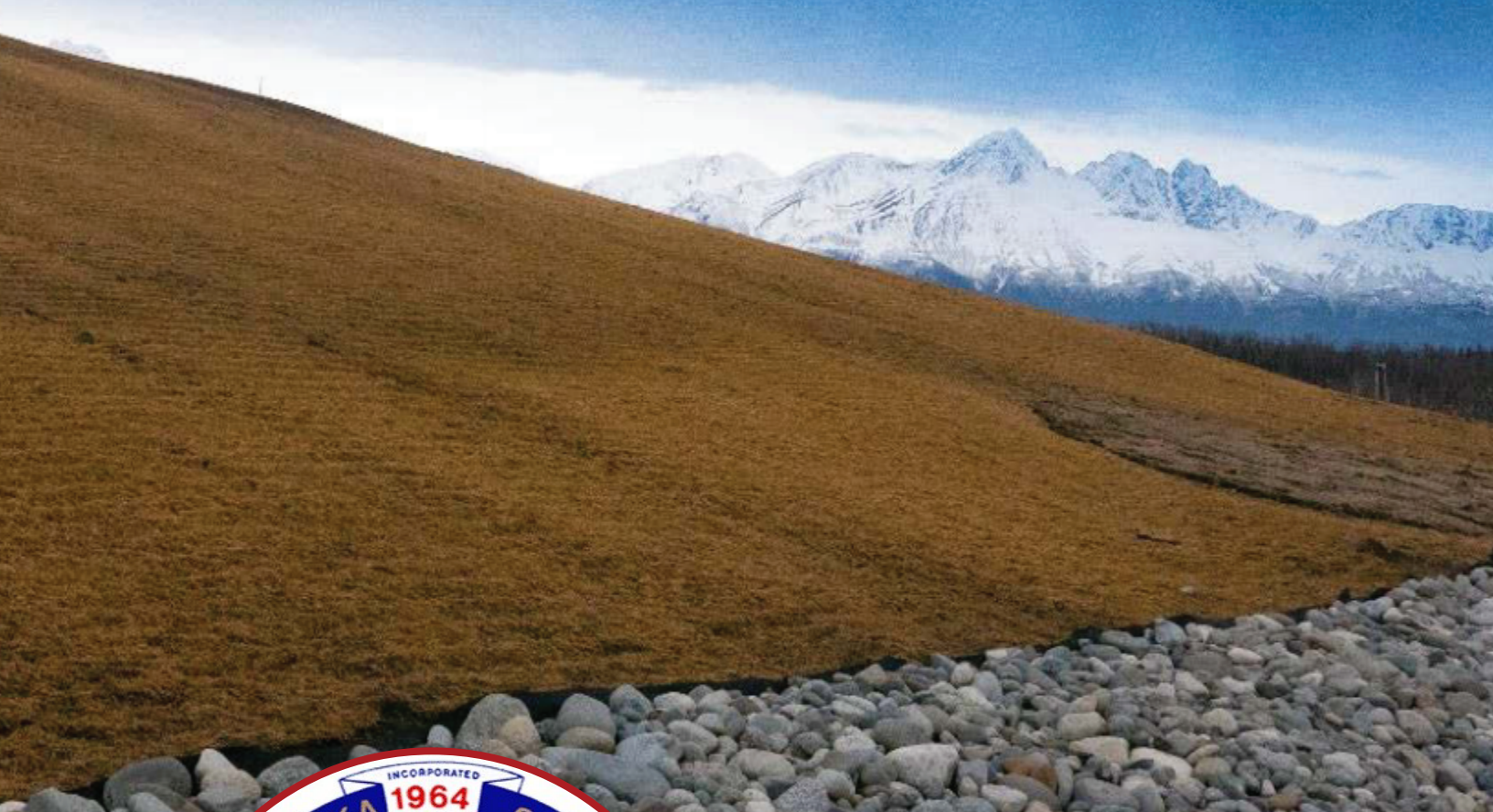


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/14/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX06-Education				
406.100	Education - Operating	209,473,842	247,489,086	253,509,433
406.200	EDUCATION CONTRIBUTION	55,841,301	0	0
Total Education		265,315,143	247,489,086	253,509,433
Division Total: Non-Departmental		265,315,143	247,489,086	253,509,433
Department Total: Non-Departmental		265,315,143	247,489,086	253,509,433
Fund Total: EDUCATION OPERATING		265,315,143	247,489,086	253,509,433

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SOLID WASTE ENTERPRISE FUND

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MATANUSKA-SUSITNA BOROUGH

**FUND 510 - SOLID WASTE ENTERPRISE FUND
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	8,976,548	9,749,250	10,707,326
TOTAL EXPENDITURES	9,401,761	9,530,306	10,262,919

Unrestricted Net Assets at June 30, 2018 \$ 2,555,454

Estimated revenues 2018-2019 fiscal year \$ 9,749,250

Estimated expenditures 2018-2019 fiscal year (8,633,536) *

Estimated fiscal year 2019 adjustment to net assets 1,115,714

Estimated Unrestricted Net Assets at June 30, 2019 3,671,168

Estimated revenues 2019-2020 fiscal year 10,707,326

Estimated expenditures 2019-2020 fiscal year (9,738,499) **

Estimated fiscal year 2020 adjustment to net assets 968,827

Estimated Unrestricted Net Assets at June 30, 2020 \$ 4,639,995

*This amount does not include estimated expenditures of \$391,000 for amortization expense and \$505,770 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2019. 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 \$63,636 for amortization expense and \$460,784 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2020. 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).

MATANUSKA-SUSITNA BOROUGH

**FUND 510 - SOLID WASTE ENTERPRISE FUND
Revenue Commentary & Schedule of Long Term Debt**

<u>344 000</u>	<u>SANITATION AND SEPTAGE FEES</u>		
	344.600	Landfill User Fees	\$10,550,076
	344.700	Finance Charge	3,500
	344.900	Hazardous Waste Fees	<u>50,000</u>
			10,603,576
<u>366 000</u>	<u>PROPERTY SALES & USES</u>		
	366.410	Gravel Sale Royalties	93,750
<u>391 000</u>	<u>PROCEEDS OF GFS DISPOSAL</u>		
	391.100	Sale of Gfa	10,000
		TOTAL ESTIMATED REVENUES	<u>\$10,707,326</u>

SCHEDULE OF LONG TERM DEBT

ADEC LOANS	ORIGINAL LOAN AMOUNT	BALANCE AT 7/1/2019	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2020
Landfill Expansion	995,155	484,606	50,694	7,270	57,964	433,912
Cell III Expansion	2,805,926	2,309,518	128,790	34,643	163,433	2,180,728
Cell II Closure	3,060,343	2,055,922	100,341	30,839	131,180	1,955,581
Regional Resource Recovery Facility	936,743	595,127	45,634	8,927	54,561	549,493
Total Debt Service Requirements		5,445,173	325,459	81,679	407,138	5,119,714

Note: Loans not in repayment status:

Septage Treatment-\$5,000,000
(No activity to date).

Cell 4 Design & Construction-\$7,000,000
(No activity to date).



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/8/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	38,008	0	0
Total Other State Revenue		38,008	0	0
RE41-General Government				
341.900	Miscellaneous Fees	64	0	0
Total General Government		64	0	0
RE44-Sanitation/Septage Fees				
344.000	Sant Fill-Returned Ckecks	(413)	0	0
344.600	Landfill User Fees	8,780,494	9,582,000	10,550,076
344.700	Finance Charge	7,635	3,500	3,500
344.800	Sale of Recyclable Materials	17,786	0	0
344.900	Hazardous Waste Fees	67,155	60,000	50,000
Total Sanitation/Septage Fees		8,872,657	9,645,500	10,603,576
RE61-Interest Earnings				
361.100	Interest On Investments	10,233	0	0
Total Interest Earnings		10,233	0	0
RE66-Property Sales & Uses				
366.410	Gravel Sale Royalties	52,191	93,750	93,750
Total Property Sales & Uses		52,191	93,750	93,750
RE69-Other Revenue Sources				
369.100	Miscellaneous	1,020	0	0
Total Other Revenue Sources		1,020	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	2,375	10,000	10,000
Total Proceeds Of Gfs Disposal		2,375	10,000	10,000
Division Total: Non-Departmental		8,976,548	\$9,749,250	\$10,707,326
Department Total: Non-Departmental		8,976,548	\$9,749,250	\$10,707,326
Fund Total: SOLID WASTE		8,976,548	\$9,749,250	\$10,707,326



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	108,152	86,488	81,679
Total Loan Payments		108,152	86,488	81,679
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	15,000	15,500	16,500
443.260	Computer - Admin & Audit	6,000	6,200	8,500
443.280	Finance - Admin & Audit	11,000	11,300	13,000
443.290	Legal - Admin & Audit	24,000	24,700	24,700
443.300	Maintenance	6,140	23,000	25,000
Total Intra Govern/Recov Expens		62,140	80,700	87,700
EX46-Capital Project Transfers				
446.600	Transfer To- Fund 420	1,825,234	640,000	1,145,000
Total Capital Project Transfers		1,825,234	640,000	1,145,000
EX51-Equipment Over \$5000				
451.998	Amortization Expense	390,805	391,000	63,636
451.999	Depreciation Expense	460,784	505,770	460,784
Total Equipment Over \$5000		851,589	896,770	524,420
EX52-Landfill Postclosure				
452.000	Postclosure Costs	580,822	607,860	635,921
Total Landfill Postclosure		580,822	607,860	635,921
Division Total: Non-Departmental		3,427,937	2,311,818	2,474,720
Department Total: Non-Departmental		3,427,937	2,311,818	2,474,720



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX11-Salaries & Wages				
411.100	Permanent Wages	374,888	413,510	536,206
411.200	Temp Wages & Adjmts	206,551	264,960	264,960
411.300	Overtime Wages	14,871	20,700	20,700
Total Salaries & Wages		596,310	699,170	821,866
EX12-Benefits				
412.100	Insurance Contrib	143,288	161,935	217,855
412.190	Life Insurance	881	994	1,337
412.200	Unemployment Contrib	3,626	4,196	4,931
412.300	Medicare	8,766	10,138	11,917
412.400	Retirement Contrib. - DB Plan	119,393	119,755	159,331
412.405	OPEB Contribution - DB Plan	(3,861)	0	0
412.410	PERS Tier IV - DC Plan	56,473	0	0
412.411	PERS Tier IV - Health Plan	3,314	0	0
412.412	PERS Tier IV - HRA	10,651	0	0
412.413	PERS Tier IV - OD&D	521	0	0
412.600	Workers Compensation	52,000	54,208	64,752
412.700	Sbs Contribution	37,040	42,860	50,380
Total Benefits		432,092	394,086	510,503
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	84	500	500
413.200	Expense Reimb-Within Boro	200	1,000	1,000
Total Expenses Within Borough		284	1,500	1,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	475	800	800
414.200	Exp Reimb- Outside Boro	1,222	1,500	3,500
414.400	Travel Tickets	0	816	3,200
Total Expenses Outside Of Boro		1,697	3,116	7,500
EX21-Communications				
421.100	Communication Network Service	10,892	12,500	14,000
421.200	Postage	261	500	500
Total Communications		11,153	13,000	14,500
EX22-Advertising				
422.000	Advertising	362	1,000	1,000
Total Advertising		362	1,000	1,000
EX23-Printing				
423.000	Printing	1,244	1,700	3,500
Total Printing		1,244	1,700	3,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX24-Utilities-Building Optrns				
424.100	Electricity	40,389	45,000	47,000
424.300	Natural Gas	8,715	10,000	10,000
424.600	Heating Fuel-Oil	161	2,000	1,000
Total Utilities-Building Optrns		49,265	57,000	58,000
EX25-Rental/Lease				
425.300	Equipment Rental	3,698	7,000	11,000
Total Rental/Lease		3,698	7,000	11,000
EX26-Professional Charges				
426.300	Dues & Fees	13,970	11,050	16,200
426.350	Credit Card Fees	29,840	25,000	32,000
426.600	Computer Software/Online Servi	4,693	5,400	7,000
426.700	Occupational Health	0	1,900	2,800
426.900	Other Professional Chgs	123,478	90,776	226,500
Total Professional Charges		171,981	134,126	284,500
EX27-Insurance & Bond				
427.100	Property Insurance	17,786	25,000	25,000
427.500	Liability Insurance	1,229	2,000	2,000
427.900	Insurance Deductible	0	10,000	20,000
Total Insurance & Bond		19,015	37,000	47,000
EX28-Maintenance Services				
428.100	Building Maint Services	19,948	22,000	29,000
428.200	Grounds Maint Services	10,235	19,000	20,000
428.300	Equipment Maint Services	6,103	27,800	4,500
428.400	Vehicle Maint Services	9,198	31,000	15,000
428.500	Commun Equip Maint Servic	0	1,580	2,000
Total Maintenance Services		45,484	101,380	70,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	9,470	2,000	4,000
429.210	Training/Instructor Fees	2,860	2,000	4,000
429.500	Labor Services	2,057,466	1,871,738	1,570,000
429.900	Other Contractual	15,595	23,000	19,000
Total Other Contractual		2,085,391	1,898,738	1,597,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,662	2,500	2,500
430.200	Copier/Fax Supplies	690	1,000	1,000
Total Office Supplies		2,352	3,500	3,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,863	41,800	15,000
431.200	Building Maint Supplies	1,288	11,000	11,000
431.300	Equipment Maint Supplies	7,681	38,800	15,000
431.400	Grounds Maint Supplies	651	5,000	5,000
431.900	Other Maint. Supplies	251	3,000	3,000
Total Maintenance Supplies		15,734	99,600	49,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	768	10,000	9,000
432.200	Gas	6,819	16,500	7,000
432.300	Diesel Fuel	7,956	15,000	62,005
Total Fuel/Oil-Vehicle Use		15,543	41,500	78,005
EX33-Misc Supplies				
433.100	Personnel Supplies	4,016	6,600	12,300
433.110	Clothing	5,017	6,000	4,500
433.120	Tools under \$500	187	31,329	2,000
433.200	Medical Supplies	546	1,600	1,600
433.300	Books/Subscriptions	330	500	500
433.500	Training Supplies	0	100	1,000
433.900	Other Supplies	7,230	30,775	11,000
Total Misc Supplies		17,326	76,904	32,900
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	7,341	3,500	8,500
434.100	Other Equip under \$5,000	23,573	16,565	5,000
434.300	Furniture Under \$5,000	3,768	7,361	0
Total Equipment Under \$5,000		34,682	27,426	13,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	9,725	50,185	0
451.200	Vehicles	12,872	178,801	54,000
Total Equipment Over \$5000		22,597	228,986	54,000
Division Total: Central Landfill		3,526,210	3,826,732	3,659,274



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX11-Salaries & Wages				
411.100	Permanent Wages	358,804	502,515	489,772
411.200	Temp Wages & Adjmts	82,792	170,775	170,775
411.300	Overtime Wages	8,124	10,350	10,350
Total Salaries & Wages		449,720	683,640	670,897
EX12-Benefits				
412.100	Insurance Contrib	153,284	201,545	201,545
412.190	Life Insurance	942	1,237	1,237
412.200	Unemployment Contrib	2,746	4,102	4,025
412.300	Medicare	6,637	9,913	9,728
412.400	Retirement Contrib. - DB Plan	54,326	141,449	143,085
412.410	PERS Tier IV - DC Plan	30,979	0	0
412.411	PERS Tier IV - Health Plan	1,917	0	0
412.412	PERS Tier IV - HRA	7,666	0	0
412.413	PERS Tier IV - OD&D	302	0	0
412.600	Workers Compensation	42,802	54,680	54,234
412.700	Sbs Contribution	28,055	41,680	41,126
Total Benefits		329,656	454,606	454,980
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,417	2,000	2,000
413.200	Expense Reimb-Within Boro	209	200	500
Total Expenses Within Borough		1,626	2,200	2,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	333	300	300
414.200	Exp Reimb- Outside Boro	881	0	2,500
414.400	Travel Tickets	0	1,500	2,000
Total Expenses Outside Of Boro		1,214	1,800	4,800
EX21-Communications				
421.100	Communication Network Service	20,479	25,000	29,000
421.200	Postage	261	500	500
Total Communications		20,740	25,500	29,500
EX22-Advertising				
422.000	Advertising	0	500	0
Total Advertising		0	500	0
EX23-Printing				
423.000	Printing	406	900	0
Total Printing		406	900	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX24-Utilities-Building Optrns				
424.100	Electricity	11,567	13,000	30,000
424.300	Natural Gas	0	0	2,500
Total Utilities-Building Optrns		11,567	13,000	32,500
EX25-Rental/Lease				
425.300	Equipment Rental	11,570	13,000	13,000
Total Rental/Lease		11,570	13,000	13,000
EX26-Professional Charges				
426.300	Dues & Fees	106	2,600	5,000
426.350	Credit Card Fees	9,932	8,000	12,000
426.600	Computer Software/Online Servi	2,358	2,700	3,700
426.700	Occupational Health	0	1,300	2,000
426.900	Other Professional Chgs	14,836	58,224	100,000
Total Professional Charges		27,232	72,824	122,700
EX27-Insurance & Bond				
427.500	Liability Insurance	1,391	1,850	2,500
Total Insurance & Bond		1,391	1,850	2,500
EX28-Maintenance Services				
428.100	Building Maint Services	1,998	6,000	16,000
428.200	Grounds Maint Services	37,730	40,000	46,500
428.300	Equipment Maint Services	280	1,000	10,000
428.400	Vehicle Maint Services	0	1,000	3,000
Total Maintenance Services		40,008	48,000	75,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,385	1,380	2,850
429.210	Training/Instructor Fees	2,080	1,400	2,100
429.500	Labor Services	399,989	470,523	621,000
429.900	Other Contractual	42,692	66,007	61,500
Total Other Contractual		449,146	539,310	687,450
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,662	3,000	3,500
430.200	Copier/Fax Supplies	690	1,000	1,200
Total Office Supplies		2,352	4,000	4,700
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	27	1,000	3,500
431.200	Building Maint Supplies	1,224	3,700	5,500
431.300	Equipment Maint Supplies	0	1,000	9,000
431.400	Grounds Maint Supplies	993	3,000	2,500
Total Maintenance Supplies		2,244	8,700	20,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	200	500
432.200	Gas	1,724	3,500	4,500
432.300	Diesel Fuel	0	0	2,000
Total Fuel/Oil-Vehicle Use		1,724	3,700	7,000
EX33-Misc Supplies				
433.100	Personnel Supplies	3,277	4,100	6,100
433.110	Clothing	915	1,600	1,500
433.120	Tools under \$500	573	650	1,000
433.200	Medical Supplies	220	1,000	1,500
433.500	Training Supplies	0	300	300
433.900	Other Supplies	9,717	33,040	17,700
Total Misc Supplies		14,702	40,690	28,100
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	8,811	3,200	5,000
434.100	Other Equip under \$5,000	14,172	6,700	12,500
434.300	Furniture Under \$5,000	0	1,000	2,000
Total Equipment Under \$5,000		22,983	10,900	19,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	56,800	0
Total Equipment Over \$5000		0	56,800	0
Division Total: Transfer Sites		1,388,281	1,981,920	2,176,127



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	19,428
411.200	Temp Wages & Adjmts	0	0	22,000
411.300	Overtime Wages	0	0	500
Total Salaries & Wages		0	0	41,928
EX12-Benefits				
412.100	Insurance Contrib	0	0	7,223
412.190	Life Insurance	0	0	44
412.200	Unemployment Contrib	0	0	252
412.300	Medicare	0	0	608
412.400	Retirement Contrib. - DB Plan	0	0	5,701
412.600	Workers Compensation	0	0	3,733
412.700	Sbs Contribution	0	0	2,570
Total Benefits		0	0	20,131
EX21-Communications				
421.100	Communication Network Service	0	0	900
421.200	Postage	0	0	500
Total Communications		0	0	1,400
EX22-Advertising				
422.000	Advertising	0	0	500
Total Advertising		0	0	500
EX23-Printing				
423.000	Printing	0	0	800
Total Printing		0	0	800
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	100
Total Insurance & Bond		0	0	100
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	0	200
429.600	Vehicle and Junk Removal	0	0	25,000
429.900	Other Contractual	0	0	600
Total Other Contractual		0	0	25,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	250
430.200	Copier/Fax Supplies	0	0	100
Total Office Supplies		0	0	350
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	0	2,100
Total Fuel/Oil-Vehicle Use		0	0	2,100



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

7/8/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	500
433.110	Clothing	0	0	500
433.900	Other Supplies	0	0	500
Total Misc Supplies		0	0	1,500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	500
434.300	Furniture Under \$5,000	0	0	100
Total Equipment Under \$5,000		0	0	600
Division Total: Vehicle Removal Program		0	0	95,209



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX11-Salaries & Wages				
411.100	Permanent Wages	141,574	160,335	204,568
411.200	Temp Wages & Adjmts	20,277	46,575	46,575
411.300	Overtime Wages	1,115	5,175	5,175
Total Salaries & Wages		162,966	212,085	256,318
EX12-Benefits				
412.100	Insurance Contrib	55,920	55,920	79,220
412.190	Life Insurance	327	344	486
412.200	Unemployment Contrib	994	1,273	1,538
412.300	Medicare	2,400	3,076	3,717
412.400	Retirement Contrib. - DB Plan	4,399	45,648	60,007
412.410	PERS Tier IV - DC Plan	22,369	0	0
412.411	PERS Tier IV - Health Plan	1,326	0	0
412.412	PERS Tier IV - HRA	4,353	0	0
412.413	PERS Tier IV - OD&D	209	0	0
412.600	Workers Compensation	15,497	18,676	23,306
412.700	Sbs Contribution	10,146	13,001	15,712
Total Benefits		117,940	137,938	183,986
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	500
414.200	Exp Reimb- Outside Boro	0	1,200	2,000
414.400	Travel Tickets	0	800	2,300
Total Expenses Outside Of Boro		0	2,300	4,800
EX21-Communications				
421.100	Communication Network Service	1,221	3,300	9,500
Total Communications		1,221	3,300	9,500
EX22-Advertising				
422.000	Advertising	263	500	1,000
Total Advertising		263	500	1,000
EX23-Printing				
423.000	Printing	446	500	480
Total Printing		446	500	480
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,654	7,500	15,000
424.300	Natural Gas	4,779	7,500	10,000
Total Utilities-Building Oprtns		11,433	15,000	25,000
EX25-Rental/Lease				
425.300	Equipment Rental	54	2,000	1,000
Total Rental/Lease		54	2,000	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX26-Professional Charges				
426.300	Dues & Fees	131	5,300	350
426.600	Computer Software/Online Servi	888	1,000	800
426.700	Occupational Health	0	500	3,700
426.900	Other Professional Chgs	4,020	29,700	208,500
Total Professional Charges		5,039	36,500	213,350
EX27-Insurance & Bond				
427.500	Liability Insurance	382	500	600
Total Insurance & Bond		382	500	600
EX28-Maintenance Services				
428.100	Building Maint Services	488	880	500
428.300	Equipment Maint Services	3,093	4,000	6,000
428.400	Vehicle Maint Services	2,415	5,000	5,000
428.910	Building Improve Services	37,310	3,730	0
Total Maintenance Services		43,306	13,610	11,500
EX29-Other Contractual				
429.100	Contingency-Other Contrac	0	0	20,000
429.200	Training Reimb/Conf Fees	844	4,000	4,000
429.210	Training/Instructor Fees	1,468	500	500
429.710	Testing	233,260	298,991	250,000
429.900	Other Contractual	269,709	358,509	382,000
Total Other Contractual		505,281	662,000	656,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,941	6,000	7,000
431.200	Building Maint Supplies	0	590	500
431.300	Equipment Maint Supplies	8,384	6,500	4,000
431.900	Other Maint. Supplies	5,899	7,500	10,000
Total Maintenance Supplies		20,224	20,590	21,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	500
432.300	Diesel Fuel	1,196	6,000	6,000
Total Fuel/Oil-Vehicle Use		1,196	6,500	6,500
EX33-Misc Supplies				
433.100	Personnel Supplies	2,024	7,000	4,500
433.110	Clothing	1,336	1,900	4,300
433.120	Tools under \$500	191	500	500
433.200	Medical Supplies	82	200	200
433.900	Other Supplies	4,759	9,000	3,500
Total Misc Supplies		8,392	18,600	13,000



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

7/8/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,948	0	0
434.100	Other Equip under \$5,000	29,178	28,000	6,400
434.300	Furniture Under \$5,000	6,586	1,000	0
Total Equipment Under \$5,000		37,712	29,000	6,400
Division Total: Hazardous Waste Removal		915,855	1,160,923	1,411,434



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX11-Salaries & Wages				
411.100	Permanent Wages	19,833	22,331	22,861
411.200	Temp Wages & Adjmts	7,754	20,700	20,700
411.300	Overtime Wages	667	1,000	1,000
Total Salaries & Wages		28,254	44,031	44,561
EX12-Benefits				
412.100	Insurance Contrib	9,786	9,786	9,786
412.190	Life Insurance	59	61	60
412.200	Unemployment Contrib	170	265	267
412.300	Medicare	410	639	646
412.400	Retirement Contrib. - DB Plan	6,069	12,144	6,827
412.600	Workers Compensation	840	4,161	4,211
412.700	Sbs Contribution	1,732	2,700	2,732
Total Benefits		19,066	29,756	24,529
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	106	100	100
413.200	Expense Reimb-Within Boro	0	250	250
Total Expenses Within Borough		106	350	350
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	0	900	1,700
414.400	Travel Tickets	0	800	1,800
Total Expenses Outside Of Boro		0	1,900	3,700
EX21-Communications				
421.200	Postage	46	500	500
Total Communications		46	500	500
EX22-Advertising				
422.000	Advertising	1,506	7,800	10,000
Total Advertising		1,506	7,800	10,000
EX23-Printing				
423.000	Printing	243	1,000	1,000
Total Printing		243	1,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	212	2,300	2,800
Total Professional Charges		212	2,300	2,800
EX27-Insurance & Bond				
427.500	Liability Insurance	85	200	200
Total Insurance & Bond		85	200	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX28-Maintenance Services				
428.920	Other Maintenance Service	0	200	200
Total Maintenance Services		0	200	200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	878	1,800	2,500
429.210	Training/Instructor Fees	0	200	200
429.900	Other Contractual	75,000	75,000	150,000
Total Other Contractual		75,878	77,000	152,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	179	500	500
430.200	Copier/Fax Supplies	0	0	250
Total Office Supplies		179	500	750
EX33-Misc Supplies				
433.110	Clothing	0	0	500
433.300	Books/Subscriptions	0	250	250
433.900	Other Supplies	764	4,000	6,000
Total Misc Supplies		764	4,250	6,750
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	273	250	0
434.100	Other Equip under \$5,000	1,955	1,000	1,000
434.300	Furniture Under \$5,000	0	1,600	100
Total Equipment Under \$5,000		2,228	2,850	1,100
Division Total: Recycling		128,567	172,637	249,140



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	3,728	20,000	20,000
Total Salaries & Wages		3,728	20,000	20,000
EX12-Benefits				
412.200	Unemployment Contrib	23	120	120
412.300	Medicare	55	290	290
412.600	Workers Compensation	353	1,890	1,890
412.700	Sbs Contribution	229	1,226	1,226
Total Benefits		660	3,526	3,526
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	53	500	500
413.200	Expense Reimb-Within Boro	0	3,000	3,000
Total Expenses Within Borough		53	3,500	3,500
EX14-Expenses Outside Of Boro				
414.400	Travel Tickets	3,780	1,200	0
Total Expenses Outside Of Boro		3,780	1,200	0
EX21-Communications				
421.100	Communication Network Service	685	800	800
421.200	Postage	0	500	500
Total Communications		685	1,300	1,300
EX23-Printing				
423.000	Printing	0	250	250
Total Printing		0	250	250
EX24-Utilities-Building Optrns				
424.600	Heating Fuel-Oil	0	0	5,000
Total Utilities-Building Optrns		0	0	5,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,000	1,000
Total Rental/Lease		0	1,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	0	1,100	1,100
Total Professional Charges		0	1,100	1,100
EX27-Insurance & Bond				
427.500	Liability Insurance	41	100	100
Total Insurance & Bond		41	100	100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/8/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	3,000	3,000
428.300	Equipment Maint Services	0	3,000	3,000
428.400	Vehicle Maint Services	0	3,000	3,000
Total Maintenance Services		0	9,000	9,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	100	100
429.900	Other Contractual	4,488	15,000	16,000
Total Other Contractual		4,488	15,100	16,100
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	1,000	2,000
431.200	Building Maint Supplies	0	1,000	2,000
431.300	Equipment Maint Supplies	0	1,000	1,500
431.400	Grounds Maint Supplies	0	1,000	2,000
Total Maintenance Supplies		0	4,000	7,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	300
432.200	Gas	0	2,000	1,000
432.300	Diesel Fuel	0	2,000	1,500
Total Fuel/Oil-Vehicle Use		0	4,300	2,800
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	500
433.110	Clothing	0	700	700
433.120	Tools under \$500	0	400	400
433.200	Medical Supplies	0	500	500
433.900	Other Supplies	169	7,000	4,000
Total Misc Supplies		169	9,100	6,100
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	800	800
434.100	Other Equip under \$5,000	1,307	2,000	1,000
Total Equipment Under \$5,000		1,307	2,800	1,800
Division Total: Remote Transfer Sites		14,911	76,276	79,076



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/8/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 419-Community Cleanup				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	28,136
411.200	Temp Wages & Adjmts	0	0	22,000
411.300	Overtime Wages	0	0	800
Total Salaries & Wages		0	0	50,936
EX12-Benefits				
412.100	Insurance Contrib	0	0	10,951
412.190	Life Insurance	0	0	67
412.200	Unemployment Contrib	0	0	307
412.300	Medicare	0	0	742
412.400	Retirement Contrib. - DB Plan	0	0	8,279
412.600	Workers Compensation	0	0	4,585
412.700	Sbs Contribution	0	0	3,122
Total Benefits		0	0	28,053
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	100
Total Expenses Within Borough		0	0	100
EX21-Communications				
421.100	Communication Network Service	0	0	900
421.200	Postage	0	0	8,600
Total Communications		0	0	9,500
EX22-Advertising				
422.000	Advertising	0	0	2,500
Total Advertising		0	0	2,500
EX23-Printing				
423.000	Printing	0	0	3,000
Total Printing		0	0	3,000
EX26-Professional Charges				
426.700	Occupational Health	0	0	700
426.900	Other Professional Chgs	0	0	500
Total Professional Charges		0	0	1,200
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	0	200
429.900	Other Contractual	0	0	15,000
Total Other Contractual		0	0	15,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	250
430.200	Copier/Fax Supplies	0	0	100
Total Office Supplies		0	0	350



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

7/8/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 419-Community Cleanup				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	0	2,100
Total Fuel/Oil-Vehicle Use		0	0	2,100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	500
433.110	Clothing	0	0	500
433.120	Tools under \$500	0	0	250
433.900	Other Supplies	0	0	2,500
Total Misc Supplies		0	0	3,750
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	1,150
434.300	Furniture Under \$5,000	0	0	100
Total Equipment Under \$5,000		0	0	1,250
Division Total: Community Cleanup		0	0	117,939
Department Total: Public Works		5,973,824	7,218,488	7,788,199
Fund Total: SOLID WASTE		9,401,761	9,530,306	10,262,919

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PORT ENTERPRISE FUND

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Fund 520 Revenue	499
Fund 520 Expense	500

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MATANUSKA-SUSITNA BOROUGH
FUND 520 - PORT ENTERPRISE FUND
Reconciliation of Fund Balance

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	3,822,407	1,473,513	909,970
TOTAL EXPENDITURES	1,680,967	2,913,444	2,026,010

Unrestricted Net Assets at June 30, 2018 \$ (9,978,449)

Estimated revenues 2018-2019 fiscal year	\$	1,473,513
Estimated expenditures 2018-2019 fiscal year		<u>(1,695,197) *</u>
Estimated fiscal year 2019 adjustment to net assets		(221,684)

Estimated Unrestricted Net Assets at June 30, 2019 (10,200,133)

Estimated revenues 2019-2020 fiscal year		61,000
Transfer from Areawide		848,970
Estimated expenditures 2019-2020 fiscal year		<u>(909,963) **</u>
Estimated fiscal year 2020 adjustment to net assets		7

Estimated Unrestricted Net Assets at June 30, 2020 \$ (10,200,126)

*This amount does not include estimated expenditures of \$1,218,247 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2019. 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 \$1,116,047 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2020. 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 repairs. The current balance of the loan is \$2,243,488.

MATANUSKA-SUSITNA BOROUGH

**FUND 520- PORT ENTERPRISE FUND
Revenue Commentary & Schedule of Long Term Debt**

<u>337 100</u>	<u>OTHER STATE REVENUE</u>		
	337.100	Debt Service Reimbursement	\$0
<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>848,970</u>
	TOTAL ESTIMATED REVENUES		<u>\$909,970</u>

SCHEDULE OF LONG TERM DEBT

PORT BONDS	AMOUNT ISSUED	BALANCE			BALANCE	
		AT 7/1/2019	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	AT 6/30/2020
2012 Series C*	5,770,000	3,125,000	580,000	130,563	710,563	2,545,000
Total Debt Service Requirements		3,125,000	580,000	130,563	710,563	2,545,000

* For partial refunding of the 2004 Series C Bonds.



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/14/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.100	Debt Service Reimb	709,913	712,513	0
337.800	State PERS Relief	2,204	0	0
Total Other State Revenue		712,117	712,513	0
RE41-General Government				
341.840	Port Dockage Fees	1,919	1,000	1,000
341.841	Port Wharfage Fees	0	10,000	10,000
341.844	Port Lease/Permit Fees	8,371	50,000	50,000
Total General Government		10,290	61,000	61,000
RE67-Transfer From Other Funds				
367.110	Areawide	700,000	700,000	848,970
Total Transfer From Other Funds		700,000	700,000	848,970
RE69-Other Revenue Sources				
369.300	Insurance Claim Proceeds	2,400,000	0	0
Total Other Revenue Sources		2,400,000	0	0
Division Total: Non-Departmental		3,822,407	\$1,473,513	\$909,970
Department Total: Non-Departmental		3,822,407	\$1,473,513	\$909,970
Fund Total: PORT		3,822,407	\$1,473,513	\$909,970



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/14/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX26-Professional Charges				
426.300	Dues & Fees	20	0	0
Total Professional Charges		20	0	0
EX41-Debt Service				
441.240	Dbt Svc, Interest	150,210	147,513	130,563
Total Debt Service		150,210	147,513	130,563
EX46-Capital Project Transfers				
446.900	Transfer To- Fund 450	0	750,000	0
Total Capital Project Transfers		0	750,000	0
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	1,116,832	1,218,247	1,116,047
Total Equipment Over \$5000		1,116,832	1,218,247	1,116,047
Division Total: Non-Departmental		1,267,062	2,115,760	1,246,610
Department Total: Non-Departmental		1,267,062	2,115,760	1,246,610



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/14/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	70,897	75,777	79,198
411.200	Temp Wages & Adjmts	19,768	25,000	25,000
411.300	Overtime Wages	40	0	0
Total Salaries & Wages		90,705	100,777	104,198
EX12-Benefits				
412.100	Insurance Contrib	46,600	23,300	23,300
412.190	Life Insurance	147	144	143
412.200	Unemployment Contrib	778	605	625
412.300	Medicare	1,880	1,462	1,511
412.400	Retirement Contrib. - DB Plan	11,491	20,900	22,659
412.410	PERS Tier IV - DC Plan	13,225	0	0
412.411	PERS Tier IV - Health Plan	757	0	0
412.412	PERS Tier IV - HRA	2,086	0	0
412.413	PERS Tier IV - OD&D	120	0	0
412.600	Workers Compensation	4,764	4,768	4,977
412.700	Sbs Contribution	7,946	6,178	6,387
Total Benefits		89,794	57,357	59,602
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	1,100	1,000
413.200	Expense Reimb-Within Boro	10	200	200
Total Expenses Within Borough		10	1,300	1,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	0	2,000	2,000
414.400	Travel Tickets	0	1,500	1,500
Total Expenses Outside Of Boro		0	3,700	3,700
EX21-Communications				
421.100	Communication Network Service	8,196	9,000	9,000
421.200	Postage	0	100	100
Total Communications		8,196	9,100	9,100
EX22-Advertising				
422.000	Advertising	68	100	100
Total Advertising		68	100	100
EX23-Printing				
423.000	Printing	306	100	250
Total Printing		306	100	250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/14/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX24-Utilities-Building Optrns				
424.100	Electricity	76,178	160,000	150,000
424.200	Water & Sewer	0	3,000	3,000
424.500	Garbage Pickups	97	250	250
424.600	Heating Fuel-Oil	20,998	33,000	30,000
Total Utilities-Building Optrns		97,273	196,250	183,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,000	1,000
Total Rental/Lease		0	1,000	1,000
EX26-Professional Charges				
426.200	Legal	0	10,000	10,000
426.300	Dues & Fees	1,576	3,000	3,000
426.600	Computer Software/Online Servi	0	1,000	1,000
426.900	Other Professional Chgs	0	6,000	25,000
Total Professional Charges		1,576	20,000	39,000
EX27-Insurance & Bond				
427.100	Property Insurance	42,536	55,000	57,000
427.500	Liability Insurance	18,540	25,000	45,000
Total Insurance & Bond		61,076	80,000	102,000
EX28-Maintenance Services				
428.100	Building Maint Services	8,918	10,000	10,000
428.200	Grounds Maint Services	0	500	500
428.300	Equipment Maint Services	2,109	5,000	5,000
428.400	Vehicle Maint Services	0	2,000	2,000
428.600	Road Maintenance Services	8,049	10,000	10,000
428.920	Other Maintenance Service	0	500	500
Total Maintenance Services		19,076	28,000	28,000
EX29-Other Contractual				
429.100	Contingency-Other Contrac	0	2,000	0
429.200	Training Reimb/Conf Fees	395	2,500	2,500
429.210	Training/Instructor Fees	1,274	2,000	2,500
429.710	Testing	135	1,000	1,000
429.900	Other Contractual	30,173	270,000	225,000
Total Other Contractual		31,977	277,500	231,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,172	2,000	1,500
Total Office Supplies		1,172	2,000	1,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/14/2019

<u>Account</u>	<u>Description</u>	<u>2018 Actual Expense</u>	<u>2019 Amended Budget</u>	<u>2020 Assembly Approved</u>
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	2,000	1,000
431.200	Building Maint Supplies	1,865	2,000	2,000
431.300	Equipment Maint Supplies	193	2,000	1,000
431.400	Grounds Maint Supplies	42	1,000	500
431.900	Other Maint. Supplies	177	500	500
Total Maintenance Supplies		2,277	7,500	5,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	100
432.200	Gas	1,269	2,000	2,000
Total Fuel/Oil-Vehicle Use		1,269	2,500	2,100
EX33-Misc Supplies				
433.100	Personnel Supplies	535	600	500
433.120	Tools under \$500	20	500	500
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	0	100	100
433.900	Other Supplies	1,338	3,000	1,000
Total Misc Supplies		1,893	4,300	2,200
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	850	1,200	1,200
434.100	Other Equip under \$5,000	579	1,500	1,500
434.300	Furniture Under \$5,000	5,808	3,500	3,500
Total Equipment Under \$5,000		7,237	6,200	6,200
Division Total: Port Development		413,905	797,684	779,400
Department Total: Assembly		413,905	797,684	779,400
Fund Total: PORT		1,680,967	2,913,444	2,026,010

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DEBT SERVICE FUNDS

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MATANUSKA-SUSITNA BOROUGH

Debt Service Funds

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, 2019, the outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Recreation and Transportation is \$269,440,000. Our certified assessed value as of January 1, 2019 was \$9,627,083,326. Areawide general obligation debt as of January 1, 2019 is 2.80% of assessed valuation. Our legal capacity is \$673,895,833. We are well below our legal limit.

Our debt levels as of July 1, 2019 for general obligation bonds are as follows:

General Obligation Bonds	
School Construction	\$224,575,000
Parks and Recreation	20,400,000
Transportation Systems	24,465,000
Total General Obligation Bond Debt	\$269,440,000

With regards to Lease, Certificates of Participation (COP's) the amount outstanding as of July 1, 2019 is as follows.

Certificates of Participation (COP's)	
Public Safety Building Station 5-1	\$6,245,000
Public Safety Building Station 6-2	4,415,000
Public Safety Building Station 7-3	5,020,000
Animal Care Facility	1,930,000

USDA Fronteras Charter School

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, 2019 is as follows.

Fronteras Charter School	\$6,616,267
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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.



MATANUSKA-SUSITNA BOROUGH

Debt Service Funds

Fireweed Building

The Borough has entered into an agreement with the University of Alaska Anchorage to purchase the Fireweed Building. The amount outstanding as of July 1, 2019 is as follows:

Fireweed Building	\$156,739
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School Construction and Renovations

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.

Parks & Recreation Bonds

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.

Transportation System Debt Service

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.

Station 5-1 Debt Service

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.

Station 6-2 Debt Service

For the Public Safety Building, Station 6-2, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid by Central Mat-Su Fire Service Area.

Station 7-3

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.

Animal Care Debt Service

For the Animal Care Facility, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid by the Nonareawide Fund, Animal Care Division.



MATANUSKA-SUSITNA BOROUGH

**FUND 300 - SCHOOL DEBT SERVICE
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	33,415,159	29,160,000	26,800,000
TOTAL EXPENDITURES	33,331,048	29,155,819	26,804,557

Audit balance as of 6/30/2018 \$ 2,440,894

Estimated revenues 2018-2019 fiscal year \$ 29,160,000

Estimated expenditures 2018-2019 fiscal year (29,155,819)

Estimated adjustment to fund balance 4,181

Estimated fund balance 6/30/2019 2,445,075

Estimated revenues 2019-2020 fiscal year 26,800,000

Estimated expenditures 2019-2020 fiscal year (26,804,557)

Estimated FY2020 adjustment to fund balance (4,557)

Estimated fund balance 6/30/2020 \$ 2,440,518



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE61-Interest Earnings				
361.100	Interest On Investments	52	0	0
Total Interest Earnings		52	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	33,318,000	29,160,000	17,600,000
367.400	Capital Projects	97,086	0	9,200,000
Total Transfer From Other Funds		33,415,086	29,160,000	26,800,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	21	0	0
Total Other Revenue Sources		21	0	0
Division Total: Non-Departmental		33,415,159	\$29,160,000	\$26,800,000
Department Total: Non-Departmental		33,415,159	\$29,160,000	\$26,800,000
Fund Total: DEBT SERVICE (SCHOOLS)		33,415,159	\$29,160,000	\$26,800,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	21,505,000	18,345,000	16,780,000
441.200	Dbt Srv-Interest-Schools	11,811,944	10,810,819	10,024,557
Total Debt Service		33,316,944	29,155,819	26,804,557
EX65-Other				
465.000	Other	14,104	0	0
Total Other		14,104	0	0
Division Total: Non-Departmental		33,331,048	29,155,819	26,804,557
Department Total: Non-Departmental		33,331,048	29,155,819	26,804,557
Fund Total: DEBT SERVICE (SCHOOLS)		33,331,048	29,155,819	26,804,557



MATANUSKA-SUSITNA BOROUGH

**FUND 301 - USDA FRONTERAS CHARTER SCHOOL
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	-	393,300	393,300
TOTAL EXPENDITURES	361,258	393,300	393,300

Audit balance as of 6/30/2018			\$ -
Estimated revenues 2018-2019 fiscal year	\$ 393,300		
Estimated expenditures 2018-2019 fiscal year	<u>(393,300)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2019			-
Estimated revenues 2019-2020 fiscal year	393,300		
Estimated expenditures 2019-2020 fiscal year	<u>(393,300)</u>		
Estimated FY2020 adjustment to fund balance		-	
Estimated fund balance 6/30/2020			<u>\$ -</u>



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

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 301-DEBT SERVICE (USDA - FRONTERAS)		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non
RE90-Other Financing Sources				
390.000	Other Financing Sources	0	393,300	393,300
Total Other Financing Sources		0	393,300	393,300
Division Total: Non-Departmental		0	\$393,300	\$393,300
Department Total: Non-Departmental		0	\$393,300	\$393,300
Fund Total: DEBT SERVICE (USDA - FROM		0	\$393,300	\$393,300



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

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 301-DEBT SERVICE (USDA - FRONTERAS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non				
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	0	150,489	150,489
441.200	Dbt Srv-Interest-Schools	0	242,811	242,811
441.240	Dbt Svc, Interest	361,258	0	0
Total Debt Service		361,258	393,300	393,300
Division Total: Non-Departmental		361,258	393,300	393,300
Department Total: Non-Departmental		361,258	393,300	393,300
Fund Total: DEBT SERVICE (USDA - FRON		361,258	393,300	393,300



MATANUSKA-SUSITNA BOROUGH

**FUND 302-FIREWEED BUILDING
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	89,615	89,570	89,565
TOTAL EXPENDITURES	89,615	89,565	89,565

Audit balance as of 6/30/2018			\$ -
Estimated revenues 2018-2019 fiscal year	\$ 89,570		
Estimated expenditures 2018-2019 fiscal year	<u>(89,565)</u>		
Estimated adjustment to fund balance		5	
Estimated fund balance 6/30/2019			5
Estimated revenues 2019-2020 fiscal year	89,565		
Estimated expenditures 2019-2020 fiscal year	<u>(89,565)</u>		
Estimated FY2020 adjustment to fund balance		-	
Estimated fund balance 6/30/2020			<u>\$ 5</u>



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

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 302-DEBT SERVICE (FIREWEED BUILDING) DEPARTMENT 000-Non-Departmental DIVISION 000-No				
RE67-Transfer From Other Funds				
367.110	Areawide	89,615	89,570	89,565
Total Transfer From Other Funds		89,615	89,570	89,565
Division Total: Non-Departmental		89,615	\$89,570	\$89,565
Department Total: Non-Departmental		89,615	\$89,570	\$89,565
Fund Total: DEBT SERVICE (FIREWEED B		89,615	\$89,570	\$89,565



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Expense</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 302-DEBT SERVICE (FIREWEED BUILDING)		DEPARTMENT 000-Non-Departmental		DIVISION 000-No
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	89,615	89,565	89,565
Total Debt Service		89,615	89,565	89,565
Division Total: Non-Departmental		89,615	89,565	89,565
Department Total: Non-Departmental		89,615	89,565	89,565
Fund Total: DEBT SERVICE (FIREWEED B		89,615	89,565	89,565



MATANUSKA-SUSITNA BOROUGH

**FUND 315 - STATION 6-1 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	-	-	-
TOTAL EXPENDITURES	42,671	-	-

Audit balance as of 6/30/2018			\$ -
Estimated revenues 2018-2019 fiscal year	\$ -		
Estimated expenditures 2018-2019 fiscal year	<u>-</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2019			-
Estimated revenues 2019-2020 fiscal year	-		
Estimated expenditures 2019-2020 fiscal year	<u>-</u>		
Estimated FY2020 adjustment to fund balance		-	
Estimated fund balance 6/30/2020			<u><u>\$ -</u></u>



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

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 315-DEBT SERVICE (COPs 61) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
	Division Total: Non-Departmental	0	\$0	\$0
	Department Total: Non-Departmental	0	\$0	\$0
	Fund Total: DEBT SERVICE (COPs 61)	0	\$0	\$0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 315-DEBT SERVICE (COPs 61) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	42,671	0	0
Total Operating Fund Transfers		42,671	0	0
Division Total: Non-Departmental		42,671	0	0
Department Total: Non-Departmental		42,671	0	0
Fund Total: DEBT SERVICE (COPs 61)		42,671	0	0



MATANUSKA-SUSITNA BOROUGH

**FUND 316 - STATION 5-1 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	770,358	765,000	763,800
TOTAL EXPENDITURES	764,126	764,325	763,725

Audit balance as of 6/30/2018 \$ 955,714

Estimated revenues 2018-2019 fiscal year \$ 765,000

Estimated expenditures 2018-2019 fiscal year (764,325)

Estimated adjustment to fund balance 675

Estimated fund balance 6/30/2019 956,389

Estimated revenues 2019-2020 fiscal year 763,800

Estimated expenditures 2019-2020 fiscal year (763,725)

Estimated FY2020 adjustment to fund balance 75

Estimated fund balance 6/30/2020 \$ 956,464



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE61-Interest Earnings				
361.100	Interest On Investments	6,134	0	0
Total Interest Earnings		6,134	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	405,000	413,100	412,450
367.500	Debt Service	14,224	0	0
367.700	Service Areas	345,000	351,900	351,350
Total Transfer From Other Funds		764,224	765,000	763,800
Division Total: Non-Departmental		770,358	\$765,000	\$763,800
Department Total: Non-Departmental		770,358	\$765,000	\$763,800
Fund Total: DEBT SERVICE (COPs 51)		770,358	\$765,000	\$763,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	223,100	232,300	241,500
441.120	Dbt Srv-Principal-Borough	261,900	272,700	283,500
441.210	Dbt Srv-Interest-Fire	128,398	119,290	109,813
441.220	Dbt Srv-Interest-Borough	150,728	140,035	128,912
Total Debt Service		764,126	764,325	763,725
Division Total: Non-Departmental		764,126	764,325	763,725
Department Total: Non-Departmental		764,126	764,325	763,725
Fund Total: DEBT SERVICE (COPs 51)		764,126	764,325	763,725



MATANUSKA-SUSITNA BOROUGH

**FUND 318 - STATION 6-2 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	501,454	498,800	4,894,150
TOTAL EXPENDITURES	496,550	498,750	497,950

Audit balance as of 6/30/2018 \$ 1,079,757

Estimated revenues 2018-2019 fiscal year \$ 498,800

Estimated expenditures 2018-2019 fiscal year (498,750)

Estimated adjustment to fund balance 50

Estimated fund balance 6/30/2019 1,079,807

Estimated revenues 2019-2020 fiscal year 4,894,150

Estimated expenditures 2019-2020 fiscal year (497,950)

Estimated FY2020 adjustment to fund balance 4,396,200

Estimated fund balance 6/30/2020 \$ 5,476,007



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 318-DEBT SERVICE (STATION 6-2) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE61-Interest Earnings				
361.100	Interest On Investments	4,854	0	0
Total Interest Earnings		<u>4,854</u>	<u>0</u>	<u>0</u>
RE67-Transfer From Other Funds				
367.700	Service Areas	496,600	498,800	4,894,150
Total Transfer From Other Funds		<u>496,600</u>	<u>498,800</u>	<u>4,894,150</u>
Division Total: Non-Departmental		<u>501,454</u>	<u>\$498,800</u>	<u>\$4,894,150</u>
Department Total: Non-Departmental		<u>501,454</u>	<u>\$498,800</u>	<u>\$4,894,150</u>
Fund Total: DEBT SERVICE (STATION 6-2)		<u>501,454</u>	<u>\$498,800</u>	<u>\$4,894,150</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 318-DEBT SERVICE (STATION 6-2) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	260,000	270,000	280,000
441.210	Dbt Srv-Interest-Fire	236,550	228,750	217,950
Total Debt Service		496,550	498,750	497,950
Division Total: Non-Departmental		496,550	498,750	497,950
Department Total: Non-Departmental		496,550	498,750	497,950
Fund Total: DEBT SERVICE (STATION 6-2)		496,550	498,750	497,950



MATANUSKA-SUSITNA BOROUGH

**FUND 319 - STATION 7-3 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	581,724	563,300	565,900
TOTAL EXPENDITURES	567,450	563,300	565,900

Audit balance as of 6/30/2018 \$ 933,863

Estimated revenues 2018-2019 fiscal year \$ 563,300

Estimated expenditures 2018-2019 fiscal year (563,300)

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2019 933,863

Estimated revenues 2019-2020 fiscal year 565,900

Estimated expenditures 2019-2020 fiscal year (565,900)

Estimated FY2020 adjustment to fund balance -

Estimated fund balance 6/30/2020 \$ 933,863



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 319-DEBT SERVICE (7-3) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.500	Debt Service	14,224	0	0
367.700	Service Areas	567,500	563,300	565,900
Total Transfer From Other Funds		581,724	563,300	565,900
Division Total: Non-Departmental		581,724	\$563,300	\$565,900
Department Total: Non-Departmental		581,724	\$563,300	\$565,900
Fund Total: DEBT SERVICE (7-3)		581,724	\$563,300	\$565,900



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 319-DEBT SERVICE (7-3) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	305,000	310,000	325,000
441.210	Dbt Srv-Interest-Fire	262,450	253,300	240,900
Total Debt Service		567,450	563,300	565,900
Division Total: Non-Departmental		567,450	563,300	565,900
Department Total: Non-Departmental		567,450	563,300	565,900
Fund Total: DEBT SERVICE (7-3)		567,450	563,300	565,900



MATANUSKA-SUSITNA BOROUGH

**FUND 320 - PARKS AND RECREATION BONDS DEBT SERVICE
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	2,160,890	2,060,850	1,233,000
TOTAL EXPENDITURES	2,138,305	2,060,850	2,063,575

Audit balance as of 6/30/2018 \$ 1,680,097

Estimated revenues 2018-2019 fiscal year \$ 2,060,850

Estimated expenditures 2018-2019 fiscal year (2,060,850)

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2019 1,680,097

Estimated revenues 2019-2020 fiscal year 1,233,000

Estimated expenditures 2019-2020 fiscal year (2,063,575)

Estimated FY2020 adjustment to fund balance (830,575)

Estimated fund balance 6/30/2020 \$ 849,522



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

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual <u>Revenue</u>	2019 Amended <u>Budget</u>	2020 Assembly <u>Approved</u>
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE67-Transfer From Other Funds				
367.110	Areawide	2,000,550	2,060,850	1,233,000
367.400	Capital Projects	160,340	0	0
Total Transfer From Other Funds		2,160,890	2,060,850	1,233,000
Division Total: Non-Departmental		2,160,890	\$2,060,850	\$1,233,000
Department Total: Non-Departmental		2,160,890	\$2,060,850	\$1,233,000
Fund Total: DEBT SERVICE (PARKS/REC)		2,160,890	\$2,060,850	\$1,233,000



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

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	975,000	1,025,000	1,065,000
441.220	Dbt Srv-Interest-Borough	1,025,505	1,035,850	998,575
Total Debt Service		2,000,505	2,060,850	2,063,575
EX46-Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	137,800	0	0
Total Capital Project Transfers		137,800	0	0
Division Total: Non-Departmental		2,138,305	2,060,850	2,063,575
Department Total: Non-Departmental		2,138,305	2,060,850	2,063,575
Fund Total: DEBT SERVICE (PARKS/REC)		2,138,305	2,060,850	2,063,575



MATANUSKA-SUSITNA BOROUGH

**FUND 325 - NONAREAWIDE A/C DEBT SERVICE
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	538,910	540,100	542,000
TOTAL EXPENDITURES	529,490	540,050	542,000

Audit balance as of 6/30/2018 \$ 581,557

Estimated revenues 2018-2019 fiscal year \$ 540,100

Estimated expenditures 2018-2019 fiscal year (540,050)

Estimated adjustment to fund balance 50

Estimated fund balance 6/30/2019 581,607

Estimated revenues 2019-2020 fiscal year 542,000

Estimated expenditures 2019-2020 fiscal year (542,000)

Estimated FY2020 adjustment to fund balance -

Estimated fund balance 6/30/2020 \$ 581,607



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE01-Budgetary Fund Balance				
RE61-Interest Earnings				
361.100	Interest On Investments	5,280	0	0
Total Interest Earnings		5,280	0	0
RE67-Transfer From Other Funds				
367.120	Non Areawide	530,000	540,100	542,000
367.400	Capital Projects	3,630	0	0
Total Transfer From Other Funds		533,630	540,100	542,000
RE69-Other Revenue Sources				
Division Total: Non-Departmental		538,910	\$540,100	\$542,000
Department Total: Non-Departmental		538,910	\$540,100	\$542,000
Fund Total: DEBT SERVICE (A/C COPs)		538,910	\$540,100	\$542,000



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

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmei				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	405,000	435,000	450,000
441.220	Dbt Srv-Interest-Borough	124,490	105,050	92,000
Total Debt Service		529,490	540,050	542,000
Division Total: Non-Departmental		529,490	540,050	542,000
Department Total: Non-Departmental		529,490	540,050	542,000
Fund Total: DEBT SERVICE (A/C COPs)		529,490	540,050	542,000



MATANUSKA-SUSITNA BOROUGH

**FUND 330 - TRANSPORTATION SYSTEM DEBT SERVICE
Reconciliation of Fund Balance**

	2017-2018 ACTUAL	2018-2019 AMENDED	2019-2020 APPROVED
TOTAL REVENUES	2,383,023	2,384,100	2,381,125
TOTAL EXPENDITURES	2,383,851	2,384,025	2,381,125

Audit balance as of 6/30/2018 \$ 772,314

Estimated revenues 2018-2019 fiscal year \$ 2,384,100

Estimated expenditures 2018-2019 fiscal year (2,384,025)

Estimated adjustment to fund balance 75

Estimated fund balance 6/30/2019 772,389

Estimated revenues 2019-2020 fiscal year 2,381,125

Estimated expenditures 2019-2020 fiscal year (2,381,125)

Estimated FY2020 adjustment to fund balance -

Estimated fund balance 6/30/2020 \$ 772,389



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Revenue	2019 Amended Budget	2020 Assembly Approved
FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Dep				
RE61-Interest Earnings				
361.100	Interest On Investments	23	0	0
Total Interest Earnings		23	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	2,383,000	2,384,100	2,381,125
Total Transfer From Other Funds		2,383,000	2,384,100	2,381,125
Division Total: Non-Departmental		2,383,023	\$2,384,100	\$2,381,125
Department Total: Non-Departmental		2,383,023	\$2,384,100	\$2,381,125
Fund Total: DEBT SERVICE (TRANS SYST		2,383,023	\$2,384,100	\$2,381,125



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/26/2019

<u>Account</u>	<u>Description</u>	2018 Actual Expense	2019 Amended Budget	2020 Assembly Approved
FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Dep				
EX41-Debt Service				
441.130	Dbt Srv-Principal-Trans Sys	1,180,000	1,210,000	1,250,000
441.230	Dbt Srv-Interest-Trans Sys	1,203,851	1,174,025	1,131,125
Total Debt Service		2,383,851	2,384,025	2,381,125
Division Total: Non-Departmental		2,383,851	2,384,025	2,381,125
Department Total: Non-Departmental		2,383,851	2,384,025	2,381,125
Fund Total: DEBT SERVICE (TRANS SYST		2,383,851	2,384,025	2,381,125



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CAPITAL PROJECTS

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Matanuska-Susitna Borough
Capital Project/Grant Funds/Pass Through

SUMMARY OF CAPITAL PROJECTS BY FUNDING SOURCE

****Facility Investment Metric (FIM):**

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.

	FIM	Areawide	Non Areawide	Service Areas	Land Management	Enterprise Fund	Approved Total
CAPITAL PROJECTS DEPARTMENT							
Fireweed Building Asbestos Abatement and Improvements	Critical	150,000	-	-	-	-	150,000
State and Federal Transportation Grant Match	Critical	500,000	-	-	-	-	500,000
Capital Projects Totals		650,000	-	-	-	-	650,000
GRANTS/PASS THROUGH							
Tourism Infrastructure							
Security Upgrades at Jim Creek Recreation Area	Critical	40,000	-	-	-	-	40,000
Winter Trail Grooming	Critical	150,000	-	-	-	-	150,000
City of Wasilla Planning Grant	Critical	225,000	-	-	-	-	225,000
City of Wasilla Veterans Memorial Wall Grant	Critical	100,000	-	-	-	-	100,000
Human Services Community Matching Grant - Match Funding	Critical	150,000	-	-	-	-	150,000
Grant Match - Fish Passage	Critical	300,000	-	-	-	-	300,000
MSCVB (Mat-Su Convention & Visitors Bureau)	Critical	747,500	-	-	-	-	747,500
Grants/Pass Throughs Totals		1,712,500	-	-	-	-	1,712,500
ANIMAL CARE							
Cat Kennels	Critical	-	82,400	-	-	-	82,400
SUTTON, BIG LAKE & TRAPPER CREEK LIBRARIES - Non Areawide							
ADA Compliant Handicapped Door Openers	Critical	-	75,000	-	-	-	75,000
COMMUNITY DEVELOPMENT							
Material Site Geotechnical Investigation	Critical	-	-	-	150,000	-	150,000
Replace damaged viewing platform at Jay Nolfi Park	Critical	50,000	-	-	-	-	50,000
Community Development Totals		50,000	-	-	150,000	-	200,000
INFORMATION TECHNOLOGY							
Govern Application	Critical	500,000	-	-	-	-	500,000
Lenel Door Security System Upgrade	Critical	65,000	-	-	-	-	65,000
Cyber Security Enhancements	Critical	400,000	-	-	-	-	400,000
Network Infrastructure Refresh	Critical	300,000	-	-	-	-	300,000
Information Technology Totals		1,265,000	-	-	-	-	1,265,000
AREAWIDE AMBULANCE DIVISION							
Ambulance Replacement/Remount and Refurbishment (1)	Critical	200,000	-	-	-	-	200,000
Portable Carbon Monoxide Detectors	Critical	25,000	-	-	-	-	25,000
Areawide Ambulance Total		225,000	-	-	-	-	225,000
TELECOMMUNICATIONS							
Alternate Communications Towers & Radio for DES Stations Phase I	Critical	200,000	-	-	-	-	200,000
CASWELL FIRE SERVICE AREA Station 13-1							
Command Vehicle and Equipment Replacement	Critical	-	-	30,000	-	-	30,000
CENTRAL MAT-SU FIRE DEPT / WASILLA-LAKES FIRE SERVICE AREA STATIONS 5-1, 5-2, 6-1, 6-2, 6-4, 6-5, 6-6							
Communications Equipment	Critical	-	-	100,000	-	-	100,000
Purchase/Replacement Fire Apparatus & Associated Equipment (2)	Critical	-	-	1,800,000	-	-	1,800,000
Security Systems/Cameras	Critical	-	-	240,000	-	-	240,000
Station 6-5 Repairs/Upgrades	Critical	-	-	100,000	-	-	100,000
Security Fencing- Station 6-3	Degraded	-	-	120,000	-	-	120,000
Training Complex Upgrades	Degraded	-	-	500,000	-	-	500,000
Central Mat-Su/Wasilla-Lakes Fire Service Area Totals		-	-	2,860,000	-	-	2,860,000
BUTTE FIRE SERVICE AREA Station 2-1 & 2-2							
Apparatus & Equipment Purchase/Replacement	Critical	-	-	700,000	-	-	700,000
TALKEETNA FIRE SERVICE AREA Station 11-1 & 11-2							
Command Vehicle Replacement	Critical	-	-	85,000	-	-	85,000
Station 11-1 and 11-2 Exterior Lighting Replacement	Critical	-	-	10,000	-	-	10,000
Talkeetna Fire Service Area Totals		-	-	95,000	-	-	95,000



Matanuska-Susitna Borough
Capital Project/Grant Funds/Pass Through

SUMMARY OF CAPITAL PROJECTS BY FUNDING SOURCE

	FIM	Areawide	Non Areawide	Service Areas	Land Management	Enterprise Fund	Approved Total
WEST LAKES FSA Stations 8-1, 8-2, 7-1, 7-2, 7-3, 7-8							
G-1 SCBA Replacement	Critical	-	-	300,000	-	-	300,000
WILLOW FIRE SERVICE AREA Station 12-1 & 12-2							
Command Vehicle & Equipment Replacement (Split 50% with Caswell FSA)	Critical	-	-	30,000	-	-	30,000
MSA G1 Airpack Upgrade	Critical	-	-	80,000	-	-	80,000
Station 12-5 Water Tank & Paving	Critical	-	-	75,000	-	-	75,000
Willow Fire Service Area Totals		-	-	185,000	-	-	185,000
GREATER PALMER FIRE SERVICE AREA Stations 3-1, 3-2, 3-3, 3-4, 3-5							
Brush Pump Unit and Equipment for CV	Minimal	-	-	18,000	-	-	18,000
ROAD SERVICE ADMINISTRATION EQUIPMENT							
Air Compressor	Critical	-	-	35,000	-	-	35,000
Emergency Response Trailers w/ Equipment (3 each)	Critical	-	-	150,000	-	-	150,000
Hot Water Pressure Washer	Critical	-	-	3,200	-	-	3,200
Vehicle/Equipment Plug In - Design & Construct	Critical	-	-	50,000	-	-	50,000
RSA Administration Equipment Totals		-	-	238,200	-	-	238,200
ROAD SERVICE ADMINISTRATION VEHICLES							
Pickup Flatbed/Ext Cab 4x4	Critical	-	-	54,000	-	-	54,000
Pickup W/ Dump Bed 4x4	Critical	-	-	42,500	-	-	42,500
Pickup W/Extended Cab 4x4	Critical	-	-	36,500	-	-	36,500
Semi Hook Truck with End Dump Box	Critical	-	-	230,000	-	-	230,000
RSA Vehicles Totals		-	-	363,000	-	-	363,000
ROAD SERVICE AREAS							
Midway - Fund 270	Critical	-	-	1,145,971	-	-	1,145,971
Fairview - Fund 271	Critical	-	-	519,697	-	-	519,697
Caswell Lakes - Fund 272	Critical	-	-	39,238	-	-	39,238
South Colony - Fund 273	Critical	-	-	291,938	-	-	291,938
Knik - Fund 274	Critical	-	-	1,157,660	-	-	1,157,660
Lazy Mountain - Fund 275	Critical	-	-	34,805	-	-	34,805
Greater Willow - Fund 276	Critical	-	-	309,667	-	-	309,667
Big Lake - Fund 277	Critical	-	-	109,371	-	-	109,371
North Colony - Fund 278	Critical	-	-	55,902	-	-	55,902
Bogard - Fund 279	Critical	-	-	714,226	-	-	714,226
Greater Butte - Fund 280	Critical	-	-	472,867	-	-	472,867
Meadow Lakes - Fund 281	Critical	-	-	854,019	-	-	854,019
Gold Trails - Fund 282	Critical	-	-	569,547	-	-	569,547
Greater Talkeetna - Fund 283	Critical	-	-	129,184	-	-	129,184
Trapper Creek - Fund 284	Critical	-	-	120,410	-	-	120,410
Dust Control Program	Critical	250,000	-	-	-	-	250,000
Road Service Area Totals		250,000	-	6,524,502	-	-	6,774,502
TALKEETNA SEWER AND WATER, Fund 293							
Emergency Generator for Fire Hydrant Pump	Critical	-	-	125,000	-	-	125,000
Emergency Generator for Lift Stations	Critical	-	-	85,000	-	-	85,000
Talkeetna Sewer and Water Totals		-	-	210,000	-	-	210,000
SOLID WASTE Enterprise Fund							
Fire Suppression and Ventilation Repair/Upgrades	Critical	-	-	-	-	500,000	500,000
Residential Waste Disposal Area Repairs and Upgrades	Critical	-	-	-	-	150,000	150,000
Skid Steer - Big Lake Transfer Station	Critical	-	-	-	-	70,000	70,000
Universal Waste Collection Conex Replacements at Transfer Sites	Critical	-	-	-	-	75,000	75,000
Waste Container Hauling Truck	Critical	-	-	-	-	150,000	150,000
Waste Container Replacement or Refurbishment	Critical	-	-	-	-	200,000	200,000
Solid Waste Totals		-	-	-	-	1,145,000	1,145,000
GRAND TOTAL		4,352,500	157,400	11,523,702	150,000	1,145,000	17,328,602



MATANUSKA-SUSITNA BOROUGH
Capital Project/Grant Funds/Pass Through

DETAILED DESCRIPTIONS

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 PROJECTS DEPARTMENT

FIREWEED BUILDING ASBESTOS ABATEMENT AND IMPROVEMENTS (Critical) \$150,000

The Fireweed Building was constructed in the 1940s and contains asbestos materials throughout the building requiring abatement. The building also has 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.

STATE AND FEDERAL TRANSPORTATION GRANT MATCH (Critical) \$500,000

The Capital Projects Department has applied for many State and Federal grants for area road projects that require matching funds for a successful award. This will provide the required matching funds for those grants.

GRANTS PASS THROUGH

SECURITY UPGRADES AT JIM CREEK RECREATION AREA (Critical) \$40,000

These funds will provide the needed supplies and service to implement security measures at the Parks Maintenance Shop and campground at the Jim Creek Recreation Area.

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.

CITY OF WASILLA PLANNING GRANT (Critical) \$225,000

A grant to the City of Wasilla to be used for planning purposes.

CITY OF WASILLA VETERANS MEMORIAL WALL GRANT (Critical) \$100,000

A grant to the City of Wasilla to be used for the Veterans Memorial Wall.

HUMAN SERVICES COMMUNITY MATCHING GRANT – MATCH FUNDING (Critical) \$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.



MATANUSKA-SUSITNA BOROUGH
Capital Project/Grant Funds/Pass Through

DETAILED DESCRIPTIONS

GRANT MATCH – FISH PASSAGE *(Critical)* **\$300,000**
The Matanuska-Susitna Borough is a recipient of a US Fish & Wildlife Service fish passage grant requiring a \$300,000 match.

MSCVB *(Critical)* **\$747,500**
Mat-Su Convention & Visitors Bureau funding.

ANIMAL CARE

CAT KENNELS *(Critical)* **\$82,400**
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 and make it very difficult to properly sanitize these kennels. Replacing these kennels will enable us to keep up with industry standards for adequate cat boarding. The shelter also has a need to expand our cat kennels. These new kennels 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.

SUTTON, BIG LAKE AND TRAPPER CREEK LIBRARIES

ADA COMPLIANT HANDICAPPED DOOR OPENERS *(Critical)* **\$75,000**
The Sutton, Big Lake and Trapper Creek Libraries lack handicapped strikers to open the doors automatically for persons needing this amenity.

COMMUNITY DEVELOPMENT

MATERIAL SITE GEOTECHNICAL INVESTIGATION *(Critical)* **\$150,000**
Preliminary material tests at the Lazy Mountain site indicate the presence of an abundance of material suitable for erosion control. Additional material testing is necessary to verify commercial quantities of erosion control materials. Investigation report must provide sufficient information for the borough to engage a private firm to bring the erosion control materials to market.

REPLACE DAMAGED VIEWING PLATFORM AT JAY NOLFI PARK *(Critical)* **\$50,000**
These funds will replace the viewing platform at the Jay Nolfi Park in Big Lake.

INFORMATION TECHNOLOGY DEPARTMENT

GOVERN APPLICATION *(Critical)* **\$500,000**
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.

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 and accurate data analysis by Borough employees using Govern.

Govern was implemented in 2006. At the time, a full implementation of all modules was not done. Not all borough



MATANUSKA-SUSITNA BOROUGH

Capital Project/Grant Funds/Pass Through

DETAILED DESCRIPTIONS

personnel received the training necessary to fully utilize the system. No on-going training plan was set up. With many customizations being done since 2006, the current GOVERN application has reached its life cycle expectancy. The Mat-Su Borough is now only one of a handful of organizations using Govern that have not upgraded to the new, more efficient versions of Govern. We are therefore, badly in need of a system upgrade with better implementation and with initial and on-going training.

In FY17, we requested funding to begin an upgrade project and did not receive funding. In FY18, we repeated the request and received \$300,000 to begin the project. In FY19, we requested \$500,000 and received \$400,000.

As of January 7, 2019, the project still has \$343,450 remaining. *(The 2018 Cyber Incident put this project on hold for many months and slowed spending and progress.)* We anticipate the project will cost between \$1,000,000 and \$1,500,000 and take 2 to 3 years to complete. We are therefore requesting partial funding each year until the project is complete.

In FY20, we are requesting \$500,000 to continue the project through FY20. This funding would allow us to complete the work we anticipate we can accomplish by the end of FY20 and allow us to have a more accurate estimate for full completion of the project in FY21.

This is 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.

LENEL DOOR SECURITY SYSTEM UPGRADE *(Critical)*

\$65,000

The Borough uses a card swipe door security system in most Borough facilities. This system, Lenel, is computer based. As such, the hardware reaches an end of life condition when it is necessary to replace the hardware. It also has a software component that is upgraded periodically to provide better service and security. It is time again to upgrade this system.

Seven fire stations use an older Sapphire Pro system and need to be migrated to the newer Lenel OnGuard system. These fire stations are: 52, 61, 62, 63, 64, 65, and 66. There are a total of 25 doors that need upgrade and migration. Included are upgrades to the DSJ workstations used to manage the system. This upgrade has been quoted by the vendor.

In FY19, we requested \$60,000 for this project and it was not funded. In FY20, we are requesting \$65,000 for the project. The increase allows for increased costs in FY20. Equipment and labor cost are higher than last year. The intent is to complete this project in FY20.

Area-wide vs FSA funding will also have to be discussed.

CYBER SECURITY ENHANCEMENTS *(Critical)*

\$400,000

The Borough IT Department has made a number of Cyber Security enhancements in the aftermath of the 2018 Cyber Incident. These enhancements were done very rapidly and just enough was done to get our users back to work as safely as possible within a reasonable timeframe. Additional enhancements, configurations, and administrator training are still necessary to ensure our IT systems are protected against existing and emerging threats in this industry. Some of the enhancements being proposed would guard against the types of issues we have already encountered since the recovery from the Cyber Incident.

To provide a safe computing environment, the IT Department is requesting capital investment project funding to enhance our network infrastructure in three specific areas, outlined below:



MATANUSKA-SUSITNA BOROUGH

Capital Project/Grant Funds/Pass Through

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1. This area will provide the installation, configuration, and training necessary to get this software working for us. This project will pay for itself in the long run by reducing the risk of incidents, accidental disruption, and subsequent recovery, and, by centrally managing the hardware at 46 locations, will reduce the manpower necessary to maintain the system.
2. In this area, Security Information & Event Management (SIEM) solutions for the Borough will be evaluated and one will be chosen. That solution can discover and stop new and emerging threats to networks. We will then train our personnel to use the technology and we may choose a commercial managed service provider to assist in monitoring the output.
3. This area will use standard output from a number of sources and direct data and alerts to a single desktop web page. This will allow the user to see, at high levels, the health of many systems at once. It will also allow the user to drill down into details when alerts and anomalies are discovered. This project will use the existing enterprise system, SharePoint, and the Intranet, as the platform to consolidate the inputs and display them to IT personnel. This project will be done cooperatively with a senior class of IT students from UAA to not only provide the Borough with necessary functionality, but also to give students real world experience that will help them in their chosen careers.

The project ultimately pays for itself by reducing the manpower necessary to maintain the systems and by quickly identifying emerging issues and reducing recovery time.

In FY20, we are requesting \$400,000 to begin this project in FY20. These systems and methods will continuously change in this ever-changing industry. Projects and investment in these areas will likely be necessary beyond FY20

NETWORK INFRASTRUCTURE REFRESH *(Critical)*

\$300,000

Each year various portions of the IT Network infrastructure components reach their end of life and require replacement. There are also advancements in technology that make the equipment more powerful, more efficient and reliable, and often lower the cost of purchase, maintenance and operation. Security enhancements included with this infrastructure are crucial to keeping our data safe.

There is network infrastructure in our environment that is over 9 years old. As witnessed by our recent experience, utilization of extremely outdated infrastructure will not support our security posture going forward. The demand for IT services is always increasing and more advanced hardware is necessary to keep up with demand. This coming year we need to add additional hardware and refresh the existing hardware and associated software that provides connectivity between our diverse facilities and the networks outside of our own. This new infrastructure will provide easier and faster access with significantly improved security.

Since the 2018 cyber incident, we are also planning to move the IT disaster recovery site from its current location to a site with much improved functionality, security and connectivity. This new site will require additional network infrastructure in order to meet the need. This year's refresh is estimated at \$300,000 for switches, routers, access points, firewalls, installation services and management.

In FY20, we are requesting \$300,000 to refresh network infrastructure.



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Capital Project/Grant Funds/Pass Through

DETAILED DESCRIPTIONS

AREAWIDE AMBULANCE DIVISION

AMBULANCE REPLACEMENT/REMOUNT AND REFURBISHMENT (1) (Critical) \$200,000

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 5 years old, or
- Ambulances greater than 130,000 miles

Fourteen of EMS's 18 ambulances have now been remounted/refurbished in the FY17/18 CIP budgets with four additional ambulances being refurbished via the FY19 CIP budget. With an effective fleet rotation and preventative maintenance schedule, we expect to realize longer service life and greatly reduced maintenance costs to maintain our fleet.

The vendor for our ambulance remounts, Braun Northwest, has notified us to factor in a 4% cost of manufacturing increase for the coming fiscal year.

PORTABLE CARBON MONOXIDE DETECTORS (Critical) \$25,000

Purchase portable CO gas detectors to be carried by EMS crews along with their primary equipment.

TELECOMMUNICATIONS

ALTERNATE COMMUNICATIONS TOWERS & RADIO FOR DES STATIONS PHASE I (Critical) \$200,000

This will allow for the purchase of towers, radios and installation of alternate radio communications towers on about half of the existing fire stations in the Borough. These towers and components would serve as a bolster for the day-to-day communications, as well as alternate communications in the event of a system failure.

CASWELL FIRE SERVICE AREA

COMMAND VEHICLE & EQUIPMENT REPLACEMENT (Critical) \$30,000

Replace CV12-1, which has 100,000 miles on it. The replaced vehicle will be kept in the fleet and used as a first response vehicle. The new vehicle will be a pickup with canopy to allow for easier hauling of equipment from fire scenes, supply, or station-to-station and better suited to our roads and needs. The other 50% part of this project is funded by Willow FSA.

CENTRAL MAT-SU FIRE SERVICE AREA

COMMUNICATIONS EQUIPMENT (Critical) \$100,000

Purchase of communications equipment. This project will allow for the purchase of pagers, radios, chargers, antennas, cables and other associated hardware. Equipment replacements are needed to comply with the new digital frequencies and to replace models that are no longer being serviced by the manufacturer. Pagers are needed to maintain stock for new responders and to replace units that may require repair.

PURCHASE/REPLACEMENT FIRE APPARATUS & ASSOCIATED EQUIPMENT (2) (Critical) \$1,800,000

Purchase two new apparatus and related equipment to ready the units. This project will allow for the replacement of two frontline fire trucks - one will be taken out of service (T641 - 1977 Ford/Pierce - refurbished in 1996) and one will



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be placed in reserve status (T642 - 1985 Ford Grumman). The project will also allow for the purchase of all equipment to ready the units for response, including, but not limited to, SCBA, hose, nozzles, appliances, radios, hand tools, power tools, rescue tools, chargers, forcible entry tools, salvage & overhaul tools/equipment/materials, monitors, thermal imagers, MDTs, etc. The apparatus will comply with the latest DOT and NFPA mandated/recommended standards.

SECURITY SYSTEMS/CAMERAS *(Critical)*

\$240,000

Purchase and installation of security cameras/systems at all CMSFD Stations. This project will provide for the security analysis, the purchase and installation of security cameras and other security system related equipment. The project shall include all components, materials, and auxiliary equipment necessary for the installation, operation, and storage for the system.

STATION 6-5 REPAIRS/UPG *(Critical)*

\$100,000

Repairs and upgrades to Station 6-5. The HVAC and plumbing systems at Station 6-5 are experiencing on-going mechanical/structural failures. The air handling system is at its operational life expectancy and is in need of replacement. This project will allow for the design and engineering of the systems to replace/repair/upgrade the HVAC and plumbing systems (both water and air). The project will also allow for any repairs/upgrades to be accomplished as deemed necessary by the Mat-Su Borough Facility Maintenance Branch of the Department of Public Works.

SECURITY FENCING – STATION 6-3 *(Degraded)*

\$120,000

Install security fencing at Station 6-3. Station 6-3 and 6-4 have had several incidents of theft and property damage during the last 4 years. Security fencing was installed at Station 6-4 this summer, but there were insufficient funds to provide for installation at Station 6-3. This project will allow for installation of the security fencing at Station 6-3. The project will include clearing of undergrowth and the installation of the fence and appropriate gates.

TRAINING COMPLEX UPGRADES *(Degraded)*

\$500,000

Design, site preparation and construction of additional training components for the Training Complex. This project will allow for the continued implementation of the Training Complex Master Plan. The project will include the design, site preparation, and construction of the vehicle extrication area, the driving skills/driver/operator training areas, technical rescue and hazmat training areas. The project will include design and installation of needed utilities, land clearing, grading and other civil work, paving and striping, purchase of training props and/or materials to build props on-site, and the purchase and installation of support items for the identified areas.

BUTTE FIRE SERVICE AREA

APPARATUS & EQUIPMENT PURCHASE/REPLACEMENT *(Critical)*

\$700,000

Purchase new fire apparatus and related tools and equipment to ready the unit. This project will provide for the purchase of a fire engine (pumper) with rescue capabilities and the necessary equipment to place on the apparatus, including but not limited to, SCBA, hose, ladders, hand tools, power tools, rescue equipment, emergency lighting, scene lighting, radios, portable lighting, forcible entry tools, monitors, thermal imagers, etc.

This will provide a dedicated frontline engine for emergency response. It would replace an older apparatus that has already been decommissioned due to age, maintenance, and repair cost. The new apparatus will comply with the latest DOT and NFPA mandated standards/recommended safety features. The new apparatus will provide increased fire suppression capabilities and will enhance the community fire protection system as recommended by the ISO.



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DETAILED DESCRIPTIONS

TALKEETNA FIRE SERVICE AREA

COMMAND VEHICLE REPLACEMENT *(Critical)* **\$85,000**

This project will replace one command vehicle and vehicle equipment that is nearing the end of cost effective life. This new vehicle will replace a 1999 Ford F-350 Crew Cab with 247,777 miles. This unit is used for a department officer's response throughout the response area, including mutual aid areas, for fire and rescue emergency calls. It is also used for daily support operations and during wildland season to carry a wildland firefighting pump unit for rapid access to remote areas of access. Vehicle equipment includes, but is not limited to, communications radios, driving lighting, emergency lighting, fire suppression equipment, Snow Plow, and Slide in fire pump.

STATION 11-1 AND 11-2 EXTERIOR LIGHTING REPLACEMENT *(Critical)* **\$10,000**

Exterior lighting at both stations 11-1 and 11-2 is in need of repair and frequently goes out. New more energy efficient lighting is available that will provide a safely lit area around the station and use less energy. This Project will also include replacing the older lighting in the apparatus bay at station 11-2 with newer more energy efficient lighting. Project will include labor, light fixtures, and any items needed to install new lights.

WEST LAKES FIRE SERVICE AREA

G-1 SCBA REPLACEMENT *(Critical)* **\$300,000**

This is the 2nd half of the replacement of the M-7 Firehawk SCBA that are 2002, 2007 compliant SCBA breathing apparatus. This order will be for 50 G-1 SCBA and 100 4,500 psi bottles. This CIP will complete the change over to the new G-1 SCBA's at WLFSD.

WILLOW FIRE SERVICE AREA

COMMAND VEHICLE & EQUIPMENT REPLACEMENT *(Critical)* **\$30,000**

(SPLIT 50% WITH CASWELL FSA)

Replace CV12-1, which has 100,000 miles on it. The replaced vehicle will be kept in the fleet and used as a first response vehicle. The new vehicle will be a pickup with canopy to allow for easier hauling of equipment from fire scenes, supply, or station-to-station and better suited to our roads and needs. The other 50% part of this project is funded by Caswell FSA.

MSA G1 AIRPACK UPGRADE *(Critical)* **\$80,000**

Final upgrade to MSA breathing air packs to the new NFPA standard. The department has purchased 36 to date and this will finish the upgrade with the last air packs, RIC packs, and bottles to make the department fully compliant.

STATION 12-5 WATER TANK & PAVING *(Critical)* **\$75,000**

Provide a 33,000-gallon water tank and pump for the filling of fire apparatus for fires and training and to provide for increased fire protection for the residents in that area. Also to clear a gravel pad for future training building. This is the second year of this project and will be fully funded in the FY21 budget.

GREATER PALMER FIRE SERVICE AREA

BRUSH PUMP UNIT AND EQUIPMENT FOR CV *(Minimal)* **\$18,000**

Greater Palmer Fire Service Area has the need to access off road, hard to reach areas for wildland fire response. This brush pump unit would mount into a pick-up truck command vehicle capable of accessing narrow driveways and non-



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maintained roadways during wild fire incidents for fire suppression activities. This pump unit also allows access to other smaller types of fire, abandoned vehicles or trash/debris piles that a full-size engine cannot access.

ROAD SERVICE ADMINISTRATION EQUIPMENT

AIR COMPRESSOR (Critical) \$35,000

The current air compressor was purchased used in 2006 and is no longer serviceable. This piece of equipment is used in conjunction with the crack sealer. Last year we had to rent this piece of equipment during crack sealing.

EMERGENCY RESPONSE TRAILERS W/EQUIPMENT - 3 EACH (Critical) \$150,000

These trailers are needed to respond to emergencies throughout the Borough in a timely manner. Currently there are five emergency conexas stationed around the valley and used by the EMS crews during emergencies. These trailers would allow the road crew to respond to any area in the Borough and will contain all the appropriate equipment in them to allow the crews to handle the situation.

HOT WATER PRESSURE WASHER (Critical) \$3,200

The current unit is outdated and repair parts are no longer available.

VEHICLE/EQUIPMENT PLUG IN – DESIGN & CONSTRUCT (Critical) \$50,000

Frost heaving has pulled the conduit away from the outlets and junction boxes making them no longer usable. These plugins are required to keep the block heaters functioning on vehicles and equipment.

ROAD SERVICE ADMINISTRATION VEHICLES

PICKUP FLATBED/EXT CAB 4 x 4 (Critical) \$54,000

This vehicle is a replacement Road Maintenance crew transportation and equipment tow vehicle and includes all necessary safety and operational equipment and accessories. This will replace vehicle #72, a 1996 F350 with 127,800 miles. This vehicle is 22 years old and the cost to maintain and repair exceeds value.

PICKUP W/DUMP BED 4 x 4 (Critical) \$42,500

This vehicle is a replacement Road Maintenance crew equipment transportation and tow vehicle and includes all necessary safety and operational equipment and accessories. This will replace vehicle #27, a 2014 Ford F250 with 137,200 miles. This vehicle has electrical, drivetrain and engine mechanical problems and is driven year-round, daily transporting roads crews to worksites throughout the Borough.

PICKUP W/EXTENDED CAB 4 x 4 (Critical) \$36,500

This vehicle is a replacement Road Maintenance Superintendent vehicle and includes all necessary safety and operational equipment and accessories. This will replace vehicle #84, a 2012 F150 extended Cab 4 x 4 with 137,000 miles. This vehicle has been in the shop frequently, making this vehicle unreliable.

SEMI HOOK TRUCK WITH END DUMP BOX (Critical) \$230,000

This vehicle is a replacement End Dump Heavy Tow semi for Road Maintenance Division. Includes all necessary safety and operational equipment and accessories. This purchase will replace vehicle #47, a 1996 Freightliner FLD120 with 227,800 miles. This vehicle currently is not operational due to unknown catastrophic engine failure. The cost for repairs far exceed the value of this vehicle.



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Capital Project/Grant Funds/Pass Through

DETAILED DESCRIPTIONS

ROAD SERVICE AREAS

ROAD SERVICE AREA PROJECTS *(Critical)* **\$6,524,502**

For various road projects as prioritized in AM 18-100

DUST CONTROL *(Critical)* **\$250,000**

The first priority of 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.

TALKEETNA SEWER AND WATER SYSTEMS

EMERGENCY GENERATOR FOR FIRE HYDRANT PUMP *(Critical)* **\$125,000**

The pump house generator needs to be replaced. The generator will not simultaneously operate all equipment required for pressurizing Talkeetna's fire hydrants. If there is a power outage in Talkeetna and a fire occurs, the fire hydrants will not work. The cost includes equipment and accessories to safely and efficiently install and operate the generator.

EMERGENCY GENERATOR FOR LIFT STATIONS *(Critical)* **\$85,000**

The portable generator for Lift Station 1 and 2 is old, obsolete and should be replaced. The cost includes equipment and accessories to safely and efficiently install and operate the generator.

SOLID WASTE ENTERPRISE FUND

FIRE SUPPRESSION AND VENTILATION REPAIR/UPGRADES *(Critical)* **\$500,000**

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 (NFPA)-400 Hazardous Material Code and OSHA regulation as well as 40 CFR, Part 264 – Standards for Owners, Operators of Hazardous Waste Storage, and Disposal Facilities. Add funds to existing account established in FY18. Engineering design options are complete, design to take place in FY19 and be ready for construction in FY20.

RESIDENTIAL WASTE DISPOSAL AREA REPAIRS AND UPGRADES *(Critical)* **\$150,000**

The Central Landfill Waste disposal tipping area requires electrical upgrades that include LED lighting and electrical outlets for plugging in semi-tractor vehicles and equipment. Additional engineer design work required to install wall extension for burn barrel container, recyclables containers and mitigate the safety concern regarding eroding slopes at disposal tipping area on left and right side of the current wall structure.

SKID STEER - BIG LAKE TRANSFER STATION *(Critical)* **\$70,000**

Funding required to purchase a skid steer with appropriate attachments dedicated to the Big Lake Transfer Station to load, unload, and segregate waste; ground maintenance to support facility upgrades and pack waste containers. Unit critical to scrap metal, brush and other waste pile management tied to planned Big Lake update in FY20.

UNIVERSAL WASTE COLLECTION CONEX REPLACEMENTS AT TRANSFER SITES *(Critical)* **\$75,000**

The existing universal-waste collection conex containers at the Solid Waste Transfer Sites have leakage, inadequate spill containment and broken or removed doors. Replacement of the containers shall include spill containment sumps, grated floors for improved traction, and garage doors for protection from the environment and improved security.



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Capital Project/Grant Funds/Pass Through

DETAILED DESCRIPTIONS

WASTE CONTAINER HAULING TRUCK *(Critical)*

\$150,000

The Landfill will replace an existing 1995 Peterbilt Semi Tractor, with over 284,000 miles, according to the recommended Vehicle/Equipment replacement schedule. The current vehicle is not serviceable and requires repairs that exceed reasonable replacement costs. Replacement vehicle to include required safety equipment, dash camera, lighting, tires and accessories to facilitate the transportation of solid waste on open roads per ADEC and DOT requirements.

WASTE CONTAINER REPLACEMENT OR REFURBISHMENT *(Critical)*

\$200,000

The current inventory of 120 cubic yard and 40-yard waste containers require constant maintenance to remain serviceable and numerous containers have exceeded their replacement schedule. These funds will pay to refurbish or replace containers in accordance with the Solid Waste Division's equipment refurbishment and replacement program.



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INTERNAL SERVICE FUNDS

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MATANUSKA-SUSITNA BOROUGH

**Reconciliation of Fund Balance: 600
Revolving Loan Fund - Service Area Operating**

Cash Balance as of 6/30/2018		\$ 55,350
Recoveries 7/1/2018 - 6/30/2019:		
Circle View Service Area	\$ 6,000	
Talkeetna Water & Sewer	<u>21,400</u>	
Adjustment to Cash Balance		27,400
Estimated Cash Balance as of 6/30/2019		<u>82,750</u>
Anticipated Recoveries 7/1/2019-6/30/2020:		
Circle View Service Area	6,000	
Talkeetna Water & Sewer	<u>21,400</u>	
Adjustment to Cash Balance		27,400
Estimated Cash Balance as of 6/30/2020		<u>110,150</u>
Loans Outstanding as of 6/30/2020:		
Circle View Service Area	90,000	
Talkeetna Water & Sewer	<u>128,400</u>	
Due to Fund		218,400
Fund Balance as of 6/30/2020		<u><u>\$ 328,550</u></u>



MATANUSKA-SUSITNA BOROUGH

**Reconciliation of Fund Balance: 605
Revolving Loan Fund - Fire Service Areas Capital**

Cash Balance as of 6/30/2018		\$ 350,000
Recoveries 7/1/2018 - 6/30/2019:		
Willow Fire Service Area	<u>\$ 30,000</u>	
Adjustment to Cash Balance		30,000
Estimated Cash Balance as of 6/30/2019		<u>380,000</u>
Anticipated Recoveries 7/1/2019-6/30/2020:		
Willow Fire Service Area	<u>20,000</u>	
Adjustment to Cash Balance		20,000
Estimated Cash Balance as of 6/30/2020		<u>400,000</u>
Loans Outstanding as of 6/30/2020:		
Willow Fire Service Area	<u>-</u>	
Due to Fund		-
Fund Balance as of 6/30/2020		<u><u>\$ 400,000</u></u>



MATANUSKA-SUSITNA BOROUGH

Reconciliation of Fund Balance: 610 Revolving Loan Fund - Road Service Areas Capital

Cash Balance as of 6/30/2018		\$ 523,450
Recoveries 7/1/2018 - 6/30/2019:	<u>\$ -</u>	
Adjustment to Cash Balance		-
Estimated Cash Balance as of 6/30/2019		<u>523,450</u>
Anticipated Recoveries 7/1/2019-6/30/2020:	<u>-</u>	
Adjustment to Cash Balance		-
Estimated Cash Balance as of 6/30/2020		<u>523,450</u>
Loans Outstanding as of 6/30/2020:	<u>-</u>	
Due to Fund		-
Fund Balance as of 6/30/2020		<u><u>\$ 523,450</u></u>

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APPENDIX

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MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2020 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
ASSEMBLY	Borough Clerk	Total	3.650
		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
	Elections	Total	1.850
		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
	Records Management	Total	2.500
		Records Management Officer	1.000
		Records Management Specialist	0.900
		Administrative Assistant	0.600
	Administration	Total	7.140
		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
		Media Design Specialist	1.000
		Health and Safety Manager	0.840
		Internal Auditor	0.350
	Law	Total	7.000
Borough Attorney		1.000	
Deputy Borough Attorney		1.000	
Assistant Borough Attorney		3.000	
Senior Legal Secretary		1.000	
Legal Secretary		1.000	
Human Resources	Total	5.000	
	Human Resources Director	1.000	
	Human Resources Generalist	2.000	
	Senior Human Resources Generalist	1.000	
	Benefits Specialist	1.000	

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2020 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Purchasing	Total	7.000
		Purchasing Officer	1.000
		Assistant Purchasing Officer	1.000
		Purchasing Coordinator	1.000
		Inventory & Purchasing Technician	1.000
		Office Assistant	1.000
		Construction Procurement Specialist	1.000
		Buyer	1.000
INFORMATION TECHNOLOGY	Information Technology Admin	Total	2.750
		IT Director	1.000
		Department Admin Specialist	0.750
		Division Admin Specialist	1.000
	Information Technology	Total	11.200
		Programmer/Analyst	4.200
		Enterprise System Administrator	2.000
		Help Desk Specialist	3.000
		IT Operations Manager	1.000
		Web Architect	1.000
	GIS	Total	6.000
		GIS Programmer/Analyst	1.000
		GIS Manager	1.000
		GIS Specialist	4.000
FINANCE	Administration	Total	2.000
		Finance Director	1.000
		Executive Financial Secretary	1.000
	Revenue/Budget	Total	13.000
		Budget & Revenue Specialist	1.000
		Collections Supervisor	1.000
		Excise Tax Specialist	1.000
		Senior Accounting Assistant	1.000
		Accounting Assistant II	3.000
		Bankruptcy & Foreclosure Specialist	1.000
		Medical Billing Supervisor	1.000
		Document Specialist	1.000
		Accounting Assistant I	3.000
	Accounting	Total	13.000

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2020 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
		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
		Accounting Assistant I - Accounts Payable	3.000
	Assessment	Total	22.000
		Borough Assessor	1.000
		Assessment Supervisor	1.000
		Division Admin Specialist	1.000
		Property Conveyance Specialist	1.000
		Appraisal Analyst	2.000
		Appraiser I	6.000
		Appraiser II	1.000
		Appraiser III	4.000
		Assessment Assistant	5.000
PLANNING & LAND USE	Planning	Total	7.000
		Planning Services Manager	1.000
		Planner II	3.000
		Planner I	2.000
		Division Admin Specialist	1.000
	Platting	Total	6.000
		Platting Officer	1.000
		Platting Technician	3.000
		Platting Assistant	1.000
		Division Admin Specialist	1.000
	Planning Admin	Total	2.000
		Planning & Land Use Director	1.000
		Department Admin Specialist	1.000

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

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**Fiscal Year 2020 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Development Services	Total	13.000
		Development Services Manager	1.000
		Planner II	3.000
		Permit Technician	2.000
		Right of Way Coordinator	1.000
		Right of Way Inspector	1.000
		Code Compliance Officer	4.000
		Division Admin Specialist	1.000
PUBLIC WORKS	Public Works Admin	Total	0.200
		Public Works Director	0.200
	Facility Maintenance	Total	9.000
		Shop Supervisor	0.600
		Facilities Maintenance Specialist	0.250
		Civil Engineer	0.050
		Mechanic I	0.600
		Facilities Maintenance Specialist	3.950
		O & M Specialist	0.550
		Building Maintenance Specialist	1.000
		Custodian II	1.000
		Custodian I	1.000
	Operations	Total	0.463
		Operations and Maintenance Div Manager	0.050
		O & M Specialist	0.300
		Road Maintenance Supervisor	0.038
		Civil Engineer	0.025
		Civil Construction Project Manager	0.050
EMERGENCY SERVICES	Administration	Total	7.638
		Emergency Services Director	1.000
		Deputy Director - EMS	1.000
		District Chief	0.200
		EMS Quality Assurance Manager	1.000
		Department Admin Specialist	1.000
		Building Service Worker	0.200
		Program Coordinator	0.020
		Service Area Assistant - Fire	0.200
		Administrative Assistant	1.018
		Division Admin Specialist	2.000

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2020 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Rescue	Total	0.277
		District Chief	0.200
		Program Coordinator	0.049
		Administrative Assistant	0.028
	Telecommunications	Total	0.750
		Telecommunications Supervisor	0.750
	Ambulance Operations	Total	57.323
		District EMS Chief	1.000
		EMS Deputy Chief of Operations	1.000
		EMS Training Coordinator	1.000
		EMS Instructor	1.000
		Program Coordinator	0.192
		Administrative Assistant	0.131
		EMS Training & Logistics Supervisor	1.000
		Paramedic (MICP)	20.000
		EMT III	2.000
		EMT II	22.000
		Battalion Chief	8.000
	Emergency Management	Total	1.027
		Emergency Manager	1.000
		Program Coordinator	0.015
		Administrative Assistant	0.012
COMMUNITY DEVELOPMENT	Brett Memorial Ice Arena	Total	4.000
		Ice Arena Manager	1.000
		Skating Program Facilitator	1.000
		Ice Arena Operations Assistant	2.000
	Indoor/Outdoor Recreation	Total	1.850
		Parks, Recreation & Library Svcs Mgr	1.000
		Division Admin Specialist	0.850
	Pools	Total	9.500
		Pool Manager	1.000
		Pool Maintenance Technician	1.000
		Senior Water Safety Instructor	2.000
		Water Safety Instructor	5.500

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2020 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Outdoor Recreation	Total	1.000
		Outdoor Recreation Specialist	1.000
	Northern Region Outdoor Recreation	Total	1.000
		Outdoor Recreation Specialist - Northern Region	1.000
	Trails Maintenance	Total	1.000
		Outdoor Recreation - Trails Specialist	1.000
	Community Development Administration	Total	4.100
		Community Development Director	0.500
		Asset Manager	0.400
		Land Management Agent	0.400
		Land Management Specialist	1.400
		Natural Resource Manager	0.500
		Department Admin Specialist	0.500
		Land Disposal & Foreclosure Specialist	0.400
CAPITAL PROJECTS	Administration	Total	1.000
		Capital Projects Director	1.000
	Pre-Design & Engineering	Total	8.500
		Traffic Data Technician	0.900
		Pre-Design & Eng Division Manager	1.000
		Environmental Engineer	0.900
		ROW Acquisition Officer	1.000
		PM & E Specialist	2.000
		Surveyor	0.700
		Civil Engineer	1.000
		Civil Construction Project Manager I	1.000
	Project Management	Total	6.000
		Construction Project Manager	4.000
		Project Management Division Manager	1.000
		PM & E Specialist	1.000
TOTAL AREAWIDE FUND, FUND 100			246.716

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2020 Approved Positions
Fund 200 - Non-Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
ASSEMBLY	Economic Development	Total	0.650
		Internal Auditor	0.650
	Animal Care	Total	14.050
		Deputy Borough Manager	0.050
		Veterinarian	1.000
		Animal Care Director	1.000
		Chief Animal Care & Regulation Officer	1.000
		Animal Care & Regulation Officer	4.000
		Animal Care Facility Technician	1.000
		Veterinary Technican	1.000
		Office Assistant	1.000
		Senior Shelter Assistant	2.000
		Shelter Assistant	1.000
		Program Coordinator	1.000
INFORMATION TECHNOLOGY	Information Technology	Total	0.800
		Programmer/Analyst	0.800
COMMUNITY DEVELOPMENT	Sutton Library	Total	1.750
		Librarian	1.000
	Assistant Librarian	0.750	
	Talkeetna Library	Public Affairs Director	
		Total	1.875
		Librarian	1.000
	Assistant Librarian	0.875	
	Trapper Creek Library	Total	0.750
		Librarian	0.750
	Willow Library	Total	1.880
		Librarian	1.000
		Assistant Librarian	0.880
	Big Lake Library	Total	1.880
		Librarian	1.000
Assistant Librarian		0.880	
TOTAL NON-AREAWIDE FUND, FUND 200			23.635

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2020 Approved Positions
Enhanced 911 and Land Management**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
EMERGENCY SERVICES	Enhanced 911	Total	1.250
		GIS Specialist	1.000
		Telecommunication Technology Manager	0.250
TOTAL ENHANCED 911 FUND, FUND 202			1.250
LAND MANAGEMENT	Land Management	Total	4.050
		Division Admin Specialist	0.150
		Asset Manager	0.600
		Land Management Agent	0.600
		Natural Resource Manager	0.500
		Land Management Specialist	1.600
		Land Disposal & Foreclosure Specialist	0.600
	Community Development Administration	Total	1.000
		Community Development Director	0.500
		Department Admin Specialist	0.500
TOTAL LAND MANAGEMENT FUND, FUND 203			5.050
TOTAL ENHANCED 911 AND LAND MANAGEMENT			6.300

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2020 Approved Positions
Fire, Road, and Special Service Areas**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Fleet Maintenance	Total	3.104
		Mechanic II	2.000
		Administrative Assistant	0.004
		Shop Supervisor	1.000
		O&M Division Manager	0.100
TOTAL FLEET MAINTENANCE FIRE FUND, FUND 245			3.104
	Caswell	Total	0.617
		Deputy Director - Fire	0.078
		Fire Service Area Chief	0.500
		Program Coordinator	0.023
		Administrative Assistant	0.012
		Health & Safety Manager	0.005
TOTAL CASWELL FSA FUND, FUND 248			0.617
	West Lakes	Total	6.750
		Deputy Director - Fire	0.411
		District Chief	0.800
		Program Coordinator	0.106
		Administrative Assistant	0.387
		Health & Safety Manager	0.047
		Vehicle & Equipment Mechanic	1.000
		Fire Service Area Assistant	4.000
		Public Affairs Director	
TOTAL WEST LAKES FSA FUND, FUND 249			6.750
	Central FSA	Total	24.421
		District Chief	0.800
		Deputy Fire Chief	1.000
		Program Coordinator	0.384
		Administrative Assistant	1.255
		Health & Safety Manager	0.082
		Captain	7.000
		Fire Training Office	1.000
		Firefighter / Driver Operator	9.000
		Fire Service Area Assistant	2.800
		Building Support Worker	0.800
		Fire Permit Technician	0.300
TOTAL CENTRAL FSA FUND, FUND 250			24.421

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2020 Approved Positions
Fire, Road, and Special Service Areas**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Fire Code Deferment	Total	3.700
		Fire Code Official	2.000
		Fire Marshal	1.000
		Permitting Technician	0.700
TOTAL FIRE CODE DEFEREMENT FUND, FUND 250-160-320			3.700
	Butte FSA	Total	0.348
		Deputy Director - Fire	0.178
		Program Coordinator	0.098
		Administrative Assistant	0.060
		Health & Safety Manager	0.012
	Sutton FSA	Total	0.115
		Deputy Director - Fire	0.100
		Program Coordinator	0.010
		Administrative Assistant	0.003
		Health & Safety Manager	0.003
TOTAL SUTTON FSA FUND, FUND 253			0.463
	Talkeetna FSA	Total	0.216
		Deputy Director - Fire	0.144
		Program Coordinator	0.047
		Administrative Assistant	0.025
TOTAL TALKEETNA FSA FUND, FUND 254			0.216
	Willow FSA	Total	0.691
		Deputy Director - Fire	0.089
		Fire Service Area Chief	0.500
		Program Coordinator	0.058
		Administrative Assistant	0.035
		Health & Safety Manager	0.010
TOTAL WILLOW FSA FUND, FUND 258			0.691
	Greater Palmer FSA	Total	0.032
		Administrative Assistant	0.032
TOTAL GREATER PALMER FSA FUND, FUND 259			0.032

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2020 Approved Positions
Fire, Road, and Special Service Areas**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
PUBLIC WORKS			
	RSA Administration	Total	16.805
		Public Works Director	0.400
		Operations and Maintenance Division Manager	0.750
		Civil Engineer	0.900
		Road Maintenance Superintendent I	3.000
		Road Maintenance Supervisor/ Construction Inspector	1.000
		Civil Construction Project Manager II	0.950
		Shop Supervisor	0.290
		Road Asset Management Specialist	1.000
		Surveyor	0.300
		Mechanic I	0.290
		Road Maintenance Supervisor	0.950
		Road Maintenance Technician	2.000
		ROW Acquisition Officer	1.000
		Road Maintenance Assistant	2.925
		Traffic Data Technician	0.100
		O & M Specialist	0.950
TOTAL RSA ADMINISTRATION FUND, FUND 265			16.805
PUBLIC WORKS			
	Talkeetna Sewer & Water	Total	1.333
		Public Works Director	0.100
		O&M Division Manager	0.100
		Facility Maintenance Specialist	0.050
		O&M Specialist	0.200
		Road Maintenance Supervisor	0.013
		Road Maintenance Assistant	0.075
		Utilities/Facility Maintenance Specialist	0.750
		Civil Engineer	0.025
		Mechanic I	0.010
		Shop Supervisor	0.010
TOTAL TALKEETNA SEWER & WATER FUND, FUND 293			1.333

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2020 Approved Positions
Enterprise Funds**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>	
PUBLIC WORKS	Central Landfill	Total	9.350	
		Public Works Director	0.300	
		Solid Waste Division Manager	0.400	
		Solid Waster Unit Supervisor	1.000	
		Mechanic I	0.100	
		Utility Worker II	4.000	
		Utility Worker III	2.000	
		Division Admin Specialist	0.350	
		Administrative Assistant	1.000	
		Environmental Engineer	0.100	
	Shop Supervisor	0.100		
		Transfer Sites	Total	8.650
			Solid Waste Division Manager	0.300
			Waste & Disposal Technician	7.000
			Solid Waste Transfer Site Supervisor	1.000
			Division Admin Specialist	0.350
		Hazardous Waste	Total	3.400
			Solid Waste Division Manager	0.200
			Solid Waste Operations Unit Supervisor	1.000
			Division Admin Specialist	0.200
			Environmental Technician	2.000
		Recycling	Total	0.420
			Program Coordinator	0.420
			Public Affairs Director	
		Community Clean-up	Total	0.470
			Solid Waste Division Manager	0.050
			Division Admin Specialist	0.050
		Program Coordinator	0.370	
	Vehicle Removal Program	Total	0.310	
		Solid Waste Division Manager	0.050	
		Division Admin Specialist	0.050	
		Program Coordinator	0.210	
TOTAL SOLID WASTE FUND, FUND 510			22.600	
ASSEMBLY	Port	Total	1.000	
		Port Operations Manager	1.000	
TOTAL PORT FUND, FUND 520			1.000	
Grand Total Enterprise Funds			23.600	

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.



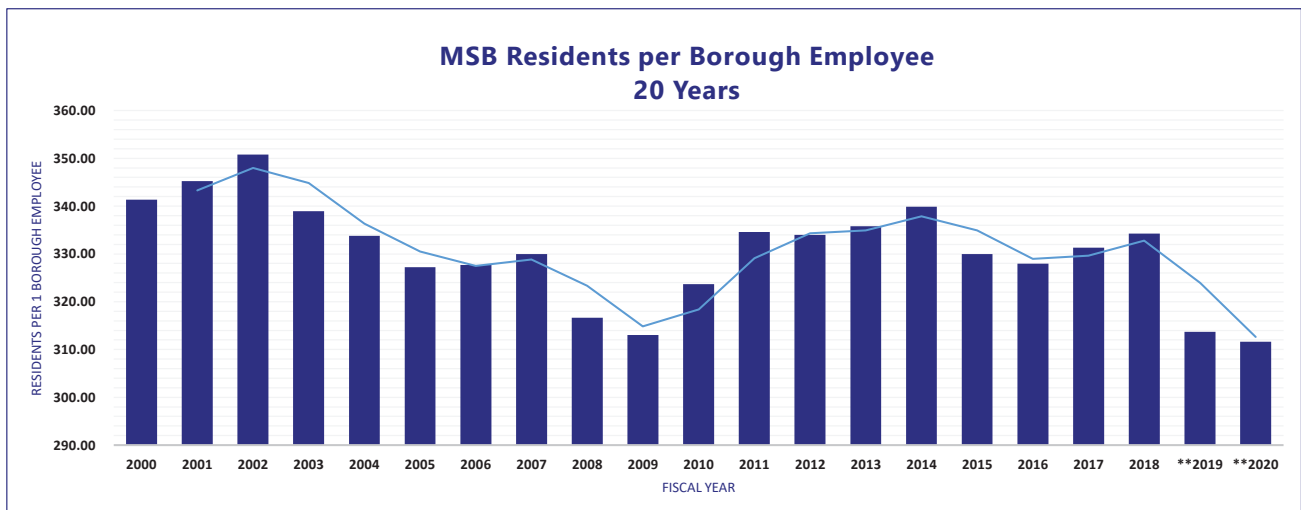
MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

Borough Historical Employment

Fiscal Year	Borough Population	Borough Employees (Total FTE*)	MSB Residents per Borough FTE
2009	86,074	274.94	313.06
2010	88,995	274.94	323.69
2011	91,652	273.94	334.57
2012	93,601	280.24	334.00
2013	95,864	285.49	335.79
2014	98,143	288.75	339.89
2015	99,961	302.94	329.97
2016	102,624	312.94	327.94
2017	104,388	315.09	331.30
2018	105,743	316.38	334.23
**2019	110,218	351.38	313.67
**2020	112,604	361.38	311.59

Employees of the Matanuska-Susitna Borough are calculated by Full-Time Equivalent units. One FTE is equal to one regular full-time Borough employee. Although the number of FTEs has grown steadily over the past 20 years, population has nearly doubled from 59,322 residents in 2000 to an estimated 112,604 in 2020. The graph below displays borough residents per 1 Borough employee. The ratio of residents to Borough employees in 2018 was 334 residents for 1 FTE, a more efficient ratio than any other major municipality in the State of Alaska.



*FTE: Full-Time Equivalent

**Projected/Budgeted

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section



MATANUSKA-SUSITNA BOROUGH

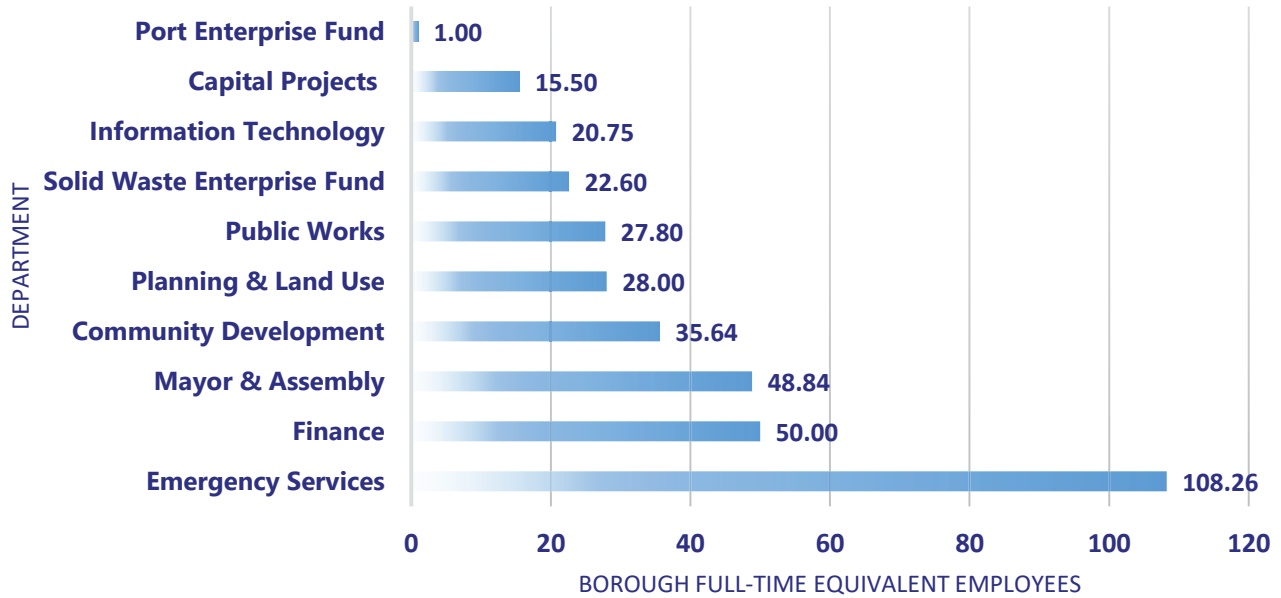
Statistical and Supplementary Information

2018 Borough & Municipality Employee to Residents Ratios

Borough/Municipality	Employees	Population	Residents per Employee
Juneau, City and Borough of	1,772	32,247	18
Municipality of Anchorage	1,982	295,365	149
Kenai Peninsula Borough	290	58,471	202
Fairbanks North Star Borough	394	97,121	246
Matanuska-Susitna Borough	316	105,743	334

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Approved 2020 FTEs by Department



*Includes Areawide and Nonareawide department employees



HISTORY OF THE MATANUSKA SUSITNA BOROUGH

FORMATION

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

2017 Population: 104,166

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.

HISTORY OF THE MATANUSKA-SUSITNA BOROUGH

The Matanuska-Susitna Borough is in the 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; 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 2018, the population for the Borough was estimated at 105,743.

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 mines near Sutton, Chickaloon and Hatcher 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.



HISTORY OF THE MATANUSKA SUSITNA BOROUGH

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.



HISTORY OF THE MATANUSKA SUSITNA BOROUGH

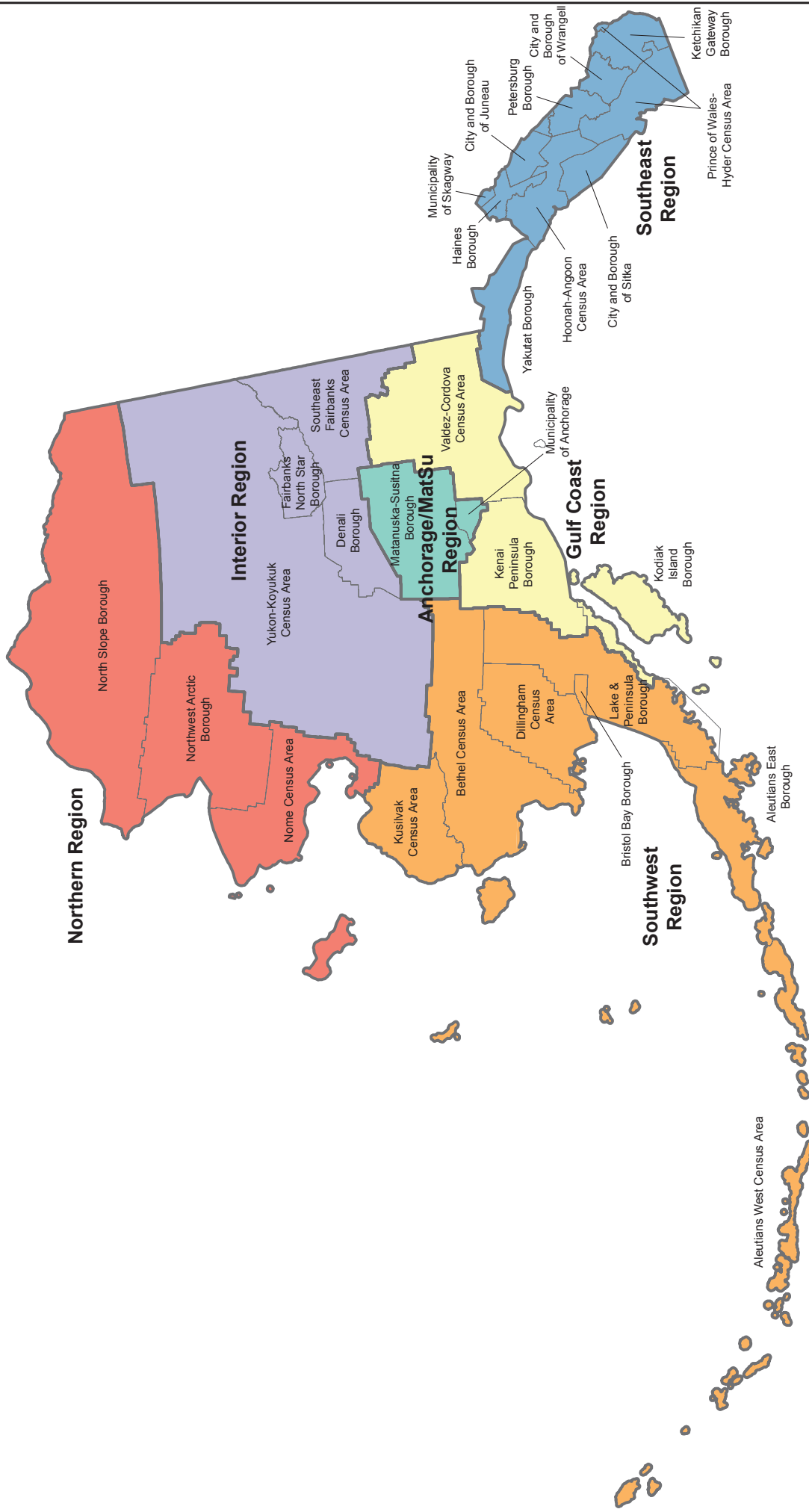


The Borough is in South Central Alaska, and begins approximately 40 miles north of Anchorage.



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.

Alaska Economic Regions



Ngfe: Based on 2013 Geography

Sŕurce: Alaska Department of Labor and Workforce Development, Research and Analysis Section



MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

Average Assessed Value of Homes in the Mat-Su Borough 2009 - 2019

Fiscal Year	Average Assessed Value	Areawide Mill Rate	Nonareawide Mill Rate	Average Tax Bill*
2009	220,336	10.326	0.383	2,360
2010	209,537	9.98	0.429	2,181
2011	209,184	9.956	0.394	2,165
2012	209,184	10.051	0.425	2,191
2013	211,400	9.691	0.489	2,152
2014	212,839	9.852	0.520	2,208
2015	217,553	9.662	0.520	2,215
2016	223,244	9.984	0.517	2,344
2017	231,491	9.984	0.525	2,433
2018	242,780	10.332	0.548	2,641
2019	249,055	10.331	0.548	2,709
2020	254,845	10.386	0.573	2,793

Source: Matanuska-Susitna Borough Department of Finance, Assessments

*Based on Areawide and Nonareawide mill rates and average assessed value. Additional taxes apply to properties within road service and fire service areas.

Top Ten Taxpayers Fiscal Year 2020

Taxpayer	Total Value*	Total Taxed
1. Mat-Su Valley Medical Center	111,810,900	1,773,277
2. Enstar Natural Gas	63,983,000	939,520
3. Fred Meyer Stores, Inc.	53,449,265	692,715
4. Alaska Hotel Properties, Inc.	40,647,200	445,540
5. Wal-Mart Stores, Inc.	29,636,400	373,032
6. Cook Inlet Region, Inc.	27,602,600	420,785
7. Global Finance & Investments S.A / Gary Lundgren	24,862,500	312,168
8. GCI Cable / Alaska Wireless	23,037,200	335,799
9. Maple Springs	19,119,200	273,433
10. DBC, LLC / Target	18,273,900	229,072

Source: Matanuska-Susitna Borough Department of Finance, Assessments

*Total value includes personal and real property taxable value



MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

**Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years**

(mill levy rate per \$1,000 of assessed value)

Fiscal Year	Direct Rate	Overlapping Rates							
	Areawide Borough	Non-areawide Borough	City of Palmer	City of Wasilla	City of Houston	2	4	7	8
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	0.520	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	-
2019	10.331	0.548	3.00	-	3.00	3.43	4.59	0.91	-
2020	10.386	0.573	3.00	-	3.00	3.43	4.59	0.91	-

Fiscal Year	Overlapping Rates								
	9	14	15	16	17	19	20	21	23
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	1.858	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2017	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2018	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2019	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2020	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59

Source: Matanuska-Susitna Borough Finance Department, Division of Assessments.

Note: 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.



MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

**Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years**

(mill levy rate per \$1,000 of assessed value)

Overlapping Rates

Fiscal Year	24	25	26	27	28	29	30	31
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	3.12	4.41	3.68
2018	2.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68
2019	2.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68
2020	2.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68

Overlapping Rates

Fiscal Year	35	69	130	131	132	135	136
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
2019	2.75	9.40	2.15	3.24	0.96	3.21	2.20
2020	2.75	9.40	2.15	3.24	0.96	3.21	2.20

Source: Matanuska-Susitna Borough Finance Department, Division of Assessments.

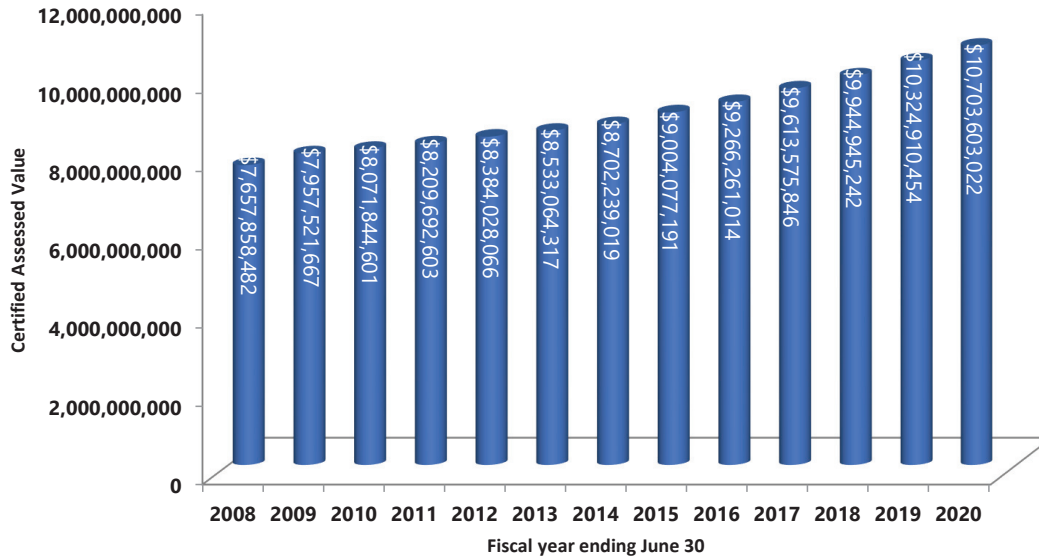
Note: The Borough Direct Rate represents a single component which is the Areawide Mill Levy Rate. Also, Fire Service Areas (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.



MATANUSKA-SUSITNA BOROUGH

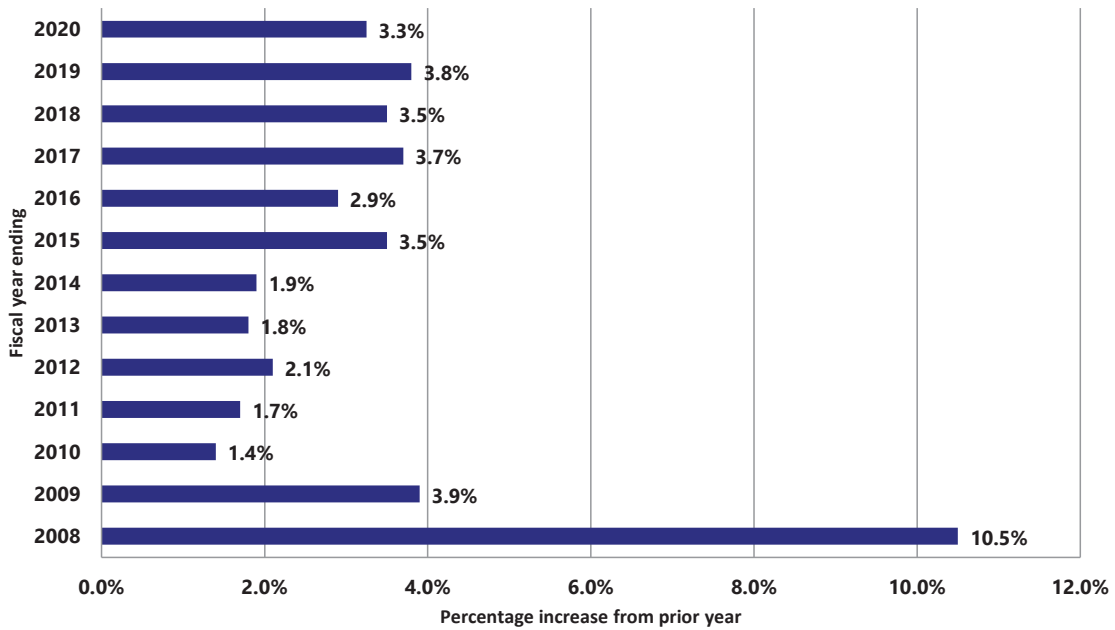
Statistical and Supplementary Information

Mat-Su Borough Certified Assessed Valuation by Fiscal Year



Source: Matanuska-Susitna Borough Department of Finance, Assessments

Annual Increase in Mat-Su Borough Assessed Valuation



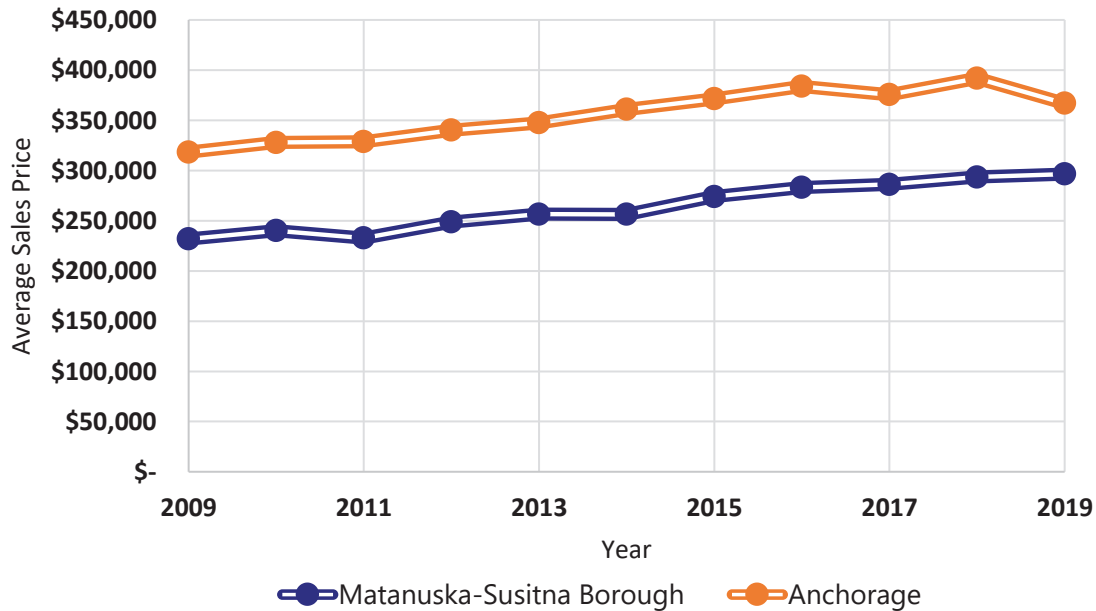
Source: Matanuska-Susitna Borough Department of Finance, Assessments



MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

Average Sales Price of a Single-Family Home, Mat-Su Borough and Anchorage (new construction and existing)



Source: Alaska Department of Labor and Workforce Development - Research and Analysis Section. 6/17/2019

Mat-Su Housing Loan Activity - Single-Family Housing

Year	Number of Loans	Average Loan
2009	1,401	210,640
2010	1,460	220,410
2011	1,242	218,172
2012	1,289	225,169
2013	1,469	237,007
2014	1,556	235,576
2015	1,513	252,631
2016	1,299	260,369
2017	1,119	258,399
2018	1,119	260,540
2019	154	255,608

Source: Alaska Department of Labor and Workforce Development - Research and Analysis Section. 6/17/2019

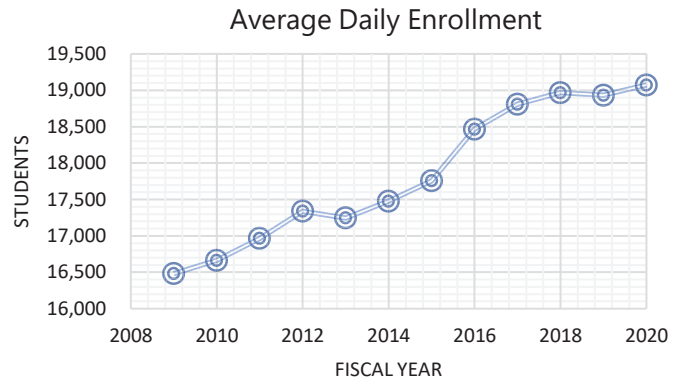
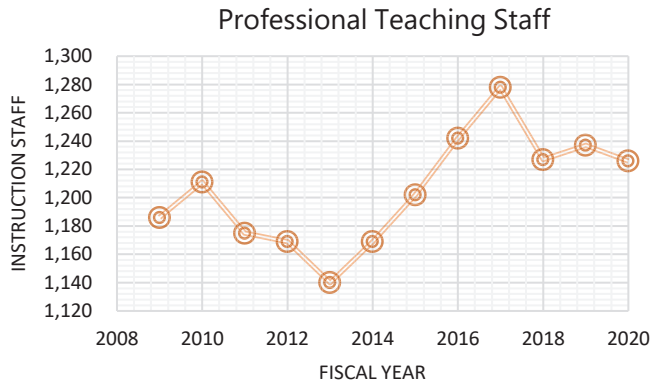
Based on the quarterly Survey of Lenders' Activity, a survey of private and public mortgage lenders.



MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

School District Enrollment and Statistics



Source: Matanuska-Susitna Borough School District Preliminary Adopted Budget 2019-2020

School District Enrollment, Staffing, Facilities & Average Class Size						
Fiscal Year	Average Daily Enrollment	Professional Teaching Staff	Number of Schools	Average Class Size		
				Elementary Schools	Middle Schools	High Schools
2020*	19,074	1,226	47	**	**	**
2019	18,932	1,237	47	**	**	**
2018	18,968	1,227	47	21.10	28.40	20.80
2017	18,809	1,278	46	23.40	24.80	28.50
2016	18,466	1,242	46	25.00	27.10	26.30
2015	17,757	1,202	45	23.50	25.60	28.70
2014	17,477	1,169	45	23.50	25.60	23.80
2013	17,247	1,140	45	22.00	24.80	22.00
2012	17,338	1,169	44	24.30	26.50	28.10
2011	16,965	1,175	44	22.40	26.50	28.10
2010	16,663	1,211	44	21.90	24.10	23.20
2009	16,481	1,186	41	23.50	21.60	23.40

Source: Matanuska-Susitna Borough School District, Preliminary Adopted Budget 2019-2020
 *Projected/Adopted budget 2020
 **Data not yet available

Note: Each year the Matanuska-Susitna Borough School District reports the average number of students enrolled in elementary, middle, and high school classes. Average class size for FY10-FY17 reflects the number of students enrolled in all classes throughout the district except correspondence study. FY07-FY09 calculations are as above and do not include self-contained special education classes.

For more information on the Matanuska-Susitna Borough School District, please visit www.matsuk12.org

Glossary of Key Terms

Accrual Basis	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
Adopted Budget	Refers to the budget amounts as originally approved by the Borough assembly for operating appropriations and new capital project appropriations.
Amended Budget	A budget that represents the original approved budget with supplemental appropriations and budget transfers (departmental requests for budget modifications).
Amortization	Gradual reduction, redemption, liquidation of the balance of an account according to a specified schedule of times and amounts.
Annual Budget	A budget developed and enacted to apply to a single fiscal year.
Appropriation Ordinance	The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.
Areawide	Encompassing the entire area within the boundaries of the Borough.
Assessment	The process of determining taxable property value by government assessors by use of an appraisal.
Assessed Valuation	The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-Exempt property is excluded from the assessable base.
Available Fund Balance	The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.
Balanced Budget	A balanced budget is when revenues plus unassigned fund balance equal or exceed expenditures, debt principal and reserves.
Basis of Accounting	A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
Block Grant	A grant given to a City within the Borough with no specified purpose.
Bond	A type of long-term promissory note, frequently issued to the public as a security-regulated under federal securities laws and state law. Under Alaska law the borough may issue general obligation bonds, revenue bonds and assessment bonds. To date it has only issued general obligations bonds.

Glossary of Key Terms

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.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption or the plan finally approved by that body.

Budgetary Control

The control or management of a government or enterprise in accordance with and approved budget to keep expenditures within the limitations of available appropriations and available revenue.

Budget Document

The official written statement prepared by the borough's administrative staff to present a comprehensive financial program to the borough assembly. It provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. Additional sections 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.

Capital Asset

An asset that exceeds \$25,000 and has a life expectancy in excess of 3 years.

Capital Projects

Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land, the construction of a building or facility, or the purchase of equipment and exceeds \$25,000.

Capital Projects Funds

Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Charges for Service

(Also called User Charges or Fees) The charges for good or services provided by local government to those private individuals and entities who receive the service. Such charges reduce the reliance on property tax funding.

Component Unit

Entity separate from the Matanuska-Susitna Borough with legal, financial, and/or administrative autonomy, but for which the Borough's elected officials are accountable, either directly or indirectly. The Borough has only one component unit, the Matanuska Susitna Borough School District.

Comprehensive Annual Financial Report (CAFR)

The official annual report of a government. It includes Government-Wide Financial Statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary

Glossary of Key Terms

	to demonstrate compliance with finance-related legal and contractual provision, extensive introductory material and a detailed Statistical Section.
Contractual Service	A service rendered to the Borough by private firms, individuals, or other Borough department on a contract basis.
Debt Service	Payment of interest and principal related to long-term debt.
Debt Service Fund	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
Department	The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.
Depreciation	Expense allowance made for wear and tear on an asset over its estimated useful life.
Division	A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.
EDA	Economic Development Agency
Encumbrances	Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
Enhanced 911 Fund	A fund established for the collection of E-911 service fees on each wireless or wireline within the Borough and to provide funds for maintenance of the system.
Enterprise Funds	Funds which account for certain activities for which a fee is charged to external users for goods or services. Operations are generally operated and accounted for in a manner similar to private businesses.
EPA	Environmental Protection Agency
Expenditures	General government expenditures include salaries, wages, supplies, contracts, debt service, purchases of machinery and equipment.
Fiduciary Fund	A fund with assets the Borough holds as a trustee and that cannot be used for borough programs.
Fiscal Year	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operation. The borough's fiscal year extends from July 1 to the following June 30.
FAA	Federal Aviation Association

Glossary of Key Terms

FHWA	Federal Highway Administration
FIM	Facility Investment Metric, measure by which capital project nominations are analyzed to determine potential impact of a project to borough operations.
FTA	Federal Transit Administration
FTE	Full-Time Equivalent
Fund	An accounting entity designed to isolate the expenditures/expenses and revenues of various programs or services. Funds are classified according to type: general, enterprise debt service, etc. The expenditures/expenses and revenues are accounted for according to generally accepted accounting principles.
Fund Balance	Difference between assets and liabilities reported in a governmental fund.
Fund Categories	Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.
Fund Type	The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.
General Fund	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, which is not accounted for in specific purpose funds. The primary source of revenue for this fund are local taxes and federal and state revenues.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the Borough are pledged.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.
Governmental Fund Types	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
Grants	Contributions of gifts of cash or other assets from another government of other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

Glossary of Key Terms

Interfund Charges	Reimbursement for services that are paid for out of one fund but benefit the programs in another fund.
Interfund Transfers	Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.
Internal Service Fund	A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.
Investment Income	Revenue associated with management activities of investing idle cash in approved securities.
Landfill Closure/ Postclosure	Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.
Mill Levy or Mill Rate	A rate of tax to be assessed on all taxable property. Mill rates are expressed in terms of \$1 of tax per \$1,000 of assessed value.
Mill Levy Limitation	The limitation in the Budget Year of the mill rate that may be levied in a taxing jurisdiction.
Modified Accrual Basis of Accounting	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.
Nonareawide	Encompassing the area outside of City limits but within the boundaries of the borough.
Operating Budget	Revenues and Expenditures required to run the overall operations of the Borough for the next fiscal cycle (12 months).
Ordinance	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges and acceptance of grants universally require ordinances.
Performance Measures	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.

Glossary of Key Terms

Personnel Services	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.
PPE	Property, Plant and Equipment. Assets owned by the Borough with initial, individual cost of more than \$25,000 and an estimated useful life in excess of two years.
Property Tax	A tax levied on the assessed value of property.
Proprietary Funds	A type of fund that accounts for governmental operation that are financed and operated in a manner similar to private business enterprises.
Property Tax Exemption	State mandated exemptions for senior citizens, disabled veterans, and widow/widowers and state allowed local exemptions for portion of owner-occupied residential properties.
Proposed Budget	A budget that is prepared by the Manager for presentation to the assembly for their consideration, review and deliberation.
Service Area	A geographic area that provides specific/additional services not provided for on a general basis. A service area also has taxing authority to provide the special service.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
Tax Levy	The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
Tobacco Excise Tax	A tax on all tobacco products sold in the Borough.
Transient Accommodation Tax	5% tax on hotel/motel occupancy levied areawide.
USFWS	United States Fish & Wildlife Services
USDA	United States Department of Agriculture
Working Capital	The capital used in the day to day operations of the borough.



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Funds

FUND	DESCRIPTION	FUND	DESCRIPTION
100	AREAWIDE	305	DEBT SERVICE (BOROUGH)
200	NON AREAWIDE	310	DEBT SERVICE (CIRCLE VW)
201	TOBACCO TAX	311	DEBT SERVICE (F.M. DES
202	ENHANCED 911	315	DEBT SERVICE (COPs 61)
203	LAND MANAGEMENT	316	DEBT SERVICE (COPs 51)
204	EDUCATION OPERATING	317	DEBT SERVICE (COPs 62)
245	FIRE FLEET MAINTENANCE	318	DEBT SERVICE (STATION 6-2)
248	CASWELL FSA #135	319	DEBT SERVICE (7-3)
249	WEST LAKES FSA #136	320	DEBT SERVICE (PARKS/REC)
250	CENTRAL MAT-SU FSA #130	325	DEBT SERVICE (A/C COPs)
251	BUTTE FSA #2	330	DEBT SERVICE (TRANS SYSTEM)
252	GREATER PALMER FSA	400	SCHOOL CAPITAL PROJECTS
253	SUTTON FSA #4	405	FIRE SERVICE CAPITAL PROJ
254	TALKEETNA FSA #24	410	RSA CAPITAL PROJECTS
255	FISHHOOK FSA	415	SEWAGE & WATER FACILITIES
256	BIG LAKE FSA #33	420	LANDFILL CAPITAL PROJECTS
257	MEADOW LAKES FSA #34	425	AMBULANCE & EMS CAP. PROJ
258	WILLOW FSA #35	430	ROADS & BRIDGES CAP. PROJ
259	GR PALMER CONS. FSA #132	435	BORO FACILITIES CAP PROJ
265	ADM-ROAD SERVICE AREAS	440	CULTURAL & REC. SVCS. CAP PROJ
266	RSA GRID ROLLER MAINTENANCE	445	EMERG/DISASTER CAP PROJ
270	MIDWAY RSA #9	450	PORT INFRA/CAPTL PROJECTS
271	FAIRVIEW RSA #14	475	PASS THROUGH GRANTS
272	CASWELL LAKE RSA #15	480	MISCELLANEOUS CAPITAL PROJECTS
273	SOUTH COLONY RSA #16	490	INFRASTRUCTURE CAPITAL PROJECTS
274	KNIK RSA #17	495	PRISON INFRASTRUCTURE/CAPTL
275	LAZY MOUNTAIN RSA #19	499	COMBINED SCH/BORO MAINT
276	GREATER WILLOW RSA #20	510	SOLID WASTE
277	BIG LAKE RSA #21	520	PORT
278	NORTH COLONY RSA #23	530	MV SUSITNA
279	BOGARD RSA #25	600	REV. LOAN S/A OPERATING
280	GREATER BUTTE RSA #26	605	REV. LOAN FSA CAPITAL
281	MEADOW LAKES RSA #27	610	REV. LOAN RSA CAPITAL
282	GOLD TRAIL RSA #28	615	CONSOLIDATED OPERATIONS
283	GREATER TALKEETNA RSA #29	630	UNEMPLOYMENT INS. TRUST
284	TRAPPER CREEK RSA #30	635	HEALTH INSURANCE TRUST
285	ALPINE RSA #31	640	PROPERTY & CASUALTY S.I.F
290	TALKEETNA FLOOD SA #7	645	WORKER'S COMP S.I.F.
291	GARDEN TERRACE SA #8	800	PROPERTY TAX AGENCY
292	PT. MACKENZIE SA #69	805	DEFERRED COMPENSATION PLN
293	TALKEETNA WATER & SWR SA #36	810	HEALTH PLANNING COUNCIL
294	FREEDOM HILLS SUBD ROAD	811	MILLER REACH FIRE RELIEF
295	CIRC VIEW/STAMPEDE EST SA #131	825	NATURAL GAS LID'S
296	CHASE TRAIL SERVICE AREA	830	ROAD LID'S
297	ROADS OUTSIDE SERV. AREAS	835	ELECTRIC LID
300	DEBT SERVICE (SCHOOLS)	840	OTHER LID'S
301	DEBT SERVICE (USDA - FRONTERAS)	901	GENERAL FIXED ASSETS
302	DEBT SERVICE (FIREWEED BUILDING)	905	GENERAL LONG TERM DEBT
303	DEBT SERVICE (TWINDLY BRIDGE)		



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Departments

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

DIVISION	DESCRIPTION	DIVISION	DESCRIPTION
000	Non-Departmental	152	Vehicle Maintenance
100	Administration	153	Custodial Maintenance
101	Assembly	154	Project Management
102	Assembly Reserve	155	Operations
103	Borough Clerk	156	Engineering
104	Mayor	157	Buildings Support
105	Elections	158	Community Cleanup
106	Records Management	159	Project Management & Eng
110	Administration	161	Lid'S
111	Law	180	Capital Projects Admin
112	Port Development	181	Project Management
113	Common Contractual	182	Pre-Design & Engineering
114	Economic Development	183	Purchasing
115	Human Resources	200	Community Parks & Rec
116	Geographic Info Systems	202	Talkeetna Chamber Of Com
117	IT Administration	203	Big Lake Lions
119	Revenue & Budget	204	Mat-Su Youth Council
120	Admin-Finance	205	Transportation Museum
121	Office of Information Technology	206	Wasilla Amateur Hockey
122	Maintenance & Licensing	207	Wasilla/Knik/Willow Hist
123	Outdoor Ice Rinks	208	Wasilla Little League
124	Brett Memorial Ice Arena	209	Youth Football & Soc.
125	Accounting	210	Willow Comm. Schools
126	Telecommunication Network	211	Mat-Su Men'S Softball
127	Cottonwood Public Safety	212	Valley Performing Arts
128	Purchasing	213	City Of Palmer, Parks
129	Recreational Services	214	City Of Wasilla, Parks
130	Planning	215	City Of Houston, Parks
131	Platting	216	Gr. Montana Comm. Assn.
132	Cultural Resources	217	Wasilla Athletic League
133	Planning-Admin	218	Big Lake Hockey Assn.
134	Code Compliance	219	Homesteaders Comm. Club
135	Economic Development	220	Palmer Boxing Assn.
136	Community Pools	221	Wasilla Lions
137	Environmental	222	Alpine Civic Club
138	Transportation	223	Mat-Su Miners
139	Development Services	224	Willow Library
140	Assessment	225	Community Swimming Pool
141	Land Management	226	Wasilla Girls Softball
142	Parks & Recreation	227	Fire Chiefs Assn.
143	Graphics	228	Mat-Su Swim Club
144	Asset Mgmt & Development	229	Talkeetna Vfw Post 3836
145	Community Develop-Admin	230	Palmer Little League
146	Community Enrichment	231	Wasilla Area Ath/Lions
147	Recreation Infrastructure Maint.	232	Willow Athletic Club
148	Trails Management	233	Miss Palmer Pageant
149	Community Dev - Northern Region	234	Palmer Com/Sch Advisory
150	Public Works-Admin	235	Montana Ck Dog Musers



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Divisions

DIVISION	DESCRIPTION	DIVISION	DESCRIPTION
151	Maintenance	236	Ak Hist & Trans Museum
237	Mat-Su Special Olympics	280	Constitution Forum
238	Meadow Lakes Comm Council	281	Lazy Mountain Com.Council
239	Seek	282	Mat-Su Motor Musers
240	Su Valley Pto	283	Mat-Su Youth Football Btr
241	Alaska State Aquatic Coun	284	Polar Bear Swim Club
242	Aurora Dog Musers Club	285	Wasilla Hs Booster Club
243	Denali Recreation Assn	286	Valley Recreation Foundn
244	Kiwanis Club Of Palmer	287	Alaska Morgan Horse Assn.
245	Wasilla Area Athletic Lea	300	Emergency Services Admin
246	Wasilla Senior Citizens	301	Emer Med Service Board
247	Parks & Rec Advisory Bd	310	Fleet Maintenance - DES Amb Resc
248	American Legion Post #15	315	Fleet Maintenance - Fire
249	Goose Creek Community Ctr	320	Fire Code Deferment
250	Permits & Inspections	330	Rescue Units
251	Pre-Design	334	Ambulance Operations
252	Trailside Discovery Camp	335	Rural Ambulance
253	Hatcher Pass Outdoor Club	336	Core Amb Dist #1 (C/WL/H/P) FY13
254	Wasilla Youth Soccer Asso	337	Amb Dist #2 (WL/H) - Use 336
255	American Legion Post #35	338	Amb Dist #5 (W)
256	Friends Of Mat-River Park	339	Amb Dist #9 (CL)
257	Palmer Sr Citizen Center	340	Ambulance Operations
258	Wasilla Little Dribblers	341	Amb Dist #1 (C) - Use 336
259	Matsu Softball Assoc	342	Amb Dist #2 (WL) - Use 337
260	Birch Harbor Homewrs Asso	343	Amb Dist #3 (P) - Use 336
261	Northwind Arab Horse Asso	344	Amb Dist #4 (T/S/TC)
262	Mat Recreat& Equest Assoc	345	Amb Dist #5 (W/H) - Use 338 or 6
263	Willow Area Community Org	346	Amb Dist #6 (S)
264	Wasilla Waves Swim Club	347	Amb Dist #7 (B)
265	Matsu Hockey Association	348	Valley Transport
266	So Lakes Comm Council #1	349	Amb Dist #8 (LL)
267	So Lakes Comm Council #2	350	Emergency Services Bldg
268	Big Lake Chamber Of Comm	351	Emergency Services Station 51
269	Mat-Su Moto Cross Assoc	360	Local Emer. Pl. Board
270	Up Susitna Softball Assoc	370	Enhanced 911
271	Butte Community Council	380	Emergency Management
272	Mat-Su Baseball, Inc	400	Solid Waste
273	Mid-Valley Seniors	401	Central Landfill
274	Pal/Was Trails Assoc #1	402	Transfer Sites
275	Pal/Was Trails Assoc #2	415	Vehicle Removal Program
276	Wasilla Little Dribblers	416	Hazardous Waste Removal
277	Susitna Basin Charters	417	Recycling
278	Mat Valley Sportsman	418	Remote Transfer Sites
279	Memory Lakes Homeown Asso	419	Community Cleanup
501	Library Board		
502	Palmer Library		
503	Sutton Library		
504	Talkeetna Library		



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Divisions

DIVISION	DESCRIPTION	DIVISION	DESCRIPTION
505	Trapper Ck Library		
506	Wasilla Library		
507	Willow Library		
508	Big Lake Library		
601	Fund Transfers		
604	Labor Relations Board		
605	O.E.D.P. Committee		
606	Animal Care & Regulation		
607	Septage Treatment		
608	Historical Commission		
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		
708	Alaska State Fair		
709	Trail System		
710	Recreational Facilities		
711	Women's Shelter		



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Asset Accounts**

CLASS	ACCOUNT	DESCRIPTION
<i>Cash & Cash Equivalent</i>	101.100	Cash
<i>Cash & Cash Equivalent</i>	101.200	Cash With Fiscal Agent
<i>Cash & Cash Equivalent</i>	101.300	Restricted Cash
<i>Cash & Cash Equivalent</i>	102.100	Petty Cash
<i>Cash & Cash Equivalent</i>	103.000	Investments
<i>Cash & Cash Equivalent</i>	103.100	Unamortized Premiums
<i>Cash & Cash Equivalent</i>	103.200	Unamortized Discounts
<i>Taxes Receivable</i>	105.100	Real Property-Current
<i>Taxes Receivable</i>	105.200	Pers Property-Current
<i>Taxes Receivable</i>	105.300	Aircraft Registration Tax
<i>Taxes Receivable</i>	107.100	Real Property-Delinquent
<i>Taxes Receivable</i>	107.200	Pers Property-Delinquent
<i>Taxes Receivable</i>	107.300	Aircraft-Delinquent
<i>Taxes Receivable</i>	108.000	Allow For Uncol. P.P.Tax
<i>Taxes Receivable</i>	108.100	Allow For Uncoll Reg Tax
<i>Other Receivables</i>	108.200	Allow for Uncoll Ambulanc
<i>Other Receivables</i>	108.300	Allow for Uncoll. EMS Rescue
<i>Taxes Receivable</i>	109.000	Int/Penalty Rec On Taxes
<i>Taxes Receivable</i>	110.000	Allow For Uncol Int/Pen
<i>Taxes Receivable</i>	110.500	Allow For Uncoll C/C Disc
<i>Taxes Receivable</i>	111.100	Tax Liens Receivable
<i>Other Receivables</i>	115.000	Accounts Receivable
<i>Other Receivables</i>	115.100	Accounts Receivable
<i>Other Receivables</i>	115.120	A/R-Library CEU
<i>Other Receivables</i>	115.150	A/R-Landfill
<i>Other Receivables</i>	115.160	Allow. for Uncoll. Landfill Fees
<i>Other Receivables</i>	115.170	Allowance for Uncollectable Port Fees
<i>Other Receivables</i>	115.200	A/R Water & Sewer
<i>Other Receivables</i>	115.300	Legal Settlement Receivab
<i>Other Receivables</i>	115.400	Ambulance A/R
<i>Other Receivables</i>	115.500	A/R Real Estate Transfer
<i>Other Receivables</i>	115.600	EMS Rescue Receivable
<i>Other Receivables</i>	115.700	A/R Realtor Access Fees
<i>Other Receivables</i>	115.800	A/R Bed Tax
<i>Taxes Receivable</i>	115.850	Marijuana Sales Tax Receivable
<i>Taxes Receivable</i>	115.900	Excise Tax Receivable
<i>Other Receivables</i>	116.100	Uncollectible Accts Rec.
<i>Other Receivables</i>	116.200	Uncollectible Land Rec.
<i>Special Assessments Rec</i>	123.000	Special Assess Rec-Defer
<i>Special Assessments Rec</i>	123.010	Shores / Ancient Tree-Lid
<i>Special Assessments Rec</i>	123.020	Garden Terrace Water
<i>Special Assessments Rec</i>	123.100	Natural Gas Lid'S
<i>Special Assessments Rec</i>	123.110	Electrical Lid'S



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Asset Accounts

CLASS	ACCOUNT	DESCRIPTION
<i>Special Assessments Rec</i>	123.120	Road Lid'S
<i>Special Assessments Rec</i>	123.130	Erosion Control Lid'S
<i>Special Assessments Rec</i>	124.000	Special Assmts Rec-Delinq
<i>Special Assessments Rec</i>	126.000	Sp Assess Principal Coll
<i>Notes & Loans Receivable</i>	128.000	Notes Receivable
<i>Notes & Loans Receivable</i>	129.000	Loans Receivable
<i>Notes & Loans Receivable</i>	129.010	Shores / Ancient Tree-Lid
<i>Notes & Loans Receivable</i>	129.020	Garden Terrace Water
<i>Notes & Loans Receivable</i>	129.030	Cir View/Stmp Est Disastr
<i>Land Sales Receivable</i>	130.100	Adl Land Sales Contract
<i>Land Sales Receivable</i>	130.200	Msb Land Sales Contract
<i>Land Sales Receivable</i>	130.300	Foreclosure Land Sales
<i>Due From Other Funds</i>	131.000	Due From Other Funds
<i>Due From Other Funds</i>	131.100	Due From Fund 100
<i>Due From Other Funds</i>	131.200	Due From Fund 200
<i>Due From Other Funds</i>	131.202	Due From Fund 202
<i>Due From Other Funds</i>	131.203	Due From Fund 203
<i>Due From Other Funds</i>	131.248	Due From Fund 248
<i>Due From Other Funds</i>	131.249	Due From Fund 249
<i>Due From Other Funds</i>	131.250	Due From Fund 250
<i>Due From Other Funds</i>	131.251	Due From Fund 251
<i>Due From Other Funds</i>	131.253	Due From Fund 253
<i>Due From Other Funds</i>	131.254	Due From Fund 254
<i>Due From Other Funds</i>	131.255	Due From Fund 255
<i>Due From Other Funds</i>	131.256	Due From Fund 256
<i>Due From Other Funds</i>	131.257	Due From Fund 257
<i>Due From Other Funds</i>	131.258	Due From Fund 258
<i>Due From Other Funds</i>	131.259	Due From Fund 259
<i>Due From Other Funds</i>	131.265	Due From Fund 265
<i>Due From Other Funds</i>	131.270	Due From Fund 270
<i>Due From Other Funds</i>	131.271	Due From Fund 271
<i>Due From Other Funds</i>	131.272	Due From Fund 272
<i>Due From Other Funds</i>	131.273	Due From Fund 273
<i>Due From Other Funds</i>	131.274	Due From Fund 274
<i>Due From Other Funds</i>	131.275	Due From Fund 275
<i>Due From Other Funds</i>	131.276	Due From Fund 276
<i>Due From Other Funds</i>	131.277	Due From Fund 277
<i>Due From Other Funds</i>	131.278	Due From Fund 278
<i>Due From Other Funds</i>	131.279	Due From Fund 279
<i>Due From Other Funds</i>	131.280	Due From Fund 280
<i>Due From Other Funds</i>	131.281	Due From Fund 281
<i>Due From Other Funds</i>	131.282	Due From Fund 282
<i>Due From Other Funds</i>	131.283	Due From Fund 283
<i>Due From Other Funds</i>	131.284	Due From Fund 284



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Asset Accounts**

CLASS	ACCOUNT	DESCRIPTION
<i>Due From Other Funds</i>	131.285	Due From Fund 285
<i>Due From Other Funds</i>	131.290	Due From Fund 290
<i>Due From Other Funds</i>	131.291	Due From Fund 291
<i>Due From Other Funds</i>	131.293	Due From Fund 293
<i>Due From Other Funds</i>	131.400	Due From Fund 400
<i>Due From Other Funds</i>	131.405	Due From Fund 405
<i>Due From Other Funds</i>	131.410	Due From Fund 410
<i>Due From Other Funds</i>	131.415	Due From Fund 415
<i>Due From Other Funds</i>	131.420	Due From Fund 420
<i>Due From Other Funds</i>	131.430	Due From Fund 430
<i>Due From Other Funds</i>	131.435	Due From Fund 435
<i>Due From Other Funds</i>	131.440	Due From Fund 440
<i>Due From Other Funds</i>	131.445	Due From Fund 445
<i>Due From Other Funds</i>	131.480	Due From Fund 480
<i>Due From Other Funds</i>	131.499	Due From Fund 499
<i>Due From Other Funds</i>	131.615	Due From Fund 615
<i>Due From Other Funds</i>	131.635	Due From Fund 635
<i>Intergovernmental Receivb</i>	132.100	Due From State Govt.
<i>Intergovernmental Receivb</i>	132.200	Due From Fed Govt.
<i>Intergovernmental Receivb</i>	132.300	Due From Palmer
<i>Intergovernmental Receivb</i>	132.400	Due From Wasilla
<i>Intergovernmental Receivb</i>	132.500	Due From Houston
<i>Intergovernmental Receivb</i>	132.600	Due From Miscellaneous
<i>Intergovernmental Receivb</i>	132.700	Due From Msb School Dist
<i>Intergovernmental Receivb</i>	132.800	Due from Muni of Anchorage
<i>Intergovernmental Receivb</i>	132.900	Due From Willow Cc
<i>Advances & Deposits</i>	133.100	Advance On Contract
<i>Advances & Deposits</i>	133.200	Advance To Others
<i>Advances & Deposits</i>	133.300	Advances On Travel
<i>Accrued Interest</i>	135.000	Int Rec On Investments
<i>Accrued Interest</i>	135.500	Interest Rec On Spec Asse
<i>Other Assets, Inventory</i>	141.000	Inventory-Supplies
<i>Other Assets, Inventory</i>	141.100	Inventory-Fuel
<i>Other Assets, Deferred Comp Investment</i>	151.100	Icma
<i>Other Assets, Deferred Comp Investment</i>	151.200	Great West Life
<i>Other Assets, Deferred Comp Investment</i>	151.300	Nationwide
<i>Other Assets, Prepaid Expenses</i>	155.000	Prepaid Expenses
<i>Other Assets, Prepaid Expenses</i>	155.100	Prepaid Special Assessmnt
<i>Other Assets, Prepaid Expenses</i>	155.300	Prepaid Expenses - EMS
<i>Other Assets, Prepaid Expenses</i>	155.900	Other Prepays
<i>Advances & Deposits</i>	158.000	Deposits With Others
<i>Advances & Deposits</i>	158.001	Dep W/Enstar-Houston Jr/S
<i>Advances & Deposits</i>	158.002	Pool Chem. Container Deps
<i>Other Assets, Advances & Deposits</i>	159.000	Allow For Uncol Deposits



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Asset Accounts

CLASS	ACCOUNT	DESCRIPTION
<i>Fixed Assets, Land</i>	160.000	Infrastructure
<i>Fixed Assets, Land</i>	161.000	Land
<i>Fixed Assets, Land</i>	161.050	Fixed Assets - Right of Way
<i>Fixed Assets, Buildings</i>	162.000	Buildings
<i>Fixed Assets, Equipment</i>	163.000	Equipment
<i>Fixed Assets, Imp Other Than Bldgs</i>	164.000	Imp Other Than Bldgs
<i>Fixed Assets, Const Work In Progress</i>	165.000	Const Work In Progress
<i>Fixed Assets, Const Work In Progress</i>	165.100	Eda Funding/E
<i>Fixed Assets, Const Work In Progress</i>	165.200	Service Areas/G
<i>Fixed Assets, Const Work In Progress</i>	165.300	School/P
<i>Fixed Assets, Const Work In Progress</i>	165.400	Sanitary Fills/R
<i>Fixed Assets, Const Work In Progress</i>	165.500	Boro/T
<i>Fixed Assets, Const Work In Progress</i>	165.600	L S R & T/U
<i>Fixed Assets</i>	169.000	Accumulated Depreciation
<i>Fixed Assets</i>	169.100	Accumulated Amortization
<i>Other Assets, Advances & Deposits</i>	170.100	DEFERRED OUTFLOW FOR PENSION
<i>Other Assets, Advances & Deposits</i>	170.150	Deferred Outflow for OPEB
<i>Other Assets, Amount Available</i>	180.000	Amount Avail. Debt Svc Fd
<i>Other Assets, Amount Available</i>	180.100	Amount Avail. Non A/W
<i>Other Assets, Amount Available</i>	180.200	Amount Avail. Tobacco Tax
<i>Fixed Assets, Equipment</i>	180.300	MV SUSITNA
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.000	Amt To Be Prov-Areawide
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.100	Amt To Be Prov-Non A/W
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.200	Amt To Be Prov-Fsa's
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.300	Amt To Be Prov-Rsa's
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.400	Amt To Be Prov-Ssa's
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.500	Amt To Be Prov - Enh 911



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Liability Accounts

CLASS	ACCOUNT	DESCRIPTION
<i>Accounts Payable</i>	202.100	Accounts Payable
<i>Accounts Payable</i>	203.100	Accrued Leave/Audit Adjst
<i>Accounts Payable</i>	203.200	Comm Network Payable
<i>Accounts Payable</i>	203.300	Accrued Interest Payable
<i>Accounts Payable</i>	203.400	Stale Dated Chks Payable
<i>Accounts Payable</i>	203.500	Garnishments Payable
<i>Accounts Payable</i>	203.600	Insurance Premium Finac'G
<i>Accounts Payable</i>	203.700	Fees Payable
<i>Accounts Payable</i>	203.800	Health Plan Council Paybl
<i>Accounts Payable</i>	203.900	FRCLSR SALE REFUNDBLES
<i>Accounts Payable</i>	206.100	Retainage On Contracts
<i>Accounts Payable</i>	206.200	Const Contracts Payable
<i>Accounts Payable</i>	206.300	Wage & Hour Disputes W/H
<i>Accounts Payable</i>	206.400	Irs/Notice Of Levy/Contrc
<i>Accounts Payable</i>	206.500	Collection Contract Pay.
<i>Accounts Payable</i>	206.600	Case 3PA98279 Civil
<i>Accounts Payable</i>	206.900	MISC. PAYABLE
<i>Accounts Payable</i>	206.901	Library Fines to Wasilla
<i>Accounts Payable</i>	206.902	Library Fines to Palmer
<i>Accounts Payable</i>	206.903	Library Fines to Trapper
<i>Due To Other Funds</i>	207.000	DUE TO OTHER FUNDS
<i>Due To Other Funds</i>	207.100	Areawide Fund
<i>Due To Other Funds</i>	207.200	Mat-Su Const. Trade
<i>Due To Other Funds</i>	207.300	Due To _____
<i>Due To Other Funds</i>	207.400	Enstar Gas Line Principle
<i>Due To Other Funds</i>	207.410	Enstar Gas Line Interest
<i>Due To Other Funds</i>	207.500	Due To Revlv Loan Fund
<i>Due To Other Funds</i>	207.630	Due To Fund 630
<i>Due To Other Funds</i>	207.635	Due To Fund 635
<i>Due To Other Governments</i>	208.100	City Of Palmer
<i>Due To Other Governments</i>	208.110	City of Palmer - Aircraft
<i>Due To Other Governments</i>	208.200	City Of Wasilla
<i>Due To Other Governments</i>	208.300	City Of Houston
<i>Due To Other Governments</i>	208.400	State Of Alaska
<i>Due To Other Governments</i>	208.410	St Ak Dot Specifications
<i>Due To Other Governments</i>	208.420	St Ak Wood Permits
<i>Due To Other Governments</i>	208.900	Miscellaneous Govt
<i>Due To Other Governments</i>	209.100	Vehicle Tax/Boro
<i>Due To Other Governments</i>	209.200	Vehicle Tax/Palmer
<i>Due To Other Governments</i>	209.300	Vehicle Tax/Wasilla
<i>Due To Other Governments</i>	209.400	Vehicle Tax/Houston
<i>Bonds Payable</i>	211.000	Matured Bonds Payable
<i>Bonds Payable</i>	211.100	Matured Interest Payable



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Liability Accounts**

CLASS	ACCOUNT	DESCRIPTION
<i>Bonds Payable</i>	211.200	G.O. Bonds Payable
<i>Bonds Payable</i>	211.300	Accrued Interest Payable
<i>Bonds Payable</i>	211.400	Unamortized Bond Premium
<i>Bonds Payable</i>	211.500	Deferred Loss on Bond Issue
<i>Accrued Wages & Benefits</i>	215.000	Workers Comp Payable
<i>Accrued Wages & Benefits</i>	215.100	Boro W/C Payable
<i>Accrued Wages & Benefits</i>	215.200	School W/C Payable
<i>Accrued Wages & Benefits</i>	216.100	Accrued Wages/Boro
<i>Accrued Wages & Benefits</i>	216.200	Accrued Wages/School
<i>Accrued Wages & Benefits</i>	216.300	Deferred Comp
<i>Accrued Wages & Benefits</i>	216.400	Accrued Wages/Benefits
<i>Accrued Wages & Benefits</i>	216.500	Wages Payable-Garnishment
<i>Accrued Wages & Benefits</i>	216.600	Wages Payable-Assignments
<i>Accrued Wages & Benefits</i>	216.700	Wages Payable-Training Rmb
<i>Accrued Wages & Benefits</i>	216.800	Wages payable - Deceased
<i>Accrued Wages & Benefits</i>	217.100	Federal Withholding
<i>Accrued Wages & Benefits</i>	217.200	Medicare Withholding
<i>Accrued Wages & Benefits</i>	217.300	Fica Withholding
<i>Accrued Wages & Benefits</i>	218.100	PERS Withholding - DB Plan
<i>Accrued Wages & Benefits</i>	218.110	PERS Withholding - Tier IV
<i>Accrued Wages & Benefits</i>	218.120	PERS Voluntary Savings Plan
<i>Accrued Wages & Benefits</i>	218.200	Health Ins. Withholding
<i>Accrued Wages & Benefits</i>	218.210	Flex Spending Arrang. W/H
<i>Accrued Wages & Benefits</i>	218.220	Flex Spending EBMS W/H
<i>Accrued Wages & Benefits</i>	218.250	On-Call Health Ins W/H
<i>Accrued Wages & Benefits</i>	218.260	AFLAC Withholding
<i>Accrued Wages & Benefits</i>	218.300	Credit Union Withholding
<i>Accrued Wages & Benefits</i>	218.400	Tax Shelter Withholding
<i>Accrued Wages & Benefits</i>	218.500	Unemployment Withholding
<i>Accrued Wages & Benefits</i>	218.600	Msbea/Apea Dues Witholdng
<i>Accrued Wages & Benefits</i>	218.700	Sbs Withheld & Contrib.
<i>Accrued Wages & Benefits</i>	218.800	Charity Contrib Witholdin
<i>Accrued Wages & Benefits</i>	218.900	Life/AD&D Ins. Withholding
<i>Accrued Wages & Benefits</i>	218.950	Net Pension Obligation
<i>Accrued Wages & Benefits</i>	218.960	NET PENSION LIABILITY
<i>Accrued Wages & Benefits</i>	218.970	DEFERRED INFLOW FOR PENSION
<i>Accrued Wages & Benefits</i>	218.980	Net OPEB Liability
<i>Accrued Wages & Benefits</i>	218.990	Deferred Inflow for OPEB
<i>Deferred Revenue/Credits</i>	222.100	Advance Taxes Collected
<i>Deferred Revenue/Credits</i>	222.200	Deferred COP Proceeds
<i>Deferred Revenue/Credits</i>	222.300	Advance Grant Funds
<i>Deferred Revenue/Credits</i>	222.400	Deferred Grant Funds
<i>Deferred Revenue/Credits</i>	222.500	Deferred Tax Revenue



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Liability Accounts

CLASS	ACCOUNT	DESCRIPTION
<i>Deferred Revenue/Credits</i>	222.550	Deferred Ambulance Rev
<i>Deferred Revenue/Credits</i>	222.555	Deferred Rescue Revenue
<i>Deferred Revenue/Credits</i>	222.600	Deferred-F/C Prop Sales
<i>Deferred Revenue/Credits</i>	222.700	Deferred Land Sales
<i>Deferred Revenue/Credits</i>	222.800	Deferred-Fire Prot System
<i>Deferred Revenue/Credits</i>	222.900	Deferred-Spec Assessments
<i>Deferred Revenue/Credits</i>	222.950	Deferred Excise Tax Receivable
<i>Deferred Revenue/Credits</i>	222.990	Deferred-Miscellaneous
<i>Deferred Revenue/Credits</i>	225.000	Deferred Credit/Overhead
<i>Refundables</i>	226.100	Deposit Refunds
<i>Refundables</i>	226.150	Water & Sewer Refundable
<i>Refundables</i>	226.200	Subdivision Escrow
<i>Refundables</i>	226.300	Taxes Refundable
<i>Refundables</i>	226.400	Land Pymts Refundable
<i>Refundables</i>	226.500	Spec Assessments Refundbl
<i>Refundables</i>	226.600	Landfill Fees Refundable
<i>Refundables</i>	227.000	Cash Performance Bond
<i>Advances & Deposits</i>	227.100	Transfer Fee
<i>Advances & Deposits</i>	227.200	Advance Fees for MSB Events
<i>Advances</i>	236.000	Advance From _____
<i>Advances</i>	236.100	Advance From Rev Loan Fnd
<i>Advances</i>	236.200	Advance From Areawide Fnd
<i>Long Term Debt</i>	238.000	Long Term Notes Payable
<i>Long Term Debt</i>	238.050	Accrued Interest Payable - Notes
<i>Long Term Debt</i>	238.100	Bond Anticipation Note
<i>Long Term Debt</i>	238.200	Capital Leases Payable
<i>Long Term Debt</i>	238.300	Special Assessment Debt
<i>Long Term Debt</i>	238.400	Certificates of Particip
<i>Bonds Payable</i>	238.500	Revenue Bond Payable - Principal
<i>Bonds Payable</i>	238.510	Revenue Bond Payable - Interest
<i>Long Term Debt</i>	238.600	Lease Credits Payable
<i>Landfill Closure/Postcl</i>	240.000	Landfill Closure/Postcl



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Revenue Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
RE00	<i>Closing Entries</i>		
		300.000	Closing Entries Operating
		335.100	Business License
		335.800	Liquor Revenue
		399.000	Closing Entries Capital
RE01	<i>Budgetary Fund Balance</i>		
		301.000	Budgetary Fund Account
RE11	<i>General Property Taxes</i>		
		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
RE13	<i>Sales Taxes</i>		
		313.100	Marijuana Sales Tax
		313.150	Marijuana Penalties and Interest
		313.200	Sales Tax
		313.250	Sales Tax Penalty & Interest
RE15	<i>Excise Taxes</i>		
		315.100	Tobacco Excise Tax
		315.200	Excise License
		315.300	Penalty and Interest
RE21	<i>Special Assessment Revenue</i>		
		321.000	Special Assessment Revenu
		321.100	Principal
		321.200	Interest
		321.300	Penalty
		321.400	Fee
RE31	<i>Federal Grants</i>		
		331.000	Federal Grants
		331.100	Federal Eda
		331.200	Federal Fmha
RE32	<i>Federal Shared Revenue</i>		
		332.000	Federal Shared Revenue
RE33	<i>Federal Pilot</i>		
		333.000	Federal Pilot
		333.100	National Forest Income
RE34	<i>State Grants</i>		
		334.000	Special State Grants
		334.100	House Bills
		334.300	Senate Bills
		334.400	Library
		334.500	State Eda



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Revenue Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		334.600	State Dot
		334.700	State Dec
		334.800	State Disaster Grants
		334.900	State Doe
RE35	<i>State Shared Revenue</i>		
		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	<i>State Pilot</i>		
		336.100	Utility
		336.200	Amusement & Gaming
RE37	<i>Other State Revenue</i>		
		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	<i>Other Pilot Revenue</i>		
		338.100	Miscellaneous Pilot
RE41	<i>General Government</i>		
		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/Platting 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

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		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
		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



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Revenue Accounts**

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		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
		369.150	Lease Interest Revenue
RE42	<i>Public Safety</i>		
		342.000	Ambulance Fees
		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	<i>Parks & Recreation Fees</i>		
		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	Government Peak Rec Area Fees
		343.700	Boat Launch Fees



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Revenue Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		343.800	Alcantra Usage Fees
		343.900	Miscellaneous
RE44	<i>Sanitation/Septage Fees</i>		
		344.000	Sant Fill-Returned Ckecks
		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	<i>Animal Care Fees</i>		
		345.000	Animal Care - Retr Cks
		345.100	A/C Wasilla
		345.200	A/C Palmer
		345.300	A/C Houston
RE46	<i>Ice Arena Fees</i>		
		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	<i>Community Pool Revenues</i>		
		347.000	Community Pool Revenues
		347.100	Palmer 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



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Revenue Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		347.400	Passes
		347.410	Punch Cards
		347.420	Passes
		347.500	Miscellaneous
		347.510	Donations
RE48	<i>Transient Accommodation Tax</i>		
		348.100	Bed Tax Revenues
		348.200	Penalty & Interest
RE49	<i>Water & Sewer Fees</i>		
		349.100	Water Charges
		349.150	Other Water Charges
		349.500	Sewer Charges
		349.550	Other Sewer Charges
		349.700	Other Sewer & Water Chrg
		349.800	Collection Agency Fees
RE50	<i>Education Revenue</i>		
		350.000	Education/Local
RE61	<i>Interest Earnings</i>		
		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	<i>Intragovernmental</i>		
		362.100	Borough Contributions
		362.200	School Dist Contributions
		362.300	Capital Contributions
RE66	<i>Property Sales & Uses</i>		
		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
RE67	<i>Transfers From Other Funds</i>		
		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



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Revenue Accounts**

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		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	<i>Recovery Wage, Fringe, Exp</i>		
		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
		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	<i>Other Revenue Sources</i>		
		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



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Revenue Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		369.600	Sale Of Lid Bonds
		369.700	Credit Card Discounts
		369.800	Fines
		369.900	Donations
		369.910	Misc. Fed Revenue
RE90	<i>Other Financing Sources</i>		
		390.000	Other Financing Sources
RE91	<i>Proceeds Of Gfs Disposal</i>		
		391.100	Sale Of Gfa
		391.200	Compensation For Gfa Loss



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
EX00	<i>Closing Entries</i>		
		400.000	Closing Entries Operating
		402.000	Inventory Clearing
		466.000	Temp Labor Recovery Acct
EX01	<i>Budgetary Fund Balance</i>		
		401.000	Budgetary Fund Balance
		499.000	Closing Entries Capital
EX06	<i>Education</i>		
		406.000	Education
		406.100	Education - Operating
		406.200	EDUCATION CONTRIBUTION
EX07	<i>Internal Service Fund Chg</i>		
		407.100	Health Insurance-Claims
		407.150	Health Insurance-Admin Fees
		407.180	Bridge Health 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	<i>Trust & Agency Fund Chg</i>		
		408.100	Trust And Agency Fund Chg
EX11	<i>Salaries & Wages</i>		
		411.100	Permanent Wages
		411.200	Temp Wages & Adjmts
		411.300	Overtime Wages
		411.400	Nonemployee Compensation
		411.990	Offset-Salary & Wages
EX12	<i>Benefits</i>		
		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
		412.405	OPEB Contribution - 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



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
EX13	<i>Expenses Within Borough</i>		
		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	<i>Expenses Outside of Borough</i>		
		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
EX20	<i>Bad Debts Expense</i>		
		420.000	Bad Debts Expense
EX21	<i>Communications</i>		
		421.100	Communication Network Services
		421.200	Postage
		421.300	Communication Network
EX22	<i>Advertising</i>		
		422.000	Advertising
		422.010	Foreclosure Advertising
		422.100	Display Advertising
EX23	<i>Printing</i>		
		423.000	Printing
		423.100	Resale/Printed Maps
EX24	<i>Utilities-Building Oprtns</i>		
		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	<i>Rental/Lease</i>		
		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	<i>Professional Charges</i>		
		426.100	Auditing & Accounting
		426.200	Legal
		426.300	Dues & Fees
		426.350	Credit Card Fees



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		426.500	Recording Fees
		426.600	Computer Software/Online Services
		426.700	Occupational Health
		426.800	Brokers/Appraiser Fees
		426.810	Taxes and LID Fees
		426.900	Other Professional Chgs
		426.910	Prof Chgs - School Dist.
EX27	<i>Insurance & Bond</i>		
		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	<i>Maintenance Services</i>		
		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
		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
EX29	<i>Other Contractual</i>		
		429.100	Contingency-Other Contrac
		429.200	Training Reimb/Conf Fees
		429.210	Training/Instructor Fees
		429.300	Planning Studies
		429.310	Census Study
		429.400	Organizations- Cntrctual
		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	<i>Office Supplies</i>		
		430.100	Office Supplies < \$500
		430.200	Copier/Fax Supplies



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
EX31	<i>Maintenance Supplies</i>		
		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
		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	<i>Fuel/Oil-Vehicle Use</i>		
		432.100	Oil & Lubricants
		432.200	Gas
		432.300	Diesel Fuel
		432.400	Fuel - MV Susitna
EX33	<i>Misc Supplies</i>		
		433.100	Personnel Supplies
		433.110	Clothing
		433.120	Tools under \$500
		433.200	Medical 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	<i>Equipment Under \$5,000</i>		
		434.000	IT Equipment under \$5000
		434.100	Other Equip under \$5,000
		434.300	Furniture Under \$5,000
EX41	<i>Debt Service</i>		
		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



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		445.145	Trnfr to - Debt Svc (Loan)
EX42	<i>Loan Payments</i>		
		442.100	Loan Pymnts-Principal
		442.200	Loan Pymnts-Interest
		442.300	Loan Pymnts-Penalty
		442.400	Loan Pymnts-Foreclosure
EX43	<i>Intra Govern/Recov Expens</i>		
		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	<i>Intergovt Fees</i>		
		444.100	State- Intergovt Fees
		444.200	Federal- Intergovt Fees
EX45	<i>Operating Fund Transfers</i>		
		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)
		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



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
EX46	<i>Capital Projects Transfers</i>		
		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	<i>Special Project Transfers</i>		
		447.100	Special Grants
		447.200	Local Serv Road & Trails
EX49	<i>Transfers/Pass Throughs</i>		
		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	<i>Equipment Over \$5,000</i>		
		451.100	Equipment over \$5,000
		451.200	Vehicles
		451.300	Furniture over \$5,000
		451.998	Amortization Expense
		451.999	Depreciation Expense
EX52	<i>Landfill Postclosure</i>		
		452.000	Postclosure Costs
EX53	<i>Miscellaneous</i>		
		453.000	Miscellaneous
EX54	<i>Freight/Capital Outlay</i>		
		454.000	Freight/Capital Outlay
EX55	<i>Land Acquisitions</i>		
		455.000	Land Acquisitions
EX56	<i>Small Bldg Const/Imprv</i>		
		456.000	Small Blding Or Const Sup
EX57	<i>Property Tax Relief</i>		
		457.100	Areawide Tax Relief



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
EX61	<i>Buildings</i>		
		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
		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



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		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
		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



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		462.520	Sewer
		462.530	Electric
		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	<i>Improvements</i>	463.000	Improvements
		463.005	Overtime-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)



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		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
		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)



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		463.940	Advertising
		463.950	Film Processing
		463.960	Mail Delivery
		463.990	Facilities Coordinator
EX64	<i>Capital Proj-Furnish/Equip</i>		
		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	<i>Other</i>		
		465.000	Other
EX70	<i>Grant Audit Fee</i>		
		470.000	Grant Audit Fee
EX71	<i>Grant Audit Fee</i>		
		471.000	Audit/Admin Fee Grants
EX72	<i>Legal Fee</i>		
		472.000	Legal Fee
EX73	<i>State Fees</i>		
		473.000	State Fees
EX74	<i>Federal Fees</i>		
		474.000	Federal Fees
EX75	<i>Organization Admin Fees</i>		
		475.000	Organizations' Admin Fees
EX81	<i>Areawide Fund (101)</i>		
		481.000	Areawide Fund (101)
EX82	<i>Grant Clearing Fund</i>		
		482.000	Grant Clearing Fund (800)
EX83	<i>Capital Project Funds</i>		
		483.000	Cap Proj Interfund Transf