

APPROVED ANNUAL BUDGET

2022

FISCAL YEAR

A scenic photograph of a sunset over a mountain range. The sun is a bright yellow orb on the right side of the horizon, casting a warm glow across the sky. In the foreground, the dark silhouette of a mountain ridge is visible, with a small group of hikers walking along its crest on the left side. The overall color palette is dominated by warm oranges, yellows, and deep blues.

MATANUSKA SUSITNA BOROUGH



2022

APPROVED BUDGET

For Fiscal Year Ending June 30, 2022

Michael Brown, 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
Annual Budget June 30, 2022
Table of Contents

Table of Contents i

INTRODUCTION

Transmittal Letter..... 1
 GFOA Distinguished Budget Presentation Award..... 3
 Helpful Information 5
 Principal Officials & Organization Chart..... 6
 Appropriating Ordinance – Borough..... 7
 Appropriating Ordinance – City of Palmer..... 16
 Appropriating Ordinance – City of Wasilla..... 18
 Appropriating Ordinance – City of Houston..... 21
 Budget Summary..... 44
 The Budget Process and Budget Calendar..... 54
 Description of the Budget Document 57
 Fund Balance and Governmental Funds 58
 Financial Policies and Procedures 60
 Fund Descriptions and Fund Structure 63

A. OVERVIEW

Mill Levies..... 65
 Consolidated Reconciliation of Unreserved Funds..... 66
 Fiscal Year 2022 Approved Revenue Summary..... 68
 Fiscal Year 2021 Amended Revenue Summary..... 69
 Fiscal Year 2020 Revenue Summary..... 70
 Expenditure Summary by Fund / Division..... 71
 Summary of Actual Revenue and Expenditures..... 73
 General Fund 3 Year Budget Projection 75
 Major Revenue Sources and Descriptions..... 77
 Personnel Overview..... 79
 Personnel Comparison - Summary..... 80
 Personnel Comparison – Fund 100 Areawide..... 81
 Personnel Comparison – Funds 200 - 520 82

B. GENERAL FUND 83

Reconciliation of Fund Balance 85
 Revenue Summary 86
 Revenue Detail 87
 Revenue Commentary..... 89
 Expenditure Detail..... 91
 Fund Revenues 93
 Expenditure Fund Transfers 96

MATANUSKA-SUSITNA BOROUGH
Annual Budget June 30, 2022
Table of Contents

Assembly Department Expenditures	
Assembly	98
Assembly Reserve.....	99
Borough Clerk	100
Elections.....	102
Records Management	104
Administration.....	106
Law	108
Human Resources.....	110
Purchasing	112
Labor Relations Board	114
Board of Adjustment and Appeals.....	115
Office of Administrative Hearings	116
Mayor Department Expenditures	117
Information Technology Department	119
Geographic Information System.....	121
Administration.....	123
Office of Information Technology.....	125
Maintenance & Licensing.....	126
Finance Department.....	127
Common Contractual	129
Revenue and Budget.....	132
Administration.....	134
Accounting.....	136
Assessments.....	138
Planning and Land Use Department.....	141
Planning	145
Platting	147
Administration	149
Development Services.....	151
Public Works Department.....	153
Administration.....	157
Facility Maintenance.....	159
Operations	162
Community Clean-Up.....	164
Project Management.....	165
Pre-Design & Engineering.....	167
Emergency Services Department.....	169
Telecommunications	173
Administration.....	176
Emergency Medical Services Board.....	179
Fleet Maintenance	180
Rescue Units.....	181
Ambulance Operations	184
Emergency Services Building.....	187
Emergency Services Station	188

MATANUSKA-SUSITNA BOROUGH
Annual Budget June 30, 2022
Table of Contents

Local Emergency Planning Board	190
Emergency Management	191
Community Development Department	194
Outdoor Rinks	197
Brett Memorial Ice Arena	198
Recreational Services	201
Community Pools	203
Parks & Recreation	205
Administration	208
Community Enrichment	210
Recreation Infrastructure	211
Northern Region	213
Capital Projects Department	215
Administration	215
Project Management	217
Pre-Design and Engineering	219
Purchasing	221

SPECIAL REVENUE FUNDS

C. NON-AREAWIDE SERVICES..... 223

Reconciliation of Fund Balance	225
Revenue Summary	226
Revenue & Expenditure Detail	227
Revenue Commentary	229
Fund Revenues	231
Expenditure Fund Transfers	233
Assembly Department Expenditures	
Economic Development	234
Animal Care and Regulation	235
Animal Care and Regulation Board	238
Information Technology Department Expenditures	239
Finance Department Expenditures	241
Community Development Department Expenditures	
Library Board	242
Sutton Library	243
Talkeetna Library	246
Trapper Creek Library	249
Willow Library	252
Big Lake Library	255

MATANUSKA-SUSITNA BOROUGH
Annual Budget June 30, 2022
Table of Contents

D. ENHANCED 911 259

Reconciliation of Fund Balance	261
Fund Revenue	262
Fund Expenditures.....	263

E. LAND MANAGEMENT..... 265

Reconciliation of Fund Balance	267
Revenue Summary	268
Revenue Commentary.....	269
Revenue & Expenditure Detail.....	270
Fund Revenue	271
Fund Expenditures.....	272

F. FIRE SERVICE AREAS..... 279

Revenue & Expenditure Summary.....	281
Revenue and Expenditure Detail	282
245 Fire Fleet Maintenance	283
248 Caswell.....	289
249 West Lakes.....	296
250 Central Mat-Su.....	303
251 Butte	316
253 Sutton	323
254 Talkeetna	329
258 Willow	336
259 Greater Palmer Consolidated.....	343

G. ROAD SERVICE AREAS..... 349

Revenue & Expenditure Summary.....	351
Revenue Detail.....	352
Expenditure Detail and Schedule of Long Term Debt.....	353
265 Road Service Administration	354
270 Midway.....	360
271 Fairview	365
272 Caswell Lakes.....	370
273 South Colony.....	375
274 Knik	380
275 Lazy Mountain.....	385
276 Greater Willow	390
277 Big Lake.....	395
278 North Colony.....	400

MATANUSKA-SUSITNA BOROUGH
Annual Budget June 30, 2022
Table of Contents

279 Bogard	405
280 Greater Butte	410
281 Meadow Lakes	415
282 Gold Trails	420
283 Greater Talkeetna	425
284 Trapper Creek	430
285 Alpine	435
286 Jimmy's Drive	440
H. SPECIAL SERVICE AREAS	445
290 Talkeetna Flood Control	447
292 Point Mackenzie Service Area	451
293 Talkeetna Water/Sewer	455
294 Freedom Hills Subdivision Road	461
295 Circle View/Stampede Estates	465
296 Chase Trail Service Area	468
297 Roads Outside Service Areas	471
I. EDUCATIONAL FUND	473
Reconciliation of Fund Balance	475
Fund Revenue	476
Fund Expenditures	477
J. SOLID WASTE ENTERPRISE FUND	479
Reconciliation of Fund Balance	481
Revenue Commentary and Schedule of Long Term Debt	482
Fund Revenue	483
Fund Expenditures	484
K. PORT ENTERPRISE FUND	503
Reconciliation of Fund Balance	505
Revenue Commentary and Schedule of Long Term Debt	506
Fund Revenue	507
Fund Expenditures	508
L. DEBT SERVICE FUNDS	513
Debt Service Funds	515
Debt to Maturity Schedules	517
School Debt Service	526
USDA Fronteras Charter School	530

MATANUSKA-SUSITNA BOROUGH
Annual Budget June 30, 2022
Table of Contents

Fireweed Building	534
Certificates of Participation Station 5-1	538
Certificates of Participation Station 6-2	542
Certificates of Participation Station 7-3	546
Parks & Recreation Bonds	550
Non-Areawide Animal Care	554
Transportation System	558
M. CAPITAL PROJECTS/GRANTS.....	563
Summary of Capital Projects by Funding Source	565
Capital Projects/Grants/Pass Through Detailed Descriptions	570
N. INTERNAL SERVICE FUNDS.....	583
Revolving Loan Fund-Service Area Operating	585
Revolving Loan Fund-Fire Service Areas Capital	586
Revolving Loan Fund-Road Service Areas Capital	587
Revolving Loan Fund-Local Improvement Districts	588
O. APPENDIX.....	589
Fiscal Year 2022 Approved Positions	591
Historical Employment, Resident to Employee Ratios	603
Average Assessed Value of Homes, Top Ten Tax Payers	605
Direct and Overlapping Property Tax Rates, Last Ten Fiscal Years	606
Mat-Su Borough Certified Assessed Valuation by Fiscal Year	608
School District Enrollment	609
History of the Matanuska Susitna Borough	610
Alaska Economic Regions	613
Glossary of Key Terms	614
Chart of Accounts	
Funds	620
Departments	621
Divisions	622
Asset Accounts	625
Liability Accounts	629
Revenue Accounts	632
Expense Accounts	640



MATANUSKA-SUSITNA BOROUGH

Office of the Borough Manager

350 East Dahlia Avenue • Palmer, AK 99645

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

Mike.Brown@matsugov.us

May 13, 2021

Honorable Borough Mayor and Assembly:

Submitted herewith is the Fiscal Year 2022 (FY22) Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. This budget was formally adopted by the Assembly on May 13, 2021. The total budget is \$424,264,721, a 3.53% increase as compared to the prior fiscal year amended budget.

The Borough performed well overall in the past fiscal year particularly in addressing the challenges presented by the COVID-19 pandemic. The Borough remained open providing services to its citizens. Our staff adjusted to new protocols related to COVID-19 without any reduction in services. The Assembly distributed over \$13 million in CARES Act funding in small business and non-profit grants. Nearly \$2 million was provided to support our local food pantries and another \$500,000 for utility assistance.

The FY22 budget reflects a 4% reduction in the areawide and a 15% reduction in the non-areawide mill rates to offset an average increase in taxable assessed value of 5.67%. The typical homeowner in the Matanuska-Susitna Borough will pay an average of \$2,816 in areawide property taxes, based on an average assessed value of \$283,203. When considering the entire budget, 61.6% funds education operations, 13.9% funds borough operations, and 24.5% funds debt service, capital projects, and operations of Fire Service Areas, Road Service Areas, enterprise funds, and other service areas.

The Assembly provided the following three focus areas, as outlined in the Borough's strategic plan: economic growth and diversification; deliver high quality services; and manage growth. To meet our FY22 objectives, we have paired Borough resources with grant and legislative revenue opportunities. Our top priorities include the following:

- Build a self-administering Local Improvement District (LID) program
- Pursue break-even on Port operations
- Organize for the 2024 Arctic Winter Games
- Evaluate improvements to the Borough e-Commerce platform
- Improve financial documentation and online presence
- Launch problem reporter app
- Construct Houston school

Providing Outstanding Borough Services to the Matanuska-Susitna Community.

- Publish annual performance report
- Pursue funding for 2018 road bond projects
- Pursue wildland fire risk reduction
- Continue to adjust services to meet service demands
- Support State redistricting and complete Borough reapportionment
- Establish Metropolitan Planning Organization

The Borough will be developing a spending plan for Assembly consideration in the summer/fall of 2021 for the recently passed American Rescue Plan, Federal COVID-19 stimulus funding, and evaluating ways this funding may best assist our community. This will likely include revenue recovery for key economic areas significantly impacted by closures related to COVID-19.

Even though the Borough faces the challenge of ongoing Federal and State economic uncertainty, the Borough continues to thrive and grow. This budget makes it possible for the Matanuska-Susitna Borough to continue to adapt to the growing needs of our community while remaining fiscally conservative.

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 department budgets. Many thanks also go to the employees of the Budget and Revenue Division for the long hours they have put in preparing this document. As always, we are available to assist you when and if needed.

Respectfully Submitted,



Michael Brown
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, 2019

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
Public Works	861-7702
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 Maple Springs
- 6 Wal-Mart Stores, Inc.
- 7 Cook Inlet Region, Inc. (CIRI)
- 8 S.A / Gary Lundgren
- 9 GCI Cable / Alaska Wireless
- 10 DBC, LLC / Target

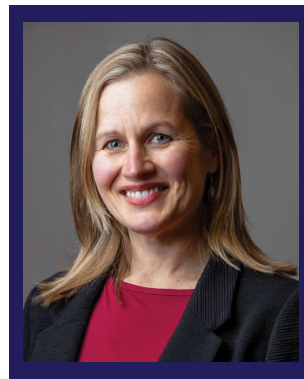
Principal Officials & Organization Chart



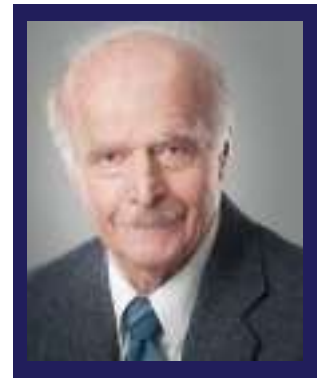
Mayor
Vern Halter



District 1
Tim Hale



District 2
Stephanie Nowers



District 3
George McKee



District 4
Rob Yundt



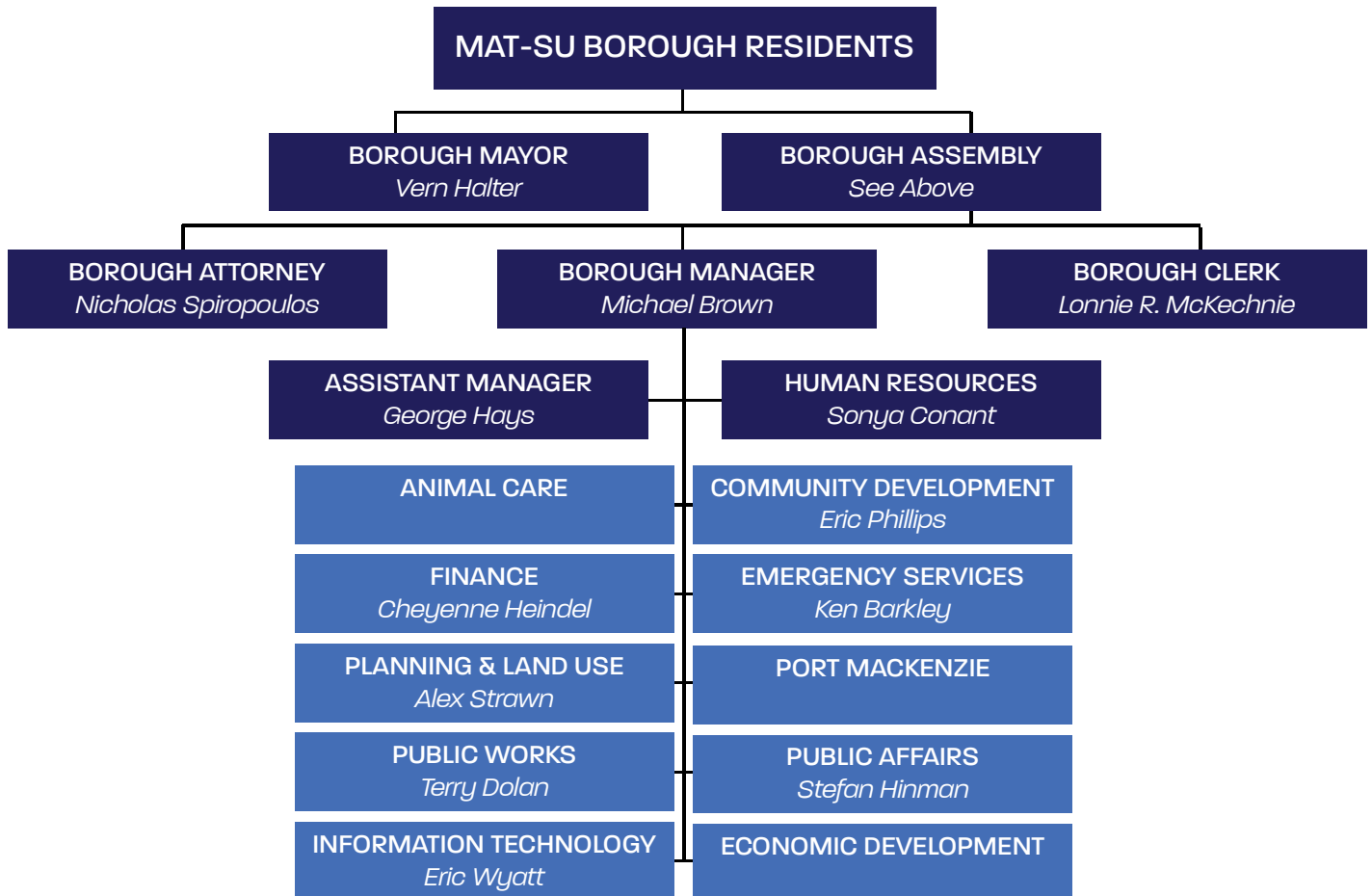
District 5
Mokie Tew



District 6
Jesse Sumner



District 7
Tam Boeve



NONCODE ORDINANCE

By: Borough Manager
Introduced: 04/20/21
Public Hearing: 04/27/21
Public Hearing Continued to 4/29/21: 04/27/21
Public Hearing: 04/29/21
Public Hearing Continued to 05/06/21: 04/29/21
Public Hearing: 05/06/21
Postponed to 05/11/21: 05/06/21
Amended: 05/11/21
Postponed to 05/13/21: 05/11/21
Amended: 05/13/21
Adopted: 05/13/21

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 21-021**

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, 2021 AND ENDING JUNE 30, 2022 AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022.

BE IT ENACTED:

Section 1. Classification. This is a noncode 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	53,244,589
200	Non-Areawide.....	4,661,199
202	Enhanced 911.....	1,654,594
203	Land Management.....	1,202,909
245	Fleet Maintenance.....	905,065
248	Caswell Fire Service Area.....	353,394
249	West Lakes Fire Service Area.....	2,580,900
250	Central Mat-Su Fire Service Area.....	8,824,835
251	Butte Fire Service Area.....	615,183
253	Sutton Fire Service Area.....	216,987
254	Talkeetna Fire Service Area.....	407,553
258	Willow Fire Service Area.....	571,129
259	Gr. Palmer Consol. Fire Service Area.....	593,640
265	Road Service Area: Administration.....	3,169,579
270	Midway Road Service Area.....	652,080
271	Fairview Road Service Area.....	660,912
272	Caswell Lakes Road Service Area.....	528,560
273	South Colony Road Service Area.....	1,265,025
274	Knik Road Service Area.....	1,530,162
275	Lazy Mountain Road Service Area.....	237,199
276	Greater Willow Road Service Area.....	602,020
277	Big Lake Road Service Area.....	1,072,635
278	North Colony Road Service Area.....	174,349
279	Bogard Road Service Area.....	1,040,172
280	Greater Butte Road Service Area.....	525,822
281	Meadow Lakes Road Service Area.....	994,565
282	Gold Trail Road Service Area.....	1,098,886
283	Gr. Talkeetna Road Service Area.....	541,780
284	Trapper Creek Road Service Area.....	194,090
285	Alpine Road Service Area.....	293,213
286	Jimmy's Drive Service Area.....	-0-
290	Talkeetna Flood Control.....	43,012
292	Point MacKenzie Service Area.....	89,341
293	Talkeetna Water/Sewer Service Area.....	895,746
294	Freedom Hills Road.....	5,000
295	Circle View/Stampede Estates E.C.S.A.	10,210
296	Chase Trail Service Area.....	7,088
297	Roads Outside Service Areas.....	95
300	Debt Service-Schools.....	24,126,621
301	Debt Service-USDA-Fronteras Charter School.....	393,300
316	Debt Service-Station 5-1.....	760,150
318	Debt Service-Station 6-2.....	497,250
319	Debt Service-Station 7-3.....	564,500
320	Debt Service-Parks & Recreation.....	1,721,500

325	Debt Service-Non-Areawide A/C	545,750
330	Debt Service-Road Bonds	2,246,859
	Subtotal - Borough Operating Funds	122,319,448
510	Solid Waste Enterprise Fund	9,285,331
520	Port Enterprise Fund	2,173,714
	Subtotal - Borough Enterprise Funds	11,459,045
204	Education Operating	261,418,559
	Subtotal - Education Operating	261,418,559
***	Areawide Capital Projects	7,130,680
***	Areawide-Bridge & Railroad Crossing Major	297,130
	Maintenance and Repair, 50% match RSA	
	Construction, 50% Match Dust Control	
***	Areawide-Tourism Infrastructure	350,000
***	Areawide-Fish Passage Grant Match	500,000
***	Areawide-Human Services Grant Match	150,000
***	Areawide-City of Wasilla Planning Grant	150,000
***	Areawide-City of My House Grant	100,000
***	Non-Areawide Capital Projects	135,000
***	Land Management Capital Projects	200,000
***	Caswell FSA Capital Projects	150,000
***	West Lakes FSA Capital Projects	310,000
***	Central Mat-Su FSA Capital Projects	2,830,000
***	Butte Fire Capital Projects	221,000
***	Sutton Fire Capital Projects	65,000
***	Willow FSA Capital Projects	315,000
***	Greater Palmer FSA Capital Projects	3,475,000
***	Midway RSA Capital Projects	1,332,968
***	Fairview RSA Capital Projects	849,950
***	Caswell Lakes RSA Capital Projects	187,650
***	South Colony RSA Capital Projects	781,955
***	Knik RSA Capital Projects	1,778,190
***	Lazy Mountain RSA Capital Projects	146,947
***	Greater Willow RSA Capital Projects	624,652
***	Big Lake RSA Capital Projects	682,795
***	North Colony RSA Capital Projects	96,798
***	Bogard RSA Capital Projects	1,343,832
***	Greater Butte RSA Capital Projects	719,987
***	Meadow Lakes RSA Capital Projects	1,468,798
***	Gold Trails RSA Capital Projects	1,149,020
***	Greater Talkeetna RSA Capital Projects	225,319

*** Trapper Creek RSA Capital Projects	110,408
*** Alpine RSA Capital Projects	135,590
*** Solid Waste Enterprise Fund Capital Projects ...	404,000
*** Port Mackenzie Enterprise Fund Cap. Proj.	650,000
Subtotal - Borough Capital Projects	29,067,669
TOTAL APPROPRIATION	\$424,264,721

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, 2022 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 \$500,000 into an account within the areawide fund and \$50,000 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 2022.

Section 6. Appropriation for major repairs and renovations. There is hereby appropriated an additional sum of \$1,000,000 into a reserve account within the areawide fund and \$250,000 into a

reserve account within the non-areawide fund for major repairs and renovation projects. Said funds are to be expended only upon assembly approval of qualified projects.

Section 7. Appropriation for capital reserve. There is hereby appropriated an additional sum of \$1,000,000 into a reserve account within the areawide fund and \$200,000 into a reserve account within the non-areawide fund to cover one-time capital expenditures or site acquisition costs. Said funds are to be expended only upon assembly approval of specific projects.

Section 8. Appropriation for 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 2022 budget.

Section 9. Appropriation for internal service fund for revolving loans for local improvement districts. There is hereby appropriated a sum of \$1,000,000 into an internal service fund for revolving loans for future use upon Assembly approval of qualified local improvement districts (LIDs).

Section 10. Appropriation for internal service fund for revolving loans for fire service areas. There is hereby appropriated an additional sum of \$100,000 into the internal service fund for revolving loans for fire service area loans.

Section 11. Appropriation for reimbursement to Central Mat-Su Fire Service Area. There is hereby appropriated an amount of \$131,392 to reimburse Central Mat-Su Fire Service Area for a building purchase.

Section 12. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2022. Capital fund appropriation, with the exception of road service area appropriations, shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner. Capital appropriations for Road Service Areas revert back to the originating fund once the project is completed.

Section 13. 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	9.942
Non-Areawide	0.432
Butte Fire Service Area #2	3.43
Sutton Fire Service Area #4	4.59
Talkeetna Flood Control #7	1.50
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	3.04
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
Jimmy's Drive Service Area	5.03
Willow Fire Service Area #35	2.75
Point MacKenzie Service Area #69	9.40
Central Mat-Su FSA #130	2.15
Circle View/Stampede Estates	3.24
Erosion Control Service Area #131	
Gr. Palmer Consolidated FSA #132	0.96
Caswell Fire Service Area #135	3.21
West Lakes Fire Service Area #136	2.20
Palmer, City of	3.00
Wasilla, City of	0.00
Houston, City of	3.00

Section 14. E-911 surcharge for July 1, 2021, to June 30, 2022. 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, 2021 through June 30, 2022 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 15. Deficit adjustment, service areas. If the revenue collected for any service area amounts to less than the amount appropriated for that service area, the deficit shall be made up

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

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

Section 17. Revenue deficiencies. In the event that total revenue from sources other than local support for any function is received in an amount less than the amount estimated in the budget document, the appropriation for such function is reduced a corresponding amount.

Section 18. Reserve for future governmental cost shift. In the event that the State of Alaska funds the School Construction Debt Reimbursement Program, in an amount that exceeds the amount budgeted herein, that additional 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 19. Due dates of taxes, general government and service areas. The above taxes are due and payable August 16, 2021 for the first installment, and February 15, 2022 for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment. Penalty and interest shall be applied on all unpaid first installment taxes on August 17, 2021. Penalty and

interest on second installment will be applied on February 16, 2022.

Section 20. Effective date. Ordinance Serial No. 21-021 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly. ADOPTED by the Matanuska-Susitna Borough Assembly this 13 day of May, 2021.



VERN HALTER, Borough Mayor

ATTEST:



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

PASSED UNANIMOUSLY: Hale, Nowers, McKee, Yundt, Tew, Sumner, and Boeve

LEGISLATIVE HISTORY

Introduced by: City Manager Moosey
Date: October 27, 2020
Public Hearing: October 27, 2020, Special
Public Hearing: October 27, 2020, Regular
Public Hearing: November 24, 2020
Action: Approved
Vote: Unanimous

Yes:	No:
Berberich	
Best	
Carrington	
Combs	
Daniels	
DeVries	
Valerius	

CITY OF PALMER, ALASKA

Resolution No. 21-005

A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2021, and Ending December 31, 2021, 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 2021 Budget was held on Tuesday, October 27, 2020, and continued on Tuesday, November 24, 2020; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2021 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 2021 has been reviewed by the City Council.

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

	Revenues
General Fund (01)	\$ 11,643,157
Enterprise Funds	
Water/Sewer (02)	\$ 3,231,250
Airport (03)	\$ 403,783
Solid Waste (05)	\$ 786,500
Golf Course (15)	\$ 622,500
Capital	
General CIP Projects (08)	\$ -
General CIP Equipment (09)	\$ 392,433
Road Fund (10)	\$ -
Water & Sewer Projects (24)	\$ 125,000
Airport CIP Projects (30)	\$ -
Special Revenue Funds	
Police Grants (52)	\$ 119,537
Narcotics Grant (53)	\$ 146,000
Total Revenues	\$ 17,470,160

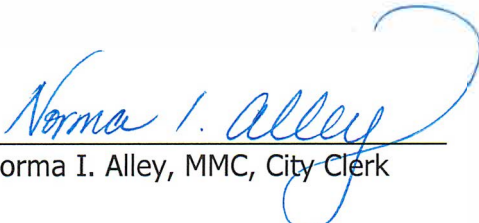
	Expenditures
General Fund (01)	\$ 12,030,157
Enterprise Funds	
Water/Sewer (02)	\$ 2,719,452
Airport (03)	\$ 403,783
Solid Waste (05)	\$ 1,143,728
Golf Course (15)	\$ 597,570
Capital Improvements	
General CIP Projects (08)	\$ -
General CIP Equipment (09)	\$ 392,433
Road Fund (10)	\$ -
Water & Sewer Projects (24)	\$ 125,000
Airport CIP Projects (30)	\$ -
Special Revenue Funds	
Police Grants (52)	\$ 119,537
Narcotics Grant (53)	\$ 145,677
Total Expenditures/Expenses	\$ 17,677,337

Section 3. That the rate of the tax levy for the City of Palmer, Alaska for the fiscal year 2021 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 2021 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 2021 operating budget is adopted for a period of one (1) year, that being from January 1, 2021, through December 31, 2021.

Approved by the Palmer City Council this 24th day of November, 2020.



 Norma I. Alley, MMC, City Clerk



 Edna B. DeVries, Mayor

Non-Code Ordinance

By: Finance Department
Introduced: April 12, 2021
First Public Hearing: April 26, 2021
Second Public Hearing: April 28, 2021
Amended: April 28, 2021
Adopted: April 28, 2021
Yes: Brown, Burney, Johnson, Velock
No: Rausa
Absent: Harvey

**City of Wasilla
Ordinance Serial No. 21-21 (AM)**

An Ordinance Of The Wasilla City Council Providing For The Adoption Of The Annual Budget For Fiscal Year 2022 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 2022 as presented by the Mayor and introduced on April 12, 2021.

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, 2022, 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, 2022, 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.

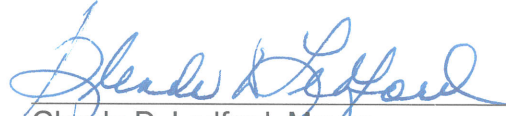
(c) If federal or state grant funds that are received during the fiscal year ending June 30, 2022, fall short of the estimates appropriated by this ordinance the affected appropriation is reduced by the amount of the shortfall in receipts.

Section 4. Appropriation. There is hereby appropriated out of the revenues of the City of Wasilla, for the fiscal year beginning July 1, 2021, the sum of \$34,134,004, which includes \$4,106,966 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	\$ 1,266,000
Legislative		Vehicle Fund	\$ 625,000
Clerk	\$ 503,021	Right-Of-Way Fund	\$ 25,000
Records Management	14,425	Roads Fund	\$ 1,060,000
Council	206,473	Technology Replacement Fund	\$ 119,000
Mayor		Special Revenue Funds	
Administration	328,998	Youth Court	\$ 86,887
General Administration	268,106	Enterprise Funds*	
Human Resources	236,495	Sewer	
Planning	343,521	Operations & Transfers	\$ 1,236,402
Code Compliance	215,424	Debt Service	-
Finance		Capital	465,000
Finance	1,558,510	Total Sewer Funds	\$ 1,701,402
MIS	684,137	Water	
Public Safety		Operations & Transfers	\$ 1,136,047
Administration	874,438	Debt Service	503,796
MultiTask Drug Enforcement	202,097	Capital	705,000
Investigation	600,129	Total Water Funds	\$ 2,344,843
Police - Patrol	4,094,782	Airport	
COPS-SRO	506,965	Operations & Transfers	\$ 264,062
Dispatch	5,094,718	Capital	250,000
Garage	149,629	Total Airport	\$ 514,062
Public Works		Curtis D. Menard Memorial Sports Center (CMMSC):	
Administration	454,445	Operations & Transfers	\$ 1,419,569
Roads	1,431,812	Capital	295,000
Property Maintenance	645,025	Total CMMSC Fund	\$ 1,714,569
Cultural & Recreation		*Does not include depreciation.	
Museum	356,719	Debt Service Funds	None for FY 2022.
Parks Maintenance	800,911	Permanent Funds	
Library	1,443,535	Cemetery	\$ 3,100
Recreation Services	112,360	Total FY2022 Appropriation:	<u>\$ 34,134,004</u>
Non-Departmental			
Non-Departmental	179,000		
Debt Service	-		
Transfers	3,368,466		
Total General Fund	<u>\$ 24,674,141</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, 2021.



Glenda D. Ledford, Mayor

ATTEST:



Jamie Newman, MMC, City Clerk

[SEAL]

Introduced by: Mayor Thompson

Adopted: May 13, 2021

Public Hearing: May 13, 2021

Action: Amended and Adopted

Vote: Yes: Brunswick, Porter, Stavick, Stout, Wilson and Thompson

No: None

Absent: None

Clerk's Note: Seat G Vacant

**HOUSTON, ALASKA
ORDINANCE 21-01**

AN ORDINANCE OF THE HOUSTON CITY COUNCIL PROVIDING FOR THE ADOPTION OF THE ANNUAL BUDGET INCLUDING THE CAPITAL BUDGET FOR THE FISCAL YEAR 2022 AND APPROPRIATING FUNDS TO CARRY OUT SAID BUDGET

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

SECTION 1: CLASSIFICATION: This is a non-code ordinance.

SECTION 2: PURPOSE: In accordance with Houston Municipal Code 4.05.020, The Houston City Council hereby adopts the annual budget for the Fiscal Year 2022 as presented by the Mayor. In accordance with Houston Municipal Code 4.01.080 the Houston City Council adopts the annual capital budget based on the multi-year capital improvements program.

SECTION 3: 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, 2022 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, 2022 fall short of the estimates appropriated by this ordinance the affected appropriations reduced by the amount of the shortfall in receipts.

SECTION 4: APPROPRIATION: There is hereby appropriated out of the revenues of the City of Houston, for the fiscal year beginning July 1, 2021 the sum of \$1,149,300.00 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.


SECTION 5: TAX LEVY: The rate of levy on each dollar assessed valuation of taxable property is fixed at 3.0 mills.

SECTION 6: EFFECTIVE DATE: This ordinance shall be effective immediately upon its adoption by the Houston City Council.

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

ADOPTED by the Houston City Council on May 13, 2021.


THE CITY OF HOUSTON, ALASKA



Virgie Thompson, Mayor

[SEAL]

ATTEST:



Sonya Pevan CMC, City Clerk

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

City of Houston



APPROVED

FY2022 Budget

ORDINANCE 21-01

Introduced by: Mayor Thompson
Adopted: May 13, 2021
Public Hearing: May 13, 2021
Action: Amended and Adopted
Vote: Yes: Brunswick, Porter, Stavick, Stout, Wilson and Thompson
No: None
Absent: None
Clerk's Note: Seat G Vacant

**HOUSTON, ALASKA
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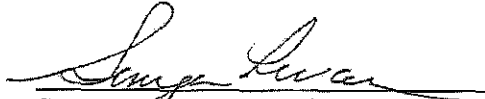
THE CITY OF HOUSTON, ALASKA



Virgie Thompson, Mayor

[SEAL]

ATTEST:



Sonya Pevan CMC, City Clerk

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

ACKNOWLEDGEMENTS

City of Houston Council Members:

Seat A Virgie Thompson, Mayor

Seat B Sandra Porter

Seat C Katie Stavick

Seat D Lance Wilson, Deputy Mayor

Seat E Dawnita Brunswick

Seat F Paul Stout

Seat G Kristen Rowe

City of Houston Planning & Zoning Commission:

Seat A Debra (Deb) Meister

Seat B Charles Fairchild

Seat C Rebecca Rein, Chair

Seat D Jon Siivola

Seat E Mike Adams, Vice Chair

City of Houston Parks & Recreation Commission:

Seat A Adam Rein,

Seat B Christian Hartley, Chair

Seat C Kimberly S. Mietzah Damkoehler

Seat D David Roberts

Seat E Katie Stavick Vice Chair

This budget was prepared with the assistance of the City of Houston's best dedicated and professional management team including:

Virgie Thompson, Mayor

Sonya Pevan, Clerk

Raymond Russell, Public Works Director

Christian Hartley, Chief

Sally Schug, Treasurer

REVENUE for FY2022		
Proposed		
	TAXES	FY2022
2	4001 MJ Excise Tax	\$156,058.00
3	4002 MJ Penalty, Interest, Fees	\$554.00
4	4003 Shared Fisheries Business Tax	\$711.00
5	4004 Utility Coop Tax Refund	\$0.00
6	4005 Liquor License Tax Refund	\$7,000.00
7	4006 Sales Tax	\$390,000.00
8	4007 Sales Tax Penalty, Interest, Late Fees	\$4,000.00
9	4008 Sales Tax Remote	\$4,800.00
10	4009 Property Taxes	\$400,000.00
11	4010 Motor Vehicle Tax	\$40,000.00
12	LICENSES & PERMITS	
13	4101 Vendor Fees	\$200.00
14	4102 Animal Control Reg & Vac	\$500.00
15	4103 Business Licenses	\$5,625.00
16	4104 Permits	\$25,000.00
17	4105 MJ Excise Tax Licenses	\$2,500.00
18	4106 SOA MJ License Fee	\$4,000.00
19	INTERGOVERNMENTAL REVENUE	
20	4703 Community Assistance Program	\$84,994.00
21	4706 Volunteer Fire Assistance Grant	\$4,608.00
22	FINES & CITATIONS	
23	4201 PFD Levy	\$500.00
24	4202 Fines & Citations	\$100.00
25	MISCELLANEOUS	
26	4304 Administrative Fees	\$250.00
27	4314 Founders Day Donations	\$15,000.00
28	4315 Donations	\$200.00
29	4316 Interest on Bank Accounts	\$300.00
30	4317 Fireworks Public Education	\$1,500.00
31	4318 Candidate Filing	\$100.00
32	4320 Notice of Land Use	\$800.00
33	TRANSFERS	
	1001 Fund Balance Main Checking	-\$250,000.00
	4994 Transfer to Capital Acct	\$200,000.00
34	4701 Transfer to Reserve Acct	\$50,000.00
35	4992 Transfer to Parks Acct	
36	4995 Transfer from Capital Acct	
37	4993 Transfer from Parks Acct	
38	TOTALS	\$1,149,300.00

PROPOSED EXPENDITURES FY2022
ORDINANCE

1	Acct Number	Description	Admin	Council	Records	Elections	Fire Dept	P/W Roads	Combined Line Item Cost
2	5001	Salaries & Wages	\$145,719	\$8,350	\$0	\$0	\$172,512	\$210,636	\$537,217
3	5002	Payroll Taxes Federal Social Sec Medi	\$11,182	\$344	\$0	\$0	\$13,197	\$16,114	\$40,837
4	5003	ESC Taxes	\$1,457	\$45	\$0	\$0	\$1,725	\$2,106	\$5,333
5	5005	Retirement Co	\$966	\$0	\$0	\$0	\$585	\$568	\$2,119
6	5006	Health & Life Insurance	\$34,854	\$0	\$0	\$0	\$19,917	\$45,289	\$100,060
7	5007	Workers Comp	\$656	\$38	\$0	\$0	\$8,916	\$10,976	\$20,586
8	5008	Fireworks Public Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	5009	Background/Drug Test/Exams	\$50	\$0	\$0	\$0	\$400	\$200	\$650
10	5101	Travel/Training/Etc	\$3,000	\$1,200	\$0	\$0	\$1,000	\$100	\$5,300
11	5102	Safety/Security & Training	\$0	\$0	\$0	\$0	\$1,000	\$400	\$1,400
12	5201	Utilities Telephone	\$2,750	\$600	\$0	\$0	\$7,000	\$3,540	\$13,890
13	5202	Utilities Electric	\$3,000	\$0	\$0	\$0	\$24,000	\$6,000	\$33,000
14	5203	Utilities Heating Fuel	\$2,750	\$0	\$0	\$0	\$8,000	\$5,000	\$15,750
15	5204	Utilities Natural Gas	\$0	\$0	\$0	\$0	\$4,000	\$0	\$4,000
16	5205	Solid Waste	\$1,500	\$0	\$0	\$0	\$3,000	\$2,500	\$7,000
17	5206	Building Repair & Maintenance	\$0	\$0	\$0	\$0	\$5,000	\$3,000	\$8,000
18	5207	Postage/Delivery/Courier	\$1,350	\$200	\$0	\$0	\$500	\$1,000	\$3,050
19	5208	Licenses/Permits	\$1,500	\$0	\$0	\$0	\$7,000	\$2,362	\$10,862
20	5209	Subscriptions/Dues	\$1,700	\$3,000	\$0	\$0	\$300	\$945	\$5,945
21	5210	Certification	\$0	\$0	\$0	\$0	\$400	\$0	\$400
22	5211	Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	5212	Advertising & Promotion	\$750	\$0	\$0	\$1,000	\$250	\$100	\$2,100
24	5213	Printing & Signage	\$500	\$250	\$0	\$0	\$250	\$500	\$1,500
25	5214	Bank Account Fees, Bad Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5215	Court/State Fees	\$250	\$0	\$0	\$0	\$0	\$0	\$250
27	5216	Penalties & Interest	\$250	\$0	\$0	\$0	\$0	\$0	\$250
29	5219	Credit Card Fees	\$400	\$0	\$0	\$0	\$400	\$400	\$1,200
30	5220	Donations/Special Events	\$100	\$500	\$0	\$0	\$0	\$0	\$600
31	5221	Founders Day Expenses	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
32	5222	Summer Maintenance	\$0	\$0	\$0	\$0	\$0	\$14,000	\$14,000
33	5223	Winter Maintenance	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000
34	5301	Supplies	\$2,250	\$600	\$0	\$1,000	\$800	\$1,000	\$5,650
35	5302	Janitorial Supplies	\$0	\$0	\$0	\$0	\$744	\$500	\$1,244
36	5303	Animal Food & Supplies	\$0	\$0	\$0	\$0	\$600	\$0	\$600
37	5304	Equipment / Gear Purchases	\$2,000	\$100	\$0	\$0	\$20,000	\$1,000	\$23,100
38	5305	Training Supplies & Equipment	\$0	\$0	\$0	\$0	\$1,500	\$0	\$1,500
39	5306	Miscellaneous Expenses	\$0	\$0	\$0	\$0	\$546	\$0	\$546
40	5401	Vehicle/Equipment/Repair/Maint	\$0	\$0	\$0	\$0	\$12,500	\$7,000	\$19,500
41	5402	Equipment Rental	\$0	\$0	\$0	\$0	\$200	\$1,000	\$1,200
42	5403	Vehicle Fuel	\$0	\$100	\$0	\$0	\$12,500	\$16,000	\$28,600
43	5501	Insurance Mobile Equipment	\$28	\$0	\$0	\$0	\$1,375	\$1,309	\$2,712
44	5502	Insurance General Liability	\$4,853	\$0	\$0	\$0	\$4,853	\$4,853	\$14,559
45	5503	Insurance Property	\$571	\$0	\$0	\$0	\$11,885	\$4,537	\$16,993
46	5504	Insurance Vehicle	\$0	\$0	\$0	\$0	\$15,000	\$4,697	\$19,697
47	5505	Insurance Claim Deduction	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$20,000
48	5601	Contractual Software	\$760	\$0	\$0	\$0	\$0	\$350	\$1,110
49	5602	Contractual Leases on Office Equipmen	\$4,000	\$0	\$0	\$0	\$2,000	\$1,500	\$7,500
50	5603	Contractual Medical	\$0	\$0	\$0	\$0	\$1,500	\$0	\$1,500
51	5604	Contractual Legal	\$10,000	\$2,500	\$0	\$0	\$500	\$500	\$13,500
52	5605	Contractual Accounting Audit	\$6,250	\$6,250	\$0	\$0	\$6,250	\$6,250	\$25,000
53	5606	Contractual IT Services	\$2,500	\$2,500	\$0	\$0	\$4,000	\$4,820	\$13,820
54	5607	Contractual Engineer	\$0	\$0	\$0	\$0	\$0	\$500	\$500
55	5608	Contractual Towing Service	\$0	\$0	\$0	\$0	\$500	\$500	\$1,000
56	5609	Contractual Vet Services	\$0	\$0	\$0	\$0	\$5,300	\$0	\$5,300
57	5610	Contractual Security Services	\$250	\$0	\$0	\$0	\$500	\$222	\$972
58	5611	Contractual LID	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	5612	Contractual Planner	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000
60	5613	Contractual Maintenance Service	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000
61	5614	Contractual Dispatch	\$0	\$0	\$0	\$0	\$15,000	\$0	\$15,000
62	5801	Records Software	\$0	\$0	\$3,548	\$0	\$0	\$0	\$3,548
63	5802	Records Supplies	\$0	\$0	\$150	\$0	\$0	\$0	\$150
64	5803	Records Destruction	\$0	\$0	\$200	\$0	\$0	\$0	\$200
65	5901	Ballots	\$0	\$0	\$0	\$1,000	\$0	\$0	\$1,000
66	5902	Casual Labor/Election	\$0	\$0	\$0	\$1,800	\$0	\$0	\$1,800
67	5904	Hearing Officer	\$100	\$0	\$0	\$0	\$0	\$0	\$100
68	5905	Transcripts & Expenses	\$100	\$0	\$0	\$0	\$0	\$0	\$100
69	PROPOSED EXPENDITURES FY2022:		\$248,346	\$41,577	\$3,898	\$4,800	\$437,405	\$413,274	\$1,149,300

GENERAL FUND

GENERAL FUND PURPOSE

The General Fund is established to account for the Revenue and Expenditures necessary to carry out basic governmental activities of the City of Houston such as Fire Department, Public Works, Council, Records, and Elections, Administrative Services, and other like activities.

Major funding of this fund comes from Sales Tax, Business Licenses, Property Taxes, Community Assistance and other Miscellaneous Revenues.

ADMIN EXPENDITURES		Proposed
		Budget
		2022
5001	Salaries & Wages	\$145,719.00
5002	FICA Taxes	\$11,182.00
5003	ESC Taxes	\$1,457.00
5005	Retirement Co Paid	\$966.00
5006	Health & Life Insurance	\$34,854.00
5007	Workers Comp	\$656.00
5009	Background/Drug Test/Exams	\$50.00
5101	Travel/Training/Per Diem/Mileage/Etc	\$3,000.00
5201	Utilities Telephone	\$2,750.00
5202	Utilities Electric	\$3,000.00
5203	Utilities Heating Fuel	\$2,750.00
5205	Solid Waste	\$1,500.00
5207	Postage/Delivery	\$1,350.00
5208	Licenses/Permits	\$1,500.00
5209	Subscriptions/Dues	\$1,700.00
5212	Advertising & Promotion	\$750.00
5213	Printing & Signage	\$500.00
5215	Court/State Fees	\$250.00
5216	Penalties & Interest	\$250.00
5219	Credit Card Fees	\$400.00
5220	Donations/Special Events	\$100.00
5301	Supplies	\$2,250.00
5304	Equipment/Gear Purchases	\$2,000.00
5501	Insurance Mobile Equipment	\$28.00
5502	Insurance General Liability	\$4,853.00
5503	Insurance Property	\$571.00
5601	Contractual Software	\$760.00
5602	Contractual Office Equipment	\$4,000.00
5604	Contractual Legal	\$10,000.00
5605	Contractual Accounting Audit	\$6,250.00
5606	Contractual IT Services	\$2,500.00
5610	Contractual Security Services	\$250.00
5904	Appeals Hearing Officials	\$100.00
5903	Appeals Transcripts & Expenses	\$100.00
	Total Expenses	248,346.00

RECORDS PROGRAM	Proposed
	Budget
	2022
5801 · Records Software	\$3,548.00
5802 · Records Supplies	\$150.00
5803 · Records Destruction	\$200.00
Totals	\$3,898.00

ELECTIONS EXPENDITURES	Proposed
	Budget
	2022
5900 - Elections	
5212 · Advertising	\$1,000.00
5901 · Ballots	\$1,000.00
5301 · Supplies	\$1,000.00
5902 · Casual Labor	\$1,800.00
Totals	\$4,800.00

COUNCIL & COMMISSIONS		Approved 2022
		Budget
Account		
5001	Salaries & Wages	\$8,350.00
5002	Payroll Taxes	\$344.25
5003	ESC Taxes	\$45.00
5007	Workers Comp	\$38.00
5101	Travel/Training/Etc	\$1,200.00
5201	Utilities Telephone	\$600.00
5207	Postage/Delivery	\$200.00
5209	Subscriptions/Dues	\$3,000.00
5213	Printing & Signage	\$250.00
5220	Donations/Special Events	\$500.00
5221	Founders Day Expenses	\$15,000.00
5301	Supplies	\$600.00
5304	Equipment / Gear Purchases	\$100.00
5403	Vehicle Fuel	\$100.00
5601	Contractual Software	\$0.00
5604	Contractual Legal	\$2,500.00
5605	Contractual Accounting Audit	\$6,250.00
5606	Contractual IT Services	\$2,500.00
	Totals	\$41,577.25

		Approved
FIRE DEPARTMENT		Budget 2022
5001	Salaries & Wages	\$172,512.00
5002	FICA Taxes	\$13,197.00
5003	ESC Taxes	\$1,725.00
5005	Retirement 1% Co Paid	\$585.00
5006	Health & Life Insurance	\$19,917.00
5007	Workers Comp	\$8,916.00
5008	Fireworks Public Education	\$0.00
5009	Background/Drug Test/Exams	\$400.00
5101	Travel/Training/Etc	\$1,000.00
5102	Safety, Security & Training	\$1,000.00
5201	Utilities Telephone	\$7,000.00
5202	Utilities Electric	\$24,000.00
5203	Utilities Heating Fuel	\$8,000.00
5204	Utilities Natural Gas	\$4,000.00
5205	Solid Waste	\$3,000.00
5206	Building Repair & Maintenance	\$5,000.00
5207	Postage/Delivery	\$500.00
5208	Licenses/Permits	\$7,000.00
5209	Subscriptions/Dues	\$300.00
5210	Certification	\$400.00
5211	Operating Expenses	\$0.00
5212	Advertising & Promotion	\$250.00
5213	Printing & Signage	\$250.00
5219	Credit Card Fees	\$400.00
5301	Supplies	\$800.00
5302	Janitorial Supplies	\$744.00
5303	Animal Food & Supplies	\$600.00
5304	Equipment / Gear Purchases	\$20,000.00
5305	Training Supplies & Equipment	\$1,500.00
5306	Miscellaneous Expenses	\$546.00
5401	Vehicle/Equipment/Repair/Maint	\$12,500.00
5402	Vehicle & Equipment Rental	\$200.00
5403	Vehicle Fuel	\$12,500.00
5501	Insurance Mobile Equipment	\$1,375.00
5502	Insurance General Liability	\$4,853.00
5503	Insurance Property	\$11,885.00
5504	Insurance Vehicle	\$15,000.00
5505	Insurance Claim Deduction	\$10,000.00
5601	Contractual Software	\$0.00
5602	Contractual Office Equipment	\$2,000.00
5603	Contractual Medical	\$1,500.00
5604	Contractual Legal	\$500.00
5605	Contractual Accounting Audit	\$6,250.00
5606	Contractual IT Services	\$4,000.00
5608	Contractual Towing Service	\$500.00
5609	Contractual Vet Services	\$5,300.00
5610	Contractual Security Services	\$500.00
5613	Contractual Maintenance Serv	\$30,000.00
5614	Contractual Dispatch	\$15,000.00
	TOTALS	\$437,405.00

PUBLIC WORKS		Approved 2022
5001	Salaries & Wages	\$210,636.00
5002	FICA Taxes	\$16,114.00
5003	ESC Taxes	\$2,106.00
5005	Retirement Co Paid	\$568.00
5006	Health & Life Insurance	\$45,289.00
5007	Workers Comp	\$10,976.00
5009	Background/Drug Test/Exams	\$200.00
5101	Travel/Training/Etc	\$100.00
5102	Safety, Security & Training	\$400.00
5201	Utilities Telephone	\$3,540.00
5202	Utilities Electric	\$6,000.00
5203	Utilities Heating Fuel	\$5,000.00
5205	Solid Waste	\$2,500.00
5206	Building Repair & Maintenance	\$3,000.00
5207	Postage/Delivery	\$1,000.00
5219	Credit Card Fees	\$400.00
5301	Supplies	\$1,000.00
5302	Janitorial Supplies	\$500.00
5304	Equipment / Gear Purchases	\$1,000.00
5401	Vehicle/Equipment/Repair/Maint	\$7,000.00
5402	Equipment Rental	\$1,000.00
5403	Vehicle Fuel	\$16,000.00
5208	Licenses/Permits	\$2,362.00
5209	Subscriptions/Dues	\$945.00
5212	Advertising & Promotion	\$100.00
5213	Printing & Signage	\$500.00
5222	Summer Maintenance	\$14,000.00
5223	Winter Maintenance	\$20,000.00
5501	Insurance Mobil Equipment	\$1,309.00
5502	Insurance General Liability	\$4,853.00
5503	Insurance Property	\$4,537.00
5504	Insurance Vehicle	\$4,697.00
5505	Insurance Claim Deduction	\$10,000.00
5601	Contractual Software	\$350.00
5602	Contractual Office Equipment	\$1,500.00
5604	Contractual Legal	\$500.00
5605	Contractual Accounting Audit	\$6,250.00
5606	Contractual IT Services	\$4,820.00
5607	Contractual Engineer	\$500.00
5608	Contractual Towing Service	\$500.00
5610	Contractual Security Services	\$222.00
5612	Contractual Planner	\$1,000.00
	TOTAL	\$413,274.00

ENTERPRISE FUNDS

ENTERPRISE FUNDS PURPOSE

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs of expenses of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user fees or charges.

	PARKS & RECREATION	Proposed
Account		Budget 2022
4501	Houston/Willow Creek Parking	\$1,200.00
4502	Bear Paw Park	\$0.00
4097	Donations	\$0.00
4503	Little Su Park & Camp Fees	\$10,000.00
4504	Dump Fees	\$1,400.00
4505	Wood Sales	\$0.00
4506	Pavilion Rental	\$100.00
4321	Transfer to Parks Cover Expenses	\$2,640.00
4323	Bank Interest Income	\$7.00
	TOTAL REVENUE	\$15,347.00
PARKS & RECREATION EXPENDITURES		
5001	Salaries & Wages	\$8,678.00
5002	FICA Taxes	\$664.00
5003	ESC Taxes	\$87.00
5006	Health & Life Insurance	\$961.00
5007	Workers Comp	\$572.00
5202	Utilities Electric	\$200.00
5205	Solid Waste	\$950.00
5206	Building Repair & Maintenance	\$2,000.00
5211	Operating Expenses Other	\$50.00
5212	Advertising & Promotion	\$100.00
5213	Printing & Signage	\$100.00
5301	Supplies	\$500.00
5302	Janitorial Supplies	\$200.00
5304	Equipment/ Gear Purchases	\$50.00
5401	Vehicle/Equipment/Repair/Maint	\$100.00
5402	Equipment Rental	\$0.00
5403	Vehicle Fuel	\$80.00
5503	Insurance Property	\$55.00
	TOTAL Expenses	\$15,347.00



CITY OF HOUSTON
CAPITAL IMPROVEMENT PROGRAM
6 YEAR PLAN
For Fiscal Years 2022 through 2028

FY2022 CAPITAL IMPROVEMENT PROGRAM	ESTIMATED VALUE	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Admin/Facility							
Computer System Upgrade	\$9,858.00						
Technology Upgrades/Replacements Program							
Program narrative: to set up as a mechanism for the City of Houston to accumulate money needed to replace its technology equipment such as network servers, computers and other technology related equipment. Equipment is purchased and replaced according to the applicable replacement schedule for that type of equipment (usually 3-5 years). Main Server \$8,000.00, New server Fire Dept \$7,000.00 and 8 New PC's \$9,600.00.	\$24,600.00						
Audio/Visual System	\$19,903.05						
Project narrative: This project will provide for an updated and larger audio system that would allow for broadcasting of public city meetings.							
Ballot Tabulation System	\$20,000.00						
Project narrative: The Clerk shall designate the ballot tabulation system to be used for the counting of ballots, or shall use the same system designated by the Borough Clerk. The Clerk may negotiate and contract with the State, another municipality, or a private company for the ballot tabulation services or use the same contractor as the Borough Clerk. At this time the City has borrowed State or Borough equipment. Beginning 2021 the City will no longer be able to borrow equipment. The tabulation system will have an annual recurring cost and will be budgeted as an operating expense under City Clerk/Elections.							
Telephone System	\$7,000.00						
Project narrative: This project is to replace the existing Avaya phone system citywide with updated technology. This will be an end-of-life replacement – no cost increases due to replacement anticipated. The City-wide telephone systems have an annual recurring cost and is divided by all departments within their operating budgets.							
Public Works/Roads							
Houston Public Works Facility	\$360,000.00						
Design, engineer, and construct a public works and maintenance facility to move department equipment from outside and unsecured, to inside and secured in a minimum 4,000 sq. ft. structure. Facility will also be able to maintain city equipment, and will be equipped with office space and restroom facilities.							
Houston Schools Campus Pathways	\$1,200,000.00						
Engineer, design, and construct a separated pathway for pedestrians to safely travel to Houston school's campus away from roadway traffic. Trail 1 will connect the Parks Highway separated pathway to campus via Hawk Lane, and Trail 2 will connect Big Lake Road to Trail 1 via Kenlar Road.							
Road Grader	\$200,000.00						
This project will provide the capital to put out a request for bid package for a road grader with the capabilities of ditching and grading in the summer months and snow removal with wing-blade and front V-plow for winter months. <i>Justification:</i> Majority of the roads in Houston are gravel and require regular upkeep. Current road grader is aged and maintenance is becoming un-							
D3 Bulldozer	\$48,000.00						
This project will provide the capital to put out a request for bid package for a Bulldozer with a 6-way blade and enclosed cab. <i>Justification:</i> The majority of the roads in Houston are gravel and require regular up-keep. Currently the City does not have a dozer or equipment capable of contouring road edges and ditches. A dozer also will be used as City land is developed for parks and other uses and will also be a resource for use in cutting wild-							
Shop 40 x 60 (steel building)	\$250,000.00						
This project will provide the capital to put out a request for bid package for the construction of a 40x60 shop building with office and restroom. Steel building with concrete floor. Tentative location of the shop is the 9-2 Annex compound. <i>Justification:</i> The current shop under City Hall lacks the space for repair and storage of the larger equipment such as the Oshkosh and Road Grader.							
FY2022 CAPITAL IMPROVEMENT PROGRAM							
Dump Truck	\$30,000.00						



CITY OF HOUSTON
CAPITAL IMPROVEMENT PROGRAM
6 YEAR PLAN
For Fiscal Years 2022 through 2028

This project will provide the capital to put out a request for bid package for a Dump-truck/ Snow Plow/ Sander. There are dump-trucks on the market with: front plow, belly blade, wing blade and sander similar to the vehicles used by DOT. <i>Justification:</i> The majority of the roads in Houston are gravel and require regular up-keep. Currently the City does not have equipment capable of hauling our own gravel or towing a trailer of the size needed to carry the back-hoe or a dozer.							
Covered Sand Storage	\$40,000.00						
Construct a covered storage area capable of protecting winter maintenance sand from inclement weather and moisture saturation, and prevent water contamination of salt mixtures.							
Road Maintenance and Disaster Response Equipment	\$535,000.00						
Purchase and equip a D3 Dozer with a 6-way blade and enclosed cab for road, parks, and city-owned real property maintenance (\$220,000). Purchase and equip a hydraulic dump truck for the traffic of gravel, debris, and other necessary product for road maintenance and material placement to slow road erosion in a flooding emergency at the Little Susitna River (\$260,000). Purchase a compactor to firm up roads after repairs (\$20,000). Purchase an equipment trailer compatible with the Dump Truck as the tow vehicle. Trailer will be for the transport of non-road drivable equipment to points of work in the City and to the shop for maintenance. (\$20,000) Purchase training for operators on all new equipment, and purchase preventative maintenance supplies for the equipment (\$15,000). Equip for seasonal use for winter road maintenance and disaster mitigation.							
Cheri Lake Road	\$400,000.00						
Complete Cheri Lake Road reconstruction, paving, and intersection and drainage upgrades as identified in already-completed engineers plans, and expand to remainder of Cheri Lake Road.							
Equipment Trailer	\$15,000.00						
This project will provide the capital to put out a request for bid for an Equipment trailer. <i>Justification:</i> As the City is able to purchase heavy equipment for road maintenance we will require a trailer capable of moving that equipment from site to							
Parks & Campground							
Armstrong Road Little Susitna River Crossing	\$45,000.00						
Design of a two-lane bridge to link King Arthur Drive south of the little Susitna River to Armstrong Road on the north side. The bridge would be upstream from the Parks highway bridge and provide a second route for public safety vehicles as well as increased connectivity for local residents. The City's Comprehensive Plan supports this project.							
Parks & Recreation Plan	\$45,000.00						
Create a report focused entirely on the recreational opportunities and weaknesses in the city to supplement the 2017 Houston Comprehensive Plan and coordinate the creation of a volunteer recreation department to support the city's trails and parks.							
Houston Willow Creek Sled Trailhead Phase II							
Design and open an activity-focused park at Bear Paw Lake on city-owned land at White Rabbit Road and King Arthur Drive. Park to include ADA-compliant playground and playsets, athletic areas, hiking trails, food distribution location for regular and emergency feeding situations, sitting benches, and interpretive signage. Broken down into smaller elements to accomplish the park as funding and progress permit.							
Houston Willow Creek Sled Trailhead Phase II	\$250,000.00						
Improve trails accessed from the parking and "base camp" area, install 9-1-1 phones, mark all trails that originate at Zero Lake Road until their termination with a universal marking system so that users can identify their location if reporting an emergency, and improve the signage at the parking area to ensure visitors are aware of trail map and conditions.							
Restroom Upgrades	\$200,000.00						
Install one new and replace three dilapidated restroom facilities in public campgrounds and parks of Houston to provide access to safe, enclosed, ADA-compliant restroom facilities							
Bear Paw Lake ADA Activity Park	\$723,000.00						
Construct and open an activity-focused park at Bear Paw Lake on city-owned land at White Rabbit Road and King Arthur Drive. Park to include ADA-compliant playground and playsets, athletic areas, hiking trails, food distribution location for regular and emergency feeding situations, sitting benches, and interpretive signage. Broken down into smaller elements to accomplish the park as funding and progress permit.							
Non-Motorized Boat Launch at the End of Robin Hood	\$15,000.00						
Upgrade the existing Little Su River Access off the end of North Robin Hood Drive to a non-motorized boat landing. This landing would allow easy access for about a one hour river float to the access at the Parks Highway.							
FY2022 CAPITAL IMPROVEMENT PROGRAM							
Dog Park in Little Su Campground	\$5,000.00	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027

Introduced by: Administration
Introduction Date: January 14, 2021
Public Hearing: February 8, 2021
Vote: Brunswick, Porter, Rowe, Stavick, Stout, Wilson and Thompson in favor

**CITY OF HOUSTON, ALASKA
RESOLUTION 21-02**

**A RESOLUTION OF THE HOUSTON CITY COUNCIL ADOPTING THE FISCAL
YEAR 2021-2027 CAPITAL IMPROVEMENT PROGRAM**

WHEREAS, pursuant to Houston Municipal Code Section 4.01.080, the Houston City Council is required to by the first meeting in December of each year develop a multi-year plan for capital improvements that includes all improvements which are to be undertaken during the six fiscal years next ensuing after the budget year, as well as supporting information describing the need for those improvements; and,

WHEREAS, on December 10, 2020, the Houston City Council adopted Ordinance 20-11, which extended the deadline for the City Council's adoption of the City Capital Improvement Program from the date of its first regular meeting in December to allow for both City officials and the Planning Commission to forward recommendations to the City Council.

WHEREAS, Houston Municipal Code Section 4.01.080 provides that, prior to doing so, the Council must hold a public hearing, after which the Council may approve, with or without amendment, the proposed capital improvement program; and

WHEREAS, the Planning & Zoning Commission and the Parks and Recreation Commission has reviewed the program and had the opportunity to provide recommendations to the Council; and

WHEREAS, the general public has had the opportunity to comment; and

WHEREAS, the program shall be used as a road map for grants to be applied for by the City; and

NOW, THEREFORE, BE IT RESOLVED, by the Houston City Council adopts the Fiscal Year 2021 to 2027 Capital improvement Program as attached and it shall be submitted to the Governor, Alaska State Legislature, Alaska Department of Transportation, and Matanuska-Susitna Borough at appropriate times for funding considerations.

EFFECTIVE DATE, this resolution becomes effective upon its adoption by the Houston City Council.

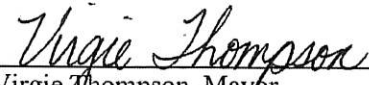
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City of Houston

Resolution No. 21-02

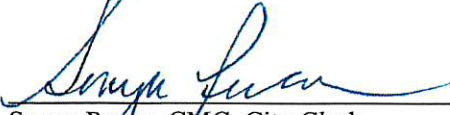
ADOPTED by the Houston City Council on February 8, 2021

THE CITY OF HOUSTON, ALASKA



Virgie Thompson, Mayor

ATTEST:



Sonya Pexan, CMC, City Clerk

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City of Houston

Resolution No. 21-02

Page 2 of 2



CITY OF HOUSTON
CAPITAL IMPROVEMENT PROGRAM
6 YEAR PLAN
For Fiscal Years 2022 through 2028

Complete the build of a fenced in dog park in the Little Su Campground. Utilized volunteer and donated work to complete the clearing for a fenced area for dogs to be off their leash. Most of the funding will be for fill and fencing.									
Public Safety/Fire Dept./Police									
Self Contained Breathing Apparatus									
SCBA that complies with new national standards of NFPA to protect the health and safety of firefighters and rescuers. This equipment will be compatible with mutual aid departments' SCBA to ensure maximum efficiency for automatic aid responses.	\$25,000.00								
Renovation of Station 9-1									
Repairs necessary to ensure structural stability and safety for Fire Station 9-1; including replacing doors and windows, removing disconnected wiring, installing a fire sprinkler system, fix electrical system to comply with law, paint interior, and repair pavement used for apparatus and landing emergency helicopters.	\$374,000.00								
Posicheck Machine									
To test CBA's and bottles for compliance with NFPA and OSHA.	\$15,000.00								
Ladder Truck Engine (Aerial)									
Purchase a new firefighting ladder truck to protect Houston Middle School, Houston High School, Alaska Railroad including the spur and industrial rail corridor under construction, and many large commercial businesses and strip malls, and to provide mutual aid assistance to neighboring communities that lack an aerial device.	\$975,000.00								
Emergency Dry Hydrants									
	\$50,000.00								
Heavy Rescue Truck									
	\$225,000.00								
Quick Attack Fire Engine 9-1									
	\$350,000.00								
Replacement Fire Engine 9-2									
	\$650,000.00								
Thermal Imaging Cameras									
This project will fund two full-size Thermal Imagers at around \$10,000 each, 10 Seek Thermal Imagers at around \$800 each, and shipping for all.	\$30,000.00								
Replacement Fire Tanker 9-2									
	\$500,000.00								
Disaster Communication System									
Purchase and installation of emergency communication equipment for use during disasters, interagency activity, and off-road rescues. This will include \$20,000 for base radio station at each fire station, \$10,000 for a shortwave radio setup at each fire station and in radios for Rescue 921, and purchase of new pagers and portable notification and communication.	\$105,000.00								
Houston Fire Training Facility									
	\$75,000.00								
Houston Intermodal Parking Lot									
	\$175,000.00								
Houston Transfer Station									
	\$450,000.00								
Fire Station 9-3									
	\$2,500,000.00								
Wildland Fire Truck									
Provides a flatbed pickup that serves as a platform to operate wildland firefighting from. A slide-in skid unit that Houston FD already owns will be attached to the truck, and service boxes attached to hold tools. This provides for much more flexibility in response profile, access to remote emergencies, and provide a utility truck in the winter for structure fire operations. Will include the vehicle, emergency lighting, radio installation and programming, and related equipment.	\$40,000.00								
Code & Law Enforcement Services									
Houston Police Offices and Vehicle Storage									
Construct a building to house the headquarters for Houston Police Department with vehicle storage areas to secure city-owned vehicles and also provide secure storage of vehicles impounded for investigatory purposes. Will include both interior garage and exterior storage yard of impounded vehicles.	\$400,000.00								
Community Policing Supplies									
Purchase services, supplies, and equipment to support local neighborhood watch programs, including but not limited to training, signs, flashlights, high-visibility vests, road flares, and other equipment and accessories that empower the community to assist law enforcement personnel with the enforcement of local ordinances and other laws.	\$15,000.00								
Personnel Protective Equipment									
Purchase clothing designed to identify personnel as code or law enforcement officers, to provide a means for personnel to carry necessary equipment, and purchase clothing accessories designed to protect wearers from violent attacks. All PPE must be fitted and designed specifically for personnel.	\$75,000.00								



CITY OF HOUSTON
CAPITAL IMPROVEMENT PROGRAM
6 YEAR PLAN
For Fiscal Years 2022 through 2028

Hire Consulting Firm	\$20,000.00						
Patrol Vehicle	\$60,000.00						
Purchase a purpose-built vehicle capable of safely transporting code and law enforcement personnel to their duties and to permit safe patrols. Purchase training for operators on all new equipment, and purchase preventative maintenance supplies for the equipment.							
Other Items							
Consideration for the Capital Improvement Program 6 Year Plan							
FY2022 CAPITAL IMPROVEMENT PROGRAM							
FY2022 CAPITAL FUND BUDGET		FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Cell Tower Lease							
McKee Lease	\$6,900.00						
Visitor Center Lease	\$2,400.00						
1% Sales Tax (Variable) Police Department	\$1,200.00						
Interest Income (Variable)	\$15,000.00						
Office 9-1 Lease (Pending)	\$100.00						
Wildbird Lease	\$0.00						
Land Property & Facility Sale - Cap	\$100.00						
	\$0.00						
	\$25,700.00						
Ford F-250							
Ford F-450 Plower/Sander	\$10,082.16						
CB Backhoe	\$8,888.64						
Advertising & Promotion	\$0.00						
	\$0.00						
	\$18,970.80						



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. The Borough continues to face unprecedented financial challenges, including the drastic reduction in contributions from the State of Alaska to local government. 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 borough's fiscal policies, approved in code in 2003 and amended in 2014, improves the borough's ability to finance 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+ following a meeting between Borough Finance and the agency this past November. Additionally, Fitch Ratings affirmed our rating of AA.

The approved comprehensive fiscal year 2022 annual budget is presented in nine 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 2022, beginning and ending fund balances and reconciliations, revenue and expenditure summaries and graphs for fiscal year 2020, 2021 and 2022 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.

The borough operates two proprietary funds, the Solid Waste Enterprise Fund and the Port Enterprise Fund. Solid

Waste operates all activities related to the borough's sanitary landfill. The Port Enterprise operates all activities related to 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 nine separate funds. This includes the debt service for construction of 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 and with this budget is paid in full

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 other entities. Finally, the capital budget includes funds for the City of Wasilla, My House and various Information Technology, Planning, and Animal Care Projects.

The Internal Service Funds section contains the information related to the low cost loans available to the service areas. New this fiscal year is the establishment of an internal service fund to provide financing to local improvement districts.

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 property values, top Mat-Su tax payers, and economic and demographic data. 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 the borough as well as 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 March 30, 2021. The School Board approved their proposed operating budget on March 17, 2021.

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 2022 goals for the Matanuska-Susitna Borough are to focus resources in three areas: economic growth and diversification; deliver high quality services; and manage growth. These goals align with the Borough's strategic plan. Specific priorities are outlined in the transmittal letter for this document. The Matanuska-Susitna Borough is the fastest growing area in the State of Alaska. We are currently sitting at a population greater than 106,438. 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 (tobacco tax increase), 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 20, 2021 the Borough Manager introduced the proposed budget to the Assembly and the Public. Administration held a work session with the Assembly on April 8th to review the proposed budget. Public hearings were held by the Assembly on the proposed fiscal year 2022 budget on April 27th, April 29th, and May 6th. The Assembly held deliberations on the proposed budget on May 11th and the proposed budget as amended was adopted as amended on May 13, 2021.

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

Budget deliberations for the fiscal year 2022 Manager Proposed Budget resulted in eight areawide amendments, one amendment to the nonareawide budget, one amendment to Road Service Areas Administration and one amendment to the solid waste enterprise fund budget. The various amendments proposed and approved by the Assembly are detailed below.

Upon approval of the Assembly amendments, the mill levies were set. The areawide mill rate was approved at a rate of 9.942 mills and the nonareawide fund was approved at a rate of .432 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 9.942
2. A decrease in Nonareawide Mill Rate to 0.432.
3. An increase of \$43,182 in Areawide Mayor Salary.
4. An increase of \$27,500 in Areawide Community Enrichment Other Contractual.
5. A decrease of \$722,000 in Areawide Common Contractual Other Contractual.
6. A decrease of \$87,075 to Solid Waste Central Landfill Permanent Wages and Benefits.
7. A decrease of \$36,024 to Road Service Area Administration Overtime Wages and Benefits.
8. An increase of \$16,730 in Areawide Mayor Benefits.
9. A decrease of \$16,730 in Areawide Information Technology Expense Reimbursement Outside Borough.
10. A total increase in Areawide Capital Projects/Grants Pass-through totaling \$50,000 for projects, as follows:
 - \$50,000 decrease for West Susitna Access
 - \$100,000 increase for a My House Operational Grant

Minimum Fund Balance

Reflected in this budget is the continued funding of a minimum reservation of the areawide fund balance, originally established in fiscal year 2003. The reservation had equated to 25% of the budgeted expenditures of the operating funds. In fiscal year 2015, the Assembly passed a proposal to decrease the amount 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.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Fiscal Year 2022 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 2022 assembly adopted comprehensive budget is approximately \$14.1 million more than the 2021 adopted budget. Capital increased by \$6.6 million. Additionally, Education increased \$6.3 million and General Government increased \$1.2 million, primarily as a result of an increased net debt service burden for education bonds.

The adopted comprehensive budget for fiscal year 2022 totals \$424.3 million. Included in this total is \$261.4 million for school operations, \$30.9 million for debt service, \$59.1 million for borough operations, \$15.1 million for fire service area operations, \$14.6 million for road service area operations, \$11.5 million for the Solid Waste and Port enterprise operations, \$27.8 million for capital projects, \$1.3 million for miscellaneous grants and tourism infrastructure, and \$2.6 for other service areas and E-911 operations. There are two major funds, Education-Operating and Areawide, which are discussed in detail below.

The major sources of revenues in various funds were from property taxes. A revenue commentary section is included in each fund section 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, 2021	Estimated Fund Balance As of June 30, 2022	Description
Areawide / General Fund	\$ 47,877,645	\$ 1,007,112	Decrease is a result of expenditures exceeding budgeted revenues and utilization of the unassigned fund balance.
Aggregate Non-Major Funds	\$ 32,377,527	\$ 24,846,772	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 September 30, 2020. For fiscal year 2022 the required contribution was \$34,548,940.

The School Administration presented and discussed their budget at a Special Assembly meeting on March 23rd. In fiscal year 2021 the district received local funding from the borough in the amount of \$62,310,148. The local contribution to education included in this budget is \$65,841,806.

In addition to the direct contribution to the school district for local effort, \$28,445,870 must be provided for school debt service. It is estimated that the borough will receive one-half of the funding from the state for debt service reimbursement on school related construction, a program that previously contributed to 70% of the debt burden. The portion of school debt borne by the taxpayers for fiscal year 2022 is 71% of \$28,445,870. The mill rate associated with the debt service the taxpayers will fund is approximately 1.942 mills. The adopted fiscal year 2022 school budget is \$261,418,559 as compared to the budget for the district in fiscal year 2021 of \$255,128,136. Student enrollment for fiscal year 2022 has been projected at 19,135. This represents a projected increase of 1,235 students from the official count in fiscal year 2021.

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.

Mill Rate Equivalents – School Debt		
Description	Amount	Mill Rate Equivalent
School debt service	\$28,445,870	2.739
State reimbursement	\$8,280,061	.797
Local portion of non-reimbursed school debt	\$20,165,809	1.942

Table 2: School Debt and Mill Rate Equivalents

School Support					
	Federal	State	Local	Borough	Total
Operate Schools	\$1,975,606	\$193,126,147	\$475,000	\$65,841,806	\$261,418,559
Debt Service	-	-	-	\$28,445,870	\$28,445,870
Total	\$1,975,606	\$196,126,147	\$475,000	\$94,287,676	\$292,864,429

Table 3: School Support



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 2022 budget shows an increase of approximately \$3,863,350 in total taxes. This relates to an increase in assessed property values in the borough.

Overall the borough experienced an increase in assessed value of approximately 5.67 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
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	547	103,283,600	142	99,825,710
2020	658	119,446,000	148	73,036,950
2021	616	119,334,100	97	51,163,528

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 three fiscal years, assessed valuations for these properties increased by \$311million, resulting in the entitlement illustrated in Table 5. If the state had fully funded this mandated program, the Assembly could reduce the areawide mill rate by 1.69 mills from the approved level of 9.942 mills to 8.252 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
2021	16,135,500	-	16,135,500
2022	17,558,000	-	17,558,000

Table 5: Unfunded State Mandate – Tax Exemption

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 of addressing critical issues and providing 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 2022 (\$238,260,000) is far below that mandated level of \$745,612,694.

Fund 100: Areawide Revenues and Operations

The majority of the Revenues in the areawide Fund are from taxes. The mill rate for the areawide Fund was amended and subsequently approved at 9.942 mills. These taxes predominately fund Education. Table 6 identifies the funding allocation of the mill rate.

Funding Allocation	Millage
Contribution to Education	6.339 mills
Net debt service on education bonds	1.941 mills
Net debt service on all other bonds	.382 mills
Borough Operations and Capital	1.280 mills
Total	9.942 mills

Overall the general fund expenditures and transfers increased by \$5.4 million from the revised fiscal year 2021 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.

Table 6: Funding Allocation of the FY 2022 Mill Rate



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Expenditures were increased to meet the school funding calculation as well as the unfunded portion of school construction bond debt service. 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 Fish Passage Grants and \$150,000 for Human Services 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.

Besides funds for matching grants, \$100,000 was approved for various building upgrades. \$3,500,000 was approved for an Emergency Services Facility in Palmer, plus an additional \$1,570,000 for various Emergency Services projects such as ambulance replacement/refurbishment, command vehicle, and telecommunication. \$510,000 was approved for information service network refresh, GIS online mapping and Dorothy Swanda Jones Building Security Camera System for Information Technology.

On June 4, 2019 Ordinance 19-034 was approved. This ordinance changed the allocation of vehicle taxes, eliminated the reserve, and created a bridge and railroad crossing major maintenance and dust control capital project for the excess funds. \$297,130 was appropriated into the project.

Lastly, \$1,895,680 has been approved for grants to the City of Wasilla, My House Operating Grant, surveying, ROW acquisition, West Susitna Access and for tourism related infrastructure.

Fund 200: Nonareawide

Overall expenditures in the nonareawide fund decreased approximately \$664,527 as compared to fiscal year 2021. Animal Care requested capital in the amount of \$135,000 for a Pole Barn Phase II and software upgrade.

Fund 202: Enhanced-911

Within this budget, the Enhanced 911 fee was set at \$1.50 per wireline and per wireless telephone numbers that are billed or sold to a customer with an address within the borough. 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 \$925,966 for operations. A capital transfer of \$200,000 was included in fiscal year 2022 for surveying and materials assessment.

Fire Service Area Operations

Regarding Capital, Central Mat-Su proposed \$2,830,000 for the purchase of various response equipment, land purchase for station 5-2, firefighting chemicals and command and support vehicle replacements. West Lakes proposed \$310,000 in capital. This is for the purchase of command and support vehicles and personal protective equipment.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Butte requested \$221,000 for asphalt pad work at Station 2-1, radios and Protective clothing. Caswell requested \$150,000 for a vehicle shelter. Willow requested \$315,000 for various station improvements and a 1 ½ ton crew cab truck. Greater Palmer has requested \$3,475,000 in capital for station remodels, the Emergency Services Facility in Palmer and apparatus with various equipment. Lastly, Sutton Fire Service Area has requested \$65,000 for Station 1-1 heating system fuel tank replacement.

Road Service Area Operations

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 budget. The specific projects were identified and prioritized in Assembly Memorandum 20-124 approved by the Assembly on February 16, 2021.

Other Service Areas

The other service areas are status quo with the exception of Talkeetna Water and Sewer which saw a significant decrease in sales tax revenue in fiscal years 2020 and 2021 due to Covid-19. Fiscal Year 2022 was budgeted with a continued decrease.

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. Overall expenditures decreased \$293,965 from the revised fiscal year 2021 budget. The amended 2021 budget included a \$404,000 transfer to capital projects for a container and Phase II scale house replacement. Rate increases beginning July 1, 2021 were proposed in resolution 21-039 in order to continue to cover operational expenses, debt service, and post closure expenses.

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, assembly members 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 2022. Capital expenditures for the Port includes \$650,000 for cathodic protection upgrades and port facility capital renewal

Personnel

There were ten new positions approved within the 2022 budget. Department of Emergency Services (DES) added 10 new positions: 3 fire service captains, 6 firefighter/driver/operators and 1 paramedic.

It is important to note that the Matanuska-Susitna Borough has one employee for every 295 residents. A more efficient ratio than any other Municipality in the State.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Fiscal Year 2022 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 decreased 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 \$261.4 million (67 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 Lesley Norris, Pam Graham 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, visit www.matsugov.us, Transparency, Borough Budgets, 2022 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.

Legal Level of Budgetary Control

The legal level of budgetary control defines the lowest level of budgetary detail at which resources may not be reassigned without approval of the Assembly. For the Matanuska-Susitna Borough, the legal level of budgetary control shall be expenditures for each department for each fund for which a budget is required. See the Budget Amendment section for details on the amendment process.

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 meets to deliberate on the state budget at the same time that the borough budget is developed. As the state budget solidifies, adjustments are made to the borough estimates. The School Board is required by MSB 3.04.020(B) to formally present the school budget for the following school year, including its request for local effort, to the Borough Assembly by March 31st. Within 30 days after receipt of the school budget, the assembly must furnish a statement to the School Board of the amount to be made available to the School District from local sources. This was completed through the approval of the Resolution for Minimum Funding for the District on April 20, 2021. 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 20th, 2021. 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.

Public Involvement and Budget Adoption

In the case of the Fiscal Year 2022 budget, Public Hearings were held on April 27th, 29th and May 6th. A public facing budget webpage presents budget development information at:

<https://ecommerce.matsugov.us/transparency/Pages/FinancialInformation.aspx> Deliberations were held May 11th, and 13th, where the budget was adopted as amended.



MATANUSKA-SUSITNA BOROUGH

The Budget Process - Budget Calendar Fiscal Year 2022

Date	Budget Activity / Deadline
December 11, 2020	Capital Project Nominations are submitted to the Capital Projects Director.
December 31, 2020	New, not currently classified position requests are submitted to Human Resources by December 31 st for classification. (Please Cc Finance upon submission)
January 7, 2021	Budget system is activated and directions are distributed to Directors with personnel planning sheets.
January 18, 2021	Preliminary Tax Roll is completed.
Week of January 25, 2021	Assessment notices are mailed.
January 28 – February 26, 2021	Appeal period.
January 29, 2021	Revised capital requests, including justification, are submitted to the Finance Director.
January 29, 2021	New positions, personnel change requests, and justifications for new positions are submitted to the Manager and Finance Director.
February 2, 2021	School District is notified of local contribution amount.
February 4, 2021	Revised salary personnel worksheets noting overtime, temporary, and on-call employee wage requests are returned to the Budget & Revenue Manager.
February 4, 2021	Full listing of requested positions is submitted to Finance by the Borough Manager.
Week of February 8, 2021	Salary and benefit data is reviewed and entered into the budget system by the Revenue & Budget division. Personnel budget worksheets are provided to Directors for review.
February 15, 2021	Update tax revenues following preliminary completion of tax roll.
Week of February 15, 2021	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 Manager.
February 19, 2021	Budget system is closed for input at 5:00 PM.
February 19, 2021	Preliminary mill rates to be provided by Public Works Director & Emergency Services Director for RSAs, FSAs and SSAs.
February 19, 2021	Local education funding allocation is calculated as of February 1, 2022 and provided to the Borough Manager.
February 26, 2021	Department directors have reviewed budgets with applicable boards and commissions including E-911, Animal Care, Board of Supervisors, etc.
Week of March 1, 2021	Assessor prepares revised tax roll following the appeal period.
To be determined	Joint meeting with the Assembly and the School Board.
March 19, 2021	Final mill rates for RSAs, FSAs and SSAs submitted to Finance Director from Public Works Director & Emergency Services Director.
March 29 – April 5, 2021	Finalization of Borough Manager's fiscal year 2022 proposed budget and completion of final modifications.
March 30, 2021	School district to deliver their budget to Borough.
Week of April 5, 2021	Prepare minimum funding resolution.
April 8, 2021	Special Meeting: Departmental Budget Presentations
April 12 – April 20, 2021	Complete production of budget document.
April 19, 2021	State Legislative Session ends.
April 20, 2021	Introduction of Manager's proposed fiscal year 2022 budget.
April 27, 2021	Special Meeting: 1 st Budget Public Hearing
April 29, 2021	Special Meeting: 2 nd Budget Public Hearing
May 6, 2021	Special Meeting: 3 rd Budget Public Hearing
May 11, 13 and 26, 2021	Special Meeting: Budget deliberations and possible adoption



MATANUSKA-SUSITNA BOROUGH

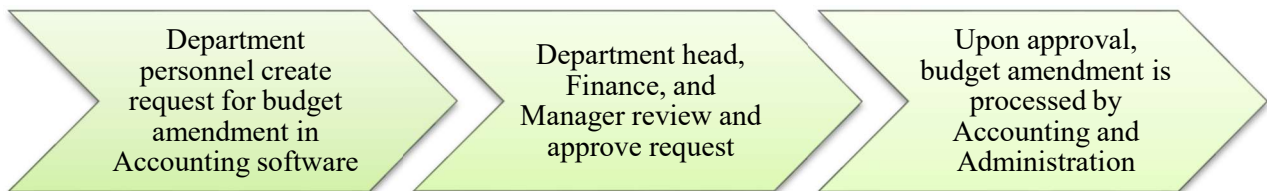
The Budget Process - Process for Budget Amendments

Budget Amendments

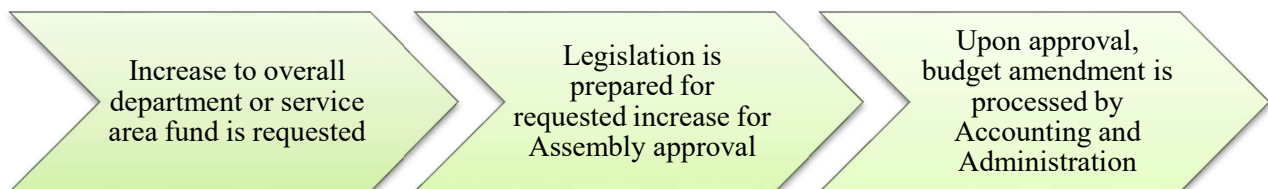
To amend the budget after it has been established, the Assembly may transfer appropriations between major classifications of departments by resolution; however, transfer of appropriations between funds must be done by ordinance. The Borough Manager has the authority to transfer amounts within a department.

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



Increase of Overall Department or Service Area Fund





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 section of the budget is the Introduction Section, which includes the Transmittal Letter, Budget Awards, Budget Ordinances for the Borough and the Cities, the 2022 Budget Calendar, and narratives about the Budget Process, Budget Document, Fund Structure and Financial Policies. Ordinance No. 21-021, appropriates monies from the central treasury and establishes the rate of levy for all Borough Operating Funds, Enterprise Funds and Capital Funds for fiscal year 2022. The ordinance also appropriates monies from the central treasury for the

Education Operating Fund and establishes the rate of levy for all Operating Funds. Additionally, it sets the surcharge for the wireline and wireless Enhanced 911 systems for the period beginning July 1, 2021 through June 30, 2022.

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 2020 expenditures, the 2021 expenditures as amended, and 2022 approved.

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 2022 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.
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.

The Borough has established the following reserves:

Fund Balance	Actual FY2020	Estimated FY2021	Approved FY2022
Committed:			
Minimum Fund Balance	\$25,000,000	\$25,000,000	\$25,000,000
Self-Insurance	\$500,000	\$500,000	\$500,000
Compensated Absences	\$250,000	\$250,000	\$250,000
Assembly Project	\$57,217	\$37,217	\$25,217
Major Repairs and Renovations	\$300,000	\$300,000	\$1,000,000
Capital	\$500,000	\$500,000	\$1,000,000
Emergency Response	\$2,000,000	\$1,250,000	\$1,250,000
Future Governmental Shift	-	-	-
Alaska LNG Project	\$250,000	\$250,000	-
Total Reserves	\$28,507,217	\$28,085,217	\$29,025,217

Table 2: Borough Reserves



MATANUSKA-SUSITNA BOROUGH

Fund Balance and Governmental Funds

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.

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.



MATANUSKA-SUSITNA BOROUGH

Financial Policies and Procedures

Providing a Balanced Budget

According to borough code section 3.04.040, the total of approved expenditures shall not exceed the total of estimated income and available fund balance from the prior year. The assembly has the responsibility to set the budget and establish mill rates of the borough and the service areas to meet this budgetary requirement.

Additionally, the Assembly establishes 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. At this time the borough is in compliance with all effective financial policies:

- 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

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. 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



MATANUSKA-SUSITNA BOROUGH

Financial Policies and Procedures

expenditures can only be for qualified projects.

Lastly, a reserve was established as part of the fiscal year 2020 budget for Future Governmental Shift. This reserve sets aside revenues from the State of Alaska School Debt Reimbursement obligation that exceed current year appropriation for future shortfalls. This reserve can only be expended with assembly approval. Currently this reserve balance is zero.

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 1 2021, our outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Transportation, is \$238,260,000. Our certified assessed value as of January 1, 2021 was \$10,054,947,816. Based on the current certified roll, areawide general obligation debt is 2.50% 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 fully funded or funded at all by the State for fiscal year 2020, 2021, or 2022.

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



MATANUSKA-SUSITNA BOROUGH

Financial Policies and Procedures

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 |



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 	Seventeen 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

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

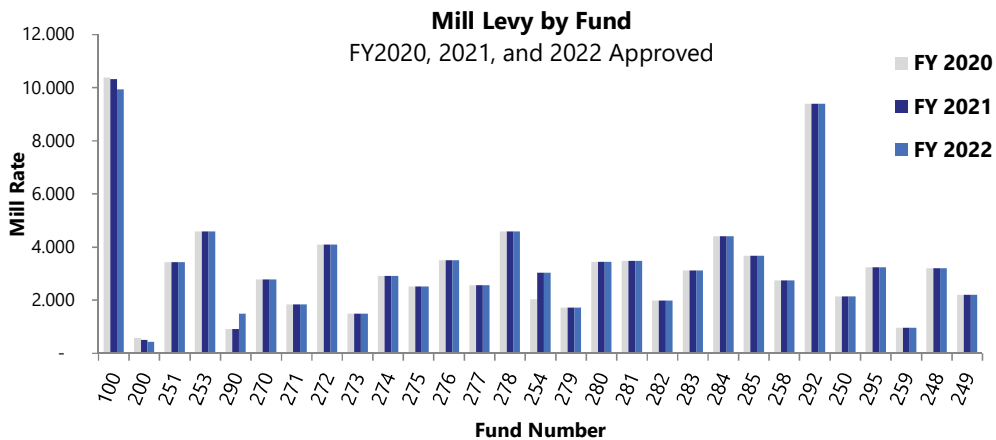
Agency Funds: The borough maintains two agency funds. One of the funds, the tax agency fund, is used to account for resources received by the borough as an agent for other governmental units. The borough is responsible for the collection and disbursement of taxes levied by the cities located within the 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

Mill Levies for Borough Services

CODE	FUND	DESCRIPTION	FY 2020 APPROVED	FY 2021 APPROVED	FY 2022 APPROVED
	100	Areawide	10.386	10.322	9.942
	200	Non-Areawide	0.573	0.511	0.432
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	1.500
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	3.040	3.040
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
RSA 016-A	286	Jimmy's Drive Service Area	-	5.030	5.030
CITY 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, 2021	Estimated Revenue 2021-2022	Transfers In	Transfers Out	Estimated Expenditures 2021-2022	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2022
100 Areawide General	47,877,645	143,542,561	1,929,032	109,941,250	53,244,589	29,156,287	1,007,112
200 Non-Areawide	1,631,653	4,884,600	-	784,909	4,661,199	520,000	550,145
202 Enhanced 911	6,699,950	1,882,500	-	-	1,654,594	-	6,927,856
203 Land Management	455,534	1,322,000	-	253,500	1,202,909	228,500	92,625
204 Education-Operating	-	195,576,753	65,841,806	-	261,418,559	-	-
Fire Service Areas							
245 Fire Fleet Maintenance	-	30,000	875,065	-	905,065	-	-
248 Caswell FSA	335,840	346,100	-	222,674	353,394	-	105,872
249 West Lakes FSA	527,095	3,289,100	257,626	873,704	2,580,900	-	619,217
250 Central Mat-Su FSA	4,040,120	11,613,100	93,500	3,651,328	8,824,835	-	3,270,557
251 Butte FSA	1,400,392	1,071,300	13,000	329,203	615,183	-	1,540,306
253 Sutton FSA	317,411	238,000	-	132,073	216,987	-	206,351
254 Talkeetna FSA	493,774	573,800	13,000	75,122	407,553	-	597,899
258 Willow FSA	434,799	969,600	-	422,345	571,129	-	410,925
259 Gr Palmer FSA	6,272,950	1,540,200	-	3,589,941	593,640	-	3,629,569
Fire Service Area Subtotal	13,822,381	19,671,200	1,252,191	9,296,390	15,068,686	-	10,380,696
Road Service Areas							
265 Road Service Areas Admin	-	-	3,283,104	77,500	3,169,579	-	36,025.00
270 Midway RSA	240,731	2,018,600	-	1,553,460	652,080	2,094	51,697
271 Fairview RSA	205,596	1,556,360	-	1,047,593	660,912	1,231	52,220
272 Caswell Lakes RSA	170,251	765,060	-	354,981	528,560	-	51,770
273 South Colony RSA	316,864	2,077,040	-	1,072,714	1,265,025	4,516	51,649
274 Knik RSA	331,826	3,530,930	-	2,281,208	1,530,162	-	51,386
275 Lazy Mountain RSA	161,964	315,200	-	188,154	237,199	25	51,786
276 Greater Willow RSA	295,648	1,168,180	-	811,768	602,020	-	50,040
277 Big Lake RSA	479,940	1,590,840	-	947,880	1,072,635	-	50,265
278 North Colony RSA	103,265	256,080	-	133,603	174,349	557	50,836
279 Bogard RSA	455,526	2,292,840	-	1,651,569	1,040,172	4,186	52,439
280 Gr Butte RSA	228,598	1,230,660	-	882,351	525,822	235	50,850
281 Meadow Lakes RSA	332,264	2,514,660	-	1,801,721	994,565	-	50,638
282 Gold Trails RSA	303,155	2,320,820	-	1,470,471	1,098,886	2,523	52,095
283 Greater Talkeetna RSA	291,794	749,360	-	372,314	541,780	-	127,060
284 Trapper Creek RSA	132,067	274,380	-	162,255	194,090	-	50,102
285 Alpine RSA	228,735	303,280	-	185,921	293,213	113	52,768
286 Jimmy's Drive	-	15,900	-	-	-	-	-
Road Service Area Subtotal	4,278,224	22,980,190	3,283,104	14,995,463	14,581,049	15,480	933,626
290 Talkeetna Flood Control	(276,634)	53,100	-	-	43,012	10,000	(276,546)
292 Point Mackenzie Service Area	335,564	41,800	-	-	89,341	-	288,023
293 Talkeetna Water & Sewer	166,096	1,028,200	-	44,500	895,746	26,592	227,458
294 Freedom Hills	24,911	20	-	-	5,000	-	19,931
295 Circle View/Stampede	92,881	23,025	-	-	10,210	6,000	99,696
296 Chase Trail Service Area	18,418	-	-	-	7,088	-	11,330
297 Road Outside Service Area	95	-	-	-	95	-	-
300 Debt Service-Schools	1,880,751	150	28,445,870	-	24,126,621	-	6,200,150
301 Debt Service - USDA Fronteras	-	393,300	-	-	393,300	-	-
302 Fireweed Building Debt Service	(50)	-	50	-	-	-	-
316 Debt Service Station 5-1-COPS	985,361	3,000	540,150	-	760,150	-	768,361
318 Debt Service Station 6-2 COPS	4,999,574	2,500	-	-	497,250	-	4,504,824
319 Debt Service Station 7-3 COPS	951,805	-	373,600	-	564,500	-	760,905
320 Debt Service Parks & Rec	850,607	-	1,721,500	-	1,721,500	-	850,607
325 Debt Service- Animal Care COPs	602,841	3,000	490,909	-	545,750	-	551,000
330 Transportation System Debt	829,167	-	2,246,859	-	2,246,859	-	829,167



MATANUSKA-SUSITNA BOROUGH

**Consolidated Reconciliation of Unreserved
Borough Funds**

No. Fund Title	Estimated Fund Balance as of June 30, 2021	Estimated Revenue 2021-2022	Transfers In	Transfers Out	Estimated Expenditures 2021-2022	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2022
Borough Operating Total	86,226,774	391,407,899	106,125,071	135,316,012	383,738,007	29,962,859	34,726,966
Enterprise Funds							
510 Solid Waste	5,477,553	10,202,000	-	485,500	9,285,331	(358,341)	5,550,381
520 Port	(12,260,383)	90,000	970,000	650,000	2,173,714	1,116,048	(12,908,049)
Enterprise Funds Total	(6,782,830)	10,292,000	970,000	1,135,500	11,459,045	757,707	(8,873,082)
Revolving Loans	1,228	-	1,100,000	1,228	-	-	-
Capital Appropriations							
Areawide Capital Projects	810,000	-	7,280,680	810,000	7,280,680	-	-
Areawide: Infrastructue	-	-	350,000	-	350,000	-	-
A/W-Bridge & Railroad Crossing Repairs	-	-	297,130	-	297,130	-	-
A/W - Grants	-	-	750,000	-	750,000	-	-
Non-Areawide Capital Projects	-	-	135,000	-	135,000	-	-
Land Management Capital Projects	-	-	200,000	-	200,000	-	-
Fire Service Area Capital Projects	-	-	7,366,000	-	7,366,000	-	-
Road Service Area Capital Projects	-	-	11,634,859	-	11,634,859	-	-
Talkeetna Water & Sewer Capital Projects	-	-	-	-	-	-	-
Solid Waste Capital Projects	-	-	404,000	-	404,000	-	-
Port Capital Projects	-	-	650,000	-	650,000	-	-
Capital Appropriations Total	810,000	-	29,067,669	810,000	29,067,669	-	-
GRAND TOTALS	80,255,172	401,699,899	137,262,740	137,262,740	424,264,721	30,720,566	25,853,884



MATANUSKA-SUSITNA BOROUGH

**Revenue Summary Net of Transfers
Fiscal Year 2022 Approved**

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide General	117,170,130	6,002,570	6,021,300	10,823,561	3,500,000	25,000	143,542,561
200	Non-Areawide	3,853,500	1,000	255,100	755,000	-	20,000	4,884,600
202	Enhanced 911	-	2,500	1,880,000	-	-	-	1,882,500
203	Land Management	-	59,000	56,000	-	-	1,207,000	1,322,000
204	Education-Operating	-	-	-	193,126,147	1,975,606	475,000	195,576,753
245	Fire Fleet Maintenance	-	-	-	-	-	30,000	30,000
248	Caswell Lakes FSA	345,900	200	-	-	-	-	346,100
249	West Lakes FSA	3,285,100	1,000	-	-	-	3,000	3,289,100
250	Central Mat-Su FSA	11,354,100	4,000	250,000	-	-	5,000	11,613,100
251	Butte FSA	1,070,800	500	-	-	-	-	1,071,300
253	Sutton FSA	237,800	200	-	-	-	-	238,000
254	Talkeetna FSA	573,600	200	-	-	-	-	573,800
258	Willow FSA	969,400	200	-	-	-	-	969,600
259	Gr Palmer Consolidated FSA	1,537,200	3,000	-	-	-	-	1,540,200
270	Midway RSA	2,018,500	100	-	-	-	-	2,018,600
271	Fairview RSA	1,556,260	100	-	-	-	-	1,556,360
272	Caswell Lakes RSA	764,960	100	-	-	-	-	765,060
273	South Colony RSA	2,076,840	200	-	-	-	-	2,077,040
274	Knik RSA	3,530,180	750	-	-	-	-	3,530,930
275	Lazy Mountain RSA	315,100	100	-	-	-	-	315,200
276	Greater Willow RSA	1,168,080	100	-	-	-	-	1,168,180
277	Big Lake RSA	1,590,540	300	-	-	-	-	1,590,840
278	North Colony RSA	255,980	100	-	-	-	-	256,080
279	Bogard RSA	2,292,540	300	-	-	-	-	2,292,840
280	Greater Butte RSA	1,230,460	200	-	-	-	-	1,230,660
281	Meadow Lakes RSA	2,514,460	200	-	-	-	-	2,514,660
282	Gold Trails RSA	2,320,620	200	-	-	-	-	2,320,820
283	Greater Talkeetna RSA	749,160	200	-	-	-	-	749,360
284	Trapper Creek RSA	274,280	100	-	-	-	-	274,380
285	Alpine RSA	303,180	100	-	-	-	-	303,280
286	Jimmy's Drive	15,900	-	-	-	-	-	15,900
290	Talkeetna Flood Control	53,050	50	-	-	-	-	53,100
292	Point MacKenzie SA	41,700	100	-	-	-	-	41,800
293	Talkeetna Water & Sewer	650,000	200	378,000	-	-	-	1,028,200
294	Freedom Hills Subdivision	-	20	-	-	-	-	20
295	Circle View/Stampede Estates	22,950	75	-	-	-	-	23,025
296	Chase Trail Service Area	-	-	-	-	-	-	-
300	Debt Service - Schools	-	150	-	-	-	-	150
301	Debt Service - USDA Fronteras	-	-	-	-	-	393,300	393,300
316	Debt Service - COPs 51	-	3,000	-	-	-	-	3,000
318	Debt Service - Station 6-2	-	2,500	-	-	-	-	2,500
325	Debt Service - A/C COPs	-	3,000	-	-	-	-	3,000
510	Solid Waste Enterprise Fund	-	5,000	10,127,000	-	-	70,000	10,202,000
520	Port Enterprise Fund	-	-	90,000	-	-	-	90,000
	TOTALS	164,142,270	6,091,615	19,057,400	204,704,708	5,475,606	2,228,300	401,699,899



MATANUSKA-SUSITNA BOROUGH

**Revenue Summary Net of Transfers
Fiscal Year 2021 Amended**

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide General	115,413,700	3,000,000	5,973,300	2,289,000	3,000,000	25,000	129,701,000
200	Non-Areawide	4,594,800	2,200	257,600	786,000	-	10,000	5,650,600
202	Enhanced 911	-	5,000	1,880,000	-	-	-	1,885,000
203	Land Management	-	40,500	71,000	-	-	897,000	1,008,500
204	Education-Operating	-	-	-	191,066,441	1,161,547	590,000	192,817,988
245	Fire Fleet Maintenance	-	-	-	-	-	30,000	30,000
248	Caswell Lakes FSA	334,000	700	-	-	-	-	334,700
249	West Lakes FSA	3,076,600	2,000	-	-	-	-	3,078,600
250	Central Mat-Su FSA	10,914,100	15,000	250,000	-	-	20,000	11,199,100
251	Butte FSA	976,700	2,000	-	-	-	-	978,700
253	Sutton FSA	239,700	400	-	-	-	-	240,100
254	Talkeetna FSA	547,800	500	-	-	-	-	548,300
258	Willow FSA	889,200	900	-	-	-	-	890,100
259	Gr Palmer Consolidated FSA	1,431,700	7,000	-	-	-	-	1,438,700
270	Midway RSA	1,946,080	400	-	-	-	-	1,946,480
271	Fairview RSA	1,465,300	300	-	-	-	-	1,465,600
272	Caswell Lakes RSA	739,340	200	-	-	-	-	739,540
273	South Colony RSA	1,957,420	400	-	-	-	-	1,957,820
274	Knik RSA	3,373,100	400	-	-	-	-	3,373,500
275	Lazy Mountain RSA	305,800	200	-	-	-	-	306,000
276	Greater Willow RSA	1,080,900	300	-	-	-	-	1,081,200
277	Big Lake RSA	1,510,840	600	-	-	-	-	1,511,440
278	North Colony RSA	229,580	200	-	-	-	-	229,780
279	Bogard RSA	2,182,280	600	-	-	-	-	2,182,880
280	Greater Butte RSA	1,129,700	400	-	-	-	-	1,130,100
281	Meadow Lakes RSA	2,361,540	400	-	-	-	-	2,361,940
282	Gold Trails RSA	2,191,720	400	-	-	-	-	2,192,120
283	Greater Talkeetna RSA	720,000	400	-	-	-	-	720,400
284	Trapper Creek RSA	251,760	300	-	-	-	-	252,060
285	Alpine RSA	304,860	200	-	-	-	-	305,060
286	Jimmy's Drive	15,400	-	-	-	-	-	15,400
290	Talkeetna Flood Control	31,900	200	-	-	-	-	32,100
292	Point MacKenzie SA	40,700	600	-	-	-	-	41,300
293	Talkeetna Water & Sewer	1,100,000	200	378,000	-	-	-	1,478,200
294	Freedom Hills Subdivision	-	40	-	-	-	-	40
295	Circle View/Stampede Estates	21,400	200	-	-	-	-	21,600
296	Chase Trail Service Area	-	10	-	-	-	-	10
300	Debt Service - Schools	-	200	-	-	-	-	200
301	Debt Service - USDA Fronteras	-	-	-	-	-	393,300	393,300
316	Debt Service - COPs 51	-	7,000	-	-	-	-	7,000
318	Debt Service - Station 6-2	-	4,500	-	-	-	-	4,500
325	Debt Service - A/C COPs	-	4,000	-	-	-	-	4,000
510	Solid Waste Enterprise Fund	-	10,000	10,064,000	-	-	70,000	10,144,000
520	Port Enterprise Fund	-	-	32,000	-	-	-	32,000
	TOTALS	161,377,920	3,108,850	18,905,900	194,141,441	4,161,547	2,035,300	383,730,958



MATANUSKA-SUSITNA BOROUGH

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

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide General	112,971,613	5,882,113	6,165,254	11,718,171	3,897,943	121,874	140,756,968
200	Non-Areawide	4,573,021	1,451	310,818	905,273	-	48,365	5,838,928
202	Enhanced 911	-	5,031	2,076,811	-	-	-	2,081,842
203	Land Management	-	59,659	47,861	53,095	-	911,805	1,072,420
204	Education-Operating	-	-	-	212,609,522	498,566	7,986,893	221,094,981
248	Caswell Lakes FSA	329,450	464	-	1,032	-	60,400	391,346
249	West Lakes FSA	2,957,401	1,528	-	5,500	-	62,507	3,026,936
250	Central Mat-Su FSA	10,540,434	9,660	290,107	136,192	-	96,633	11,073,026
251	Butte FSA	945,026	1,216	2,365	-	-	16,130	964,737
253	Sutton FSA	221,476	310	1,321	-	-	6,430	229,537
254	Talkeetna FSA	363,417	337	1,910	-	-	24,859	390,523
258	Willow FSA	859,418	446	1,195	-	-	41,931	902,990
259	Gr Palmer Consolidated FSA	1,335,554	5,472	54	-	-	7,728	1,348,808
270	Midway RSA	1,903,774	338	-	-	-	-	1,904,112
271	Fairview RSA	1,373,736	320	-	-	-	-	1,374,056
272	Caswell Lakes RSA	695,579	173	-	-	-	-	695,752
273	South Colony RSA	1,805,740	408	-	-	-	-	1,806,148
274	Knik RSA	3,259,616	393	-	-	-	-	3,260,009
275	Lazy Mountain RSA	282,116	204	-	-	-	-	282,320
276	Greater Willow RSA	1,027,681	280	-	-	-	-	1,027,961
277	Big Lake RSA	1,421,548	719	-	-	-	124	1,422,391
278	North Colony RSA	211,860	158	-	-	-	-	212,018
279	Bogard RSA	2,026,071	624	-	-	-	-	2,026,695
280	Greater Butte RSA	1,072,845	327	-	-	-	-	1,073,172
281	Meadow Lakes RSA	2,253,276	459	-	-	-	-	2,253,735
282	Gold Trails RSA	2,057,008	444	-	-	-	-	2,057,452
283	Greater Talkeetna RSA	689,581	316	-	-	-	-	689,897
284	Trapper Creek RSA	250,312	215	-	-	-	-	250,527
285	Alpine RSA	285,803	191	-	-	-	-	285,994
290	Talkeetna Flood Control	31,253	137	-	-	-	-	31,390
292	Point MacKenzie SA	8,563	374	-	-	-	-	8,937
293	Talkeetna Water & Sewer	667,074	499	387,776	6,203	-	-	1,061,552
294	Freedom Hills	-	27	-	-	-	-	27
295	Circle View/Stampede Estates	21,486	158	-	-	-	-	21,644
296	Chase Trail Service Area	-	16	-	-	-	-	16
300	Debt Service - Schools	-	393	-	-	-	63,415,000	63,415,393
301	Debt Service - USDA Fronteras	-	-	-	-	-	393,300	393,300
316	Debt Service - COPs 51	-	7,969	-	-	-	-	7,969
318	Debt Service - Station 6-2	-	5,783	-	-	-	-	5,783
325	Debt Service - A/C COPs	-	6,271	-	-	-	-	6,271
510	Solid Waste Enterprise Fund	-	9,539	9,907,871	66,349	-	79,174	10,062,933
520	Port Enterprise Fund	-	-	14,038	1,271	-	-	15,309
	TOTALS	156,441,732	6,004,422	19,207,381	225,502,608	4,396,509	73,273,153	484,825,805



MATANUSKA-SUSITNA BOROUGH

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

Fund	Fund / Function	2019-2020 Actual	2020-2021 Amended	2021-2022 Approved
100	Areawide General			
	Assembly	6,492,964	7,924,052	7,904,722
	Mayor	77,713	82,997	144,519
	Information Technology	4,977,277	5,547,877	6,334,891
	Finance	7,508,200	8,984,895	8,868,459
	Planning	4,017,786	4,397,452	4,029,986
	Public Works	1,685,993	2,223,137	4,327,576
	Emergency Services	11,958,099	16,283,726	16,271,240
	Community Development	3,998,732	5,165,589	5,363,196
	Capital Projects	2,418,987	2,811,407	-
	Areawide Expenditure Subtotal	43,135,751	53,421,132	53,244,589
200	Non-Areawide			
	Assembly	2,351,886	2,894,827	2,699,663
	Information Technology	160,778	191,456	142,973
	Finance	3,320	5,500	3,500
	Community Development	1,565,229	1,782,827	1,815,063
	Non-Areawide Expenditure Subtotal	4,081,213	4,874,610	4,661,199
202	Enhanced 911	1,460,099	1,765,044	1,654,594
203	Land Management	933,794	1,332,375	1,202,909
245	Fire Fleet Maintenance	703,524	791,436	905,065
248	Caswell FSA	250,530	341,893	353,394
249	West Lakes FSA	1,977,487	2,653,088	2,580,900
250	Central Mat-Su FSA	5,492,714	7,710,095	8,824,835
251	Butte FSA	446,637	605,720	615,183
253	Sutton FSA	113,799	216,313	216,987
254	Talkeetna FSA	235,649	367,908	407,553
258	Willow FSA	399,394	583,558	571,129
259	Gr Palmer Consolidated FSA	451,532	555,750	593,640
265	Road Service Areas Admin	2,781,018	3,182,405	3,169,579
270	Midway RSA	449,985	640,459	652,080
271	Fairview RSA	575,238	642,527	660,912
272	Caswell Lakes RSA	413,334	519,025	528,560
273	South Colony RSA	1,078,261	1,246,270	1,265,025
274	Knik RSA	1,350,580	1,455,613	1,530,162
275	Lazy Mountain RSA	141,376	232,857	237,199
276	Greater Willow RSA	429,486	587,809	602,020
277	Big Lake RSA	767,930	1,062,706	1,072,635
278	North Colony RSA	112,849	171,938	174,349
279	Bogard RSA	745,926	1,071,484	1,040,172
280	Greater Butte RSA	406,129	516,367	525,822
281	Meadow Lakes RSA	861,463	978,969	994,565
282	Gold Trails RSA	1,011,309	1,083,309	1,098,886
283	Greater Talkeetna RSA	420,666	532,373	541,780
284	Trapper Creek RSA	123,684	190,459	194,090
285	Alpine RSA	160,147	288,551	293,213
286	Jimmy's Drive	-	15,400	-
290	Talkeetna Flood Control	32,654	53,894	43,012
292	Point MacKenzie Service Area	46,374	88,043	89,341
293	Talkeetna Water & Sewer	483,408	914,607	895,746
294	Freedom Hills Road	-	5,000	5,000
295	Circle View/Stampede Estates	240	10,225	10,210
296	Chase Trail Service Area	-	7,088	7,088
297	Roads Outside Service Area	-	233	95
300	Debt Service-Schools	90,002,362	22,863,408	24,126,621
301	Debt Service USDA Fronteras	393,301	393,300	393,300
302	UAA Fireweed	89,616	67,174	-
316	Debt Service Station 5-1 COP'S	763,726	759,789	760,150



MATANUSKA-SUSITNA BOROUGH

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

Fund	Fund / Function	2019-2020 Actual	2020-2021 Amended	2021-2022 Approved
318	Debt Service Station 6-2 COP'S	497,950	496,750	497,250
319	Debt Service Station 7-3 COPS	565,900	562,900	564,500
320	Debt Service Parks & Rec	2,063,575	2,064,763	1,721,500
325	Debt Service - Animal Care COPS	542,000	539,000	545,750
330	Transportation System Debt	9,173,067	2,241,434	2,246,859
Borough Operating Total		128,948,713	62,409,309	64,413,660
510	Solid Waste Enterprise	7,677,512	9,521,171	9,285,331
520	Port Enterprise	1,713,310	1,980,230	2,173,714
Enterprise Funds Total		9,390,822	11,501,401	11,459,045
204	Education-Operating	273,744,879	255,128,136	261,418,559
Education Operating Total		273,744,879	255,128,136	261,418,559
	Areawide Capital Projects	2,763,500	2,946,000	7,280,680
	Areawide Road Program	250,000		
	Areawide Bridge & Railroad Crossing Major Repairs	-	207,700	297,130
	Areawide-Wasilla Planning Grant	225,000	225,000	150,000
	Areawide-Wasilla Veterans Memorial Wall Grant	100,000	-	-
	Areawide Grants/Match	450,000	2,802,420	600,000
	Areawide MSCVB & Infrastructure	937,500	310,000	350,000
	Non-Areawide Capital Projects	157,400	532,250	135,000
	Land Management Capital Projects	150,000	-	200,000
	Caswell Lakes FSA	30,000	125,000	150,000
	West Lakes FSA	300,000	200,000	310,000
	Central Mat-Su FSA Capital Projects	2,860,000	2,725,000	2,830,000
	Butte FSA Capital Projects	700,000	110,000	221,000
	Sutton FSA Capital Projects	-	30,000	65,000
	Talkeetna FSA Capital Projects	95,000	-	-
	Willow FSA Cap.	185,000	245,000	315,000
	Gr Palmer FSA Cap.	176,751	950,000	3,475,000
	Admin RSA Cap.	601,200	45,000	-
	Midway RSA Cap.	1,145,971	1,194,168	1,332,968
	Fairview RSA Cap.	519,697	757,215	849,950
	Caswell Lakes RSA Cap.	39,238	124,648	187,650
	South Colony RSA Cap.	291,938	568,342	781,955
	Knik RSA Cap.	1,157,660	1,599,090	1,778,190
	Lazy Mountain RSA Cap.	34,805	124,953	146,947
	Greater Willow RSA Cap.	309,667	387,055	624,652
	Big Lake RSA Cap.	109,371	624,085	682,795
	North Colony RSA Cap.	55,902	89,705	96,798
	Bogard RSA Cap.	714,226	1,166,526	1,343,832
	Greater Butte RSA Cap.	472,867	593,912	719,987
	Meadow Lakes RSA Cap.	854,019	1,287,798	1,468,798
	Gold Trails RSA Cap.	569,547	1,004,978	1,149,020
	Greater Talkeetna RSA Cap.	129,184	116,319	225,319
	Trapper Creek RSA Cap.	120,410	87,408	110,408
	Alpine RSA Cap.	-	-	135,590
	Talkeetna Water & Sewer S.A. Cap.	710,000	230,000	-
	Solid Waste Capital Projects	1,145,000	543,000	404,000
	Port Capital Projects	-	500,000	650,000
Capital Projects / Grants Subtotal		18,360,853	22,452,572	29,067,669
Grand Total		477,662,231	409,787,160	424,264,721



MATANUSKA-SUSITNA BOROUGH

**Summary of Revenue and Expenditures
2020 Actual, 2021 As Amended,
and 2022 Approved**

Fund	Fund Title	2019-2020		2020-2021		2021-2022	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
100	Areawide General	140,756,968	43,135,751	129,701,000	53,421,132	143,542,561	53,244,589
200	Non-Areawide	5,838,928	4,081,213	5,650,600	4,874,610	4,884,600	4,661,199
202	Enhanced 911	2,081,842	1,460,099	1,885,000	1,765,044	1,882,500	1,654,594
203	Land Management	1,072,420	933,794	1,008,500	1,332,375	1,322,000	1,202,909
245	Fire Fleet Maintenance	-	703,524	30,000	791,436	30,000	905,065
248	Caswell FSA	391,346	250,530	334,700	341,893	346,100	353,394
249	West Lakes FSA	3,026,936	1,977,487	3,078,600	2,653,088	3,289,100	2,580,900
250	Central Mat-Su FSA	11,073,026	5,492,714	11,199,100	7,710,095	11,613,100	8,824,835
251	Butte FSA	964,737	446,637	978,700	605,720	1,071,300	615,183
253	Sutton FSA	229,537	113,799	240,100	216,313	238,000	216,987
254	Talkeetna FSA	390,523	235,649	548,300	367,908	573,800	407,553
258	Willow FSA	902,990	399,394	890,100	583,558	969,600	571,129
259	Gr Palmer Consolidated FSA	1,348,808	451,532	1,438,700	555,750	1,540,200	593,640
265	Road Service Areas Admin	-	2,781,018	-	3,182,405	-	3,169,579
270	Midway RSA	1,904,112	449,985	1,946,480	640,459	2,018,600	652,080
271	Fairview RSA	1,374,056	575,238	1,465,600	642,527	1,556,360	660,912
272	Caswell Lakes RSA	695,752	413,334	739,540	519,025	765,060	528,560
273	South Colony RSA	1,806,148	1,078,261	1,957,820	1,246,270	2,077,040	1,265,025
274	Knik RSA	3,260,009	1,350,580	3,373,500	1,455,613	3,530,930	1,530,162
275	Lazy Mountain RSA	282,320	141,376	306,000	232,857	315,200	237,199
276	Greater Willow RSA	1,027,961	429,486	1,081,200	587,809	1,168,180	602,020
277	Big Lake RSA	1,422,391	767,930	1,511,440	1,062,706	1,590,840	1,072,635
278	North Colony RSA	212,018	112,849	229,780	171,938	256,080	174,349
279	Bogard RSA	2,026,695	745,926	2,182,880	1,071,484	2,292,840	1,040,172
280	Greater Butte RSA	1,073,172	406,129	1,130,100	516,367	1,230,660	525,822
281	Meadow Lakes RSA	2,253,735	861,463	2,361,940	978,969	2,514,660	994,565
282	Gold Trails RSA	2,057,452	1,011,309	2,192,120	1,083,309	2,320,820	1,098,886
283	Greater Talkeetna RSA	689,897	420,666	720,400	532,373	749,360	541,780
284	Trapper Creek RSA	250,527	123,684	252,060	190,459	274,380	194,090
285	Alpine RSA	285,994	160,147	305,060	288,551	303,280	293,213
286	Jimmy's Drive	-	-	15,400	15,400	15,900	-
290	Talkeetna Flood Control	31,390	32,654	32,100	53,894	53,100	43,012
292	Point MacKenzie Service Area	8,937	46,374	41,300	88,043	41,800	89,341
293	Talkeetna Water & Sewer	1,061,552	483,408	1,478,200	914,607	1,028,200	895,746
294	Freedom Hills Road	27	-	40	5,000	20	5,000
295	Circle View/Stampede Estates	21,644	240	21,600	10,225	23,025	10,210



MATANUSKA-SUSITNA BOROUGH

**Summary of Revenue and Expenditures
2020 Actual, 2021 As Amended,
and 2022 Approved**

Fund	Fund Title	2019-2020		2020-2021		2021-2022	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
296	Chase Trail Service Area	16	-	10	7,088	-	7,088
297	Roads Outside Service Area	-	-	-	233	-	95
300	Debt Service-Schools	63,415,393	90,002,362	200	22,863,408	150	24,126,621
301	Debt Service USDA - Fronteras	393,300	393,301	393,300	393,300	393,300	393,300
302	UA Fireweed	-	89,616	-	67,174	-	-
316	Debt Service Station 5-1 COP'S	7,969	763,726	7,000	759,789	3,000	760,150
318	Debt Service Station 6-2 COP'S	5,783	497,950	4,500	496,750	2,500	497,250
319	Debt Service Station 7-3 COP'S	-	565,900	-	562,900	-	564,500
320	Debt Service Parks & Rec	-	2,063,575	-	2,064,763	-	1,721,500
325	Debt Service - Animal Care COPs	6,271	542,000	4,000	539,000	-	545,750
330	Transportation System Debt	-	9,173,067	-	2,241,434	-	2,246,859
Borough Operating Sub-Total		253,652,582	176,165,677	180,736,970	120,705,051	195,828,146	122,319,448
510	Solid Waste Enterprise	10,062,933	7,677,512	10,144,000	9,521,171	10,202,000	9,285,331
520	Port Enterprise	15,309	1,713,310	32,000	1,980,230	90,000	2,173,714
Enterprise Fund Subtotal		10,078,242	9,390,822	10,176,000	11,501,401	10,292,000	11,459,045
204	Education-Operating	221,094,981	273,744,879	192,817,988	255,128,136	195,576,753	261,418,559
Borough/Other Capital		-	18,360,853	-	22,452,572	-	29,067,669
Grand Totals		484,825,805	477,662,231	383,730,958	409,787,160	401,696,899	424,264,721

Matanuska-Susitna Borough

**General Fund
3 Year Budget Projection**

	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenues						
General Property Taxes	102,054,229	105,458,700	106,766,130	108,901,450	111,079,480	113,301,070
Marijuana Sales Taxes	1,224,249	1,300,000	1,300,000	1,350,000	1,350,000	1,350,000
Excise Taxes	8,693,609	8,000,000	8,500,000	8,500,000	8,500,000	8,500,000
Federal Revenue	3,897,943	3,000,000	3,500,000	3,500,000	3,500,000	3,500,000
State Shared Revenue	1,589,068	1,780,000	1,535,000	1,500,000	1,500,000	1,500,000
Other State Revenue	10,120,468	500,000	9,280,061	9,292,742	9,290,105	8,710,920
Other Pilot Revenue	8,635	9,000	8,500	9,000	9,000	9,000
General Government - Fees	1,152,065	792,300	990,300	1,015,060	1,040,440	1,066,450
Public Safety - Fees	4,039,155	4,001,000	4,001,000	4,101,030	4,203,560	4,308,650
Parks & Recreation Fees	259,758	230,000	230,000	235,750	241,640	247,680
Ice Arena Fees	402,073	450,000	400,000	410,000	420,250	430,760
Community Pool Revenues	312,203	500,000	400,000	410,000	420,250	430,760
Transient Accommodation Tax	999,526	655,000	604,000	700,000	750,000	800,000
Interest Earnings	5,882,113	3,000,000	6,002,570	2,000,000	2,000,000	2,000,000
Transfer From Other Funds	6,367,288	505,222	751,228	500,546	500,546	500,546
Recovery Wage, Fringe, Exp	1,042,591	1,161,534	1,177,804	1,280,730	1,397,810	1,526,590
Other Revenue Sources	46,327	10,000	10,000	10,000	10,000	10,000
Proceeds Of Gfs Disposal	75,547	15,000	15,000	15,000	15,000	15,000
Total Areawide Revenues	148,166,847	\$131,367,756	\$145,471,593	143,731,308	146,228,081	148,207,426
Transfers/Expenditures						
Debt Service - Schools	17,600,000	21,083,916	28,445,870	25,122,121	25,114,586	23,459,774
Debt Service - Other	4,116,140	4,783,656	4,260,090	4,476,469	4,477,296	4,499,680
Education Local Contribution	60,665,932	62,310,148	65,841,806	65,464,600	67,101,220	68,778,750
Transfer to Service Areas	302,693	339,752	390,454	375,000	400,000	425,000
Transfer to Port	848,970	849,200	970,000	870,000	880,000	890,000
Transfer to Revolving Loan	-	-	1,100,000	1,000,000	-	-
Transfer to Capital Projects	4,611,000	14,522,303	8,427,810	4,500,000	4,500,000	4,500,000
Transfer to Cities	325,000	235,000	250,000	150,000	150,000	150,000
Total Transfers	88,469,735	104,123,975	109,686,030	101,958,190	102,623,102	102,703,204
Assembly	355,244	440,498	459,891	463,024	466,246	469,557
Assembly Reserve	-	20,000	20,000	20,000	20,000	20,000
Borough Clerk	1,433,418	1,716,992	1,891,766	1,914,648	1,938,166	1,962,355
Administration	3,087,177	3,664,423	3,397,444	3,455,187	3,514,570	3,575,616
Law	1,617,125	2,082,139	2,135,621	2,163,409	2,191,980	2,221,362
Mayor	77,713	82,997	144,519	146,936	149,416	151,965
Information Technology	4,977,277	5,547,877	6,334,891	6,398,373	6,463,623	6,530,724
Finance	7,508,200	8,984,895	8,868,459	8,989,377	9,113,693	9,241,521
Planning	4,017,786	4,397,452	4,029,986	4,101,713	4,175,465	4,251,289
Public Works	1,685,993	2,223,137	4,327,576	4,390,626	4,455,429	4,522,060
Emergency Services	12,205,180	16,570,806	16,526,460	16,715,100	16,908,996	17,108,295
Community Development	3,998,732	5,165,589	5,363,196	5,419,072	5,476,523	5,535,623
Capital Projects	2,418,987	2,811,407	-	-	-	-
Total Department	43,382,832	53,708,212	53,499,809	54,177,465	54,874,107	55,590,367
Total Transfers and Departments	131,852,567	157,832,187	163,185,839	156,135,655	157,497,209	158,293,571
Net Results of Operations	16,314,280	(26,464,431)	(17,714,246)	(12,404,347)	(11,269,128)	(10,086,145)
Interfund Loan - Tommy Moe Purchase	-	(131,392)	(131,070)	(130,749)	(130,428)	(130,106)
Closed Capital Projects	-	6,000,000	-	-	-	-
Change in Fund Balance	16,314,280	(20,595,823)	(17,845,316)	(12,535,096)	(11,399,556)	(10,216,251)
Beginning Fund Balance	52,027,796	68,342,076	47,746,253	29,900,937	17,365,841	5,966,285
Ending Fund Balance	68,342,076	47,746,253	29,900,937	17,365,841	5,966,285	(4,249,966)

Matanuska-Susitna Borough

**General Fund
3 Year Budget Projection**

Reserves:							
Minimum Fund Balance	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Self Insurance	150,000	150,000	500,000	500,000	500,000	500,000	500,000
Compensated Absences	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Assembly Project	57,217	57,217	25,217	-	-	-	-
Alaska LNG Project	250,000	250,000	-	-	-	-	-
Major Repairs and Renovations	300,000	300,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Capital	500,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Emergency Response	2,000,000	2,000,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Total Reserves	28,507,217	28,507,217	29,025,217	29,000,000	29,000,000	29,000,000	29,000,000
Unassigned Fund Balance	39,834,859	19,239,036	875,720	(11,634,159)	(23,033,715)	(33,249,966)	

Assumptions:

- Mill Rate for Fiscal Years 2023 - 2025 projected at 10.5 mills
- 2.5% increase in assessed values/property taxes
- Education Local funding remains at 6.3 mills
- Education Debt Service Reimbursement from State 50%
- 2021 Education Debt Service was reduced by the 2020 reserve for future governmental shift that resulted from the \$8.2 million debt service reimbursement.

Projection Analysis

The reduction of funding for the State of Alaska school bond debt reimbursement program continues to have a drastic effect on budget development. In FY2021 the cut amounted to \$16,004,386 in lost general fund revenues. In order to absorb this impact, general fund expenditures were budgeted at 2020 levels or cut. Capital was also reduced significantly. During the FY2020 budget development, funds received from the state in excess of the expected amount were placed into the reserve for future governmental shift. The Assembly utilized this reserve, totalling \$14,300,000, for the FY2021 debt service payment.

The loss of State revenue is expected to continue. The analysis above projects 50% debt reimbursement revenue fiscal years 2022 through 2024. Unexpended bond proceeds and the reserve for future governmental shift were used to offset a portion of the decrease in FY2020 and FY2021, however these sources have been exhausted. As shown above, the Assembly and Borough leadership will need to look at a combination of solutions including a decrease in services, other forms of local revenue, and an increase to the mill rate for the full amount of voter approved debt service.

Potential Increase to Revenue

Borough code section 3.04.076 sets the areawide tax cap at 10.50 mills. If the state of Alaska fails to provide match funds for bonds, mill rate increases to pay the borough's portion of voter approved bonds may be added to the respective areawide or nonareawide mill rate at any time during which the bond issuance is being repaid. The mill rate equivalents of voter approved bond debt and incremental revenues are shown in the table below. This assumes an areawide mill rate at the tax cap and 2.5% increase to assessed values.

	FY2023	FY2024	FY2025
Annual Debt Service - Voter Approved Bonds			
School Construction Bond - Unpaid state of Alaska portion	17,585,484	17,580,210	16,421,842
Mill Rate Equivalent - School Bond Debt	<u>1.743</u>	<u>1.700</u>	<u>1.550</u>
Parks and Recreation Bonds	1,721,000	1,723,500	1,723,750
Mill Rate Equivalent - Parks and Recreation Bonds	<u>0.171</u>	<u>0.167</u>	<u>0.163</u>
Transportation System Bonds	2,344,934	2,340,993	2,344,765
Mill Rate Equivalent - Transportation Bonds	<u>0.232</u>	<u>0.226</u>	<u>0.221</u>
Port Bond	711,000	708,750	0
Mill Rate Equivalent - Port Bond	<u>0.070</u>	<u>0.069</u>	<u>-</u>
Total Potential Increase to Revenues	<u>22,362,418</u>	<u>22,353,453</u>	<u>20,490,357</u>



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

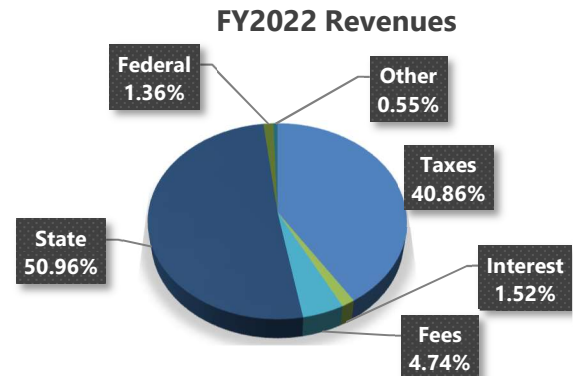
State revenue includes all funds provided by the State of Alaska to the borough. The largest sources in the past have been Education, followed by School Debt Service Reimbursement. The School Debt Service Reimbursement program has not been fully funded for the past two fiscal years. For Education, the 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.



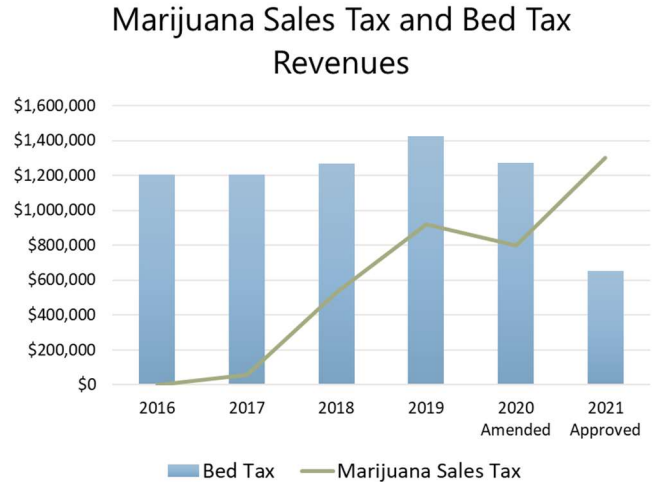
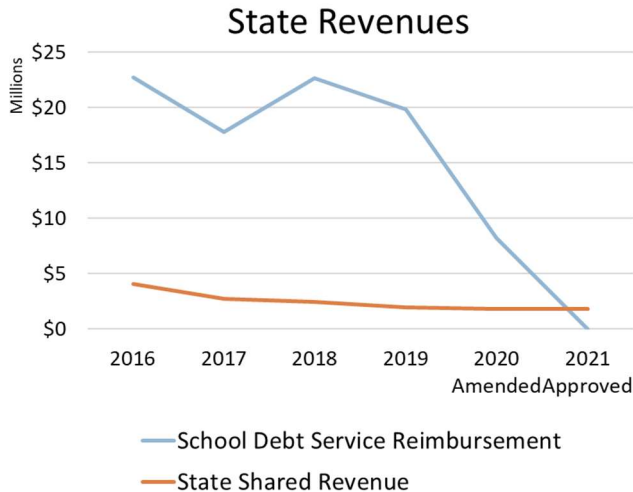
FY2022 Revenue Sources

The largest revenue source in FY2022 is the State of Alaska. \$193 million is provided for education from the State of Alaska School Foundation. The State also provides \$1.5 million in state revenue sharing. Taxes make up the second largest source of revenue at 40.86%. These include real property, personal property excise, transient accommodation, and sales taxes.



MATANUSKA-SUSITNA BOROUGH

Major Revenue Sources and Descriptions



School Bond Debt Reimbursement

It is anticipated that the Borough will receive 50% of the debt service reimbursement from The State of Alaska on qualified construction bond debt. The program was unfunded in FY2021, contributing to a steep decline from full funding of \$19 million in FY2019 and partial funding of \$8 million in FY2020. For FY2022 it is anticipated the Borough will receive partial funding again of \$8 million.

State Revenue Sharing has also decreased from \$1.9 million in FY2019 to \$1.55 in FY2020, \$1.78 in FY2021 and \$1.5 million in FY2022.

Sales & Excise Tax Revenues

Property taxes provide the largest source of tax revenue to the borough. The second largest source is in the form of tobacco excise taxes, providing a budgeted \$8.5 million in revenue in FY2022. Marijuana sales taxes, which the borough began to collect in 2017, have grown exponentially. Marijuana Tax Revenue is budgeted at \$1.3 million in FY2022.

Bed tax revenues have also grown in recent years, providing a high of \$1.4 million in FY2019. However, these are budgeted to decrease due to the current economic condition affecting travel industries.

Total Matanuska-Susitna Borough Revenues (net of transfers)					
	2018 Actual	2019 Actual	2020 Actual	2021 Amended	2022 Approved
Taxes	144,293,393	151,062,250	156,441,732	161,377,920	164,142,270
Interest	935,311	7,767,379	6,004,422	3,108,850	6,091,615
Fees	16,155,075	18,368,494	19,207,381	18,905,900	19,057,400
State	219,023,846	233,612,366	225,502,608	194,141,441	204,704,708
Federal	4,877,536	5,691,481	4,396,509	4,161,547	5,475,606
Other	29,158,164	8,692,166	73,273,153	2,035,300	2,228,300
Total Revenues	414,443,325	425,194,136	484,825,805	383,730,958	401,699,899



MATANUSKA-SUSITNA BOROUGH

PERSONNEL FULL-TIME EQUIVALENT (FTE) Personnel Overview

Changes to the Personnel Budget

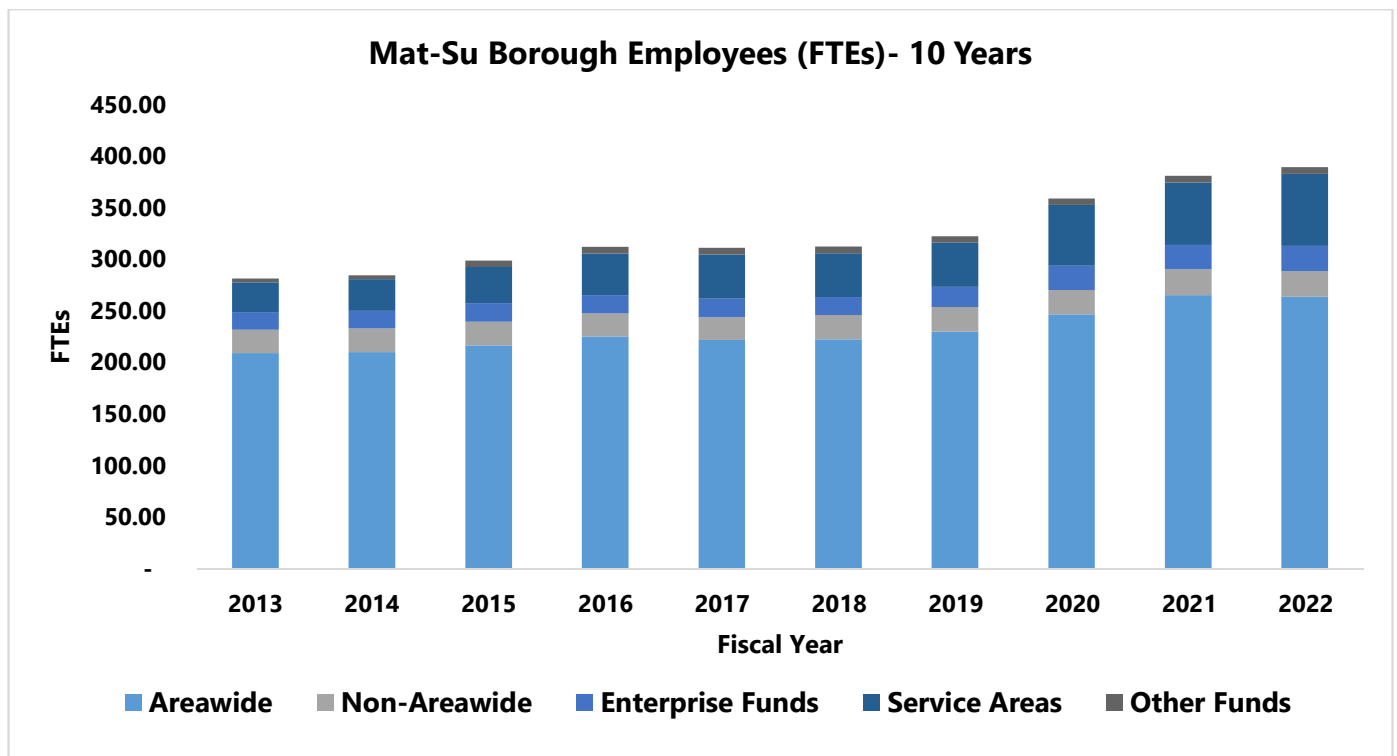
The FY 2022 Approved Budget totals 388.65 full-time equivalent positions. This includes the addition of 10 new full-time positions within the Emergency Services department. Additions to EMS include three new Fire Service Captains, six new Firefighters, and one new EMS Training Coordinator.

Other changes include the conversion of existing positions to better meet department needs. The consolidating of the Capital Projects Department into the Public Works Department has resulted in the elimination

of two full-time positions from the former Capital Projects Department. The FY22 Approved Budget also eliminates the Internal Auditor position from the Administration Department and a Traffic Data Technician from Public Works.

Matanuska-Susitna Borough Personnel

The Mat-Su Borough currently has a total of 381.39 FTE (Full-Time Equivalent) positions in FY21. Using the most recent population figures available, the Matanuska-Susitna Borough has one employee for every 296 residents, a more efficient ratio than any other Municipality in the State. The Figure below shows the historical FTEs by major fund category.



Excludes Project Funded FTEs



MATANUSKA-SUSITNA BOROUGH

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

Department	Fund Category	Fund	2019	2020	2021	Approved 2022	Increase/ (Decrease)
Mayor & Assembly	Areawide Fund	100	32.95	34.14	34.54	33.95	(0.59)
	Non-Areawide Fund	200	14.65	14.70	16.20	16.05	(0.15)
			47.60	48.84	50.74	50.00	(0.74)
Information Technology	Areawide Fund	100	21.95	19.95	20.95	21.50	0.55
	Non-Areawide Fund	200	0.80	0.80	0.80	0.50	(0.30)
			22.75	20.75	21.75	22.00	0.25
Finance	Areawide Fund	100	52.00	50.00	51.00	52.00	1.00
			52.00	50.00	51.00	52.00	1.00
Planning & Land Use	Areawide Fund	100	29.00	28.00	28.00	27.00	(1.00)
			29.00	28.00	28.00	27.00	(1.00)
Community Development	Areawide Fund	100	22.45	22.45	22.45	22.45	-
	Non-Areawide Fund	200	8.14	8.14	8.24	8.14	(0.10)
	Land Management	203	5.05	5.05	5.05	5.05	-
			35.64	35.64	35.74	35.64	(0.10)
Emergency Services	Areawide Fund	100	68.24	67.01	83.41	84.23	0.82
	Enhanced 911	202	1.25	1.25	1.50	1.50	-
	Fire Service Areas	245 - 259	31.90	40.00	41.26	50.28	9.02
			101.39	108.26	126.17	136.01	9.85
Public Works	Areawide Fund	100	28.48	25.16	25.01	22.86	(2.15)
	Non-Areawide Fund	200	0.31	(0.00)	-	-	-
	Road & Special Service Areas	265-297	14.79	19.14	19.39	19.54	0.15
	Solid Waste Enterprise Fund	510	18.42	22.60	22.60	22.60	-
			62.00	66.90	67.00	65.00	(2.00)
Port	Port Enterprise Fund	520	1.00	1.00	1.00	1.00	-
			1.00	1.00	1.00	1.00	-
Total Borough Operating FTE			351.37	359.38	381.39	388.65	7.26



MATANUSKA-SUSITNA BOROUGH

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

Department	Division	Department - Division No.				Approved	Increase/
			2019	2020	2021	2022	(Decrease)
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	7.14	7.54	6.95	(0.59)
	Law	100-111	7.00	7.00	7.00	7.00	-
	Human Resources	100-115	4.00	5.00	5.00	5.00	-
	Purchasing	100-128	7.00	7.00	7.00	7.00	-
Total Mayor and Assembly			32.95	34.14	34.54	33.95	(0.59)
Information Technology	GIS	115-116	7.00	6.00	6.00	6.00	-
	Information Technology Administration	115-117	2.75	2.75	2.75	3.00	0.25
	Information Technology	115-121	12.20	11.20	12.20	12.50	0.30
Total Information Technology			21.95	19.95	20.95	21.50	0.55
Finance	Finance-Administration	120-120	2.00	2.00	2.00	3.00	1.00
	Revenue/Budget	120-119	14.00	13.00	13.00	13.00	0.00
	Accounting	120-125	14.00	13.00	12.00	12.00	-
	Assessments	120-140	22.00	22.00	24.00	24.00	-
Total Finance			52.00	50.00	51.00	52.00	1.00
Planning & Land Use	Planning	130-130	8.00	7.00	7.00	6.00	(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	13.00	13.00	13.00	13.00	-
Total Planning & Land Use			29.00	28.00	28.00	27.00	(1.00)
Public Works	Public Works-Administration	150-150	2.70	2.20	2.20	1.20	(1.00)
	Facility Maintenance	150-151	9.55	9.00	9.10	9.10	-
	Operations	150-155	0.71	0.46	0.51	0.51	(0.00)
	Solid Waste	150-158	0.47	-	-	-	-
	Project Management	150-181	6.00	5.00	5.00	5.00	-
	Engineering	150-182	9.05	8.50	8.20	7.05	(1.15)
Total Public Works			28.48	25.16	25.01	22.86	(2.15)
Emergency Services	Telecommunications	100-126	0.75	0.75	1.50	1.50	-
	Public Safety-Administration	160-300	7.63	7.64	5.24	5.22	(0.02)
	Fleet Maintenance - Areawide	160-310	1.00	-	-	-	-
	Rescue	160-330	0.31	0.28	0.32	0.30	(0.02)
	Ambulance Operations	166-334	57.51	57.32	75.32	76.19	0.87
	Emergency Management	160-380	1.04	1.03	1.027	1.02	(0.01)
Total Emergency Services			68.24	67.01	83.41	84.23	0.82
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	4.10	4.10	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			22.45	22.45	22.45	22.45	-
Total FTE - Fund 100 Areawide			255.07	246.71	265.36	263.99	(1.37)



MATANUSKA-SUSITNA BOROUGH

PERSONNEL FULL-TIME EQUIVALENT (FTE)

Personnel Comparison - Funds 200 - 520

Department	Division	Department - Division No.	2019	2020	2021	Approved 2022	Increase/ (Decrease)
Fund 200 Non-Areawide							
Assembly	Economic Development	100-114	0.60	0.65	-	-	-
	Animal Care	100-606	14.05	14.05	16.20	16.05	(0.15)
Information Technology	Information Technology	115-121	0.80	0.80	0.80	0.50	(0.30)
Community Development	Sutton Library	170-503	1.75	1.75	1.77	1.75	(0.02)
	Talkeetna Library	170-504	1.88	1.88	1.90	1.88	(0.02)
	Trapper Creek Library	170-505	0.75	0.75	0.77	0.75	(0.02)
	Willow Library	170-507	1.88	1.88	1.90	1.88	(0.02)
	Big Lake Library	170-508	1.88	1.88	1.90	1.88	(0.02)
Public Works	Vehicle Removal Program	150-415	0.31	-	-	-	-
Total Fund 200 Non-Areawide			23.90	23.64	25.24	24.69	(0.55)
Fund 202 Enhanced 911							
Emergency Services	Enhanced 911	160-370	1.25	1.25	1.50	1.50	-
Total Fund 202 Enhanced 911			1.25	1.25	1.50	1.50	-
Fund 203 Land Management							
Land Management	Land Management	170-141	4.05	4.05	4.05	4.05	-
	Community Development Admin	170-145	1.00	1.00	1.00	1.00	-
Total Fund 203 Land Management			5.05	5.05	5.05	5.05	-
Fund 248 - 259 Fire Service Areas							
Emergency Services	Fleet Maintenance - Fire	245-000	2.00	3.10	4.10	5.05	0.95
	Caswell Fire Service Area	248-000	0.62	0.62	0.56	0.54	(0.02)
	West Lakes Fire Service Area	249-000	5.75	6.75	6.50	6.12	(0.38)
	Central Fire Service Area	250-000	18.42	24.42	25.28	33.94	8.664
	Fire Code Deferement	250-160	3.70	3.70	3.70	3.70	-
	Butte Fire Service Area	251-000	0.35	0.35	0.22	0.15	(0.07)
	Sutton Fire Service Area	253-000	0.12	0.12	0.03	0.02	(0.01)
	Talkeetna Fire Service Area	254-000	0.22	0.22	0.10	0.07	(0.03)
	Willow Fire Service Area	258-000	0.69	0.69	0.65	0.60	(0.04)
	Greater Palmer Fire Service Area	259-000	0.03	0.03	0.12	0.09	(0.03)
Total Fire Service Areas			31.90	40.00	41.26	50.28	9.02
Fund 270 - 297 Road and Special Service Areas							
Public Works	Talkeetna Sewer/Water Svc. Area	293-000	1.21	2.33	2.58	2.58	-
	Road Service Areas-Admin	265-000	13.58	16.81	16.81	16.96	0.15
Total Road and Special Service Areas			14.79	19.14	19.39	19.54	0.15
Fund 510 Solid Waste Enterprise Fund							
Public Works	Sanitary Landfills -- Central	150-401	6.95	9.35	9.35	9.35	-
	Sanitary Landfills -- Transfer Sites	150-402	8.65	8.65	8.65	8.65	-
	Vehicle Removal Program	150-415	-	0.31	0.31	0.31	-
	Hazardous Waste	150-416	2.40	3.40	3.40	3.40	-
	Recycling	150-417	0.42	0.42	0.42	0.42	-
	Community Cleanup	150-419	-	0.47	0.47	0.47	-
Total Fund 510 Solid Waste Enterprise Fund			18.42	22.60	22.60	22.60	-
Fund 520 Port Enterprise Fund							
Port	Port	100-112	1.00	1.00	1.00	1.00	-
Total 520 Port Enterprise Fund			1.00	1.00	1.00	1.00	-
Total FTE - Funds 200 - 520			96.30	112.68	116.04	124.66	8.63



GENERAL FUND

Reconciliation of Fund Balance	85
Revenue Summary, Detail & Commentary	86
Expenditure Detail	91
Fund 100 Revenues	93
Fund 100 Expenses	96
Information Technology	119
Finance	127
Planning	141
Public Works	153
Emergency Services	169
Community Development	194
Capital Projects	215

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MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	148,166,847	131,367,756	145,471,593
TOTAL EXPENDITURES	131,852,567	157,832,187	163,185,839

Audited fund balance 6/30/2020 \$ 68,342,076

2021 Fiscal year revenues and transfers	\$ 131,367,756	
Closed Capital Projects	\$ 6,000,000	
2021 Fiscal year expenditures and transfers	<u>(157,832,187)</u>	
Estimated adjustment to fund balance		(20,464,431)

Estimated total fund balance 6/30/2021 47,877,645

Fiscal Year 2022 operations:

Estimated operating revenues	143,542,561	
Recoveries/Other	1,177,804	
Transfers in	751,228	
Estimated operating expenditures	(53,244,589)	
Grants/Pass Through	(750,000)	
Transfers Out:		
Education Operating	(65,841,806)	
Education Debt Service	(28,445,870)	
Parks & Recreation Debt Service	(1,721,500)	
Certificates of Participation	(291,681)	
Transportation System Debt Service	(2,246,859)	
Revolving Loan - FSA	(100,000)	
Revolving Loan - Locail Improvement District	(1,000,000)	
Port Enterprise Fund	(970,000)	
Fireweed Building Debt Service	(50)	
Capital Projects	(7,927,810)	
EMS Fleet Maintenance	(390,454)	
FSA's Ambulance Building Rental	(255,220)	
Interfund Loan - Tommy Moe Building Purchase	<u>(131,070)</u>	
Estimated FY2022 adjustment to fund balance		(17,845,316)

Appropriated reservations and required adjustments to fund balance:

Reserve for Minimum Fund Balance	(25,000,000)	
Reserve for Self Insurance	(500,000)	
Reserve for Compensated Absences	(250,000)	
Reserve for Assembly Project	(25,217)	
Reserve for Major Repairs and Renovations	(1,000,000)	
Reserve for Capital	(1,000,000)	
Reserve for Emergency Response	(1,250,000)	
Adjustment to fund balance for Reserves		(29,025,217)

Estimated unassigned fund balance 6/30/2022 \$ 1,007,112

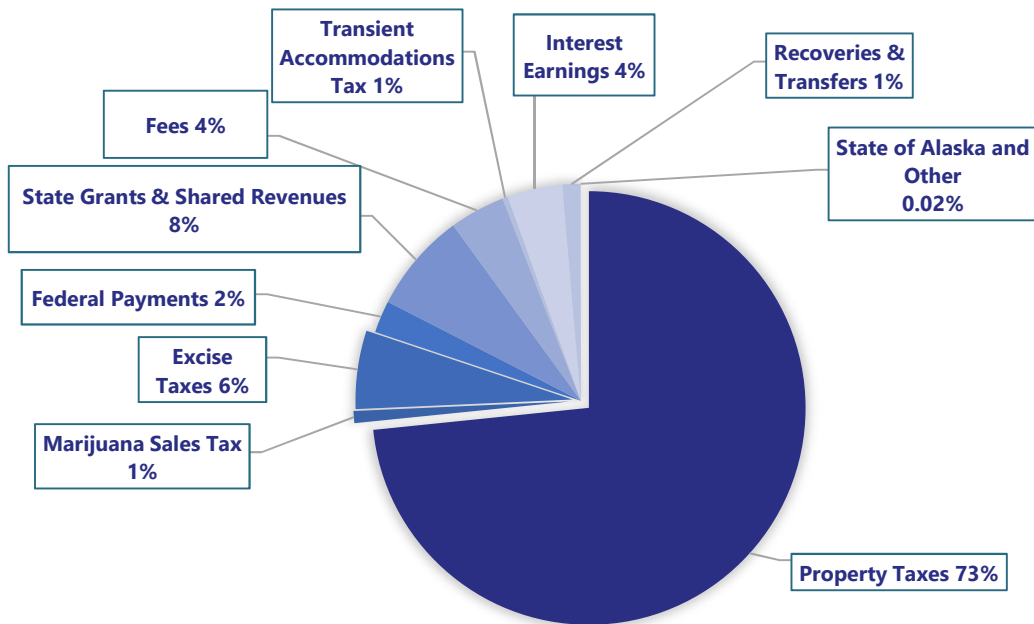


MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Revenue Summary**

Classification	2019-2020	2020-2021	2021-2022
	Actual	Amended	Approved
Property Taxes	102,054,229	105,458,700	106,766,130
Marijuana Sales Tax	1,224,249	1,300,000	1,300,000
Excise Taxes	8,693,609	8,000,000	8,500,000
Federal Payments	3,897,943	3,000,000	3,500,000
State Grants & Shared Revenues	11,709,536	2,280,000	10,815,061
Fees	6,165,254	5,973,300	6,021,300
Transient Accommodations Tax	999,526	655,000	604,000
Interest Earnings	5,882,113	3,000,000	6,002,570
Recoveries & Transfers	7,409,879	1,666,756	1,929,032
State of Alaska and Other	130,509	34,000	33,500
Total Revenues	148,166,847	131,367,756	145,471,593

**TOTAL REVENUE BY CLASSIFICATION
PROPOSED 2021-2022**





MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Revenue Detail**

Account		Classification	2019-2020 Actual	2020-2021 Amended	2021-2022 Approved
		General Property Taxes			
311 100		Real Property Taxes	96,870,454	101,489,300	102,730,100
311 102		Real Prop Taxes - Delinquent	2,377,029	2,200,000	2,200,000
311 200		Personal Property Taxes	618,730	561,700	538,900
311 202		Personal Property-Delinquent	(378)	-	-
311 400		Penalty & Interest on Delinquent Taxes	1,261,483	1,000,000	1,000,000
311 500		Vehicle Tax/State Collected	926,911	207,700	297,130
		Total 311	102,054,229	105,458,700	106,766,130
		Marijuana Sales Tax			
313 100		Marijuana Sales Tax	1,224,249	1,300,000	1,300,000
		Total 313	1,224,249	1,300,000	1,300,000
		Excise Tax			
315 100		Tobacco ExciseTax	8,686,852	8,000,000	8,500,000
315 200		Excise License	-	-	-
315 300		Penalty & Interest	6,757	-	-
		Total 315	8,693,609	8,000,000	8,500,000
		Federal Payments			
333 000		Federal PILT	3,876,116	3,000,000	3,500,000
333 100		National Forest Income	21,827	-	-
		Total 33X	3,897,943	3,000,000	3,500,000
		State Shared Revenue			
335 350		State Shared Revenue Areawide	1,554,968	1,780,000	1,500,000
335 750		Marijuana Review Fees	34,100	-	35,000
		Total 335	1,589,068	1,780,000	1,535,000
		Other State Revenue			
337 100		School Debt Service Reimbursement	8,787,348	-	8,280,061
337 800		State PERS Relief	1,333,120	500,000	1,000,000
		Total 337	10,120,468	500,000	9,280,061
		PILT			
338 100		Miscellaneous PILT	8,635	9,000	8,500
		Total 338	8,635	9,000	8,500
		General Government			
341 000		Various Fees	619,511	366,300	484,300
341 920		LID Fees	(6,840)	-	-
341 940		Foreclosure Fees	121,594	100,000	100,000



MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Revenue Detail**

		2019-2020	2020-2021	2021-2022
Account	Classification	Actual	Amended	Approved
341 980	Liquor License Fees	-	1,000	1,000
341 985	Marijuana License Review Fee	-	25,000	25,000
341 990	Business License Fees	417,800	300,000	380,000
	Total 341	1,152,065	792,300	990,300
	Other General Government			
342 000	Ambulance EMS Fees	4,039,155	4,001,000	4,001,000
343 000	Park & Rec Fees	259,758	230,000	230,000
346 000	Brett Memorial Ice Arena Fees	402,073	450,000	400,000
347 000	Community Pool Fees	312,203	500,000	400,000
	Total 34X	5,013,189	5,181,000	5,031,000
	Transient Accommodation Tax			
348 100	Transient Accommodation Tax	991,428	652,500	600,000
348 200	Penalty & Interest	8,098	2,500	4,000
	Total 348	999,526	655,000	604,000
	Interest Earnings			
361 100	Interest on Investments	5,882,113	3,000,000	6,002,570
	Total 361	5,882,113	3,000,000	6,002,570
	Transfers from Other Funds			
367 240	Education	5,900,000	-	-
367 300	Grant Projects	15,511	4,676	-
367 400	Capital Projects	385,203	500,000	750,000
367 510	Revolving Loan	615	546	1,228
367 700	Service Areas	65,959	-	-
	Total 367	6,367,288	505,222	751,228
	Recovery of Wages & Fringes			
368 XXX	Service Areas and Other Projects	76,894	97,700	91,500
368 130	School - Projects	-	-	-
368 150	Borough - Projects	118,665	10,000	50,000
368 210	Land Management Fund	50,000	50,000	53,500
368 220	Service Area Funds	695,032	846,284	823,804
368 230	Nonareawide Fund	102,000	157,550	159,000
	Total 368	1,042,591	1,161,534	1,177,804
	Miscellaneous			
3xx xxx	Other Revenue Sources	121,874	25,000	25,000
	Total Revenues	148,166,847	131,367,756	145,471,593

MATANUSKA-SUSITNA BOROUGH

**FUND 100- AREAWIDE
Revenue Commentary**

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$12,023,831,750 for areawide purposes. A mill rate of 9.9420 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	10,689,989,840	106,279,800	-	3,549,700	102,730,100
Sr Cit/Vets	1,219,577,380	12,125,000	12,125,000	-	-
Farm	58,189,040	-	-	-	-
Personal	56,075,490	557,500	-	18,600	538,900
Total	12,023,831,750	118,962,300	12,125,000	3,568,300	103,269,000

<u>311 000</u>	<u>General Property Taxes</u>	
311 100	Real Property Taxes-Current	102,730,100
311 102	Real Property Taxes-Delinquent	2,200,000
311 200	Personal Property Taxes-Current	538,900

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

<u>Penalty on Delinquent Accounts:</u>	
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 2022 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 are allocated to Road Service Areas according to Borough Code. Remaining funds, estimated at \$297,130, are to provide funding for bridge and railroad crossing major maintenance and repair, 50% match RSA Construction and 50% match Dust Control.

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 \$1,300,000 are estimated for fiscal year 2022.

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 \$8,500,000 are estimated for fiscal year 2022.

315 200 EXCISE LICENSE: A license is required to purchase cigarettes or any other tobacco products within the borough.

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 2022.

MATANUSKA-SUSITNA BOROUGH

FUND 100- AREAWIDE Revenue Commentary

<u>335 000</u>	<u>STATE REVENUE</u>	
335 350		State shared revenues in the amount of \$1,500,000 are projected for fiscal year 2022.
<u>337 000</u>	<u>OTHER STATE REVENUE</u>	
337 800		STATE PERS RELIEF: The State of Alaska provides relief for PERS to the Borough, the fiscal year 2022 amount is estimated at \$1,000,000.
<u>338 000</u>	<u>PILOT</u>	
338 100		Payment in lieu of taxes from miscellaneous sources is estimated to be \$8,500 in fiscal year 2022.
<u>341 000</u>	<u>GENERAL GOVERNMENT</u>	
341 xxx		These accounts include fees collected for rental of the borough gym, plan specifications, utility permit fees, other permit fees, NSF and attorney fees, zoning and subdivision fees, foreclosure fees, computer report fees, Clerk's office fees, LID fees, business license fees, real estate transfer fees and other miscellaneous fees. The total fees are estimated to be \$990,300 for fiscal year 2022.
<u>342 000</u>	<u>EMERGENCY SERVICES</u>	
342 xxx		\$4,001,000 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2022.
<u>343 000</u>	<u>PARKS & RECREATION FEES</u>	
343 xxx		During fiscal year 2022 \$230,000 is projected to be collected in fees from Matanuska River Park, Government Peak Recreation Area, Trailhead Parking, and from other park related fees.
<u>346 000</u>	<u>ICE ARENA FEES</u>	
		Ice arena fees include rentals, concessions, skating, lessons, and other fees. \$400,000 is estimated to be generated from the ice arena operation.
<u>347 000</u>	<u>COMMUNITY POOLS</u>	
		Estimated revenues of \$400,000 from concessions, swimming, lessons, and other related fees are expected to be generated from the pool operations.
<u>348 000</u>	<u>TRANSIENT ACCOMMODATIONS TAX</u>	
		It is estimated that \$600,000 will be received in fiscal year 2022 from bed taxes. Additionally, \$4,000 in late payment penalties are expected to be received.
<u>361 000</u>	<u>INTEREST EARNINGS</u>	
		Interest earned from investments is estimated at \$6,002,570.
<u>367 000</u>	<u>TRANSFER FROM OTHER FUNDS</u>	
		Transfers to the areawide fund will total \$751,228. This represents interest paid on revolving loans and capital project transfers.
<u>368 000</u>	<u>RECOVERY OF WAGES, FRINGES, MAINTENANCE AND OTHER EXPENSES</u>	
		It is estimated that the general fund will recover a total of \$1,177,804 from these sources.
<u>3xx xxx</u>	<u>OTHER REVENUE</u>	
		Other miscellaneous revenues expected in fiscal year 2022 are projected to equal \$25,000.



MATANUSKA-SUSITNA BOROUGH

FUND 100 - AREAWIDE Expenditure Detail

Division	Division Name	2019-2020 Actual	2020-2021 Amended	2021-2022 Approved
000	Non Departmental	88,469,735	104,123,975	109,686,030
101	Assembly	355,244	440,498	459,891
102	Assembly Reserve	-	20,000	20,000
103	Borough Clerk	564,920	603,498	609,396
105	Elections	398,092	577,962	744,284
106	Records Management	470,406	535,532	538,086
110	Administration	1,419,646	1,804,449	1,550,917
111	Law	1,602,672	2,037,589	2,091,071
115	Human Resources	760,808	868,912	862,922
116	Geographic Info System	984,204	1,141,144	1,205,225
117	Information Technology Admin	442,278	478,600	557,967
121	Information Technology	1,579,095	1,909,464	1,920,758
122	Maintenance & Licensing	1,971,700	2,018,669	2,650,941
128	Purchasing	906,723	991,062	983,605
604	Labor Relations Board	-	5,550	5,550
609	Board of Adjustments & Appeals	1,332	5,600	5,600
612	Bid Review Committee	13,121	33,400	33,400
104	Mayor	77,713	82,997	144,519
113	Common Contractual	1,367,753	1,610,397	1,698,430
119	Revenue and Budget	1,467,171	1,750,828	1,624,432
120	Finance Admin	441,152	632,507	678,468
125	Accounting	1,515,595	1,625,625	1,510,474
140	Assessment	2,716,529	3,365,538	3,356,655
130	Planning	771,767	970,598	759,808
131	Platting	826,241	835,271	834,519
133	Planning Admin	461,111	543,123	468,727
139	Development Services	1,958,667	2,048,460	1,966,932
150	Public Works Admin	42,180	73,754	196,854
151	Facility Maintenance	1,574,893	2,038,688	1,974,266
155	Operations	68,920	90,695	88,178
158	Community Clean Up	-	-	15,000
181	Project Management	-	20,000	811,549
182	Pre-Design & Engineering	-	-	1,241,729
126	Telecommunication	1,091,481	1,476,953	1,464,952



MATANUSKA-SUSITNA BOROUGH

FUND 100 - AREAWIDE Expenditure Detail

Division	Division Name	2019-2020 Actual	2020-2021 Amended	2021-2022 Approved
300	Emergency Services Admin	1,146,681	1,045,269	1,151,239
301	Emergency Medical Service Board	-	1,125	-
310	Fleet Maintenance	(15)	-	-
330	Rescue Units	710,021	1,013,586	985,626
334	Ambulance Operations	9,005,078	12,432,159	12,195,548
350	Emergency Services Bldg	6,078	-	9,736
351	Emergency Services Station	56,113	100,232	105,683
360	Local Emerg. Planning Board	-	17,050	17,050
380	Emergency Management	189,743	484,432	596,626
123	Outdoor Ice Rinks	1,194	5,100	6,120
124	Brett Memorial Ice Arena	807,523	910,750	943,346
129	Recreational Services	292,495	335,529	420,671
136	Community Pools	1,349,167	1,900,531	1,865,242
142	Parks & Recreation	407,052	600,425	635,004
145	Community Development Admin	668,696	741,632	794,864
146	Community Enrichment	9,077	27,500	27,500
147	Recreation Infrastructure	297,594	444,265	442,084
149	Northern Region	165,934	199,857	228,365
180	Capital Projects Admin	311,360	435,695	-
181	Project Management	808,358	828,367	-
182	Pre-Design & Engineering	1,297,749	1,547,345	-
183	Purchasing	1,520	-	-
Total Expenditures		131,852,567	157,832,187	163,185,839



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	96,870,454	101,489,300	102,730,100
311.102	Real Property-Delinquent	2,377,029	2,200,000	2,200,000
311.200	Personal Property	618,730	561,700	538,900
311.202	Personal Property-Delinq	(378)	0	0
311.400	Penalty & Interest	1,261,483	1,000,000	1,000,000
311.500	Vehicle Tax State Collec	926,911	207,700	297,130
Total General Property Taxes		102,054,229	105,458,700	106,766,130
RE13-Sales Taxes				
313.100	Marijuana Sales Tax	1,224,249	1,300,000	1,300,000
Total Sales Taxes		1,224,249	1,300,000	1,300,000
RE15-Excise Taxes				
315.100	Tobacco Excise Tax	8,686,852	8,000,000	8,500,000
315.300	Penalty and Interest	6,757	0	0
Total Excise Taxes		8,693,609	8,000,000	8,500,000
RE33-Federal Pilot				
333.000	Federal Pilot	3,876,116	3,000,000	3,500,000
333.100	National Forest Income	21,827	0	0
Total Federal Pilot		3,897,943	3,000,000	3,500,000
RE35-State Shared Revenue				
335.350	State Shared A/W	1,554,968	1,780,000	1,500,000
335.750	Marijuana Review Fees	34,100	0	35,000
Total State Shared Revenue		1,589,068	1,780,000	1,535,000
RE37-Other State Revenue				
337.100	Debt Service Reimb	8,787,348	0	8,280,061
337.800	State PERS Relief	1,333,120	500,000	1,000,000
Total Other State Revenue		10,120,468	500,000	9,280,061
RE38-Other Pilot Revenue				
338.100	Miscellaneous Pilot	8,635	9,000	8,500
Total Other Pilot Revenue		8,635	9,000	8,500



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/27/2021

Account	Description	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.100	Nsf & Atty Fees	278,634	30,000	120,000
341.200	Recording Fees	0	1,000	1,000
341.210	Borough Gym Fees	(120)	25,000	10,000
341.300	Planning/Platting Fees	257,390	180,000	250,000
341.400	Subdivision Fees	3,355	0	0
341.550	Candidate Filing Fees	350	300	300
341.700	Eng. Inspection Fees	4,161	10,000	8,000
341.720	Utility Permit App Fee	52,904	70,000	55,000
341.740	Right Of Way Prmit App Fee	12,250	30,000	25,000
341.900	Miscellaneous Fees	10,587	20,000	15,000
341.920	Lid Fee'S	(6,840)	0	0
341.940	Foreclosure Fees	121,594	100,000	100,000
341.980	Liquor License Fees	0	1,000	1,000
341.985	Marijuana License Review Fee	0	25,000	25,000
341.990	Business License Fee	417,800	300,000	380,000
Total General Government		1,152,065	792,300	990,300
RE42-Public Safety				
342.000	Ambulance Fees	4,039,167	4,000,000	4,000,000
342.100	EMS Rescue	(27)	1,000	1,000
342.600	Ems - Donations	15	0	0
Total Public Safety		4,039,155	4,001,000	4,001,000
RE43-Parks & Recreation Fees				
343.310	Park and Recreation Fees	259,480	230,000	230,000
343.400	Trailhead Parking Fees	(22)	0	0
343.700	Boat Launch Fees	300	0	0
Total Parks & Recreation Fees		259,758	230,000	230,000
RE46-Ice Arena Fees				
346.100	Ice Arena Fees	402,073	450,000	400,000
Total Ice Arena Fees		402,073	450,000	400,000
RE47-Community Pool Revenues				
347.100	Palmer Pool Revenues	6,660	250,000	200,000
347.200	Wasilla Pool Revenues	305,543	250,000	200,000
Total Community Pool Revenues		312,203	500,000	400,000
RE48-Transient Accommodation Tax				
348.100	Bed Tax Revenues	991,428	652,500	600,000
348.200	Penalty & Interest	8,098	2,500	4,000
Total Transient Accommodation Tax		999,526	655,000	604,000



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/27/2021

Account	Description	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	5,882,113	3,000,000	6,002,570
Total Interest Earnings		5,882,113	3,000,000	6,002,570
RE67-Transfer From Other Funds				
367.240	Education	5,900,000	0	0
367.300	Grant Projects	15,511	4,676	0
367.400	Capital Projects	385,203	500,000	750,000
367.510	Revolving Loan	615	546	1,228
367.700	Service Areas	65,959	0	0
Total Transfer From Other Funds		6,367,288	505,222	751,228
RE68-Recovery Wage,Fringe,Exp				
368.110	Emerg/Disaster- Fund 445	11,884	0	0
368.120	Service Areas-Fnd 405/410	(912)	10,000	10,000
368.150	Boro/415/425/430/435/440	118,665	10,000	50,000
368.210	Land Management	50,000	50,000	53,500
368.220	Service Areas	695,032	846,284	823,804
368.230	Non-Areawide	102,000	157,550	159,000
368.240	Solid Waste Fund	65,922	87,700	81,500
Total Recovery Wage,Fringe,Exp		1,042,591	1,161,534	1,177,804
RE69-Other Revenue Sources				
369.100	Miscellaneous	45,126	10,000	10,000
369.400	Legal Settlement Proceeds	1,217	0	0
369.500	Cash Balance/Collections	(16)	0	0
Total Other Revenue Sources		46,327	10,000	10,000
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	75,547	15,000	15,000
Total Proceeds Of Gfs Disposal		75,547	15,000	15,000
Division Total: Non-Departmental		148,166,847	\$131,367,756	\$145,471,593
Department Total: Non-Departmental		148,166,847	\$131,367,756	\$145,471,593



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
445.145	Trnfr to - Debt Svc (Loan)	89,565	67,174	50
Total Debt Service		89,565	67,174	50
EX45-Operating Fund Transfers				
445.140	Trnfr To- Debt Svc (Schl)	17,600,000	21,083,916	28,445,870
445.141	Trnfr To- Debt Svc (P&R)	1,233,000	2,064,763	1,721,500
445.142	Trnfr To- Debt Svc (COPs)	412,450	410,285	291,681
445.144	Trnfr To-Debt Svc (Trans Sys)	2,381,125	2,241,434	2,246,859
445.220	Trnfr To- Education Oprrtg	60,665,932	62,310,148	65,841,806
445.230	Transfer To- Service Area	302,693	339,752	390,454
445.240	Trnfr To- Revolving Loan	0	0	1,100,000
445.300	Trnfr To- Port Ent Fund	848,970	849,200	970,000
Total Operating Fund Transfers		83,444,170	89,299,498	101,008,170
EX46-Capital Project Transfers				
446.200	Transfer To- Fund 445	0	947,893	0
446.300	Transfer To- Fund 400	0	5,900,000	0
446.400	Transfer To- Fund 405/410	250,000	591,290	0
446.500	Transfer To- Fund 480	3,672,500	607,000	0
446.700	Tfr415/425/430/435/440/47	688,500	6,476,120	8,427,810
Total Capital Project Transfers		4,611,000	14,522,303	8,427,810
EX49-Transfers/Pass Throughs				
449.200	Transfers-City Of Wasilla	100,000	0	0
449.205	Transfers - City of Wasilla Plann	225,000	225,000	150,000
449.210	Transfers-Youth Programs	0	0	100,000
449.900	Transfers-Other Agencies	0	10,000	0
Total Transfers/Pass Throughs		325,000	235,000	250,000
Division Total: Non-Departmental		88,469,735	104,123,975	109,686,030
Department Total: Non-Departmental		88,469,735	104,123,975	109,686,030



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX11-Salaries & Wages				
411.100	Permanent Wages	95,767	94,900	94,900
Total Salaries & Wages		95,767	94,900	94,900
EX12-Benefits				
412.100	Insurance Contrib	163,100	163,100	163,100
412.190	Life Insurance	1,008	1,001	1,001
412.200	Unemployment Contrib	0	0	569
412.300	Medicare	1,389	1,376	1,376
412.400	Retirement Contrib. - DB Plan	0	29,277	28,574
412.600	Workers Compensation	509	902	429
412.700	Sbs Contribution	5,871	5,817	5,817
Total Benefits		171,877	201,473	200,866
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	15,276	17,000	17,000
413.200	Expense Reimb-Within Boro	20	500	500
Total Expenses Within Borough		15,296	17,500	17,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	134	0	0
414.200	Exp Reimb- Outside Boro	0	7,000	7,000
414.400	Travel Tickets	1,306	7,000	7,000
Total Expenses Outside Of Boro		1,440	14,000	14,000
EX21-Communications				
421.100	Communication Network Service	582	5,650	5,500
421.200	Postage	140	550	550
Total Communications		722	6,200	6,050
EX23-Printing				
423.000	Printing	70	625	625
Total Printing		70	625	625
EX25-Rental/Lease				
425.200	Building Rental	0	1,053	600
Total Rental/Lease		0	1,053	600
EX26-Professional Charges				
426.200	Legal	0	3,000	3,000
426.300	Dues & Fees	20,993	41,000	41,000
426.600	Computer Software/Online Servi	27,826	28,750	28,750
426.900	Other Professional Chgs	0	0	19,500
Total Professional Charges		48,819	72,750	92,250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX28-Maintenance Services				
428.300	Equipment Maint Services	2,514	2,800	2,800
Total Maintenance Services		2,514	2,800	2,800
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	200	2,000	2,000
429.210	Training/Instructor Fees	6,496	0	0
429.900	Other Contractual	4,325	8,323	10,000
Total Other Contractual		11,021	10,323	12,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2	1,000	1,000
Total Office Supplies		2	1,000	1,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	347	800
431.900	Other Maint. Supplies	0	0	900
Total Maintenance Supplies		0	347	1,700
EX33-Misc Supplies				
433.100	Personnel Supplies	2,514	4,644	4,000
433.110	Clothing	0	500	500
433.300	Books/Subscriptions	98	300	300
433.900	Other Supplies	324	1,100	1,000
Total Misc Supplies		2,936	6,544	5,800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	4,380	5,283	7,800
434.300	Furniture Under \$5,000	400	5,700	2,000
Total Equipment Under \$5,000		4,780	10,983	9,800
Division Total: Assembly		355,244	440,498	459,891



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve				
EX29-Other Contractual				
429.900	Other Contractual	0	20,000	20,000
Total Other Contractual		0	20,000	20,000
Division Total: Assembly Reserve		0	20,000	20,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX11-Salaries & Wages				
411.100	Permanent Wages	299,612	321,777	331,304
411.300	Overtime Wages	9,494	11,000	11,000
Total Salaries & Wages		309,106	332,777	342,304
EX12-Benefits				
412.100	Insurance Contrib	85,045	85,045	85,045
412.190	Life Insurance	524	522	522
412.200	Unemployment Contrib	1,871	1,997	2,054
412.300	Medicare	4,519	4,825	4,963
412.400	Retirement Contrib. - DB Plan	103,560	102,662	103,068
412.410	PERS Tier IV - DC Plan	17,304	0	0
412.411	PERS Tier IV - Health Plan	943	0	0
412.412	PERS Tier IV - HRA	2,723	0	0
412.413	PERS Tier IV - OD&D	187	0	0
412.600	Workers Compensation	1,658	3,161	1,547
412.700	Sbs Contribution	19,104	20,399	20,983
Total Benefits		237,438	218,611	218,182
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	150	550	550
413.200	Expense Reimb-Within Boro	43	0	0
413.300	Exp Allowance-Within Boro	2,532	2,700	0
Total Expenses Within Borough		2,725	3,250	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	108	400	400
414.200	Exp Reimb- Outside Boro	99	2,410	4,410
414.400	Travel Tickets	994	2,550	2,550
Total Expenses Outside Of Boro		1,201	5,360	7,360
EX21-Communications				
421.100	Communication Network Service	606	1,000	1,500
421.200	Postage	855	2,500	2,000
Total Communications		1,461	3,500	3,500
EX23-Printing				
423.000	Printing	35	200	200
Total Printing		35	200	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX26-Professional Charges				
426.200	Legal	0	7,000	7,000
426.300	Dues & Fees	690	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		690	9,500	9,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	444	500	500
Total Maintenance Services		444	500	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	734	3,000	3,000
429.210	Training/Instructor Fees	0	300	300
429.900	Other Contractual	6,259	12,745	13,000
Total Other Contractual		6,993	16,045	16,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,524	3,000	3,000
Total Office Supplies		1,524	3,000	3,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	175	150	150
Total Maintenance Supplies		175	150	150
EX33-Misc Supplies				
433.100	Personnel Supplies	381	1,500	1,500
433.300	Books/Subscriptions	35	350	350
433.900	Other Supplies	455	1,300	1,300
Total Misc Supplies		871	3,150	3,150
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	2,007	2,653	1,700
434.100	Other Equip under \$5,000	250	0	0
434.300	Furniture Under \$5,000	0	4,802	3,000
Total Equipment Under \$5,000		2,257	7,455	4,700
Division Total: Borough Clerk		564,920	603,498	609,396



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX11-Salaries & Wages				
411.100	Permanent Wages	143,976	154,510	158,185
411.200	Temp Wages & Adjmts	0	0	45,790
411.300	Overtime Wages	1,543	3,500	3,500
411.400	Nonemployee Compensation	37,467	62,625	125,250
Total Salaries & Wages		182,986	220,635	332,725
EX12-Benefits				
412.100	Insurance Contrib	43,105	43,105	43,105
412.190	Life Insurance	265	265	265
412.200	Unemployment Contrib	879	1,324	1,996
412.250	Fica	337	0	0
412.300	Medicare	2,203	3,199	4,825
412.400	Retirement Contrib. - DB Plan	32,124	68,066	48,683
412.410	PERS Tier IV - DC Plan	6,130	0	0
412.411	PERS Tier IV - Health Plan	948	0	0
412.412	PERS Tier IV - HRA	2,277	0	0
412.413	PERS Tier IV - OD&D	188	0	0
412.600	Workers Compensation	974	2,096	1,504
412.700	Sbs Contribution	8,979	13,525	20,484
Total Benefits		98,409	131,580	120,862
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	3,604	5,200	9,000
413.300	Exp Allowance-Within Boro	844	900	900
Total Expenses Within Borough		4,448	6,100	9,900
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	369	400	400
414.200	Exp Reimb- Outside Boro	151	975	975
414.400	Travel Tickets	0	1,125	1,125
Total Expenses Outside Of Boro		520	2,500	2,500
EX21-Communications				
421.200	Postage	700	5,000	5,000
Total Communications		700	5,000	5,000
EX22-Advertising				
422.000	Advertising	8,267	15,000	30,000
Total Advertising		8,267	15,000	30,000
EX23-Printing				
423.000	Printing	55,551	76,500	130,000
Total Printing		55,551	76,500	130,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX25-Rental/Lease				
425.200	Building Rental	120	800	3,300
425.300	Equipment Rental	0	71,240	71,240
Total Rental/Lease		120	72,040	74,540
EX26-Professional Charges				
426.300	Dues & Fees	415	320	320
426.600	Computer Software/Online Servi	383	500	500
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		798	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	533	1,337	1,237
429.210	Training/Instructor Fees	1,000	0	0
429.900	Other Contractual	26,593	26,250	20,000
Total Other Contractual		28,126	27,587	21,237
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,402	4,600	4,600
Total Office Supplies		2,402	4,600	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	141	200	200
433.300	Books/Subscriptions	219	250	250
433.900	Other Supplies	5,887	9,300	5,800
Total Misc Supplies		6,247	9,750	6,250
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	8,697	450	450
434.100	Other Equip under \$5,000	821	3,000	3,000
434.300	Furniture Under \$5,000	0	800	800
Total Equipment Under \$5,000		9,518	4,250	4,250
Division Total: Elections		398,092	577,962	744,284



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	189,856	203,344	202,023
411.300	Overtime Wages	488	3,000	3,000
Total Salaries & Wages		190,344	206,344	205,023
EX12-Benefits				
412.100	Insurance Contrib	58,250	58,250	58,250
412.190	Life Insurance	361	358	358
412.200	Unemployment Contrib	1,142	1,238	1,230
412.300	Medicare	2,761	2,992	2,973
412.400	Retirement Contrib. - DB Plan	70,105	63,657	61,732
412.410	PERS Tier IV - DC Plan	4,617	0	0
412.411	PERS Tier IV - Health Plan	390	0	0
412.412	PERS Tier IV - HRA	1,284	0	0
412.413	PERS Tier IV - OD&D	77	0	0
412.600	Workers Compensation	1,013	1,960	927
412.700	Sbs Contribution	11,669	12,649	12,568
Total Benefits		151,669	141,104	138,038
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
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	54	500	500
414.200	Exp Reimb- Outside Boro	120	1,812	1,912
414.400	Travel Tickets	0	1,500	1,500
Total Expenses Outside Of Boro		174	3,812	3,912
EX21-Communications				
421.100	Communication Network Service	400	560	560
Total Communications		400	560	560
EX26-Professional Charges				
426.300	Dues & Fees	1,025	1,025	925
426.600	Computer Software/Online Servi	54,754	69,412	76,353
426.900	Other Professional Chgs	0	3,500	3,500
Total Professional Charges		55,779	73,937	80,778
EX28-Maintenance Services				
428.300	Equipment Maint Services	13,368	25,150	25,150
Total Maintenance Services		13,368	25,150	25,150



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	175	3,750	3,750
429.210	Training/Instructor Fees	0	250	250
429.900	Other Contractual	51,673	64,885	64,885
Total Other Contractual		51,848	68,885	68,885
EX30-Office Supplies				
430.100	Office Supplies < \$500	202	400	400
Total Office Supplies		202	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	311	1,840	1,840
Total Misc Supplies		311	2,440	2,440
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	5,877	0	2,000
434.100	Other Equip under \$5,000	434	3,350	3,350
434.300	Furniture Under \$5,000	0	2,000	0
Total Equipment Under \$5,000		6,311	5,350	5,350
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	5,000	5,000
Total Equipment Over \$5000		0	5,000	5,000
Division Total: Records Management		470,406	535,532	538,086



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	704,254	840,510	726,340
411.200	Temp Wages & Adjmts	0	54,137	0
411.300	Overtime Wages	12,793	2,500	4,000
Total Salaries & Wages		717,047	897,147	730,340
EX12-Benefits				
412.100	Insurance Contrib	166,889	158,207	161,935
412.190	Life Insurance	842	971	994
412.200	Unemployment Contrib	4,302	5,248	4,382
412.300	Medicare	10,422	12,682	10,590
412.400	Retirement Contrib. - DB Plan	279	263,671	219,905
412.410	PERS Tier IV - DC Plan	119,570	0	0
412.411	PERS Tier IV - Health Plan	8,713	0	0
412.412	PERS Tier IV - HRA	12,474	0	0
412.413	PERS Tier IV - OD&D	1,725	0	0
412.600	Workers Compensation	3,513	8,309	3,301
412.700	Sbs Contribution	38,292	53,614	44,770
Total Benefits		367,021	502,702	445,877
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	500	1,000	1,000
413.200	Expense Reimb-Within Boro	1,667	2,500	2,500
413.900	Other Exp - Within Boro	226	500	500
Total Expenses Within Borough		2,393	4,000	4,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	899	500	500
414.200	Exp Reimb- Outside Boro	1,171	7,000	7,000
414.400	Travel Tickets	2,470	5,000	5,000
Total Expenses Outside Of Boro		4,540	12,500	12,500
EX21-Communications				
421.200	Postage	124	400	400
Total Communications		124	400	400
EX22-Advertising				
422.000	Advertising	17,652	11,700	1,500
Total Advertising		17,652	11,700	1,500
EX23-Printing				
423.000	Printing	42	1,500	1,500
Total Printing		42	1,500	1,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX26-Professional Charges				
426.200	Legal	35,025	30,000	50,000
426.300	Dues & Fees	4,224	12,000	12,000
426.900	Other Professional Chgs	165,850	150,000	150,000
Total Professional Charges		205,099	192,000	212,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	26	3,000	3,000
428.400	Vehicle Maint Services	0	5,000	0
Total Maintenance Services		26	8,000	3,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	(490)	6,000	6,000
429.210	Training/Instructor Fees	7,438	6,000	6,000
429.900	Other Contractual	82,888	110,600	100,000
Total Other Contractual		89,836	122,600	112,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,404	4,000	4,000
Total Office Supplies		3,404	4,000	4,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	30	150	150
Total Fuel/Oil-Vehicle Use		30	150	150
EX33-Misc Supplies				
433.100	Personnel Supplies	6,559	12,000	13,000
433.110	Clothing	0	1,000	0
433.300	Books/Subscriptions	1,826	2,500	2,500
433.900	Other Supplies	567	1,500	1,500
Total Misc Supplies		8,952	17,000	17,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	500	3,000
434.100	Other Equip under \$5,000	3,303	2,350	1,150
434.300	Furniture Under \$5,000	177	17,900	2,500
Total Equipment Under \$5,000		3,480	20,750	6,650
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	10,000	0
Total Equipment Over \$5000		0	10,000	0
Division Total: Administration		1,419,646	1,804,449	1,550,917



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX11-Salaries & Wages				
411.100	Permanent Wages	752,022	801,469	843,393
411.200	Temp Wages & Adjmts	7,565	6,000	23,000
411.300	Overtime Wages	15,101	15,000	16,000
Total Salaries & Wages		774,688	822,469	882,393
EX12-Benefits				
412.100	Insurance Contrib	163,100	163,100	163,100
412.190	Life Insurance	985	1,001	1,001
412.200	Unemployment Contrib	4,648	4,935	5,092
412.300	Medicare	11,291	11,926	12,795
412.400	Retirement Contrib. - DB Plan	165,763	251,881	248,624
412.410	PERS Tier IV - DC Plan	65,865	0	0
412.411	PERS Tier IV - Health Plan	4,954	0	0
412.412	PERS Tier IV - HRA	9,092	0	0
412.413	PERS Tier IV - OD&D	983	0	0
412.600	Workers Compensation	4,069	8,060	4,094
412.700	Sbs Contribution	44,218	50,417	54,091
Total Benefits		474,968	491,320	488,797
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	25	400	400
413.200	Expense Reimb-Within Boro	166	400	400
Total Expenses Within Borough		191	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	521	1,000	1,000
414.200	Exp Reimb- Outside Boro	1,445	10,000	10,000
414.400	Travel Tickets	2,314	10,000	10,000
Total Expenses Outside Of Boro		4,280	21,000	21,000
EX21-Communications				
421.100	Communication Network Service	1,160	2,900	2,900
421.200	Postage	332	1,000	1,000
Total Communications		1,492	3,900	3,900
EX22-Advertising				
422.000	Advertising	0	1,000	0
Total Advertising		0	1,000	0
EX23-Printing				
423.000	Printing	1,363	600	3,000
Total Printing		1,363	600	3,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX26-Professional Charges				
426.200	Legal	281,387	500,000	500,000
426.300	Dues & Fees	5,841	7,000	7,000
426.500	Recording Fees	57	800	800
426.600	Computer Software/Online Servi	0	2,500	2,500
426.900	Other Professional Chgs	16,501	99,000	100,000
Total Professional Charges		303,786	609,300	610,300
EX27-Insurance & Bond				
427.500	Liability Insurance	10,014	15,500	13,181
Total Insurance & Bond		10,014	15,500	13,181
EX28-Maintenance Services				
428.400	Vehicle Maint Services	98	1,000	0
Total Maintenance Services		98	1,000	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,945	7,000	7,000
429.210	Training/Instructor Fees	0	4,000	4,000
429.900	Other Contractual	18,908	24,500	25,500
Total Other Contractual		20,853	35,500	36,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,896	6,000	8,000
Total Office Supplies		3,896	6,000	8,000
EX33-Misc Supplies				
433.100	Personnel Supplies	374	1,200	1,200
433.300	Books/Subscriptions	3,775	20,500	15,500
433.900	Other Supplies	34	300	300
Total Misc Supplies		4,183	22,000	17,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	2,460	4,000	4,000
434.100	Other Equip under \$5,000	400	1,200	200
434.300	Furniture Under \$5,000	0	2,000	2,000
Total Equipment Under \$5,000		2,860	7,200	6,200
Division Total: Law		1,602,672	2,037,589	2,091,071



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	448,172	484,867	486,871
411.200	Temp Wages & Adjmts	0	8,000	0
411.300	Overtime Wages	0	2,000	5,000
Total Salaries & Wages		448,172	494,867	491,871
EX12-Benefits				
412.100	Insurance Contrib	116,500	116,500	116,500
412.190	Life Insurance	725	715	715
412.200	Unemployment Contrib	2,685	2,969	2,951
412.300	Medicare	6,488	7,176	7,132
412.400	Retirement Contrib. - DB Plan	69,766	150,199	148,102
412.410	PERS Tier IV - DC Plan	50,807	0	0
412.411	PERS Tier IV - Health Plan	3,790	0	0
412.412	PERS Tier IV - HRA	6,415	0	0
412.413	PERS Tier IV - OD&D	751	0	0
412.600	Workers Compensation	2,378	4,701	6,849
412.700	Sbs Contribution	26,980	30,335	30,152
Total Benefits		287,285	312,595	312,401
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	131	300	300
413.200	Expense Reimb-Within Boro	131	1,800	1,000
Total Expenses Within Borough		262	2,100	1,300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	58	500	500
414.200	Exp Reimb- Outside Boro	181	4,000	4,000
414.400	Travel Tickets	0	2,000	2,000
Total Expenses Outside Of Boro		239	6,500	6,500
EX21-Communications				
421.200	Postage	682	1,000	1,000
Total Communications		682	1,000	1,000
EX23-Printing				
423.000	Printing	80	350	350
Total Printing		80	350	350
EX26-Professional Charges				
426.200	Legal	0	3,500	4,000
426.300	Dues & Fees	1,625	2,500	2,500
426.900	Other Professional Chgs	7,790	10,000	10,000
Total Professional Charges		9,415	16,000	16,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	500
Total Maintenance Services		0	500	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	8,416	2,000	2,000
429.210	Training/Instructor Fees	499	12,000	12,000
429.900	Other Contractual	0	7,500	7,500
Total Other Contractual		8,915	21,500	21,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,641	6,000	6,000
Total Office Supplies		3,641	6,000	6,000
EX33-Misc Supplies				
433.100	Personnel Supplies	710	1,000	1,000
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	0	500	500
433.900	Other Supplies	0	3,000	1,000
Total Misc Supplies		710	5,000	3,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,407	0	0
434.100	Other Equip under \$5,000	0	1,000	1,000
434.300	Furniture Under \$5,000	0	1,500	1,000
Total Equipment Under \$5,000		1,407	2,500	2,000
Division Total: Human Resources		760,808	868,912	862,922



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 128-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	498,633	534,156	537,383
411.200	Temp Wages & Adjmts	0	0	1,000
411.300	Overtime Wages	949	1,500	1,500
Total Salaries & Wages		499,582	535,656	539,883
EX12-Benefits				
412.100	Insurance Contrib	163,100	163,100	163,100
412.190	Life Insurance	1,006	1,000	1,001
412.200	Unemployment Contrib	2,998	3,214	3,097
412.300	Medicare	7,255	7,767	7,828
412.400	Retirement Contrib. - DB Plan	138,048	165,250	155,118
412.410	PERS Tier IV - DC Plan	30,067	0	0
412.411	PERS Tier IV - Health Plan	2,411	0	0
412.412	PERS Tier IV - HRA	6,355	0	0
412.413	PERS Tier IV - OD&D	479	0	0
412.600	Workers Compensation	2,663	5,089	2,333
412.700	Sbs Contribution	30,625	32,836	33,095
Total Benefits		385,007	378,256	365,572
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	3,500	3,500
414.300	Expense Allow- O/S Boro	0	3,000	3,000
414.400	Travel Tickets	0	2,000	2,000
Total Expenses Outside Of Boro		0	8,500	8,500
EX21-Communications				
421.200	Postage	1,041	2,500	1,000
Total Communications		1,041	2,500	1,000
EX22-Advertising				
422.000	Advertising	1,247	20,000	20,000
Total Advertising		1,247	20,000	20,000
EX23-Printing				
423.000	Printing	25	1,200	1,200
Total Printing		25	1,200	1,200
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	237	800	800
Total Utilities-Building Optrns		237	800	800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 128-Purchasing				
EX26-Professional Charges				
426.300	Dues & Fees	543	1,000	1,000
426.600	Computer Software/Online Servi	13,500	13,500	13,500
426.900	Other Professional Chgs	0	5,000	5,000
Total Professional Charges		14,043	19,500	19,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	500
Total Maintenance Services		0	500	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,500	3,000
429.900	Other Contractual	38	10,000	10,000
Total Other Contractual		38	11,500	13,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,147	3,500	3,000
Total Office Supplies		2,147	3,500	3,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	1,000
Total Maintenance Supplies		0	500	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	800	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	243	1,000	1,000
433.500	Training Supplies	0	400	400
433.900	Other Supplies	375	300	500
Total Misc Supplies		1,418	3,950	4,150
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	200	1,500	1,500
434.100	Other Equip under \$5,000	0	500	1,500
434.300	Furniture Under \$5,000	1,738	2,700	2,500
Total Equipment Under \$5,000		1,938	4,700	5,500
Division Total: Purchasing		906,723	991,062	983,605



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

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 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

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 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	0	200
413.500	Meeting Comp - W/I Boro	700	2,250	2,200
Total Expenses Within Borough		700	2,450	2,600
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	542	800	800
Total Other Contractual		542	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	90	650	500
Total Misc Supplies		90	650	500
Division Total: Board Of Adjmt. & Appeals		1,332	5,600	5,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 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	39	200	200
Total Expenses Within Borough		39	400	400
EX26-Professional Charges				
426.200	Legal	12,200	31,500	31,500
Total Professional Charges		12,200	31,500	31,500
EX29-Other Contractual				
429.900	Other Contractual	882	1,500	1,500
Total Other Contractual		882	1,500	1,500
Division Total: Office of Administrative Hearin		13,121	33,400	33,400
Department Total: Assembly		6,492,964	7,924,052	7,904,722



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX11-Salaries & Wages				
411.100	Permanent Wages	30,238	29,975	73,157
Total Salaries & Wages		30,238	29,975	73,157
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	0	0	439
412.300	Medicare	439	435	1,061
412.400	Retirement Contrib. - DB Plan	13,195	9,247	22,028
412.600	Workers Compensation	161	285	331
412.700	Sbs Contribution	1,854	1,837	4,485
Total Benefits		39,093	35,247	51,787
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	3,775	5,500	5,500
413.200	Expense Reimb-Within Boro	88	500	500
413.900	Other Exp - Within Boro	69	1,100	1,000
Total Expenses Within Borough		3,932	7,100	7,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	154	500	500
414.200	Exp Reimb- Outside Boro	506	1,800	1,800
414.400	Travel Tickets	2,585	2,500	3,000
Total Expenses Outside Of Boro		3,245	4,800	5,300
EX21-Communications				
421.200	Postage	145	400	300
Total Communications		145	400	300
EX22-Advertising				
422.000	Advertising	0	200	0
Total Advertising		0	200	0
EX23-Printing				
423.000	Printing	0	600	0
Total Printing		0	600	0
EX26-Professional Charges				
426.300	Dues & Fees	200	1,000	1,000
426.900	Other Professional Chgs	342	500	500
Total Professional Charges		542	1,500	1,500

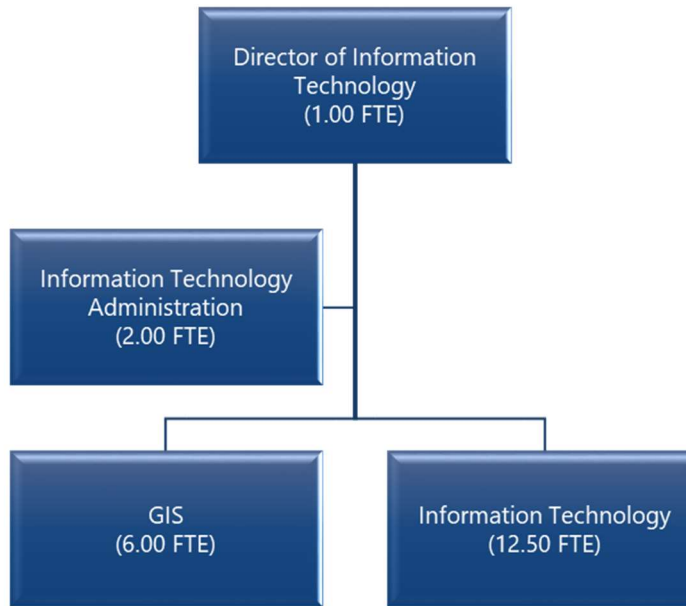


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,000	1,000
429.210	Training/Instructor Fees	0	0	800
429.900	Other Contractual	307	600	0
Total Other Contractual		307	1,600	1,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	100	300
Total Office Supplies		0	100	300
EX33-Misc Supplies				
433.100	Personnel Supplies	138	725	725
433.110	Clothing	0	500	500
433.300	Books/Subscriptions	0	100	0
433.900	Other Supplies	73	150	150
Total Misc Supplies		211	1,475	1,375
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	0	0	2,000
Total Equipment Under \$5,000		0	0	2,000
Division Total: Mayor		77,713	82,997	144,519
Department Total: Mayor		77,713	82,997	144,519

MATANUSKA-SUSITNA BOROUGH
Department of Information Technology



Notes:

- 1) FTE – Full-time equivalent positions currently approved within the operating budget
- 2) Information presented in this section is limited to the Areawide divisions of Information Technology. See section C for Non-Areawide Information Technology division budgets.
- 3) Refer to the Appendix for a full listing of 2022 approved positions.

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

Information Technology Performance Measures							
	Measure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Target	FY2022 Target
Input	Total Service Desk Tickets Created	5,362	5,461	8,000	8,874	9,500	10,000
	GIS Tickets	184	233	480	332	335	350
	Projects Started	48	61	53	21	20	20
	Mobile Devices (iPhone, iPad) Costs	\$ 126,388	\$ 110,160	\$ 127,650	\$ 130,600	\$ 135,500	\$ 135,500
	MTA Phones Costs	\$ 77,623	\$ 73,117	\$ 77,000	\$ 77,000	\$ 84,000	\$ 84,000
	Communications Network Costs	\$ 113,260	\$ 104,537	\$ 127,500	\$ 127,500	\$ 95,000	\$ 95,000
	Software Costs	\$ 1,046,489	\$ 977,862	\$ 969,943	\$ 991,805	\$ 1,271,808	\$ 1,300,000
	Infrastructure Costs	\$ 79,803	\$ 132,146	\$ 86,127	\$ 162,905	\$ 25,000	\$ 25,000
Efficiency	Number of Days with Created Tickets	291	293	210	293	292	292
	Average New Tickets Per Day	18.40	18.60	27.36	30.29	32.53	34.25
	Average Open Tickets	200	200	450	302	315	330
	Percentage Increase Per Year	-9%	1%	47%	11%	7%	5%
Output	Life Cycle Replacement - Workstations	95	132	112	171	103	116
	Number of Mobile Phones	N/A	162	168	227	230	230
	Number of Mobile Devices	N/A	358	382	336	375	375
	Number of Physical Servers	32	28	16	18	21	21
	Number of Virtual Servers	165	160	126	145	160	175
	Number of Network Devices	140	150	165	218	225	230
Outcome	Major Cyber Attacks	-	-	1	-	-	-
	GIS Apps & Maps	6	12	24	41	55	70
	eCommerce Transactions	366	5,879	4,697	7,747	8,522	9,152
	eCommerce Revenue	30,519	422,201	393,598	583,485	641,834	691,834
	GIS Apps and Maps Usage						
	Parcel Viewer Usage	Not availabl	Not available	600/Day	622/Day	625/day	650/day
	Find My School Usage	N/A	N/A	30/day	28/day	35/day	40/day



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	493,653	541,378	540,336
411.200	Temp Wages & Adjmts	36,661	91,878	124,687
411.300	Overtime Wages	1,589	10,000	25,000
Total Salaries & Wages		531,903	643,256	690,023
EX12-Benefits				
412.100	Insurance Contrib	139,800	139,800	139,800
412.190	Life Insurance	778	858	858
412.200	Unemployment Contrib	3,192	3,860	4,140
412.300	Medicare	7,713	9,327	10,005
412.400	Retirement Contrib. - DB Plan	119,608	170,100	170,223
412.410	PERS Tier IV - DC Plan	37,821	0	0
412.411	PERS Tier IV - Health Plan	2,748	0	0
412.412	PERS Tier IV - HRA	5,804	0	0
412.413	PERS Tier IV - OD&D	546	0	0
412.600	Workers Compensation	2,693	6,111	3,119
412.700	Sbs Contribution	32,607	39,432	42,298
Total Benefits		353,310	369,488	370,443
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	31	0	0
Total Expenses Within Borough		31	0	0
EX23-Printing				
423.000	Printing	1,942	5,000	5,000
Total Printing		1,942	5,000	5,000
EX26-Professional Charges				
426.300	Dues & Fees	1,802	1,600	1,850
Total Professional Charges		1,802	1,600	1,850
EX28-Maintenance Services				
428.300	Equipment Maint Services	920	3,100	2,609
Total Maintenance Services		920	3,100	2,609
EX29-Other Contractual				
429.900	Other Contractual	90,364	112,000	112,000
Total Other Contractual		90,364	112,000	112,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,801	4,300	4,300
Total Office Supplies		3,801	4,300	4,300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	100	0
Total Maintenance Supplies		0	100	0



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

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX33-Misc Supplies				
433.100	Personnel Supplies	131	500	700
Total Misc Supplies		131	500	700
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	1,800	3,300
Total Equipment Under \$5,000		0	1,800	3,300
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	15,000
Total Equipment Over \$5000		0	0	15,000
Division Total: Geographic Info Systems		984,204	1,141,144	1,205,225



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	260,436	278,745	300,303
Total Salaries & Wages		260,436	278,745	300,303
EX12-Benefits				
412.100	Insurance Contrib	69,636	64,075	69,900
412.190	Life Insurance	433	393	429
412.200	Unemployment Contrib	1,563	1,672	1,802
412.300	Medicare	3,777	4,042	4,354
412.400	Retirement Contrib. - DB Plan	0	85,993	90,421
412.410	PERS Tier IV - DC Plan	45,512	0	0
412.411	PERS Tier IV - Health Plan	3,435	0	0
412.412	PERS Tier IV - HRA	6,415	0	0
412.413	PERS Tier IV - OD&D	681	0	0
412.600	Workers Compensation	1,385	2,648	1,357
412.700	Sbs Contribution	15,966	17,087	18,409
Total Benefits		148,803	175,910	186,672
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	38	400	400
413.200	Expense Reimb-Within Boro	0	800	800
Total Expenses Within Borough		38	1,200	1,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	729	0	2,000
414.200	Exp Reimb- Outside Boro	142	0	8,492
414.400	Travel Tickets	0	0	2,000
Total Expenses Outside Of Boro		871	0	12,492
EX21-Communications				
421.200	Postage	19	72	0
Total Communications		19	72	0
EX22-Advertising				
422.000	Advertising	419	2,048	1,500
Total Advertising		419	2,048	1,500
EX26-Professional Charges				
426.300	Dues & Fees	140	150	150
426.600	Computer Software/Online Servi	40	30	0
426.900	Other Professional Chgs	0	10	0
Total Professional Charges		180	190	150
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	10,000	0
Total Maintenance Services		0	10,000	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,046	1,095	19,300
429.900	Other Contractual	22,594	200	26,400
Total Other Contractual		27,640	1,295	45,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,106	4,140	4,300
Total Office Supplies		2,106	4,140	4,300
EX33-Misc Supplies				
433.100	Personnel Supplies	1,766	4,000	2,650
433.900	Other Supplies	0	(581)	1,000
Total Misc Supplies		1,766	3,419	3,650
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	0	1,581	2,000
Total Equipment Under \$5,000		0	1,581	2,000
Division Total: IT Administration		442,278	478,600	557,967



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Tect				
EX11-Salaries & Wages				
411.100	Permanent Wages	927,374	1,057,904	1,079,762
411.200	Temp Wages & Adjmts	36,897	100,870	83,750
411.300	Overtime Wages	5,006	15,000	25,000
Total Salaries & Wages		969,277	1,173,774	1,188,512
EX12-Benefits				
412.100	Insurance Contrib	260,960	284,260	291,250
412.190	Life Insurance	1,586	1,745	1,788
412.200	Unemployment Contrib	5,816	7,209	7,131
412.300	Medicare	14,057	17,421	17,233
412.400	Retirement Contrib. - DB Plan	122,359	330,991	325,116
412.410	PERS Tier IV - DC Plan	110,455	0	0
412.411	PERS Tier IV - Health Plan	8,451	0	0
412.412	PERS Tier IV - HRA	17,541	0	0
412.413	PERS Tier IV - OD&D	1,675	0	0
412.600	Workers Compensation	5,090	11,414	5,372
412.700	Sbs Contribution	59,418	73,650	72,856
Total Benefits		607,408	726,690	720,746
EX23-Printing				
423.000	Printing	7	0	0
Total Printing		7	0	0
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	3	0	0
Total Utilities-Building Oprtns		3	0	0
EX26-Professional Charges				
426.900	Other Professional Chgs	0	2,460	2,500
Total Professional Charges		0	2,460	2,500
EX33-Misc Supplies				
433.100	Personnel Supplies	288	0	0
433.900	Other Supplies	2,112	6,540	9,000
Total Misc Supplies		2,400	6,540	9,000
Division Total: Office of Information Technol		1,579,095	1,909,464	1,920,758

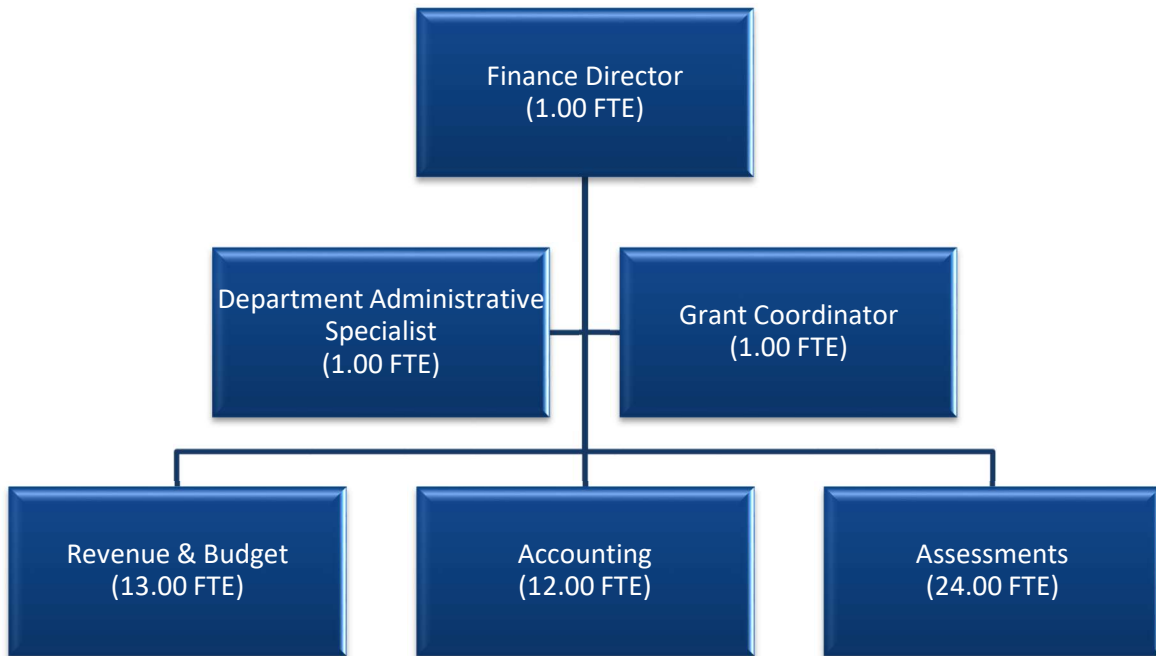


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 122-Maintenance & Licensing				
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	516	0	13,640
414.400	Travel Tickets	272	0	13,500
Total Expenses Outside Of Boro		788	0	27,140
EX21-Communications				
421.100	Communication Network Service	346,996	379,300	433,980
Total Communications		346,996	379,300	433,980
EX26-Professional Charges				
426.300	Dues & Fees	371	875	925
426.600	Computer Software/Online Servi	978,659	1,054,348	1,351,157
Total Professional Charges		979,030	1,055,223	1,352,082
EX28-Maintenance Services				
428.300	Equipment Maint Services	50,283	20,343	57,651
Total Maintenance Services		50,283	20,343	57,651
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	30,000	51,988
429.210	Training/Instructor Fees	10,000	0	15,000
429.900	Other Contractual	317,961	459,053	476,600
Total Other Contractual		327,961	489,053	543,588
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	153,170	56,500	211,500
Total Equipment Under \$5,000		153,170	56,500	211,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	113,472	18,250	25,000
Total Equipment Over \$5000		113,472	18,250	25,000
Division Total: Maintenance & Licensing		1,971,700	2,018,669	2,650,941
Department Total: Information Technology		4,977,277	5,547,877	6,334,891

MATANUSKA-SUSITNA BOROUGH
Department of Finance



- 1) Director of Finance, Department Admin Specialist & Grant Coordinator are within the Finance Administration division
- 2) Full-Time Equivalent (FTE)
- 3) Refer to the Appendix for a full listing of 2022 positions

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 51 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, accounting 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

- Successfully adapted to COVID-19 with no breakdown in functions, controls or processes throughout the pandemic
- Effectively managed all aspects of CARES spending to include creating and administering new Business Grant Program in conjunction with IT
- Received GFOA's Distinguished Budget Award, Certificate of Achievement for Excellence in Financial Accounting, and Popular Annual Financial Reporting Award
- Added 713 new structures appraised at 410,497,628 to the Assessment Roll
- Obtained an additional \$4.6M in insurance proceeds for the earthquake and \$500,000 for the cyber incident
- Streamlined exemption process for Disabled Veterans
- Updated 6,650 property records
- Completed 27,080 clerical updates in Govern
- Mailed 74,171 assessment notices and tax bills
- Scanned 6,329 files in Content Manager

Goals: Long-term & Short-term

- Collect maximum benefits from FEMA re: earthquake and fires
- Reduce commercial insurance premiums in a hardened market
- Obtain GFOA Budget, CAFR and PAFR Awards
- Assume responsibility for writing the CAFR
- Implement Gravity Software to improve CAFR, Budget and overall financial transparency
- Restructure of divisions for better workflow
- Develop formal budget monitoring procedures and implement with borough staff
- Review & adjust residential models within the CAMA system
- Complete the Land Modeling project
- Implement Govern Open Forms
- Complete and implement mobile technology
- Standardize processes across the department

		Finance Performance Measures					
	Measure	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Target	FY2023 Target
Input	Assessment notices mailed	72,697	73,283	73,668	74,083	74,174	74,500
Output	New structures added to tax roll	1,035	698	796	830	900	900
	Business license renewals	531	3,436	2,167	2,200	2,200	2,200
	New business licenses issued	957	1,254	1,861	1,850	1,850	1,850
	Value added to tax rolls (\$ in thousand \$	289,113	\$ 306,926	\$ 189,974	\$245,398	\$ 250,000	\$ 183,726
Outcome	GFOA Certificate of Achievement for Excellence in Financial Accounting	Yes	Yes	Yes	Yes	Yes	Yes
	GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes	Yes
	GFOA PAFR Award	No	No	Yes	Yes	Yes	Yes



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX13-Expenses Within Borough				
413.900	Other Exp - Within Boro	0	98	0
Total Expenses Within Borough		0	98	0
EX14-Expenses Outside Of Boro				
414.400	Travel Tickets	566	0	0
Total Expenses Outside Of Boro		566	0	0
EX21-Communications				
421.200	Postage	968	20,000	20,000
Total Communications		968	20,000	20,000
EX22-Advertising				
422.000	Advertising	99,372	113,000	99,500
Total Advertising		99,372	113,000	99,500
EX24-Utilities-Building Optrns				
424.100	Electricity	196,942	225,000	225,000
424.200	Water & Sewer	13,150	18,000	18,000
424.300	Natural Gas	53,009	76,160	65,000
424.500	Garbage Pickups	10,249	16,000	16,000
424.550	Recycling Pickups	1,757	4,780	4,780
Total Utilities-Building Optrns		275,107	339,940	328,780
EX25-Rental/Lease				
425.300	Equipment Rental	68,164	84,220	86,000
Total Rental/Lease		68,164	84,220	86,000
EX26-Professional Charges				
426.100	Auditing & Accounting	140,000	150,000	160,000
426.200	Legal	193,015	26,687	100,000
426.300	Dues & Fees	344	7,000	7,000
426.600	Computer Software/Online Servi	11,400	18,880	15,000
426.700	Occupational Health	28,980	27,000	35,000
426.900	Other Professional Chgs	13,587	26,120	25,000
Total Professional Charges		387,326	255,687	342,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX27-Insurance & Bond				
427.100	Property Insurance	139,226	183,650	254,994
427.300	Crime Insurance	9,836	11,900	11,682
427.500	Liability Insurance	131,476	158,000	228,974
427.520	Professional Liab Insur	1,000	2,500	3,000
427.600	Insurance Consulting Fee	66,000	140,000	0
427.700	Risk Management Training	0	5,000	5,000
427.800	Insurance Adjusters Fees	0	2,000	0
427.900	Insurance Deductible	0	40,000	0
Total Insurance & Bond		347,538	543,050	503,650
EX28-Maintenance Services				
428.300	Equipment Maint Services	65,455	86,630	80,000
Total Maintenance Services		65,455	86,630	80,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,994	0	0
429.210	Training/Instructor Fees	8,199	16,870	18,500
429.900	Other Contractual	87,174	100,000	195,000
Total Other Contractual		98,367	116,870	213,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,000	0
430.200	Copier/Fax Supplies	19,173	15,000	16,000
Total Office Supplies		19,173	16,000	16,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	0
Total Maintenance Supplies		0	1,000	0
EX33-Misc Supplies				
433.100	Personnel Supplies	3,641	6,000	5,000
433.200	Medical Supplies	545	5,000	2,500
433.300	Books/Subscriptions	74	500	500
433.500	Training Supplies	586	0	0
433.900	Other Supplies	871	902	1,000
Total Misc Supplies		5,717	12,402	9,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	1,500	0
434.100	Other Equip under \$5,000	0	5,000	0
434.300	Furniture Under \$5,000	0	5,000	0
Total Equipment Under \$5,000		0	11,500	0



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

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly 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	0
Total Equipment Over \$5000		0	10,000	0
Division Total: Common Contractual		1,367,753	1,610,397	1,698,430



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX11-Salaries & Wages				
411.100	Permanent Wages	744,405	869,146	769,631
411.200	Temp Wages & Adjmts	22,836	30,000	30,000
411.300	Overtime Wages	1,770	10,000	10,000
Total Salaries & Wages		769,011	909,146	809,631
EX12-Benefits				
412.100	Insurance Contrib	302,900	302,900	302,900
412.190	Life Insurance	1,834	1,859	1,859
412.200	Unemployment Contrib	4,615	5,455	5,165
412.300	Medicare	11,164	13,183	12,481
412.400	Retirement Contrib. - DB Plan	63,234	271,217	250,141
412.410	PERS Tier IV - DC Plan	97,181	0	0
412.411	PERS Tier IV - Health Plan	7,926	0	0
412.412	PERS Tier IV - HRA	22,887	0	0
412.413	PERS Tier IV - OD&D	1,572	0	0
412.600	Workers Compensation	4,091	8,637	3,891
412.700	Sbs Contribution	47,141	55,731	52,764
Total Benefits		564,545	658,982	629,201
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	68,294	75,000	75,000
Total Communications		68,294	75,000	75,000
EX22-Advertising				
422.000	Advertising	3,028	3,850	3,000
422.010	Foreclosure Advertising	390	9,479	10,000
Total Advertising		3,418	13,329	13,000
EX23-Printing				
423.000	Printing	18,049	21,920	22,000
Total Printing		18,049	21,920	22,000
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	0	100	250
Total Utilities-Building Optrns		0	100	250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX25-Rental/Lease				
425.300	Equipment Rental	2,538	3,000	3,000
Total Rental/Lease		2,538	3,000	3,000
EX26-Professional Charges				
426.300	Dues & Fees	600	1,500	1,500
426.500	Recording Fees	4,929	4,800	6,000
426.900	Other Professional Chgs	17,018	30,000	30,000
Total Professional Charges		22,547	36,300	37,500
EX28-Maintenance Services				
428.100	Building Maint Services	0	71	0
428.300	Equipment Maint Services	1,363	3,550	3,500
Total Maintenance Services		1,363	3,621	3,500
EX29-Other Contractual				
429.900	Other Contractual	7,068	10,650	11,000
Total Other Contractual		7,068	10,650	11,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,142	6,930	9,600
Total Office Supplies		7,142	6,930	9,600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	500
Total Maintenance Supplies		0	0	500
EX33-Misc Supplies				
433.100	Personnel Supplies	368	500	500
433.300	Books/Subscriptions	30	100	100
433.900	Other Supplies	370	700	700
Total Misc Supplies		768	1,300	1,300
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	293	1,000	1,500
434.100	Other Equip under \$5,000	250	1,800	1,200
434.300	Furniture Under \$5,000	1,885	7,500	6,000
Total Equipment Under \$5,000		2,428	10,300	8,700
Division Total: Revenue & Budget		1,467,171	1,750,828	1,624,432



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX11-Salaries & Wages				
411.100	Permanent Wages	202,010	217,169	306,278
411.200	Temp Wages & Adjmts	0	2,500	2,500
411.300	Overtime Wages	1,279	1,000	1,000
Total Salaries & Wages		203,289	220,669	309,778
EX12-Benefits				
412.100	Insurance Contrib	46,600	46,600	69,900
412.190	Life Insurance	289	286	429
412.200	Unemployment Contrib	1,220	1,324	1,859
412.300	Medicare	2,950	3,200	4,492
412.400	Retirement Contrib. - DB Plan	88,607	67,305	92,521
412.600	Workers Compensation	1,081	2,096	1,400
412.700	Sbs Contribution	12,462	13,527	18,989
Total Benefits		153,209	134,338	189,590
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	215	100
Total Expenses Within Borough		0	315	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,000	1,000
414.200	Exp Reimb- Outside Boro	4,249	14,000	7,500
414.400	Travel Tickets	5,066	5,615	5,000
414.900	Other Exp-Outside Boro	9	0	0
Total Expenses Outside Of Boro		9,324	20,615	13,500
EX21-Communications				
421.200	Postage	48	500	500
Total Communications		48	500	500
EX23-Printing				
423.000	Printing	582	1,000	1,000
Total Printing		582	1,000	1,000
EX26-Professional Charges				
426.100	Auditing & Accounting	0	25,000	0
426.200	Legal	380	40,000	25,000
426.300	Dues & Fees	4,907	10,000	10,000
426.350	Credit Card Fees	4,891	5,000	6,000
426.600	Computer Software/Online Servi	480	75,000	2,500
426.900	Other Professional Chgs	0	0	25,000
Total Professional Charges		10,658	155,000	68,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX28-Maintenance Services				
428.100	Building Maint Services	0	400	0
428.300	Equipment Maint Services	0	600	0
Total Maintenance Services		0	1,000	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	15,374	16,700	12,000
429.210	Training/Instructor Fees	624	7,380	5,000
429.900	Other Contractual	46,312	58,000	60,000
Total Other Contractual		62,310	82,080	77,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	741	1,052	1,200
Total Office Supplies		741	1,052	1,200
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	0
Total Maintenance Supplies		0	500	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	7	100	0
Total Fuel/Oil-Vehicle Use		7	100	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	5,000	2,500
433.300	Books/Subscriptions	0	500	500
433.900	Other Supplies	984	838	1,000
Total Misc Supplies		984	6,338	4,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	4,000	4,000
434.100	Other Equip under \$5,000	0	2,000	2,000
434.300	Furniture Under \$5,000	0	1,178	1,200
Total Equipment Under \$5,000		0	7,178	7,200
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	1,822	6,000
Total Equipment Over \$5000		0	1,822	6,000
Division Total: Admin-Finance		441,152	632,507	678,468



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX11-Salaries & Wages				
411.100	Permanent Wages	838,639	859,692	857,511
411.300	Overtime Wages	1,247	4,000	4,000
Total Salaries & Wages		839,886	863,692	861,511
EX12-Benefits				
412.100	Insurance Contrib	302,900	279,600	302,900
412.190	Life Insurance	1,784	1,716	1,859
412.200	Unemployment Contrib	5,044	5,182	5,014
412.300	Medicare	12,191	12,524	12,492
412.400	Retirement Contrib. - DB Plan	144,114	266,449	251,610
412.410	PERS Tier IV - DC Plan	85,180	0	0
412.411	PERS Tier IV - Health Plan	6,693	0	0
412.412	PERS Tier IV - HRA	17,130	0	0
412.413	PERS Tier IV - OD&D	1,328	0	0
412.600	Workers Compensation	4,419	8,205	3,777
412.700	Sbs Contribution	51,532	52,944	52,811
Total Benefits		632,315	626,620	630,463
EX21-Communications				
421.200	Postage	2,526	5,000	0
Total Communications		2,526	5,000	0
EX23-Printing				
423.000	Printing	2,957	4,500	0
Total Printing		2,957	4,500	0
EX26-Professional Charges				
426.300	Dues & Fees	1,752	3,000	3,000
426.900	Other Professional Chgs	0	1,500	1,500
Total Professional Charges		1,752	4,500	4,500
EX27-Insurance & Bond				
427.900	Insurance Deductible	0	73,313	0
Total Insurance & Bond		0	73,313	0
EX28-Maintenance Services				
428.100	Building Maint Services	3,577	10,500	0
428.300	Equipment Maint Services	170	2,000	0
Total Maintenance Services		3,747	12,500	0
EX29-Other Contractual				
429.900	Other Contractual	764	3,000	2,500
Total Other Contractual		764	3,000	2,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,414	7,000	0
430.200	Copier/Fax Supplies	0	500	0
Total Office Supplies		4,414	7,500	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	43	2,000	0
431.900	Other Maint. Supplies	0	1,000	0
Total Maintenance Supplies		43	3,000	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	1,760	3,000	0
433.900	Other Supplies	1,387	2,000	0
Total Misc Supplies		3,147	5,000	0
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,793	4,000	4,000
434.100	Other Equip under \$5,000	589	4,000	4,000
434.300	Furniture Under \$5,000	2,839	9,000	3,500
Total Equipment Under \$5,000		5,221	17,000	11,500
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	18,823	0	0
Total Equipment Over \$5000		18,823	0	0
Division Total: Accounting		1,515,595	1,625,625	1,510,474



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,426,743	1,761,779	1,724,711
411.200	Temp Wages & Adjmts	21,743	65,000	45,000
411.300	Overtime Wages	3,209	12,500	12,500
Total Salaries & Wages		1,451,695	1,839,279	1,782,211
EX12-Benefits				
412.100	Insurance Contrib	512,600	559,200	559,200
412.190	Life Insurance	2,893	3,432	3,432
412.200	Unemployment Contrib	8,711	11,036	10,693
412.300	Medicare	21,050	26,670	25,842
412.400	Retirement Contrib. - DB Plan	350,464	547,365	523,074
412.410	PERS Tier IV - DC Plan	101,332	0	0
412.411	PERS Tier IV - Health Plan	8,246	0	0
412.412	PERS Tier IV - HRA	23,513	0	0
412.413	PERS Tier IV - OD&D	1,635	0	0
412.600	Workers Compensation	44,605	71,608	62,853
412.700	Sbs Contribution	88,990	112,748	109,250
Total Benefits		1,164,039	1,332,059	1,294,344
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	400	400
413.200	Expense Reimb-Within Boro	0	300	300
413.500	Meeting Comp - W/I Boro	1,200	4,500	4,500
Total Expenses Within Borough		1,200	5,200	5,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	200
414.200	Exp Reimb- Outside Boro	57	75	5,000
Total Expenses Outside Of Boro		57	75	5,200
EX21-Communications				
421.200	Postage	35,103	42,490	46,000
421.300	Communication Network	0	1,500	0
Total Communications		35,103	43,990	46,000
EX23-Printing				
423.000	Printing	7,486	10,000	10,000
Total Printing		7,486	10,000	10,000
EX25-Rental/Lease				
425.200	Building Rental	660	900	700
425.300	Equipment Rental	3,640	4,500	4,500
Total Rental/Lease		4,300	5,400	5,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX26-Professional Charges				
426.300	Dues & Fees	870	2,000	3,000
426.900	Other Professional Chgs	0	17,245	60,000
Total Professional Charges		870	19,245	63,000
EX27-Insurance & Bond				
427.900	Insurance Deductible	0	0	17,000
Total Insurance & Bond		0	0	17,000
EX28-Maintenance Services				
428.100	Building Maint Services	10,630	4,000	1,000
428.300	Equipment Maint Services	0	2,000	5,000
428.400	Vehicle Maint Services	1,055	4,000	0
Total Maintenance Services		11,685	10,000	6,000
EX29-Other Contractual				
429.900	Other Contractual	15	43,010	8,000
Total Other Contractual		15	43,010	8,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,172	3,825	3,500
Total Office Supplies		2,172	3,825	3,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	250	3,600	0
431.200	Building Maint Supplies	12,850	2,000	2,000
431.300	Equipment Maint Supplies	131	3,000	3,000
Total Maintenance Supplies		13,231	8,600	5,000
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	212	2,000	2,000
433.110	Clothing	0	3,000	3,000
433.120	Tools under \$500	22	1,000	1,000
433.200	Medical Supplies	0	100	0
433.300	Books/Subscriptions	402	1,500	1,500
433.900	Other Supplies	360	4,100	3,000
Total Misc Supplies		996	11,700	10,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	6,950	0
434.100	Other Equip under \$5,000	2,036	10,905	0
434.300	Furniture Under \$5,000	1,000	3,000	5,000
Total Equipment Under \$5,000		3,036	20,855	5,000

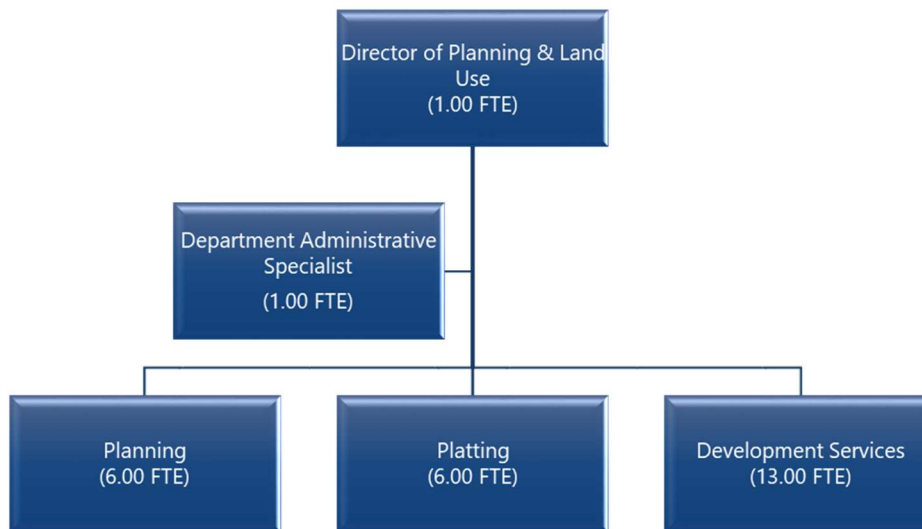


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	(1,700)	0
451.300	Furniture over \$5,000	20,644	13,500	90,000
Total Equipment Over \$5000		20,644	11,800	90,000
Division Total: Assessment		2,716,529	3,365,538	3,356,655
Department Total: Finance		7,508,200	8,984,895	8,868,459

MATANUSKA-SUSITNA BOROUGH Department of Planning



Notes:

- 1) FTE – Full-time equivalent positions currently approved within the operating budget
- 2) Refer to the Appendix for a full listing of 2021 approved positions.

Department Mission

The mission of the MSB Planning Department is to guide and manage land uses in order to protect the quality of life, health, and safety of Borough residents.

Overview

The Planning department is responsible for a range of services including platting, permitting, code enforcement, and long range planning.

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 Recorders 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 Development Services Division provides assistance and information for our community's development needs. We assist the public in determining permitting needs for a variety of Borough development activities. We manage Borough rights-of-way by processing driveway, utility, encroachment, and construction permits. We also assist in mitigating land use conflicts through public engagement, development of legislation, code compliance services, and processing land use permits.

The Planning Division is responsible for developing long range land use plans that guide how land in the borough is developed and/or conserved for the benefit of residents and businesses. The Planning Division develops plans and performs studies to accommodate growth in the Mat-Su. The types of plans include road infrastructure and transportation, public facilities, drinking water quality, surface and storm water, agriculture, fish and wildlife habitat, comprehensive community plans, and historic preservation. The division works in collaboration with citizens, community councils, Tribal Governments, incorporated cities, agency partners, Non-profits, the business sector, appointed advisory boards, the planning commission, and the assembly to develop plans and have them adopted into code. Once adopted, the long-range plans become a tool that offers guidelines for land use regulations and MSB code.

MATANUSKA-SUSITNA BOROUGH
Department of Planning

Accomplishments

Resolved Core Area Community Council Boundary issues

- Launched the Coordinated Dispatch program for our Transit Providers
- Successful submission of a bid to host the Arctic Winter Games in 2024
- Historic Preservation Plan Phase I
- Formalized an MOA with the State of Alaska to support MSB transportation planning activities
- Awarded \$900,000 in funding from ADOT support transportation planning activities
- Established a 15 member Steering Committee to support Pre-Metropolitan Planning Organization (MPO) Activities
- Completed and submitted 9 of 47 safe school walking route plans to ADOT
- Continued staffing of 8 Boards and Commissions plus 3 special committees for the pre-MPO, Official Streets and Highways Plan and the School Site Selection
- Developed a Supplemental Wetland Mitigation Ordinance for the Assembly. Project was initiated in 2018/2019
- Transportation 21 project development and public outreach
- 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. Established procedures to electronically link recorded road easements received from the S.O.A. into TRIM & Cartegraph making it available to all departments.
- Established procedures to electronically link recorded road easements received from the S.O.A. into TRIM & Cartegraph making it available to all departments.
- Implement mobile platform for Rights-of-Way and Code Compliance functions
- Subdivision Construction Manual Update completed
- Continue HMGP Matanuska River Buy-out program – Demolition and Remediation process
- 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 implementation of the Human Services Community Matching Grant Program in the amount of \$406,000 to 11 non-profits
- Fish and Wildlife Commission wins at Board of Fish meeting
- Shooting Range Ordinance
- Driveway Ordinance
- Hazard Mitigation Plan
- Safe Routes to Schools
- Created “paperless” workflows for permits reducing supply use and postage costs
- Code Compliance cases are all electronic
- Implementation of mobile platform for Marijuana, Alcohol, Multi-family, Legal Non-Conforming, and Flood Permits
- Implementation of eCommerce application for Utility Permits

MATANUSKA-SUSITNA BOROUGH
Department of Planning

Goals: Short Term & Long Term

Short Term

- Migrate remaining permit types into a digital web application
- Develop SQL report products that can be used by the courts and records management
- Expand permit presence on eCommerce for greater customer convenience
- Arctic Winter Games Planning
- Bike and Pedestrian Plan
- Lake Management Plan Update
- Capital Improvement Plan Update
- Coordinated Health and Human Services Transportation Plan Update
- Glacier View Comprehensive Plan and SPuD Update
- Beverly Lake Management Plan
- Historic Preservation Plan Phase II
- Metropolitan Planning Organization structure
- MS4 storm water management plan/permit compliance
- Aviation Notice Area District Code amendment
- Official Streets and Highways Plan & Map update
- Transportation Corridor Studies
- Safe Routes to Schools walking maps
- Planning Website Update
- Code Compliance App talks to the Records Management Program
- Troubleshoot new Code Compliance App

Long Term

- MSB Wide Comprehensive Plan Update
- Economic Development Plan focused on land use and government incentives that could encourage business investments
- Transportation Corridor Studies
- Public Facilities Plan
- Metropolitan Planning Organization implementation
- Title 17 Rewrite
- Develop new public engagement tools that will allow us to efficiently communicate with the public in the digital space
- Employee enough office to keep each officer with lower caseloads (under 100 cases per officer)

MATANUSKA-SUSITNA BOROUGH
Department of Planning

Performance Measures

Planning Performance Measures							
	Measure	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Target	FY2023 Target
Input	Comprehensive and special land use district plans in process	1	1	2	2	3	3
Efficiency	Code Compliance Code violation complaints received	439	270	259	477	477	477
Output	Surveying and right-of-way Utility permits issued	359	418	592	525	500	500
	Driveway permits issued	572	582	1,460	1,451	1,500	1,500
	Construction permits issued	16	42	19	11	20	20
	Encroachment permits issued	22	13	6	2	15	15
Outcome	Platting actions	185	149	125	200	175	175



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX11-Salaries & Wages				
411.100	Permanent Wages	448,445	543,303	426,746
411.300	Overtime Wages	899	10,000	5,000
Total Salaries & Wages		449,344	553,303	431,746
EX12-Benefits				
412.100	Insurance Contrib	157,057	163,100	139,800
412.190	Life Insurance	873	1,000	858
412.200	Unemployment Contrib	2,697	3,320	2,620
412.300	Medicare	6,516	8,023	6,333
412.400	Retirement Contrib. - DB Plan	37,068	170,694	131,504
412.410	PERS Tier IV - DC Plan	60,262	0	0
412.411	PERS Tier IV - Health Plan	4,689	0	0
412.412	PERS Tier IV - HRA	10,960	0	0
412.413	PERS Tier IV - OD&D	929	0	0
412.600	Workers Compensation	2,335	5,256	1,974
412.700	Sbs Contribution	27,546	33,917	26,773
Total Benefits		310,932	385,310	309,862
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	1,500	100
Total Expenses Within Borough		0	1,500	100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	500	250
Total Expenses Outside Of Boro		0	500	250
EX21-Communications				
421.200	Postage	833	7,000	5,000
Total Communications		833	7,000	5,000
EX22-Advertising				
422.000	Advertising	900	5,000	4,000
Total Advertising		900	5,000	4,000
EX23-Printing				
423.000	Printing	75	2,960	350
Total Printing		75	2,960	350
EX26-Professional Charges				
426.300	Dues & Fees	2,340	3,585	2,000
426.900	Other Professional Chgs	5,000	5,000	5,000
Total Professional Charges		7,340	8,585	7,000
EX28-Maintenance Services				
428.100	Building Maint Services	460	0	0
Total Maintenance Services		460	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX29-Other Contractual				
429.900	Other Contractual	1,331	5,213	500
Total Other Contractual		1,331	5,213	500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	300	0
Total Office Supplies		0	300	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	100	0
433.900	Other Supplies	14	40	0
Total Misc Supplies		14	140	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	538	787	0
434.300	Furniture Under \$5,000	0	0	1,000
Total Equipment Under \$5,000		538	787	1,000
Division Total: Planning		771,767	970,598	759,808



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX11-Salaries & Wages				
411.100	Permanent Wages	466,844	478,185	480,811
411.300	Overtime Wages	419	2,000	500
Total Salaries & Wages		467,263	480,185	481,311
EX12-Benefits				
412.100	Insurance Contrib	139,800	139,800	139,800
412.190	Life Insurance	832	858	858
412.200	Unemployment Contrib	2,804	2,881	2,897
412.300	Medicare	6,776	6,963	7,001
412.400	Retirement Contrib. - DB Plan	126,177	148,137	145,374
412.410	PERS Tier IV - DC Plan	30,188	0	0
412.411	PERS Tier IV - Health Plan	2,275	0	0
412.412	PERS Tier IV - HRA	4,275	0	0
412.413	PERS Tier IV - OD&D	451	0	0
412.600	Workers Compensation	2,447	4,562	2,182
412.700	Sbs Contribution	28,644	29,435	29,596
Total Benefits		344,669	332,636	327,708
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,373	2,100	5,100
413.200	Expense Reimb-Within Boro	10	0	0
413.500	Meeting Comp - W/I Boro	5,265	8,500	8,500
Total Expenses Within Borough		6,648	10,600	13,600
EX21-Communications				
421.200	Postage	5,854	5,000	5,000
Total Communications		5,854	5,000	5,000
EX22-Advertising				
422.000	Advertising	0	100	1,000
Total Advertising		0	100	1,000
EX23-Printing				
423.000	Printing	220	400	400
Total Printing		220	400	400
EX26-Professional Charges				
426.300	Dues & Fees	529	1,000	1,100
426.500	Recording Fees	179	350	300
Total Professional Charges		708	1,350	1,400
EX29-Other Contractual				
429.900	Other Contractual	658	1,900	2,000
Total Other Contractual		658	1,900	2,000



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

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	300	0
Total Office Supplies		0	300	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	100	300
433.900	Other Supplies	221	700	800
Total Misc Supplies		221	800	1,100
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	286	0
434.100	Other Equip under \$5,000	0	714	1,000
434.300	Furniture Under \$5,000	0	1,000	0
Total Equipment Under \$5,000		0	2,000	1,000
Division Total: Platting		826,241	835,271	834,519



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	230,518	237,451	190,475
411.200	Temp Wages & Adjmts	51,822	60,000	66,000
411.300	Overtime Wages	980	2,000	500
Total Salaries & Wages		283,320	299,451	256,975
EX12-Benefits				
412.100	Insurance Contrib	46,600	46,600	46,600
412.190	Life Insurance	283	286	286
412.200	Unemployment Contrib	1,700	1,797	1,551
412.300	Medicare	4,109	4,342	3,748
412.400	Retirement Contrib. - DB Plan	60,328	73,871	57,954
412.410	PERS Tier IV - DC Plan	14,014	0	0
412.411	PERS Tier IV - Health Plan	1,057	0	0
412.412	PERS Tier IV - HRA	2,058	0	0
412.413	PERS Tier IV - OD&D	210	0	0
412.600	Workers Compensation	1,435	2,845	1,168
412.700	Sbs Contribution	17,255	18,356	15,845
Total Benefits		149,049	148,097	127,152
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,042	4,000	5,100
413.500	Meeting Comp - W/I Boro	4,000	8,400	8,400
413.900	Other Exp - Within Boro	0	0	500
Total Expenses Within Borough		6,042	12,400	14,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	174	750	150
414.200	Exp Reimb- Outside Boro	2,000	1,000	9,000
414.400	Travel Tickets	496	3,000	5,000
414.800	Moving Expenses	0	0	6,000
Total Expenses Outside Of Boro		2,670	4,750	20,150
EX21-Communications				
421.100	Communication Network Service	0	5,000	7,500
421.200	Postage	2	100	100
Total Communications		2	5,100	7,600
EX22-Advertising				
422.000	Advertising	140	250	150
Total Advertising		140	250	150
EX23-Printing				
423.000	Printing	0	200	200
Total Printing		0	200	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX25-Rental/Lease				
425.200	Building Rental	0	500	500
425.300	Equipment Rental	165	250	250
Total Rental/Lease		165	750	750
EX26-Professional Charges				
426.300	Dues & Fees	1,691	50	2,200
426.900	Other Professional Chgs	0	2,500	0
Total Professional Charges		1,691	2,550	2,200
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,000	2,000
428.400	Vehicle Maint Services	0	2,000	0
Total Maintenance Services		0	3,000	2,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,987	9,000	11,000
429.210	Training/Instructor Fees	4,680	1,500	11,000
429.900	Other Contractual	262	20,500	4,000
Total Other Contractual		7,929	31,000	26,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	5,885	9,700	6,000
Total Office Supplies		5,885	9,700	6,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	74	1,000	300
Total Maintenance Supplies		74	1,000	300
EX33-Misc Supplies				
433.100	Personnel Supplies	1,559	4,000	1,000
433.120	Tools under \$500	0	75	0
433.300	Books/Subscriptions	1,393	500	500
433.500	Training Supplies	0	0	500
433.900	Other Supplies	1,192	2,679	1,500
Total Misc Supplies		4,144	7,254	3,500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	3,000	750
434.300	Furniture Under \$5,000	0	2,121	1,000
Total Equipment Under \$5,000		0	5,121	1,750
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	12,500	0
Total Equipment Over \$5000		0	12,500	0
Division Total: Planning-Admin		461,111	543,123	468,727



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,039,175	1,119,282	1,071,937
411.200	Temp Wages & Adjmts	24,888	72,800	72,800
411.300	Overtime Wages	11,954	18,000	18,000
Total Salaries & Wages		1,076,017	1,210,082	1,162,737
EX12-Benefits				
412.100	Insurance Contrib	302,900	302,900	302,900
412.190	Life Insurance	1,848	1,859	1,859
412.200	Unemployment Contrib	6,456	7,260	6,976
412.300	Medicare	15,603	17,546	16,860
412.400	Retirement Contrib. - DB Plan	320,464	350,852	328,180
412.410	PERS Tier IV - DC Plan	52,724	0	0
412.411	PERS Tier IV - Health Plan	4,161	0	0
412.412	PERS Tier IV - HRA	10,159	0	0
412.413	PERS Tier IV - OD&D	826	0	0
412.600	Workers Compensation	24,322	38,433	30,894
412.700	Sbs Contribution	65,961	74,178	71,276
Total Benefits		805,424	793,028	758,945
EX21-Communications				
421.200	Postage	2,504	4,000	3,000
Total Communications		2,504	4,000	3,000
EX22-Advertising				
422.000	Advertising	2,221	3,000	4,000
Total Advertising		2,221	3,000	4,000
EX23-Printing				
423.000	Printing	866	1,400	0
Total Printing		866	1,400	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	46	0
424.300	Natural Gas	0	415	0
Total Utilities-Building Oprtns		0	461	0
EX26-Professional Charges				
426.300	Dues & Fees	3,806	3,500	4,600
426.350	Credit Card Fees	952	2,000	2,000
426.500	Recording Fees	0	100	0
426.900	Other Professional Chgs	9,178	117	10,000
Total Professional Charges		13,936	5,717	16,600

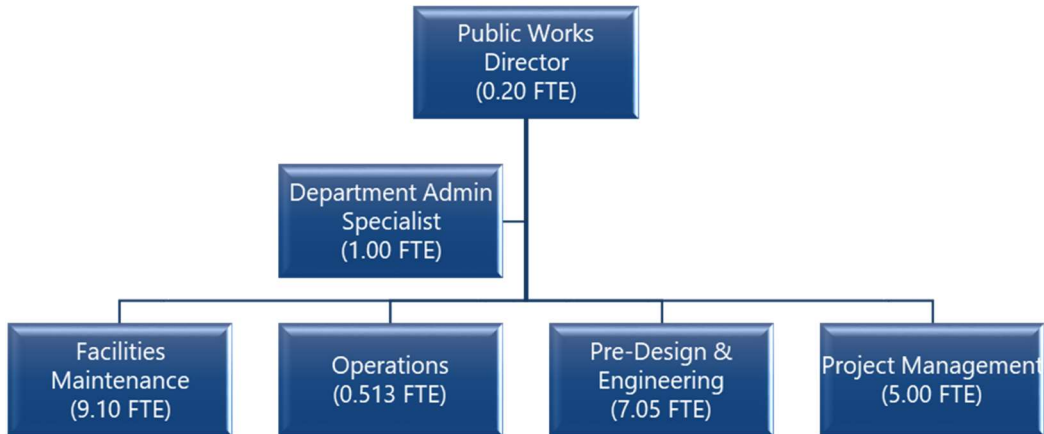


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX27-Insurance & Bond				
427.900	Insurance Deductible	8,044	0	0
Total Insurance & Bond		8,044	0	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	546	900	500
428.400	Vehicle Maint Services	80	0	0
428.920	Other Maintenance Service	496	500	500
Total Maintenance Services		1,122	1,400	1,000
EX29-Other Contractual				
429.900	Other Contractual	4,781	16,422	7,500
Total Other Contractual		4,781	16,422	7,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	65	0	0
Total Office Supplies		65	0	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,483	500	0
Total Maintenance Supplies		1,483	500	0
EX33-Misc Supplies				
433.100	Personnel Supplies	1,356	800	500
433.110	Clothing	3,183	2,900	3,000
433.120	Tools under \$500	162	800	800
433.300	Books/Subscriptions	2,196	750	750
433.900	Other Supplies	1,185	1,700	1,700
Total Misc Supplies		8,082	6,950	6,750
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	838	2,600	1,000
434.100	Other Equip under \$5,000	935	500	3,000
434.300	Furniture Under \$5,000	2,695	2,400	2,400
Total Equipment Under \$5,000		4,468	5,500	6,400
EX51-Equipment Over \$5000				
451.200	Vehicles	29,654	0	0
Total Equipment Over \$5000		29,654	0	0
Division Total: Development Services		1,958,667	2,048,460	1,966,932
Department Total: Planning & Land Use		4,017,786	4,397,452	4,029,986

MATANUSKA-SUSITNA BOROUGH
Department of Public Works



Notes:

- 1) FTE - Full-time equivalent positions currently approved within the operating budget
- 2) Refer to the Appendix for a full listing of 2022 approved positions

Department Mission

The mission of the Public Works Department is to plan for, construct, operate and maintain public facilities including administrative buildings, fire stations, libraries, schools, pools, skating rinks, water and wastewater treatment plants, roadways, flood and erosion control devices, storm water systems and other public facilities. The Department also provides services to other Borough Departments including vehicle management and maintenance, facilities upgrades and remodeling, janitorial support, gate and fence maintenance, grounds keeping, well and septic system testing and maintenance, plumbing, heating and air-conditioning service, electrical system maintenance, and other employee requested work at 116 buildings spread out across a 25,000 square mile Borough. Through its Solid Waste Division the Department provides cost effective and environmentally safe disposal of solid waste and hazardous materials, waste-hauling services, recycling and reuse services at one Borough operated class A landfill and 13 transfer Stations.

Overview

Residents and Borough employees recognize the MSB Public Works Department as providing high quality road, vehicle and facility planning, construction, operation and maintenance services as well as excellent solid waste and hazardous waste disposal, and recycling services. The Department is known for responsiveness, reliability, good stewardship of public funds including effective contract enforcement, and compassionate attention given to the needs of every resident and employee.

MATANUSKA-SUSITNA BOROUGH
Department of Public Works

Accomplishments

2020 Accomplishments

- Maintained 1,110 miles of roadway
- Maintained 105 vehicles and 60 items of support equipment
- Maintained and operated 114 buildings
- Completed 1475 facilities work orders
- 24 road upgrade projects completed
- 2 fish passage project completed
- 14.4 miles paved
- 9.4 miles under contract to be paved in Summer 2020
- 194 miles of pavement crack sealing completed
- Approved 12 new subdivisions with 21 new streets, adding 2.87 miles to contracted road maintenance
- Removal of ice jam on Willow Creek
- Sales of excess gravel - \$64,102 in 2019 revenue, \$150,000 in future revenue
- Business Roadmap complete
- In house transportation operations started April 1, 2020
- Wastewater treatment plant upgrade is underway

2021 Accomplishments

- Maintained 1,122 miles of roadway
- Maintained 114 vehicles and 105 pieces of maintenance and construction equipment
- Maintained and operated 116 buildings
- Completed 1361 facilities work orders
- 7.5 road miles paved
- 2 Fish passage projects completed
- 20 RSA road improvement projects completed
- Served over 200,000 customers at Central Landfill and transfer sites
- Provided 31 Community cleanups throughout the Borough
- Developed new traffic flow plan for Central Landfill to improve ingress and egress
- Held Compost classes certifying 48 new composters from the Borough
- Cleaned up 46 illegal dump sites in the Borough
- Completed Cell 4
- Landfill Gas System installed and operating
- Upgrades at Big Lake, Talkeetna and Willow transfer sites that improve customer access and site safety
- Started scrap metal collection at Willow and Talkeetna diverting material from the landfill
- In-house hauling from Transfer Stations/Sites saving \$130k annually
- New Transfer Site Contract for Trapper Creek saving \$3000 annually
- Collected, chipped and burned 1592 tons of brush from Central Landfill, Big Lake, Willow and Sunshine
- Collected over 66,000 lbs. of household hazardous waste
- Repurposed 3500 gallons of paints, herbicides and misc. material through our reuse program
- Diverted over 4800 tons of recycling with 109 new tons coming from the C&D cell
- Fire Station 2-1 Window Replacement
- Public Safety Building 3-9 Roof Repair
- Public Safety Building 3-9 Replacement Concept Development
- Public Safety Building 6-1 Improvements and Addition

MATANUSKA-SUSITNA BOROUGH
Department of Public Works

- Old Station 6-2 Fire Suppression System Replacement
- Public Safety Building 6-2/Central Mat-Su Training Complex Improvements
- Public Safety Building 6-5 HVAC Improvements Design
- Public Safety Building 8-2 Communication Tower Improvements
- Public Safety Building 12-1 Septic Upgrade
- Public Safety Building 13-1 Generator Back-up Power
- Palmer Fire Station Bathroom Remodels
- Central Landfill Fire Suppression Upgrades and Modifications
- Central Landfill Scale House Replacement Design
- Emergency Operations Center Remodel
- New Willow Library Construction
- Willow Log Cabin Renovation
- Willow Area Community Center Construction
- Houston Middle School Design
- Port MacKenzie Terminal Building Repair after Nov. 2018 Earthquake
- Tommy Moe Public Safety Building Bay Door Installation
- Fireweed Building Asbestos Abatement
- DSJ Uninterrupted Power Supply Replacement
- DSJ Social Distancing Protection Barriers at Public Access Points (COVID-19)
- Wasilla Pool Locker Room Upgrades
- Animal Shelter Heating and Air Conditioning Roof Top Unit (RTU) Replacement

Goals: Long-Term & Short Term

- Protect the health and safety of residents and employees
- Plan for, design, construct, operate and maintain safe and efficient roadways and bridges
- Plan for, design, construct, operate and maintain public facilities including schools, fire stations, libraries, recreational facilities, flood and erosion control structures, and public utilities
- Protect the environment through recycling, reuse and proper disposal of residential and commercial waste
- Protect taxpayers dollars through efficient projects and operations, effective contract enforcement, and thoughtful and prudent spending

MATANUSKA-SUSITNA BOROUGH
Department of Public Works

		PUBLIC WORKS PERFORMANCE MEASURES					
Measure		FY2018 Actual	FY 2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Target	FY2023 Target
Input	Annual Cost RSA Maintenance Contracts	\$ 6,010,801.79	\$ 5,771,546.76	\$ 6,092,494.66	\$ 5,574,493.08	\$ 5,713,855.41	\$ 5,856,701.80
	Cost of all facility work orders	\$ 211,840.77	\$ 205,644.21	\$ 279,096.90	\$ 298,676.85	\$ 306,144.00	\$ 313,798.00
	Labor Hours (Central Landfill)	33,738.50	34,031.75	36,818.25	37,764.75	37,500.00	38,000.00
	Labor Hours (Transfer Stations)	20,030.50	20,428.50	16,413.00	18,723.00	18,700.00	18,500.00
	Compaction Costs	\$ 2,059,528.99	\$ 1,337,133.61	\$ 1,181,555.48	\$ 1,145,429.63	\$ 1,250,000.00	\$ 1,350,000.00
	Hauling Costs	\$ 315,088.41	\$ 396,514.00	\$ 430,466.00	\$ 298,000.00	\$ 305,450.00	\$ 313,086.25
	Number of Illegal Dumpsites Cleaned Up	69	70	55	46	50	50
Efficiency	Citizen requests for road repairs requiring action	227	163	273	283	250	200
	Road Maintenance Contract Cost per Mile	\$ 5,485.96	\$ 5,701.82	\$ 5,602.93	\$ 5,248.88	\$ 5,380.10	\$ 5,649.10
	Facility Repair / Maintenance Work Order Average Cost	\$ 103.80	\$ 124.71	\$ 128.61	\$ 142.09	\$ 145.79	\$ 149.43
	Disposal Cost per Illegal Dump	\$ 48.75	\$ 36.20	\$ 61.19	\$ 51.82	\$ 51.12	\$ 49.30
	Household Hazardous Waste Disposal Cost Per Pound	\$ 0.12	\$ 0.12	\$ 0.11	\$ 0.09	\$ 0.10	\$ 0.10
Output	Maintained Road Service Area Miles	1,096	1,106	1,116	1,122	1,125	1,128
	Road Service Areas Pavement Repairs / Potholes patched	89	66	177	225	230	236
	Road Service Areas Sign Replacements	97	72	113	105	90	85
	Road Service Areas Flooding / Culverts frozen or plugged	193	61	80	384	250	225
	Road Service Areas Downed Tree Removal	28	25	62	42	45	50
	Facility Maintenance Work Orders / Repairs	1,446	1,141	1,475	1,361	1,388	1,416
	Facilities Preventative Maintenance Activities Performed	595	508	695	741	750	775
	Central Landfill Customers Served	123,670	128,602	133,647	135,122	135,000	140,000
	Big Lake Transfer Station Customers Served	36,397	35,879	34,588	35,462	35,500	35,500
	Butte Transfer Station Customers Served	10,001	9,568	8,193	7,857	7,500	7,500
	Sutton Transfer Station Customers Served	4,907	5,077	4,458	4,559	4,500	4,200
	Talkeetna Transfer Station Customers Served	12,499	15,065	14,741	15,697	15,500	15,800
	Willow Transfer Station Customers Served	12,226	13,018	12,575	13,078	13,000	13,050
	Remote Transfer Sites Customers Served (does not include free sites)	1,232	1,085	1,436	1,775	1,750	1,750
	Number of Solid Waste Community Clean-ups Organized	54	60	72	31	50	60
	Refuse Cleaned Up through Solid Waste Community Clean-Up Efforts (in tons)	91	28	36	28	30	33
	Refuse Cleaned Up through Solid Waste Community Clean-Up Efforts (in cubic yards)	166	129	109	79	125	130
	Refuse Cleaned Up from Illegal Dumpsites (in tons)	26	19	25	17	18	17
	Municipal Solid Waste Commercial received at Central Landfill (in tons - excludes waste hauled from Transfer Stations)	45,123	46,288	46,156	49,610	49,500	49,500
	Construction & Demolition Material received at Central Landfill (in tons - excludes waste hauled from Transfer Stations)	13,210	11,747	12,197	14,637	15,250	14,750
	Waste Hauled from Transfer Stations/Sites to Central Landfill (in tons)	6,712	6,750	6,074	6,356	6,200	6,000
	All other materials tonnage accepted at Central Landfill (Municipal Solid Waste Residential, brush/grass, scrap metal, asbestos, contaminated soil, medical waste, etc.)	10,265	10,312	10,880	10,677	11,200	11,750
	Outcome	Miles Paved Road Added	4	12	13	3	4
Thank you calls to hotline		164	93	231	132	145	158
Composting Class Graduates from Solid Waste Community Program		-	116	41	48	50	75
Reuse Distributed (in gallons) from Solid Waste Community Program		3,373	3,815	2,744	3,561	3,500	3,750
Annual Landfill Coupons Redeemed		12,562	8,828	8,600	8,008	8,000	8,000
Annual Landfill Coupon Savings for Residents		\$ 90,124	\$ 63,337	\$ 66,431	\$ 61,598	\$ 64,000	\$ 64,000
Recycling Material Collected at Transfer Stations, Central Landfill and MSB Schools (in tons)		94	109	166	226	250	275
VCRS Recycling Collected (in tons)		1,902	1,857	1,908	922	1,800	2,000
Brush/Grass Diverted from Landfill (in tons)		167	492	1,557	1,592	1,500	1,500
Scrap Metal Diverted from Landfill (in tons)		1,582	1,743	1,863	2,098	2,100	2,300
Motor Oil, Antifreeze, and Cooking Oil Diverted from Landfill/Shipped (in gallons)		33,407	37,937	41,874	40,236	40,000	42,500
Leachate Diverted from Landfill/Shipped (in gallons)		1,604,728	2,933,953	3,508,789	2,335,042	2,000,000	1,500,000
Household Hazardous Waste (HHW) Diverted from Landfill/Shipped (in pounds)		36,290	36,078	43,610	66,200	67,500	70,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	27,586	29,708	115,242
411.200	Temp Wages & Adjmts	0	6,500	0
Total Salaries & Wages		27,586	36,208	115,242
EX12-Benefits				
412.100	Insurance Contrib	4,660	4,660	27,960
412.190	Life Insurance	30	29	172
412.200	Unemployment Contrib	171	217	691
412.300	Medicare	411	525	1,671
412.400	Retirement Contrib. - DB Plan	0	9,165	34,699
412.410	PERS Tier IV - DC Plan	5,142	0	0
412.411	PERS Tier IV - Health Plan	374	0	0
412.412	PERS Tier IV - HRA	438	0	0
412.413	PERS Tier IV - OD&D	75	0	0
412.600	Workers Compensation	1,218	1,630	1,815
412.700	Sbs Contribution	1,716	2,220	7,064
Total Benefits		14,235	18,446	74,072
EX21-Communications				
421.200	Postage	30	265	265
Total Communications		30	265	265
EX23-Printing				
423.000	Printing	0	265	265
Total Printing		0	265	265
EX26-Professional Charges				
426.300	Dues & Fees	329	525	400
426.900	Other Professional Chgs	0	14,350	5,000
Total Professional Charges		329	14,875	5,400
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	120
Total Maintenance Services		0	0	120
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	525	400
Total Office Supplies		0	525	400
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	25	50
Total Maintenance Supplies		0	25	50



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	625	40
433.300	Books/Subscriptions	0	210	0
433.900	Other Supplies	0	735	0
Total Misc Supplies		0	1,570	40
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	0	1,000
434.100	Other Equip under \$5,000	0	575	0
434.300	Furniture Under \$5,000	0	1,000	0
Total Equipment Under \$5,000		0	1,575	1,000
Division Total: Public Works-Admin		42,180	73,754	196,854



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	582,842	679,061	645,600
411.200	Temp Wages & Adjmts	95,456	100,000	100,000
411.300	Overtime Wages	15,628	30,000	30,000
Total Salaries & Wages		693,926	809,061	775,600
EX12-Benefits				
412.100	Insurance Contrib	209,700	212,030	212,030
412.190	Life Insurance	1,206	1,301	1,301
412.200	Unemployment Contrib	4,198	4,854	4,654
412.300	Medicare	10,720	11,731	11,246
412.400	Retirement Contrib. - DB Plan	6,560	218,745	203,423
412.410	PERS Tier IV - DC Plan	103,349	0	0
412.411	PERS Tier IV - Health Plan	7,694	0	0
412.412	PERS Tier IV - HRA	17,514	0	0
412.413	PERS Tier IV - OD&D	1,526	0	0
412.600	Workers Compensation	40,103	53,721	48,295
412.700	Sbs Contribution	42,887	49,595	47,544
Total Benefits		445,457	551,977	528,493
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	525	525
413.300	Exp Allowance-Within Boro	5,412	4,500	4,500
Total Expenses Within Borough		5,412	5,025	5,025
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	2,100	2,100
414.300	Expense Allow- O/S Boro	0	1,000	1,000
Total Expenses Outside Of Boro		0	3,100	3,100
EX21-Communications				
421.100	Communication Network Service	743	2,632	3,000
421.200	Postage	164	150	150
Total Communications		907	2,782	3,150
EX22-Advertising				
422.000	Advertising	548	385	265
Total Advertising		548	385	265
EX23-Printing				
423.000	Printing	72	145	265
Total Printing		72	145	265



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX24-Utilities-Building Optrns				
424.100	Electricity	1,053	1,600	1,624
424.400	Lp-Propane	0	160	160
424.500	Garbage Pickups	102	525	525
424.600	Heating Fuel-Oil	868	1,100	1,100
Total Utilities-Building Optrns		2,023	3,385	3,409
EX25-Rental/Lease				
425.300	Equipment Rental	1,862	4,000	4,000
Total Rental/Lease		1,862	4,000	4,000
EX26-Professional Charges				
426.300	Dues & Fees	1,064	3,150	3,150
426.600	Computer Software/Online Servi	0	36,600	3,600
426.900	Other Professional Chgs	0	3,043	5,525
Total Professional Charges		1,064	42,793	12,275
EX28-Maintenance Services				
428.100	Building Maint Services	80,496	145,017	111,650
428.200	Grounds Maint Services	16,780	8,400	8,526
428.300	Equipment Maint Services	14,665	20,000	20,300
428.400	Vehicle Maint Services	22,870	26,500	35,000
Total Maintenance Services		134,811	199,917	175,476
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,250	5,250	5,250
429.210	Training/Instructor Fees	700	1,500	1,500
429.710	Testing	229	1,100	1,100
429.900	Other Contractual	4,014	30,980	5,000
Total Other Contractual		6,193	38,830	12,850
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,403	3,200	3,200
Total Office Supplies		1,403	3,200	3,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	87,384	90,000	125,000
431.200	Building Maint Supplies	78,098	100,571	129,150
431.300	Equipment Maint Supplies	7,419	15,000	15,375
431.400	Grounds Maint Supplies	0	4,200	4,305
431.900	Other Maint. Supplies	1,337	1,775	1,640
Total Maintenance Supplies		174,238	211,546	275,470



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	6,150	7,400	7,585
432.200	Gas	77,032	115,500	125,000
Total Fuel/Oil-Vehicle Use		83,182	122,900	132,585
EX33-Misc Supplies				
433.100	Personnel Supplies	4,844	9,800	5,433
433.110	Clothing	0	525	540
433.120	Tools under \$500	5,284	7,000	7,175
433.200	Medical Supplies	0	110	115
433.300	Books/Subscriptions	1,728	2,100	2,155
433.500	Training Supplies	0	300	305
433.600	Concession Food/Supplies	0	1,000	1,015
433.900	Other Supplies	1,542	4,200	4,265
Total Misc Supplies		13,398	25,035	21,003
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	154	0	500
434.100	Other Equip under \$5,000	6,944	5,000	5,000
434.300	Furniture Under \$5,000	1,322	0	2,100
Total Equipment Under \$5,000		8,420	5,000	7,600
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	1,977	9,607	10,500
Total Equipment Over \$5000		1,977	9,607	10,500
Division Total: Maintenance		1,574,893	2,038,688	1,974,266



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	38,705	48,135	46,772
411.300	Overtime Wages	440	3,000	3,000
Total Salaries & Wages		39,145	51,135	49,772
EX12-Benefits				
412.100	Insurance Contrib	10,776	11,941	11,941
412.190	Life Insurance	68	73	73
412.200	Unemployment Contrib	237	307	299
412.300	Medicare	572	741	722
412.400	Retirement Contrib. - DB Plan	11,547	15,775	14,986
412.410	PERS Tier IV - DC Plan	2,251	0	0
412.411	PERS Tier IV - Health Plan	171	0	0
412.412	PERS Tier IV - HRA	349	0	0
412.413	PERS Tier IV - OD&D	34	0	0
412.600	Workers Compensation	868	1,713	1,459
412.700	Sbs Contribution	2,419	3,135	3,051
Total Benefits		29,292	33,685	32,531
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	21	200	200
Total Expenses Within Borough		21	200	200
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	30	150	150
Total Communications		30	150	150
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		0	100	100
EX26-Professional Charges				
426.300	Dues & Fees	175	525	525
Total Professional Charges		175	525	525
EX28-Maintenance Services				
428.300	Equipment Maint Services	172	0	0
Total Maintenance Services		172	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,100	2,100
Total Other Contractual		0	2,100	2,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	200	200
Total Office Supplies		0	200	200
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	300	300
433.900	Other Supplies	85	100	100
Total Misc Supplies		85	400	400
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	1,000	1,000
434.300	Furniture Under \$5,000	0	1,000	1,000
Total Equipment Under \$5,000		0	2,000	2,000
Division Total: Operations		68,920	90,695	88,178



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX29-Other Contractual				
429.900	Other Contractual	0	0	15,000
Total Other Contractual		0	0	15,000
Division Total: Community Cleanup		0	0	15,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 181-Project Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	462,710
Total Salaries & Wages		0	0	462,710
EX12-Benefits				
412.100	Insurance Contrib	0	0	116,500
412.190	Life Insurance	0	0	715
412.200	Unemployment Contrib	0	0	2,776
412.300	Medicare	0	0	6,709
412.400	Retirement Contrib. - DB Plan	0	0	139,322
412.600	Workers Compensation	0	0	19,820
412.700	Sbs Contribution	0	0	28,364
Total Benefits		0	0	314,206
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	100
413.200	Expense Reimb-Within Boro	0	0	100
413.400	Meal Allowance -W/I Boro	0	0	100
Total Expenses Within Borough		0	0	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	350
414.200	Exp Reimb- Outside Boro	0	0	500
Total Expenses Outside Of Boro		0	0	850
EX21-Communications				
421.200	Postage	0	0	500
Total Communications		0	0	500
EX22-Advertising				
422.000	Advertising	0	0	500
Total Advertising		0	0	500
EX26-Professional Charges				
426.300	Dues & Fees	0	0	3,000
426.900	Other Professional Chgs	0	0	10,000
Total Professional Charges		0	0	13,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	500
428.920	Other Maintenance Service	0	0	583
Total Maintenance Services		0	0	1,083
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	300
429.900	Other Contractual	0	20,000	10,000
Total Other Contractual		0	20,000	10,300



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 181-Project Management				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	500
Total Office Supplies		0	0	500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	400
Total Maintenance Supplies		0	0	400
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	2,000
433.110	Clothing	0	0	250
433.300	Books/Subscriptions	0	0	500
433.900	Other Supplies	0	0	450
Total Misc Supplies		0	0	3,200
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	0	0	4,000
Total Equipment Under \$5,000		0	0	4,000
Division Total: Project Management		0	20,000	811,549



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 182-Pre-Design & Engineering				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	636,261
411.200	Temp Wages & Adjmts	0	0	42,000
Total Salaries & Wages		0	0	678,261
EX12-Benefits				
412.100	Insurance Contrib	0	0	164,265
412.190	Life Insurance	0	0	1,008
412.200	Unemployment Contrib	0	0	4,070
412.300	Medicare	0	0	9,835
412.400	Retirement Contrib. - DB Plan	0	0	191,578
412.600	Workers Compensation	0	0	29,075
412.700	Sbs Contribution	0	0	41,577
Total Benefits		0	0	441,408
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	100
413.200	Expense Reimb-Within Boro	0	0	200
Total Expenses Within Borough		0	0	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	250
414.200	Exp Reimb- Outside Boro	0	0	250
Total Expenses Outside Of Boro		0	0	500
EX21-Communications				
421.200	Postage	0	0	500
Total Communications		0	0	500
EX22-Advertising				
422.000	Advertising	0	0	1,200
Total Advertising		0	0	1,200
EX23-Printing				
423.000	Printing	0	0	250
Total Printing		0	0	250
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	0	500
Total Utilities-Building Oprtns		0	0	500
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	250
Total Rental/Lease		0	0	250



Matanuska-Susitna Borough

Financial Management Budget Listing

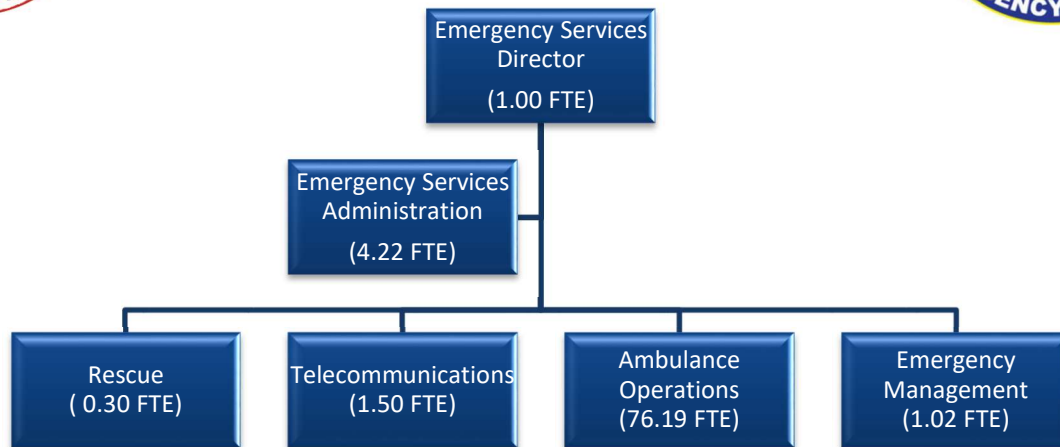
Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 182-Pre-Design & Engineering				
EX26-Professional Charges				
426.300	Dues & Fees	0	0	10,000
426.500	Recording Fees	0	0	500
426.600	Computer Software/Online Servi	0	0	5,000
426.900	Other Professional Chgs	0	0	50,000
Total Professional Charges		0	0	65,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	750
428.920	Other Maintenance Service	0	0	1,050
Total Maintenance Services		0	0	1,800
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	7,450
429.210	Training/Instructor Fees	0	0	1,000
429.710	Testing	0	0	500
429.900	Other Contractual	0	0	25,000
Total Other Contractual		0	0	33,950
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	350
Total Office Supplies		0	0	350
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	250
Total Maintenance Supplies		0	0	250
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	860
433.110	Clothing	0	0	850
433.120	Tools under \$500	0	0	500
433.300	Books/Subscriptions	0	0	2,000
433.900	Other Supplies	0	0	1,000
Total Misc Supplies		0	0	5,210
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	1,500
434.300	Furniture Under \$5,000	0	0	2,000
Total Equipment Under \$5,000		0	0	3,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	8,000
Total Equipment Over \$5000		0	0	8,000
Division Total: Pre-Design & Engineering		0	0	1,241,729
Department Total: Public Works		1,685,993	2,223,137	4,327,576



MATANUSKA-SUSITNA BOROUGH Department of Emergency Services



Notes:

- 1) FTE – Full-time equivalent positions currently approved within the operating budget
- 2) Personnel data presented in this section is limited to the Areawide divisions of EMS
- 3) Refer to the Appendix for a full listing of FY2022 approved positions

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, as well as Enhanced 911 services; and emergency vehicle maintenance.

Many say that being an EMT or firefighter is not a choice, it is 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 Department of Emergency Services' paramedics, rescue technicians and firefighters are comprised of both full time and on-call paid staff. These dedicated men and women of the on-call staff 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

Fire Service Areas

- Mitigation of multiple significant wildfires with no loss of human life.
- Fire/Rescue responded to over 3300 emergency calls in 2020.
- COVID-19 preparation and response with no interruption in emergency services.
- Medical First Responder program expanded to better train fire first responders to assist on EMS calls. Expanded AED availability among first responders.
- Modernization of our fire apparatus fleet by placing newly purchased fire apparatus in service.
- Completed numerous CIP and Capital projects improving infrastructure and response capabilities.
- Improved interoperability with standardization of policies, procedures and the use of work groups.

Fleet Maintenance

- Savings from PM and not subcontracting, advances in equipment, reduction in downtime & available for after-hours incidents and emergent repairs.

Emergency Management

- CERT – Community Emergency Response Teams trainings and activations during this year.
- COVID-19 preparation and response
- Buildout and staffing “Hot” EOC

Telecom

- As of October 2019, Emergency Services Telecom has increased this number to twelve sites, three mobile communications apparatuses, received a DNR leased remote site.
- DES Telecom has transitioned away non-MSB owned sites, when possible. Built one new tower in the process of building two more
- Complexity of DES Telecom sites has grown from just a single repeater radio sites with battery backup to fully functional networked communications sites

Emergency Medical Services

- Increased daily ambulance coverage from four to six FT units.
- Opened and staffed a dedicated station to serve the Northern Susitna Valley (Station 11-9).
- Developed a comprehensive, self-sufficient, high quality EMS training program.
- Resuscitation Quality Improvement program
- Inventory Controls - Tracking system and systematic vendor review. Cost savings for 25% in the medical supply budget with additional savings projected.
- Streamlined the billing process. - Working with Finance, implemented a paperless documentation procedure that decreased errors, billing turnaround time and responder workload.
- Coordinated with Fleet Maintenance to streamline workflow, vehicle and incident tracking and preventative maintenance items, resulting in decreased costs.

MATANUSKA-SUSITNA BOROUGH
Department of Emergency Services

Goals: Long-term & Short-term

- Maintaining a permanent EOC in “HOT” status.
- Strengthen MSB Employees participation in the EOC through training and exercise in new site.
- Complete work on 2012 Flooding and 2018 Cook Inlet Earthquake and COVID-19 disaster projects
- Permanent Power on Grubstake Mountain Site project started.
- Big Lake communications Tower
- West Lakes communications tower
- Montana mountain communications tower
- Increase telecoms staffing.
- Continue to make the communications and emergency management programs resilient and ready.
- Improve firefighter health and safety by decreasing injury rates and improving cancer prevention.
- Increase fire department interoperability by implementing standardized SOP's and equipment.
- Continue efforts to modernize our fleet, facilities and durable equipment.
- Aggressive recruitment and improved retention of our Paid-on-call workforce, targeting younger responders. Propose a Youth FF program in conjunction with the school district.
- Improve fire department efficiency by standardizing equipment and purchasing.
- Develop a Borough wide training and response plan for Technical Rescues to help meet national standards.
- Continue to pursue the implementation of a Form of Community Para medicine, which allows EMS to operate in an expanded role by assisting with public health, bringing primary healthcare and preventative services to underserved populations in the community. The underlying goal is to improve access to care, avoid duplication of existing services, and reduce costs and strain on emergency services.
- Increase daily ambulance coverage from 6 to 7 FT units.

MATANUSKA-SUSITNA BOROUGH
Department of Emergency Services

Emergency Services / Fire Service Performance Measures							
	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Target	2023 Target
Efficiency	EMS						
	Tempo (calls per da	26	28	29	31	35	39
	Total Calls	9,343	9,500	9,794	10,292	10,750	11,000
	Total transports	5,615	6,020	6,682	7,132	7,630	8,000
Outcome	Fire Measures						
	Fire	617	681	697	711	725	740
	Over Pressure	15	13	13	14	14	14
	Rescue & EMS	1,474	1,192	1,220	1,244	1,269	1,300
	Hazard	246	243	249	254	259	262
	Service	221	317	324	331	337	345
	Good Intent	790	825	844	861	878	890
	False Alarm	362	324	332	338	345	401
	Natural Disaster	6	2	2	2	2	2
	Special	34	1	1	1	1	1
	Total	3,765	3,598	3,682	3,755	3,831	3,955

* Performance measures are expressed in calendar year



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX11-Salaries & Wages				
411.100	Permanent Wages	69,824	119,939	122,765
411.200	Temp Wages & Adjmts	0	0	40,000
411.300	Overtime Wages	967	3,650	7,300
411.400	Nonemployee Compensation	116,991	185,000	145,000
Total Salaries & Wages		187,782	308,589	315,065
EX12-Benefits				
412.100	Insurance Contrib	17,475	34,950	34,950
412.150	On-Call Health Insurance	0	7,899	0
412.190	Life Insurance	109	215	215
412.200	Unemployment Contrib	425	1,852	1,890
412.300	Medicare	2,720	4,475	4,568
412.400	Retirement Contrib. - DB Plan	0	38,127	39,162
412.410	PERS Tier IV - DC Plan	12,529	0	0
412.411	PERS Tier IV - Health Plan	934	0	0
412.412	PERS Tier IV - HRA	1,606	0	0
412.413	PERS Tier IV - OD&D	186	0	0
412.600	Workers Compensation	8,791	10,122	8,803
412.700	Sbs Contribution	11,499	18,917	19,313
Total Benefits		56,274	116,557	108,901
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
414.200	Exp Reimb- Outside Boro	0	1,100	2,000
414.400	Travel Tickets	0	3,200	3,200
Total Expenses Outside Of Boro		0	4,400	5,300
EX21-Communications				
421.100	Communication Network Service	78,304	121,507	99,570
421.200	Postage	0	250	250
Total Communications		78,304	121,757	99,820
EX22-Advertising				
422.000	Advertising	0	1,500	1,500
Total Advertising		0	1,500	1,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	14,605	30,000	36,000
424.300	Natural Gas	672	2,000	2,000
424.400	Lp-Propane	12,468	20,000	25,000
424.500	Garbage Pickups	563	1,500	1,500
424.600	Heating Fuel-Oil	0	2,000	2,000
Total Utilities-Building Oprtns		28,308	55,500	66,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX25-Rental/Lease				
425.300	Equipment Rental	721	5,000	8,000
Total Rental/Lease		721	5,000	8,000
EX26-Professional Charges				
426.300	Dues & Fees	1,040	5,500	5,500
426.600	Computer Software/Online Servi	3,831	2,500	25,000
426.900	Other Professional Chgs	5,188	11,000	11,000
Total Professional Charges		10,059	19,000	41,500
EX27-Insurance & Bond				
427.100	Property Insurance	0	1,500	1,276
427.500	Liability Insurance	605	750	1,640
Total Insurance & Bond		605	2,250	2,916
EX28-Maintenance Services				
428.100	Building Maint Services	401	0	0
428.200	Grounds Maint Services	235	250	250
428.300	Equipment Maint Services	2,968	5,000	5,000
428.400	Vehicle Maint Services	0	3,000	3,000
428.500	Commun Equip Maint Servic	4,073	30,000	30,000
Total Maintenance Services		7,677	38,250	38,250
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	5,000	2,500
429.210	Training/Instructor Fees	0	10,000	7,500
429.710	Testing	0	250	200
429.900	Other Contractual	575,570	419,250	600,500
Total Other Contractual		575,570	434,500	610,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	7	500	500
430.200	Copier/Fax Supplies	0	500	500
Total Office Supplies		7	1,000	1,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	5,000	3,000
431.200	Building Maint Supplies	1,511	2,000	2,000
431.300	Equipment Maint Supplies	21,930	28,000	25,000
431.400	Grounds Maint Supplies	0	0	500
Total Maintenance Supplies		23,441	35,000	30,500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,999	12,000	12,000
Total Fuel/Oil-Vehicle Use		1,999	12,000	12,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX33-Misc Supplies				
433.100	Personnel Supplies	281	2,500	2,500
433.110	Clothing	540	5,000	2,000
433.120	Tools under \$500	1,027	3,000	3,000
433.500	Training Supplies	0	0	500
433.900	Other Supplies	25,152	45,000	45,000
Total Misc Supplies		27,000	55,500	53,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	5,146	9,000	15,000
434.100	Other Equip under \$5,000	30,945	116,000	30,000
434.300	Furniture Under \$5,000	3,728	0	5,000
Total Equipment Under \$5,000		39,819	125,000	50,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	53,915	141,150	20,000
Total Equipment Over \$5000		53,915	141,150	20,000
Division Total: Telecommunication Network		1,091,481	1,476,953	1,464,952



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	612,560	459,861	468,444
411.200	Temp Wages & Adjmts	17,001	30,000	20,000
411.300	Overtime Wages	3,512	10,000	7,000
411.400	Nonemployee Compensation	420	0	0
Total Salaries & Wages		633,493	499,861	495,444
EX12-Benefits				
412.100	Insurance Contrib	177,954	122,034	121,626
412.190	Life Insurance	1,008	749	746
412.200	Unemployment Contrib	3,799	3,062	2,973
412.300	Medicare	8,233	7,400	7,184
412.400	Retirement Contrib. - DB Plan	96,587	149,766	148,148
412.410	PERS Tier IV - DC Plan	60,724	0	0
412.411	PERS Tier IV - Health Plan	5,189	0	0
412.412	PERS Tier IV - HRA	8,447	0	0
412.413	PERS Tier IV - OD&D	1,630	0	0
412.600	Workers Compensation	21,162	14,525	11,324
412.700	Sbs Contribution	38,834	31,285	30,371
Total Benefits		423,567	328,821	322,372
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	350	350
413.200	Expense Reimb-Within Boro	0	400	400
413.900	Other Exp - Within Boro	630	100	100
Total Expenses Within Borough		630	850	850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	84	150	150
414.200	Exp Reimb- Outside Boro	0	2,000	2,000
414.400	Travel Tickets	0	2,500	2,500
Total Expenses Outside Of Boro		84	4,650	4,650
EX21-Communications				
421.200	Postage	36	700	700
Total Communications		36	700	700
EX22-Advertising				
422.000	Advertising	10	4,000	2,000
Total Advertising		10	4,000	2,000
EX23-Printing				
423.000	Printing	509	4,000	3,000
Total Printing		509	4,000	3,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX24-Utilities-Building Optrns				
424.100	Electricity	6,338	17,000	17,000
424.300	Natural Gas	3,637	10,000	10,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	1,223	3,000	3,000
424.550	Recycling Pickups	280	800	1,100
Total Utilities-Building Optrns		11,478	30,900	31,200
EX25-Rental/Lease				
425.200	Building Rental	24,237	20,487	14,958
425.300	Equipment Rental	7,692	8,500	8,500
Total Rental/Lease		31,929	28,987	23,458
EX26-Professional Charges				
426.300	Dues & Fees	755	2,000	2,000
426.600	Computer Software/Online Servi	1,093	0	0
426.900	Other Professional Chgs	0	1,500	1,500
Total Professional Charges		1,848	3,500	3,500
EX27-Insurance & Bond				
427.100	Property Insurance	4,588	9,950	7,141
427.500	Liability Insurance	1,724	2,100	3,174
Total Insurance & Bond		6,312	12,050	10,315
EX28-Maintenance Services				
428.100	Building Maint Services	2,112	4,000	4,000
428.200	Grounds Maint Services	0	1,000	2,500
428.300	Equipment Maint Services	3,382	6,000	6,000
428.400	Vehicle Maint Services	428	15,000	50,000
428.920	Other Maintenance Service	20	1,000	1,000
Total Maintenance Services		5,942	27,000	63,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	298	3,000	3,000
429.210	Training/Instructor Fees	0	3,000	3,000
429.710	Testing	314	1,000	1,700
429.900	Other Contractual	1,414	3,000	3,000
Total Other Contractual		2,026	10,000	10,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,235	4,000	4,000
430.200	Copier/Fax Supplies	458	1,500	1,500
Total Office Supplies		2,693	5,500	5,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,559	12,000	100,000
431.200	Building Maint Supplies	1,206	3,500	3,500
431.300	Equipment Maint Supplies	821	10,000	10,000
431.400	Grounds Maint Supplies	44	1,000	1,000
Total Maintenance Supplies		5,630	26,500	114,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	424	1,500	1,500
432.200	Gas	3,148	18,000	18,000
Total Fuel/Oil-Vehicle Use		3,572	19,500	19,500
EX33-Misc Supplies				
433.100	Personnel Supplies	5,927	6,000	6,000
433.110	Clothing	4,023	2,000	2,000
433.120	Tools under \$500	0	450	450
433.200	Medical Supplies	0	1,000	1,000
433.300	Books/Subscriptions	1,544	1,500	3,100
433.500	Training Supplies	0	1,500	1,500
433.900	Other Supplies	1,312	6,000	6,000
Total Misc Supplies		12,806	18,450	20,050
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	2,134	0	0
434.100	Other Equip under \$5,000	0	10,000	10,000
434.300	Furniture Under \$5,000	1,982	10,000	10,000
Total Equipment Under \$5,000		4,116	20,000	20,000
Division Total: Emergency Services Admin		1,146,681	1,045,269	1,151,239



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 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	0
413.200	Expense Reimb-Within Boro	0	125	0
Total Expenses Within Borough		0	625	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	0
Total Misc Supplies		0	500	0
Division Total: Emer Med Service Board		0	1,125	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Am				
EX26-Professional Charges				
426.300	Dues & Fees	(15)	0	0
Total Professional Charges		(15)	0	0
Division Total: Fleet Maintenance - DES Amb		(15)	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX11-Salaries & Wages				
411.100	Permanent Wages	9,730	32,094	30,575
411.200	Temp Wages & Adjmts	1,426	2,000	2,000
411.300	Overtime Wages	16	0	0
411.400	Nonemployee Compensation	285,102	400,000	425,000
Total Salaries & Wages		296,274	434,094	457,575
EX12-Benefits				
412.100	Insurance Contrib	6,442	7,528	6,876
412.150	On-Call Health Insurance	1,385	17,078	3,000
412.190	Life Insurance	18	46	42
412.200	Unemployment Contrib	65	2,605	2,745
412.300	Medicare	4,319	6,294	6,635
412.400	Retirement Contrib. - DB Plan	183	10,193	9,527
412.410	PERS Tier IV - DC Plan	1,274	0	0
412.411	PERS Tier IV - Health Plan	101	0	0
412.412	PERS Tier IV - HRA	239	0	0
412.413	PERS Tier IV - OD&D	37	0	0
412.600	Workers Compensation	21,158	25,357	24,645
412.700	Sbs Contribution	18,258	26,610	28,049
Total Benefits		53,479	95,711	81,519
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	300	2,500
414.400	Travel Tickets	0	0	4,000
Total Expenses Outside Of Boro		0	300	6,500
EX21-Communications				
421.100	Communication Network Service	1,655	2,500	3,000
421.200	Postage	44	0	0
Total Communications		1,699	2,500	3,000
EX22-Advertising				
422.000	Advertising	100	500	600
Total Advertising		100	500	600
EX23-Printing				
423.000	Printing	0	300	300
Total Printing		0	300	300
EX24-Utilities-Building Optrns				
424.100	Electricity	1,488	3,400	3,400
424.200	Water & Sewer	486	500	800
424.300	Natural Gas	3,780	5,300	7,200
Total Utilities-Building Optrns		5,754	9,200	11,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX25-Rental/Lease				
425.200	Building Rental	31,223	22,987	15,958
Total Rental/Lease		31,223	22,987	15,958
EX26-Professional Charges				
426.300	Dues & Fees	2,408	2,200	2,000
426.900	Other Professional Chgs	10,766	0	6,000
Total Professional Charges		13,174	2,200	8,000
EX27-Insurance & Bond				
427.100	Property Insurance	309	420	2,025
427.200	Vehicle Insurance	23,742	32,050	0
427.500	Liability Insurance	1,061	1,300	2,699
Total Insurance & Bond		25,112	33,770	4,724
EX28-Maintenance Services				
428.100	Building Maint Services	836	500	500
428.200	Grounds Maint Services	0	500	1,500
428.300	Equipment Maint Services	5,004	5,127	15,000
428.400	Vehicle Maint Services	11,462	12,000	0
428.920	Other Maintenance Service	1,695	1,000	1,000
Total Maintenance Services		18,997	19,127	18,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,500	1,500
429.210	Training/Instructor Fees	0	0	750
429.710	Testing	255	300	300
429.900	Other Contractual	60,537	64,400	80,000
Total Other Contractual		60,792	66,200	82,550
EX30-Office Supplies				
430.100	Office Supplies < \$500	36	400	400
430.200	Copier/Fax Supplies	33	200	200
Total Office Supplies		69	600	600
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	12,076	25,000	0
431.200	Building Maint Supplies	820	1,500	1,500
431.300	Equipment Maint Supplies	22,990	18,624	18,600
431.400	Grounds Maint Supplies	0	1,000	1,000
431.900	Other Maint. Supplies	873	0	2,500
Total Maintenance Supplies		36,759	46,124	23,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	721	1,700	1,700
432.200	Gas	4,121	19,500	25,000
Total Fuel/Oil-Vehicle Use		4,842	21,200	26,700
EX33-Misc Supplies				
433.100	Personnel Supplies	10,306	3,500	4,000
433.110	Clothing	25,813	15,000	20,000
433.120	Tools under \$500	208	3,000	4,500
433.200	Medical Supplies	5,681	3,200	6,000
433.300	Books/Subscriptions	0	1,000	1,000
433.500	Training Supplies	2,036	1,600	1,600
433.900	Other Supplies	17,607	24,700	42,500
Total Misc Supplies		61,651	52,000	79,600
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	300	0	0
434.100	Other Equip under \$5,000	60,664	45,800	70,000
Total Equipment Under \$5,000		60,964	45,800	70,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	24,123	151,100	95,000
451.200	Vehicles	15,009	9,873	0
Total Equipment Over \$5000		39,132	160,973	95,000
Division Total: Rescue Units		710,021	1,013,586	985,626



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	3,415,310	5,027,316	4,865,793
411.200	Temp Wages & Adjmts	50,948	100,000	125,000
411.300	Overtime Wages	1,161,756	850,000	1,000,000
411.400	Nonemployee Compensation	215,629	200,000	225,000
Total Salaries & Wages		4,843,643	6,177,316	6,215,793
EX12-Benefits				
412.100	Insurance Contrib	1,240,931	1,755,014	1,775,262
412.150	On-Call Health Insurance	0	8,539	0
412.190	Life Insurance	7,953	10,771	10,895
412.200	Unemployment Contrib	27,769	37,064	37,295
412.300	Medicare	70,241	89,571	90,129
412.400	Retirement Contrib. - DB Plan	84,246	1,873,813	1,827,781
412.410	PERS Tier IV - DC Plan	744,783	0	0
412.411	PERS Tier IV - Health Plan	56,555	0	0
412.412	PERS Tier IV - HRA	113,212	0	0
412.413	PERS Tier IV - OD&D	11,206	0	0
412.600	Workers Compensation	339,268	358,902	332,149
412.700	Sbs Contribution	296,931	378,669	381,028
Total Benefits		2,993,095	4,512,343	4,454,539
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	90	1,000	1,000
414.200	Exp Reimb- Outside Boro	0	2,000	2,000
414.400	Travel Tickets	0	3,000	3,000
Total Expenses Outside Of Boro		90	6,000	6,000
EX21-Communications				
421.100	Communication Network Service	291	0	0
421.200	Postage	27	1,000	1,000
Total Communications		318	1,000	1,000
EX22-Advertising				
422.000	Advertising	195	1,500	1,500
Total Advertising		195	1,500	1,500
EX23-Printing				
423.000	Printing	0	2,000	2,000
Total Printing		0	2,000	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX24-Utilities-Building Optrns				
424.100	Electricity	26,507	30,000	35,000
424.200	Water & Sewer	909	1,000	1,500
424.300	Natural Gas	6,034	6,000	6,500
424.400	Lp-Propane	0	500	200
424.500	Garbage Pickups	2,874	5,000	5,000
424.550	Recycling Pickups	0	500	1,100
424.600	Heating Fuel-Oil	14,827	34,000	35,000
Total Utilities-Building Optrns		51,151	77,000	84,300
EX25-Rental/Lease				
425.200	Building Rental	294,321	300,000	262,932
425.300	Equipment Rental	9,314	16,000	15,000
Total Rental/Lease		303,635	316,000	277,932
EX26-Professional Charges				
426.300	Dues & Fees	4,716	9,000	9,000
426.600	Computer Software/Online Servi	5,361	15,000	0
426.900	Other Professional Chgs	150,000	170,000	170,000
Total Professional Charges		160,077	194,000	179,000
EX27-Insurance & Bond				
427.100	Property Insurance	9,487	21,300	14,769
427.200	Vehicle Insurance	15,093	20,400	0
427.500	Liability Insurance	10,421	16,200	38,415
Total Insurance & Bond		35,001	57,900	53,184
EX28-Maintenance Services				
428.100	Building Maint Services	11,507	14,000	14,000
428.200	Grounds Maint Services	22,029	14,000	16,000
428.300	Equipment Maint Services	17,849	28,000	28,000
428.400	Vehicle Maint Services	15,408	50,000	0
428.920	Other Maintenance Service	1,703	4,000	4,000
Total Maintenance Services		68,496	110,000	62,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,540	8,000	6,000
429.210	Training/Instructor Fees	850	15,000	12,500
429.710	Testing	519	600	800
429.900	Other Contractual	57,667	65,000	65,000
Total Other Contractual		60,576	88,600	84,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,199	6,500	6,000
430.200	Copier/Fax Supplies	33	1,000	1,000
Total Office Supplies		2,232	7,500	7,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	22,966	120,000	0
431.200	Building Maint Supplies	7,433	12,000	12,000
431.300	Equipment Maint Supplies	12,771	35,000	32,000
431.400	Grounds Maint Supplies	669	1,000	1,500
Total Maintenance Supplies		43,839	168,000	45,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2,561	10,000	10,000
432.200	Gas	118,713	160,000	160,000
Total Fuel/Oil-Vehicle Use		121,274	170,000	170,000
EX33-Misc Supplies				
433.100	Personnel Supplies	7,909	25,000	25,000
433.110	Clothing	22,243	50,000	50,000
433.120	Tools under \$500	720	5,000	5,000
433.200	Medical Supplies	230,712	375,000	370,000
433.300	Books/Subscriptions	551	4,000	3,000
433.500	Training Supplies	2,310	14,000	14,000
433.900	Other Supplies	4,215	20,000	20,000
Total Misc Supplies		268,660	493,000	487,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	5,629	0	0
434.100	Other Equip under \$5,000	28,330	17,500	17,500
434.300	Furniture Under \$5,000	6,072	17,500	17,000
Total Equipment Under \$5,000		40,031	35,000	34,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	15,000	15,000
451.200	Vehicles	12,765	0	0
451.300	Furniture over \$5,000	0	0	15,000
Total Equipment Over \$5000		12,765	15,000	30,000
Division Total: Ambulance Operations		9,005,078	12,432,159	12,195,548



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX26-Professional Charges				
426.900	Other Professional Chgs	(176)	0	0
Total Professional Charges		(176)	0	0
EX27-Insurance & Bond				
427.100	Property Insurance	6,254	0	9,736
Total Insurance & Bond		6,254	0	9,736
Division Total: Emergency Services Bldg		6,078	0	9,736



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station				
EX24-Utilities-Building Optrns				
424.100	Electricity	21,067	24,652	24,678
424.300	Natural Gas	9,009	17,346	18,900
424.400	Lp-Propane	0	270	270
424.500	Garbage Pickups	1,112	1,761	1,782
424.550	Recycling Pickups	281	704	702
Total Utilities-Building Optrns		31,469	44,733	46,332
EX25-Rental/Lease				
425.300	Equipment Rental	162	587	540
Total Rental/Lease		162	587	540
EX26-Professional Charges				
426.300	Dues & Fees	0	420	270
426.600	Computer Software/Online Servi	0	700	1,000
Total Professional Charges		0	1,120	1,270
EX27-Insurance & Bond				
427.100	Property Insurance	10,878	14,700	16,933
Total Insurance & Bond		10,878	14,700	16,933
EX28-Maintenance Services				
428.100	Building Maint Services	10,694	15,165	15,660
428.200	Grounds Maint Services	0	2,465	2,484
428.300	Equipment Maint Services	946	2,465	2,484
Total Maintenance Services		11,640	20,095	20,628
EX29-Other Contractual				
429.710	Testing	87	117	108
429.900	Other Contractual	0	1,270	5,886
Total Other Contractual		87	1,387	5,994
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,740	3,522	3,564
431.300	Equipment Maint Supplies	0	1,761	1,782
431.400	Grounds Maint Supplies	0	822	810
Total Maintenance Supplies		1,740	6,105	6,156
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	137	587	540
Total Fuel/Oil-Vehicle Use		137	587	540
EX33-Misc Supplies				
433.120	Tools under \$500	0	587	540
433.900	Other Supplies	0	1,174	1,080
Total Misc Supplies		0	1,761	1,620



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station				
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	2,935	2,970
434.300	Furniture Under \$5,000	0	2,700	2,700
Total Equipment Under \$5,000		0	5,635	5,670
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	3,522	0
Total Equipment Over \$5000		0	3,522	0
Division Total: Emergency Services Station 5		56,113	100,232	105,683



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 360-Local Emer. Pl. Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
Total Expenses Within Borough		0	100	100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
Total Expenses Outside Of Boro		0	100	100
EX22-Advertising				
422.000	Advertising	0	2,500	2,500
Total Advertising		0	2,500	2,500
EX23-Printing				
423.000	Printing	0	5,000	5,000
Total Printing		0	5,000	5,000
EX25-Rental/Lease				
425.200	Building Rental	0	1,550	1,550
Total Rental/Lease		0	1,550	1,550
EX26-Professional Charges				
426.300	Dues & Fees	0	250	250
Total Professional Charges		0	250	250
EX28-Maintenance Services				
428.920	Other Maintenance Service	0	250	250
Total Maintenance Services		0	250	250
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	100	100
Total Office Supplies		0	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,000	1,000
433.110	Clothing	0	200	200
433.200	Medical Supplies	0	1,000	1,000
433.900	Other Supplies	0	5,000	5,000
Total Misc Supplies		0	7,200	7,200
Division Total: Local Emer. Pl. Board		0	17,050	17,050



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	68,270	114,149	113,608
411.200	Temp Wages & Adjmts	1,812	30,000	30,000
411.300	Overtime Wages	(98)	3,000	1,500
411.400	Nonemployee Compensation	14,580	50,500	200,000
Total Salaries & Wages		84,564	197,649	345,108
EX12-Benefits				
412.100	Insurance Contrib	12,863	23,929	23,650
412.150	On-Call Health Insurance	35	10,674	1,000
412.190	Life Insurance	83	147	145
412.200	Unemployment Contrib	421	2,083	2,071
412.300	Medicare	1,229	5,034	5,004
412.400	Retirement Contrib. - DB Plan	26	37,355	35,868
412.410	PERS Tier IV - DC Plan	12,076	0	0
412.411	PERS Tier IV - Health Plan	901	0	0
412.412	PERS Tier IV - HRA	1,418	0	0
412.413	PERS Tier IV - OD&D	180	0	0
412.600	Workers Compensation	6,036	20,373	18,651
412.700	Sbs Contribution	5,186	21,280	21,155
Total Benefits		40,454	120,875	107,544
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	150	100
413.200	Expense Reimb-Within Boro	0	300	100
413.900	Other Exp - Within Boro	0	100	400
Total Expenses Within Borough		0	550	600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	100
414.200	Exp Reimb- Outside Boro	0	500	300
414.400	Travel Tickets	(665)	3,500	3,500
Total Expenses Outside Of Boro		(665)	4,150	3,900
EX21-Communications				
421.200	Postage	0	500	300
Total Communications		0	500	300
EX22-Advertising				
422.000	Advertising	100	1,000	1,000
Total Advertising		100	1,000	1,000
EX23-Printing				
423.000	Printing	1,940	1,000	500
Total Printing		1,940	1,000	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management				
EX24-Utilities-Building Optrns				
424.100	Electricity	7,984	9,000	9,000
424.200	Water & Sewer	486	7,500	1,500
424.300	Natural Gas	5,818	8,000	8,000
424.500	Garbage Pickups	1,087	1,500	1,500
Total Utilities-Building Optrns		15,375	26,000	20,000
EX25-Rental/Lease				
425.200	Building Rental	21,764	47,658	44,972
425.300	Equipment Rental	0	1,000	3,000
Total Rental/Lease		21,764	48,658	47,972
EX26-Professional Charges				
426.300	Dues & Fees	430	2,500	1,500
426.900	Other Professional Chgs	10,785	600	1,000
Total Professional Charges		11,215	3,100	2,500
EX27-Insurance & Bond				
427.100	Property Insurance	0	5,250	5,843
427.200	Vehicle Insurance	1,338	1,850	0
427.500	Liability Insurance	803	1,000	2,159
Total Insurance & Bond		2,141	8,100	8,002
EX28-Maintenance Services				
428.100	Building Maint Services	1,237	5,000	5,000
428.200	Grounds Maint Services	235	500	500
428.300	Equipment Maint Services	768	5,000	5,000
428.400	Vehicle Maint Services	225	3,500	0
428.920	Other Maintenance Service	0	2,000	2,000
Total Maintenance Services		2,465	16,000	12,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	500	500
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	160	250	250
429.900	Other Contractual	625	500	500
Total Other Contractual		785	1,750	1,750
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,256	3,000	3,000
430.200	Copier/Fax Supplies	33	1,000	500
Total Office Supplies		1,289	4,000	3,500

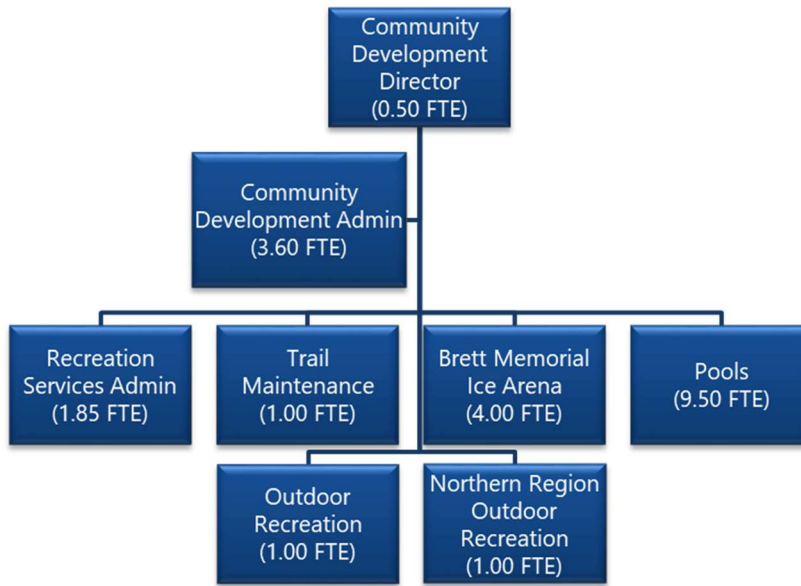


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	742	7,500	0
431.200	Building Maint Supplies	586	3,500	3,500
431.300	Equipment Maint Supplies	0	3,000	1,500
431.400	Grounds Maint Supplies	0	500	100
Total Maintenance Supplies		1,328	14,500	5,100
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	142	1,000	750
432.200	Gas	4,005	5,000	5,000
Total Fuel/Oil-Vehicle Use		4,147	6,000	5,750
EX33-Misc Supplies				
433.100	Personnel Supplies	935	250	500
433.110	Clothing	0	2,000	2,000
433.120	Tools under \$500	0	500	500
433.200	Medical Supplies	0	250	250
433.300	Books/Subscriptions	0	100	100
433.500	Training Supplies	0	1,000	750
433.900	Other Supplies	981	5,000	5,000
Total Misc Supplies		1,916	9,100	9,100
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	925	0	0
434.100	Other Equip under \$5,000	0	6,000	6,000
434.300	Furniture Under \$5,000	0	5,000	5,000
Total Equipment Under \$5,000		925	11,000	11,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,900	10,500
451.200	Vehicles	0	3,600	0
Total Equipment Over \$5000		0	10,500	10,500
Division Total: Emergency Management		189,743	484,432	596,626
Department Total: Emergency Services		12,205,180	16,570,806	16,526,460

MATANUSKA-SUSITNA BOROUGH
Department of Community Development



Notes:

- 1) FTE – Full-time equivalent positions currently approved within the operating budget
- 2) Information presented in this section is limited to the Areawide divisions of Community Development. Refer to section C. Nonareawide services for details on other divisions.
- 3) Refer to the Appendix for a full listing of FY2022 approved positions.

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. The department encompasses two distinct divisions; Land and Resource Management, and, Parks, Recreation and Library Services.

Overview

The Land and Resources Management Division provides 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. The Mat Su Borough encompasses 16,165,120 acres of land area, with 308,112 acres owned and managed by the Borough for a multitude of purposes. These include resource management of forests, agricultural lands, and material resources such as gravel.

Through the State of Alaska Municipal Entitlement Program, selected State-owned properties are conveyed from the State of Alaska to the Borough as Municipal Entitlement Lands. This effectively increases the borough’s land base. Borough land generates revenue through land sales, leases, permitted uses as well as resource sales. Tax foreclosed properties are sold to recoup taxes owed to the Borough and put the properties back on the tax roll. In addition to offering land for sale through different programs, 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. The division also acquires land for public purposes like fire stations and schools.

Parks, 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. The division is responsible for the management and maintenance of recreational trails and public use lands such as parks, greenbelts, and public facilities. Recreation opportunities include the Wasilla and Palmer Pools, the Brett Memorial Ice Arena, Matanuska River Park/Campground, the Jim Creek Campground, the Talkeetna Campground, and hundreds of miles of trails for all users. The Division also operates five public libraries located in the communities of Big Lake, Sutton, Talkeetna, Trapper Creek, and Willow. Library Services continues to enrich and help with

MATANUSKA-SUSITNA BOROUGH
Department of Community Development

the education of Mat-Su residents and visitors. In addition, the Community Enrichment Program offers classes and activities for all age groups in various communities.

Accomplishments

Land and Resource Management

- 5-year timber harvest schedule update
- New beetle kill harvest legislation, private landowners + commercial
- IN CY 21 will move two large gravel sales forward
- Assistance to Sutton re: Jonesville Public Use Area Plan
- In CY 21 implement hazard tree removal operations and begin wildfire buffer projects. Work with SOA.
- Completed Coyote Lake shooting range assessment and land assessment for youth shooting sports range
- 104 properties repurchased or sold adding over \$2 million to the tax rolls and producing over 1 Million in revenue
- Commercial leases for solar farm and Alutiq building, with CAE to be completed in 21'

Parks, Recreation and Libraries

- Record revenue from daily trail and annual parking passes
- Maintained safe operations of pool, ice rink and libraries through Covid this past year. Much of year MSB had the only facilities open in the state.
- Phase one trail system improvements at Settlers Bay complete
- Locker room renovations at Wasilla pool and Brett ice rink complete
- Fish Creek/Jay Nolfi parks improvements complete
- Construction of Willow library under way
- Sunshine Creek campground renovation to be complete in 21'
- Secured concessionaire for Hatch Pass Chalet

Major Goals

Land and Resource Management

- Shooting range development/archery range development
- Youth shooting range land
- Wildfire and hazard tree mitigation at priority sites/complete overall mitigation plan
- Bring Jonesville Public Use Area Plan to conclusion, complete negotiations with DNR on Management Agreement
- Oilwell Road parking
- Enhance recurring gravel sales revenue by bringing new sites on line
- Continue to expand land sales opportunities

Parks, Recreation, Libraries

- Lazy Mountain trailhead improvements
- Mat River Park Master Plan + Avigation easement
- Settlers Bay Phase 2 improvements
- Roof replacement at Wasilla pool and Brett ice rink
- Complete Willow library/community center
- Trailhead parking enforcement

MATANUSKA-SUSITNA BOROUGH
Department of Community Development

Performance Measures

		Community Development Measures					
Measure		FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Target	FY2023 Target
Input	Trail Grooming Grants - Grantee In Kind Match Value/\$	\$ 270,061	\$ 292,451	\$ 321,291	\$ 409,082	\$ 400,000	\$ 420,000
	Trail Care Agreements-Miles of trails maintained by volunteers	200	200	260	260	200	225
Output	Land and Resource Management Division						
	General Permits Issued, Includes firewood and beetle kill harvest permits	61	57	67	110	75	75
	Land Sales/Parcels sold	47	15	37	101	50	50
	Parks, Recreation & Libraries Division						
	Annual Trail Passes Sold	1,851	1,397	2,321	3,250	3,200	3,500
	<i>Pools</i>						
	Annual Pool Patrons	123,662	77,916	60,396	58,306	65,000	70,000
	<i>Libraries</i>						
Total Patrons	155,023	161,424	112,213	69,000	120,000	125,000	
<i>Brett Ice Rink</i>							
Total Skaters	50,543	45,577	41,690	39,000	42,000	45,000	



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks				
EX24-Utilities-Building Oprtns				
424.400	Lp-Propane	359	900	700
Total Utilities-Building Oprtns		359	900	700
EX29-Other Contractual				
429.900	Other Contractual	388	700	720
Total Other Contractual		388	700	720
EX31-Maintenance Supplies				
431.400	Grounds Maint Supplies	0	0	200
431.900	Other Maint. Supplies	447	3,500	4,500
Total Maintenance Supplies		447	3,500	4,700
Division Total: Outdoor Ice Rinks		1,194	5,100	6,120



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena:				
EX11-Salaries & Wages				
411.100	Permanent Wages	244,009	257,553	260,339
411.200	Temp Wages & Adjmts	89,192	109,515	121,446
411.300	Overtime Wages	2,270	4,800	2,000
Total Salaries & Wages		335,471	371,868	383,785
EX12-Benefits				
412.100	Insurance Contrib	93,200	93,200	93,200
412.190	Life Insurance	565	572	572
412.200	Unemployment Contrib	2,013	2,214	2,303
412.300	Medicare	4,865	5,351	5,565
412.400	Retirement Contrib. - DB Plan	30,589	80,072	78,990
412.410	PERS Tier IV - DC Plan	27,158	0	0
412.411	PERS Tier IV - Health Plan	2,211	0	0
412.412	PERS Tier IV - HRA	6,334	0	0
412.413	PERS Tier IV - OD&D	439	0	0
412.600	Workers Compensation	14,642	17,974	16,855
412.700	Sbs Contribution	20,566	22,624	23,526
Total Benefits		202,582	222,007	221,011
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	200
Total Expenses Within Borough		0	0	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	57	0	0
Total Expenses Outside Of Boro		57	0	0
EX21-Communications				
421.200	Postage	0	75	100
Total Communications		0	75	100
EX22-Advertising				
422.000	Advertising	250	175	1,500
Total Advertising		250	175	1,500
EX23-Printing				
423.000	Printing	0	200	200
Total Printing		0	200	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena:				
EX24-Utilities-Building Optrns				
424.100	Electricity	101,304	108,000	114,250
424.200	Water & Sewer	23,757	27,000	27,500
424.300	Natural Gas	48,150	41,300	38,000
424.400	Lp-Propane	0	400	400
424.500	Garbage Pickups	1,861	2,600	2,600
Total Utilities-Building Optrns		175,072	179,300	182,750
EX25-Rental/Lease				
425.300	Equipment Rental	2,321	4,000	4,000
Total Rental/Lease		2,321	4,000	4,000
EX26-Professional Charges				
426.300	Dues & Fees	4,675	6,350	6,000
426.350	Credit Card Fees	5,362	5,500	5,500
Total Professional Charges		10,037	11,850	11,500
EX28-Maintenance Services				
428.100	Building Maint Services	19,248	10,000	10,800
428.200	Grounds Maint Services	0	2,525	2,525
428.300	Equipment Maint Services	4,960	6,000	7,000
428.920	Other Maintenance Service	0	1,000	1,000
Total Maintenance Services		24,208	19,525	21,325
EX29-Other Contractual				
429.900	Other Contractual	23,746	29,050	41,000
Total Other Contractual		23,746	29,050	41,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	538	925	700
Total Office Supplies		538	925	700
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	13,378	14,500	15,000
431.300	Equipment Maint Supplies	4,874	6,300	4,500
431.400	Grounds Maint Supplies	250	400	400
431.900	Other Maint. Supplies	0	0	300
Total Maintenance Supplies		18,502	21,200	20,200
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	125	225
432.200	Gas	155	500	400
Total Fuel/Oil-Vehicle Use		155	625	625



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena:				
EX33-Misc Supplies				
433.100	Personnel Supplies	157	400	400
433.110	Clothing	961	1,000	1,000
433.120	Tools under \$500	473	850	850
433.200	Medical Supplies	1,079	100	200
433.900	Other Supplies	6,934	13,000	7,000
Total Misc Supplies		9,604	15,350	9,450
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	3,789	13,100	9,000
434.300	Furniture Under \$5,000	1,191	1,000	1,000
Total Equipment Under \$5,000		4,980	14,100	10,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	20,500	15,000
451.300	Furniture over \$5,000	0	0	20,000
Total Equipment Over \$5000		0	20,500	35,000
Division Total: Brett Memorial Ice Arena		807,523	910,750	943,346



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	168,622	176,341	175,532
411.200	Temp Wages & Adjmts	6,088	8,364	73,364
411.300	Overtime Wages	126	500	500
Total Salaries & Wages		174,836	185,205	249,396
EX12-Benefits				
412.100	Insurance Contrib	44,223	43,105	43,105
412.190	Life Insurance	284	265	265
412.200	Unemployment Contrib	1,050	1,111	1,496
412.300	Medicare	2,536	2,685	3,616
412.400	Retirement Contrib. - DB Plan	0	54,556	53,003
412.410	PERS Tier IV - DC Plan	29,114	0	0
412.411	PERS Tier IV - Health Plan	2,211	0	0
412.412	PERS Tier IV - HRA	4,185	0	0
412.413	PERS Tier IV - OD&D	439	0	0
412.600	Workers Compensation	1,266	1,759	1,127
412.700	Sbs Contribution	10,720	11,353	15,288
Total Benefits		96,028	114,834	117,900
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	756	1,000	1,000
Total Expenses Within Borough		756	1,000	1,000
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	0	500	500
Total Communications		0	500	500
EX22-Advertising				
422.000	Advertising	1,277	2,000	2,000
Total Advertising		1,277	2,000	2,000
EX23-Printing				
423.000	Printing	1,376	500	500
Total Printing		1,376	500	500
EX24-Utilities-Building Optrns				
424.100	Electricity	221	1,200	1,200
424.600	Heating Fuel-Oil	0	5,000	5,000
Total Utilities-Building Optrns		221	6,200	6,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX26-Professional Charges				
426.300	Dues & Fees	745	415	450
426.350	Credit Card Fees	747	2,000	2,000
Total Professional Charges		1,492	2,415	2,450
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,500	0	0
Total Maintenance Services		1,500	0	0
EX29-Other Contractual				
429.500	Labor Services	0	4,500	12,500
429.900	Other Contractual	13,663	16,000	25,000
Total Other Contractual		13,663	20,500	37,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	163	500	500
Total Office Supplies		163	500	500
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	100	0
431.300	Equipment Maint Supplies	0	125	125
Total Maintenance Supplies		0	225	125
EX33-Misc Supplies				
433.500	Training Supplies	417	0	0
433.900	Other Supplies	6	1,050	500
Total Misc Supplies		423	1,050	500
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	760	500	2,000
Total Equipment Under \$5,000		760	500	2,000
Division Total: Recreational Services		292,495	335,529	420,671



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX11-Salaries & Wages				
411.100	Permanent Wages	541,718	611,432	619,715
411.200	Temp Wages & Adjmts	133,807	280,000	286,000
411.300	Overtime Wages	1,431	2,000	2,000
Total Salaries & Wages		676,956	893,432	907,715
EX12-Benefits				
412.100	Insurance Contrib	221,350	221,350	221,350
412.190	Life Insurance	1,298	1,359	1,359
412.200	Unemployment Contrib	4,062	5,361	5,446
412.300	Medicare	9,816	12,955	13,162
412.400	Retirement Contrib. - DB Plan	28,883	189,244	187,199
412.410	PERS Tier IV - DC Plan	78,204	0	0
412.411	PERS Tier IV - Health Plan	6,288	0	0
412.412	PERS Tier IV - HRA	17,109	0	0
412.413	PERS Tier IV - OD&D	1,247	0	0
412.600	Workers Compensation	41,680	64,863	61,668
412.700	Sbs Contribution	41,498	54,767	55,643
Total Benefits		451,435	549,899	545,827
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	0
Total Expenses Within Borough		0	250	0
EX21-Communications				
421.200	Postage	2	0	0
Total Communications		2	0	0
EX23-Printing				
423.000	Printing	109	800	500
Total Printing		109	800	500
EX24-Utilities-Building Optrns				
424.100	Electricity	87,374	138,314	165,000
424.200	Water & Sewer	20,455	28,000	60,000
424.300	Natural Gas	54,928	122,000	85,000
424.500	Garbage Pickups	220	0	500
Total Utilities-Building Optrns		162,977	288,314	310,500
EX25-Rental/Lease				
425.300	Equipment Rental	1,421	1,785	1,000
Total Rental/Lease		1,421	1,785	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX26-Professional Charges				
426.300	Dues & Fees	2,072	3,740	2,500
426.350	Credit Card Fees	2,015	7,000	5,000
426.900	Other Professional Chgs	0	875	1,000
Total Professional Charges		4,087	11,615	8,500
EX28-Maintenance Services				
428.100	Building Maint Services	4,535	7,000	5,000
428.200	Grounds Maint Services	1,925	10,000	4,000
428.300	Equipment Maint Services	2,046	4,000	4,000
Total Maintenance Services		8,506	21,000	13,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	480	600	0
429.710	Testing	3,155	6,500	6,500
429.900	Other Contractual	0	1,386	8,000
Total Other Contractual		3,635	8,486	14,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	627	2,000	2,000
Total Office Supplies		627	2,000	2,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	12,480	21,500	20,000
431.300	Equipment Maint Supplies	741	1,500	1,500
431.400	Grounds Maint Supplies	1,026	2,000	2,000
431.900	Other Maint. Supplies	11,922	24,000	24,000
Total Maintenance Supplies		26,169	49,000	47,500
EX33-Misc Supplies				
433.100	Personnel Supplies	1,389	7,750	2,000
433.110	Clothing	798	1,500	500
433.120	Tools under \$500	0	0	500
433.200	Medical Supplies	97	200	200
433.500	Training Supplies	0	1,500	1,500
433.900	Other Supplies	1,818	4,500	4,500
Total Misc Supplies		4,102	15,450	9,200
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	506	25,000	0
434.100	Other Equip under \$5,000	5,977	33,500	5,000
434.300	Furniture Under \$5,000	2,658	0	0
Total Equipment Under \$5,000		9,141	58,500	5,000
Division Total: Community Pools		1,349,167	1,900,531	1,865,242



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX11-Salaries & Wages				
411.100	Permanent Wages	79,395	86,301	86,356
411.200	Temp Wages & Adjmts	152,753	218,441	227,179
411.300	Overtime Wages	921	500	500
Total Salaries & Wages		233,069	305,242	314,035
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	145	143	143
412.200	Unemployment Contrib	1,399	1,831	1,884
412.300	Medicare	3,384	4,426	4,554
412.400	Retirement Contrib. - DB Plan	34,979	26,778	26,152
412.600	Workers Compensation	14,782	19,413	18,494
412.700	Sbs Contribution	14,288	18,711	19,250
Total Benefits		92,277	94,602	93,777
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	500
Total Expenses Within Borough		0	0	500
EX23-Printing				
423.000	Printing	1,751	9,080	3,250
Total Printing		1,751	9,080	3,250
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,271	14,709	19,000
424.200	Water & Sewer	0	2,591	3,000
424.300	Natural Gas	625	1,250	1,250
424.400	Lp-Propane	0	150	150
424.500	Garbage Pickups	6,017	8,000	9,000
424.600	Heating Fuel-Oil	2,815	7,000	7,000
Total Utilities-Building Oprtns		18,728	33,700	39,400
EX25-Rental/Lease				
425.300	Equipment Rental	2,074	4,570	4,570
Total Rental/Lease		2,074	4,570	4,570
EX26-Professional Charges				
426.300	Dues & Fees	130	765	765
426.350	Credit Card Fees	835	3,100	3,100
426.900	Other Professional Chgs	745	0	0
Total Professional Charges		1,710	3,865	3,865



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX28-Maintenance Services				
428.100	Building Maint Services	6,132	5,729	9,450
428.200	Grounds Maint Services	0	2,500	585
428.300	Equipment Maint Services	1,821	3,585	6,150
428.400	Vehicle Maint Services	1,131	10,750	0
428.920	Other Maintenance Service	2,250	4,250	5,550
Total Maintenance Services		11,334	26,814	21,735
EX29-Other Contractual				
429.500	Labor Services	250	3,425	3,600
429.710	Testing	1,372	1,500	2,500
429.900	Other Contractual	9,895	17,238	21,597
Total Other Contractual		11,517	22,163	27,697
EX30-Office Supplies				
430.100	Office Supplies < \$500	840	1,000	1,000
Total Office Supplies		840	1,000	1,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,046	3,600	0
431.200	Building Maint Supplies	6,594	5,900	7,500
431.300	Equipment Maint Supplies	13,269	15,744	15,875
431.400	Grounds Maint Supplies	1,512	7,000	7,000
431.900	Other Maint. Supplies	195	1,500	2,500
Total Maintenance Supplies		22,616	33,744	32,875
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	137	2,250	2,250
432.200	Gas	0	9,500	2,500
Total Fuel/Oil-Vehicle Use		137	11,750	4,750
EX33-Misc Supplies				
433.100	Personnel Supplies	737	750	1,000
433.110	Clothing	701	750	750
433.120	Tools under \$500	379	1,000	1,000
433.200	Medical Supplies	0	150	200
433.300	Books/Subscriptions	0	100	100
433.500	Training Supplies	0	500	500
433.900	Other Supplies	1,360	14,147	15,000
Total Misc Supplies		3,177	17,397	18,550



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	493	823	0
434.100	Other Equip under \$5,000	6,679	5,175	9,000
434.300	Furniture Under \$5,000	650	500	15,000
Total Equipment Under \$5,000		7,822	6,498	24,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	15,000	30,000
Total Equipment Over \$5000		0	15,000	30,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	15,000	15,000
Total Small Bldg Const/Imprv		0	15,000	15,000
Division Total: Parks & Recreation		407,052	600,425	635,004



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX11-Salaries & Wages				
411.100	Permanent Wages	392,041	408,910	420,996
411.200	Temp Wages & Adjmts	4,783	14,467	58,891
411.300	Overtime Wages	224	1,500	1,000
Total Salaries & Wages		397,048	424,877	480,887
EX12-Benefits				
412.100	Insurance Contrib	95,530	95,530	95,530
412.190	Life Insurance	574	586	586
412.200	Unemployment Contrib	2,383	2,549	2,827
412.300	Medicare	5,758	6,161	6,832
412.400	Retirement Contrib. - DB Plan	89,683	126,611	124,134
412.410	PERS Tier IV - DC Plan	32,292	0	0
412.411	PERS Tier IV - Health Plan	2,385	0	0
412.412	PERS Tier IV - HRA	3,849	0	0
412.413	PERS Tier IV - OD&D	473	0	0
412.600	Workers Compensation	6,390	17,096	17,266
412.700	Sbs Contribution	24,031	26,045	28,882
Total Benefits		263,348	274,578	276,057
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	298	750	700
Total Expenses Within Borough		298	750	700
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	318	500	500
414.200	Exp Reimb- Outside Boro	771	1,290	3,900
414.400	Travel Tickets	481	130	0
Total Expenses Outside Of Boro		1,570	1,920	4,400
EX23-Printing				
423.000	Printing	0	405	200
Total Printing		0	405	200
EX26-Professional Charges				
426.300	Dues & Fees	90	90	90
426.900	Other Professional Chgs	0	14,990	15,000
Total Professional Charges		90	15,080	15,090
EX28-Maintenance Services				
428.200	Grounds Maint Services	4,000	0	0
Total Maintenance Services		4,000	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,317	(60)	3,910
429.210	Training/Instructor Fees	0	1,995	0
429.900	Other Contractual	0	9,685	10,000
Total Other Contractual		1,317	11,620	13,910
EX30-Office Supplies				
430.100	Office Supplies < \$500	365	800	500
Total Office Supplies		365	800	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	1,250
433.110	Clothing	0	0	1,000
433.300	Books/Subscriptions	120	160	120
433.900	Other Supplies	0	300	300
Total Misc Supplies		120	460	2,670
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	540	0	450
Total Equipment Under \$5,000		540	0	450
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	11,142	0
Total Equipment Over \$5000		0	11,142	0
Division Total: Community Develop-Admin		668,696	741,632	794,864



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

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 146-Community Enrichment				
EX29-Other Contractual				
429.900	Other Contractual	9,077	27,500	27,500
Total Other Contractual		9,077	27,500	27,500
Division Total: Community Enrichment		9,077	27,500	27,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure				
EX11-Salaries & Wages				
411.100	Permanent Wages	62,479	66,714	66,756
411.200	Temp Wages & Adjmts	132,691	209,924	232,071
411.300	Overtime Wages	0	500	500
Total Salaries & Wages		195,170	277,138	299,327
EX12-Benefits				
412.100	Insurance Contrib	24,373	23,300	23,300
412.190	Life Insurance	145	143	143
412.200	Unemployment Contrib	1,171	1,742	1,796
412.300	Medicare	2,830	4,210	4,340
412.400	Retirement Contrib. - DB Plan	0	20,735	20,251
412.410	PERS Tier IV - DC Plan	10,331	0	0
412.411	PERS Tier IV - Health Plan	824	0	0
412.412	PERS Tier IV - HRA	2,143	0	0
412.413	PERS Tier IV - OD&D	164	0	0
412.600	Workers Compensation	13,668	18,467	17,628
412.700	Sbs Contribution	11,965	17,799	18,349
Total Benefits		67,614	86,396	85,807
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	107	200	200
413.200	Expense Reimb-Within Boro	531	1,500	1,500
Total Expenses Within Borough		638	1,700	1,700
EX21-Communications				
421.100	Communication Network Service	624	900	900
Total Communications		624	900	900
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	3,035	4,500	4,500
Total Printing		3,035	4,500	4,500
EX25-Rental/Lease				
425.300	Equipment Rental	3,306	6,000	6,000
Total Rental/Lease		3,306	6,000	6,000
EX26-Professional Charges				
426.300	Dues & Fees	59	200	200
Total Professional Charges		59	200	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure				
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	7,500	7,500
428.300	Equipment Maint Services	302	1,700	800
428.400	Vehicle Maint Services	280	2,396	0
428.920	Other Maintenance Service	1,625	3,000	0
Total Maintenance Services		2,207	14,596	8,300
EX29-Other Contractual				
429.900	Other Contractual	3,920	5,500	0
Total Other Contractual		3,920	5,500	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	95	110	250
Total Office Supplies		95	110	250
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	1,500	0
431.200	Building Maint Supplies	517	750	750
431.300	Equipment Maint Supplies	3,910	6,881	5,000
431.400	Grounds Maint Supplies	3,104	4,500	4,500
431.900	Other Maint. Supplies	207	500	500
Total Maintenance Supplies		7,738	14,131	10,750
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	451	1,000	1,000
432.200	Gas	0	50	950
Total Fuel/Oil-Vehicle Use		451	1,050	1,950
EX33-Misc Supplies				
433.100	Personnel Supplies	898	900	1,500
433.110	Clothing	1,105	1,500	2,000
433.120	Tools under \$500	939	2,050	1,000
433.200	Medical Supplies	35	650	200
433.900	Other Supplies	1,212	2,500	2,500
Total Misc Supplies		4,189	7,600	7,200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	2,848	1,340	4,200
Total Equipment Under \$5,000		2,848	1,340	4,200
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	5,700	22,604	10,500
Total Equipment Over \$5000		5,700	22,604	10,500
Division Total: Recreation Infrastructure Mair		297,594	444,265	442,084



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - North				
EX11-Salaries & Wages				
411.100	Permanent Wages	59,769	63,499	63,539
411.200	Temp Wages & Adjmts	15,309	24,459	25,437
411.300	Overtime Wages	170	500	500
Total Salaries & Wages		75,248	88,458	89,476
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	145	143	143
412.200	Unemployment Contrib	452	531	537
412.300	Medicare	1,092	1,283	1,297
412.400	Retirement Contrib. - DB Plan	26,131	19,744	19,282
412.600	Workers Compensation	5,288	5,626	5,270
412.700	Sbs Contribution	4,613	5,422	5,485
Total Benefits		61,021	56,049	55,314
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	25	150
Total Expenses Within Borough		0	25	150
EX23-Printing				
423.000	Printing	829	1,072	3,250
Total Printing		829	1,072	3,250
EX24-Utilities-Building Optrns				
424.100	Electricity	2,591	3,500	3,500
424.200	Water & Sewer	2,049	1,500	3,100
424.500	Garbage Pickups	3,179	3,500	4,000
424.600	Heating Fuel-Oil	1,736	2,500	4,000
Total Utilities-Building Optrns		9,555	11,000	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	10	150	150
Total Professional Charges		10	150	150
EX28-Maintenance Services				
428.100	Building Maint Services	325	2,478	2,500
428.300	Equipment Maint Services	1,508	593	1,600
428.400	Vehicle Maint Services	140	1,650	0
428.920	Other Maintenance Service	2,300	4,500	5,600
Total Maintenance Services		4,273	9,221	9,700



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - Northern				
EX29-Other Contractual				
429.500	Labor Services	1,190	1,800	4,500
429.900	Other Contractual	1,907	2,500	2,800
Total Other Contractual		3,097	4,300	7,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	202	350	350
Total Office Supplies		202	350	350
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,585	2,170	0
431.200	Building Maint Supplies	3,688	4,400	6,000
431.300	Equipment Maint Supplies	1,676	1,400	3,600
431.400	Grounds Maint Supplies	784	1,430	4,600
431.900	Other Maint. Supplies	648	800	800
Total Maintenance Supplies		8,381	10,200	15,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	433	300	700
432.200	Gas	0	0	1,500
Total Fuel/Oil-Vehicle Use		433	300	2,200
EX33-Misc Supplies				
433.100	Personnel Supplies	174	207	300
433.110	Clothing	204	200	200
433.120	Tools under \$500	301	500	400
433.200	Medical Supplies	0	150	150
433.900	Other Supplies	1,326	850	1,500
Total Misc Supplies		2,005	1,907	2,550
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	520	7,024	11,325
Total Equipment Under \$5,000		520	7,024	11,325
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	8,801	16,000
Total Equipment Over \$5000		0	8,801	16,000
Division Total: Community Dev - Northern Re		165,934	199,857	228,365
Department Total: Community Development		3,998,732	5,165,589	5,363,196



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	196,085	228,231	0
411.200	Temp Wages & Adjmts	3,968	0	0
Total Salaries & Wages		200,053	228,231	0
EX12-Benefits				
412.100	Insurance Contrib	41,746	46,600	0
412.190	Life Insurance	262	286	0
412.200	Unemployment Contrib	1,201	1,369	0
412.300	Medicare	2,902	3,309	0
412.400	Retirement Contrib. - DB Plan	0	70,409	0
412.410	PERS Tier IV - DC Plan	35,185	0	0
412.411	PERS Tier IV - Health Plan	2,586	0	0
412.412	PERS Tier IV - HRA	3,825	0	0
412.413	PERS Tier IV - OD&D	513	0	0
412.600	Workers Compensation	1,291	8,350	0
412.700	Sbs Contribution	12,266	13,991	0
Total Benefits		101,777	144,314	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	0
413.200	Expense Reimb-Within Boro	0	200	0
Total Expenses Within Borough		0	300	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	0
414.200	Exp Reimb- Outside Boro	0	500	0
414.400	Travel Tickets	0	5,300	0
Total Expenses Outside Of Boro		0	5,900	0
EX21-Communications				
421.200	Postage	51	250	0
Total Communications		51	250	0
EX22-Advertising				
422.000	Advertising	0	500	0
Total Advertising		0	500	0
EX23-Printing				
423.000	Printing	51	500	0
Total Printing		51	500	0
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	0
Total Rental/Lease		0	500	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin				
EX26-Professional Charges				
426.200	Legal	0	500	0
426.300	Dues & Fees	491	500	0
426.900	Other Professional Chgs	0	5,000	0
Total Professional Charges		491	6,000	0
EX28-Maintenance Services				
428.100	Building Maint Services	1,569	2,000	0
Total Maintenance Services		1,569	2,000	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,428	12,200	0
429.900	Other Contractual	0	15,000	0
Total Other Contractual		2,428	27,200	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,340	5,000	0
Total Office Supplies		2,340	5,000	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	2,000	0
431.300	Equipment Maint Supplies	0	1,000	0
Total Maintenance Supplies		0	3,000	0
EX33-Misc Supplies				
433.100	Personnel Supplies	2,044	3,000	0
433.200	Medical Supplies	0	100	0
433.300	Books/Subscriptions	62	500	0
433.900	Other Supplies	100	2,400	0
Total Misc Supplies		2,206	6,000	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	132	2,000	0
434.300	Furniture Under \$5,000	120	2,945	0
Total Equipment Under \$5,000		252	4,945	0
EX51-Equipment Over \$5000				
451.200	Vehicles	142	1,055	0
Total Equipment Over \$5000		142	1,055	0
Division Total: Capital Projects Admin		311,360	435,695	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	465,004	462,414	0
411.200	Temp Wages & Adjmts	140	0	0
411.300	Overtime Wages	0	2,000	0
Total Salaries & Wages		465,144	464,414	0
EX12-Benefits				
412.100	Insurance Contrib	139,800	116,500	0
412.190	Life Insurance	725	715	0
412.200	Unemployment Contrib	2,791	2,786	0
412.300	Medicare	6,745	6,734	0
412.400	Retirement Contrib. - DB Plan	99,760	143,272	0
412.410	PERS Tier IV - DC Plan	36,121	0	0
412.411	PERS Tier IV - Health Plan	2,809	0	0
412.412	PERS Tier IV - HRA	6,420	0	0
412.413	PERS Tier IV - OD&D	557	0	0
412.600	Workers Compensation	17,041	22,127	0
412.700	Sbs Contribution	28,515	28,469	0
Total Benefits		341,284	320,603	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	0
413.200	Expense Reimb-Within Boro	0	100	0
413.400	Meal Allowance -W/I Boro	0	100	0
Total Expenses Within Borough		0	300	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	350	0
414.200	Exp Reimb- Outside Boro	0	500	0
Total Expenses Outside Of Boro		0	850	0
EX21-Communications				
421.200	Postage	7	500	0
Total Communications		7	500	0
EX22-Advertising				
422.000	Advertising	235	800	0
Total Advertising		235	800	0
EX26-Professional Charges				
426.300	Dues & Fees	100	3,000	0
426.900	Other Professional Chgs	0	15,000	0
Total Professional Charges		100	18,000	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	0
Total Maintenance Services		0	500	0
EX29-Other Contractual				
429.900	Other Contractual	548	15,000	0
Total Other Contractual		548	15,000	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	400	0
Total Maintenance Supplies		0	400	0
EX33-Misc Supplies				
433.100	Personnel Supplies	329	1,800	0
433.110	Clothing	0	250	0
433.300	Books/Subscriptions	0	500	0
433.900	Other Supplies	11	450	0
Total Misc Supplies		340	3,000	0
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	700	4,000	0
Total Equipment Under \$5,000		700	4,000	0
Division Total: Project Management		808,358	828,367	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design & Engineering				
EX11-Salaries & Wages				
411.100	Permanent Wages	679,336	788,417	0
411.200	Temp Wages & Adjmts	4,600	5,800	0
411.300	Overtime Wages	684	2,000	0
Total Salaries & Wages		684,620	796,217	0
EX12-Benefits				
412.100	Insurance Contrib	179,604	191,060	0
412.190	Life Insurance	1,073	1,173	0
412.200	Unemployment Contrib	4,110	4,777	0
412.300	Medicare	9,931	11,545	0
412.400	Retirement Contrib. - DB Plan	135,603	243,844	0
412.410	PERS Tier IV - DC Plan	65,248	0	0
412.411	PERS Tier IV - Health Plan	4,869	0	0
412.412	PERS Tier IV - HRA	8,721	0	0
412.413	PERS Tier IV - OD&D	965	0	0
412.600	Workers Compensation	23,511	38,621	0
412.700	Sbs Contribution	41,983	48,808	0
Total Benefits		475,618	539,828	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	0
413.200	Expense Reimb-Within Boro	0	200	0
Total Expenses Within Borough		0	300	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	0
414.200	Exp Reimb- Outside Boro	22	0	0
Total Expenses Outside Of Boro		22	200	0
EX21-Communications				
421.200	Postage	872	500	0
Total Communications		872	500	0
EX22-Advertising				
422.000	Advertising	1,124	1,200	0
Total Advertising		1,124	1,200	0
EX23-Printing				
423.000	Printing	2	250	0
Total Printing		2	250	0
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	0	500	0
Total Utilities-Building Optrns		0	500	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design & Engineering				
EX25-Rental/Lease				
425.300	Equipment Rental	0	465	0
Total Rental/Lease		0	465	0
EX26-Professional Charges				
426.300	Dues & Fees	2,849	10,000	0
426.500	Recording Fees	50	500	0
426.600	Computer Software/Online Servi	0	10,000	0
426.900	Other Professional Chgs	68,875	100,000	0
Total Professional Charges		71,774	120,500	0
EX27-Insurance & Bond				
427.900	Insurance Deductible	18,943	0	0
Total Insurance & Bond		18,943	0	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	750	0
Total Maintenance Services		0	750	0
EX29-Other Contractual				
429.710	Testing	150	500	0
429.900	Other Contractual	3,024	12,000	0
Total Other Contractual		3,174	12,500	0
EX33-Misc Supplies				
433.100	Personnel Supplies	401	500	0
433.110	Clothing	368	635	0
433.120	Tools under \$500	812	3,500	0
433.300	Books/Subscriptions	2,814	2,000	0
433.900	Other Supplies	1,555	1,000	0
Total Misc Supplies		5,950	7,635	0
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	610	764	0
434.100	Other Equip under \$5,000	1,369	4,957	0
434.300	Furniture Under \$5,000	700	811	0
Total Equipment Under \$5,000		2,679	6,532	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	59,968	0
451.200	Vehicles	32,971	0	0
Total Equipment Over \$5000		32,971	59,968	0
Division Total: Pre-Design & Engineering		1,297,749	1,547,345	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing				
EX22-Advertising				
422.000	Advertising	1,520	0	0
Total Advertising		1,520	0	0
Division Total: Purchasing		1,520	0	0
Department Total: Capital Projects		2,418,987	2,811,407	0
Fund Total: AREAWIDE		131,852,567	157,832,187	163,185,839

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NON-AREAWIDE SERVICES

DEPARTMENT

Reconciliation of Fund Balance	225
Revenue Summary	226
Revenue & Expenditure Detail	227
Revenue Commentary	229
Fund 200 Revenue	231
Fund 200 Expense	233

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MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	5,870,151	5,650,600	4,884,600
TOTAL EXPENDITURES	5,001,568	6,110,635	5,446,108

Audited fund balance 6/30/2020 \$ 2,415,688

Estimated revenues 2020-2021 fiscal year \$ 5,650,600
 Property tax revenue - calculation adjustment (324,000)

Estimated expenditures 2020-2021 fiscal year (6,110,635)

Estimated FY2020 adjustment to fund balance (784,035)

Estimated fund balance 6/30/2021 1,631,653

Fiscal Year 2022 operations:

Estimated revenues 2021-2022 fiscal year 4,884,600

Estimated expenditures 2021-2022 fiscal year (4,661,199)

Transfers out:

Areawide (159,000)

Debt Service (490,909)

Capital (135,000)

Estimated FY2022 adjustment to fund balance (561,508)

Estimated fund balance 6/30/2022 1,070,145

Appropriated reservations, transfers, and required adjustments to fund balance:

Reserve for insurance losses (50,000)

Reserve for sick/annual leave (20,000)

Reserve for Major Repairs and Renovations (250,000)

Reserve for Capital (200,000)

Estimated adjustment to fund balance (520,000)

Estimated fund balance 6/30/2022 550,145

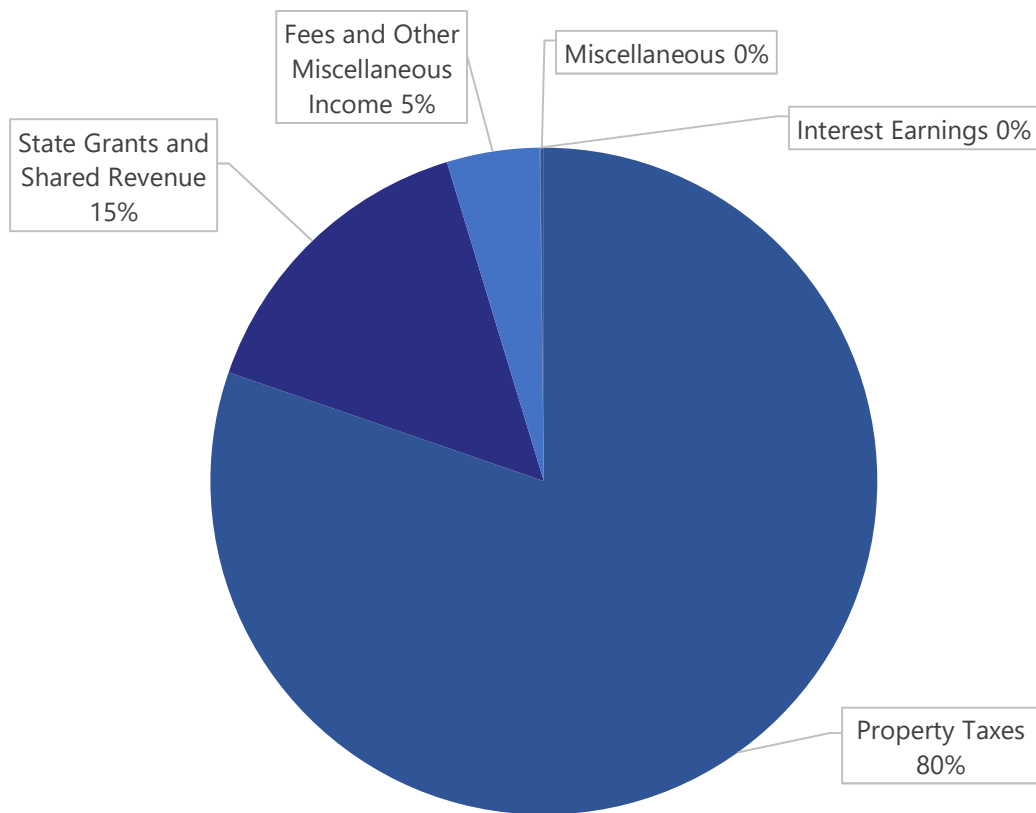


MATANUSKA-SUSITNA BOROUGH
Fund 200 - Non-Areawide

REVENUE SUMMARY

Classification	2019-2020 Actual	2020-2021 Amended	2021-2022 Approved
Property Taxes	4,573,021	4,594,800	3,853,500
State Grants and Shared Revenue	905,273	786,000	755,000
Fees and Other Miscellaneous Income	310,818	257,600	255,100
Interest Earnings	1,451	2,200	1,000
Recoveries and Transfers	31,223	-	-
Miscellaneous	48,365	10,000	20,000
TOTAL REVENUES	5,870,151	5,650,600	4,884,600

Total Revenue by Classification





MATANUSKA-SUSITNA BOROUGH

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

REVENUE DETAIL

Account	Classification	2019-2020 Actual	2020-2021 Amended	2021-2022 Proposed
GENERAL PROPERTY TAXES				
311 100	Real Property Taxes	4,394,919	4,450,300	3,694,700
311 102	Real Property Taxes - Delinquent	116,649	100,000	115,000
311 200	Personal Property Tax	5,148	4,500	3,800
311 400	Penalty and Interest	56,305	40,000	40,000
	TOTAL 311	4,573,021	4,594,800	3,853,500
STATE GRANTS				
334 400	Sutton Library	7,500	7,200	7,000
334 400	Talkeetna Library	7,500	7,200	7,000
334 400	Big Lake Library	7,500	7,200	7,000
334 400	Trapper Creek Library	7,500	7,200	7,000
334 400	Willow Library	7,500	7,200	7,000
	TOTAL 334	37,500	36,000	35,000
STATE PAYMENT-IN-LIEU-OF-TAXES				
336 100	Utility Co-Operative Tax	722,198	750,000	720,000
	TOTAL 336	722,198	750,000	720,000
OTHER STATE REVENUE				
337 800	State PERS Relief	145,575	-	-
	TOTAL 337	145,575	-	-
GENERAL GOVERNMENT				
341 900	Miscellaneous Fees	-	100	100
341 935	Library Fees & Fines	17,357	25,000	15,000
341 950	Animal Licensing Fees	60	-	-
341 952	Animal Impound Fees	70	-	-
341 954	Animal Adoption Fees	199	-	-
341 955	Animal Microchips	60	-	-
341 958	Spay/Neuter Fees	2,901	-	-
341 959	Animal Treatment Fees	57	-	-
341 960	Animal Care Fines	250,205	202,500	200,000
	TOTAL 341	270,909	227,600	215,100
ANIMAL CARE FEES				
345 000	Animal Care - Retr Cks	(687)	-	-
345 100	A/C Wasilla	20,298	15,000	20,000
345 200	A/C Palmer	20,298	15,000	20,000
	TOTAL 345	39,910	30,000	40,000



MATANUSKA-SUSITNA BOROUGH

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

Account	Classification	2019-2020 Actual	2020-2021 Amended	2021-2022 Approved
	INTEREST EARNINGS			
361 100	Interest Earnings	1,451	2,200	1,000
	TOTAL 361	1,451	2,200	1,000
	TRANSFER FROM OTHER FUNDS			
367 400	Capital Projects	31,223	-	-
	TOTAL 367	31,223	-	-
	OTHER REVENUES			
369 100	Miscellaneous	14,379	-	-
369 900	Donations	33,986	10,000	20,000
	TOTAL 369	48,365	10,000	20,000
	TOTAL REVENUES	5,870,151	5,650,600	4,884,600

EXPENDITURE DETAIL

Division	Division Name	2019-2020 Actual	2020-2021 Amended	2021-2022 Approved
000	Intergovernmental Transfers	667,699	696,550	649,909
000	Capital Projects	252,656	539,475	135,000
113	Common Contractual	3,320	5,500	3,500
114	Economic Development	131,333	-	-
121	Information Technology	160,778	191,456	142,973
501	Library Board	322	1,000	1,000
503	Sutton Library	307,475	343,455	351,423
504	Talkeetna Library	349,461	428,546	443,171
505	Trapper Creek Library	179,383	220,714	230,031
507	Willow Library	307,625	363,341	384,936
508	Big Lake Library	420,963	425,771	404,502
606	Animal Care & Regulation	2,220,300	2,890,277	2,695,113
614	Animal Care Board	253	4,550	4,550
	TOTAL EXPENDITURES	5,001,568	6,110,635	5,446,108

MATANUSKA-SUSITNA BOROUGH

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

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$9,963,404,640 for non-areawide purposes. A mill rate of .432 has been approved to generate adequate tax revenue to fund the budget and the required reserves.

NET TAX LEVY REQUIREMENT

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	8,847,991,400	3,822,300	-	127,600	3,694,700
Sr Cit/Vet	1,050,498,030	453,800	453,800	-	-
Farm	55,677,620	-	-	-	-
Personal	9,237,590	3,900	-	100	3,800
Total	9,963,404,640	4,280,000	453,800	127,700	3,698,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes-Current	3,694,700
311 102	Real Property Taxes-Delinquent	115,000
311 200	Personal Property Taxes-Current	3,800
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 2022 is estimated at \$40,000.

334 000 STATE GRANTS

334 400 LIBRARY: Each library will receive a state library assistance grant. The estimated total receipt is \$35,000.

MATANUSKA-SUSITNA BOROUGH

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

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 \$720,000.

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 \$15,000.

341 960 ANIMAL CARE FINES: \$200,000 is estimated for animal care fines. During fiscal year 2020 the various revenue accounts were consolidated.

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 \$20,000.

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 \$20,000.

361 100 INTEREST INCOME

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

369 900 OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2022 are projected to equal \$20,000.

SCHEDULE OF LONG TERM DEBT

ANIMAL CONTROL COPS	AMOUNT ISSUED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
COP's - 2016C*	2,405,000	1,015,000	495,000	50,750	545,750	520,000
Total Debt Service Requirements		1,015,000	495,000	50,750	545,750	520,000

*For partial refunding of the 2008 Certificates of Participation



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/27/2021

Account	Description	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	4,394,919	4,450,300	3,694,700
311.102	Real Property-Delinquent	116,649	100,000	115,000
311.200	Personal Property	5,148	4,500	3,800
311.400	Penalty & Interest	56,305	40,000	40,000
Total General Property Taxes		4,573,021	4,594,800	3,853,500
RE34-State Grants				
334.400	Library	37,500	36,000	35,000
Total State Grants		37,500	36,000	35,000
RE36-State Pilot				
336.100	Utility	722,198	750,000	720,000
Total State Pilot		722,198	750,000	720,000
RE37-Other State Revenue				
337.800	State PERS Relief	145,575	0	0
Total Other State Revenue		145,575	0	0
RE41-General Government				
341.900	Miscellaneous Fees	0	100	100
341.935	Library Fees & Fines	17,357	25,000	15,000
341.950	Animal Licensing Fees	60	0	0
341.952	Animal Impound Fees	70	0	0
341.954	Animal Adoption Fees	199	0	0
341.955	Animal Microchips	60	0	0
341.958	Spay/Neuter Fees	2,901	0	0
341.959	Animal Treatment Fees	57	0	0
341.960	Animal Care Fines	250,205	202,500	200,000
Total General Government		270,909	227,600	215,100
RE45-Animal Care Fees				
345.000	Animal Care - Retr Cks	(687)	0	0
345.100	A/C Wasilla	20,298	15,000	20,000
345.200	A/C Palmer	20,298	15,000	20,000
Total Animal Care Fees		39,909	30,000	40,000
RE61-Interest Earnings				
361.100	Interest On Investments	1,451	2,200	1,000
Total Interest Earnings		1,451	2,200	1,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	31,223	0	0
Total Transfer From Other Funds		31,223	0	0



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

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE69-Other Revenue Sources				
369.100	Miscellaneous	14,379	0	0
369.900	Donations	33,986	10,000	20,000
Total Other Revenue Sources		48,365	10,000	20,000
Division Total: Non-Departmental		5,870,151	\$5,650,600	\$4,884,600
Department Total: Non-Departmental		5,870,151	\$5,650,600	\$4,884,600
Fund Total: NON AREAWIDE		5,870,151	\$5,650,600	\$4,884,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	17,000	19,550	20,000
443.260	Computer - Admin & Audit	22,000	25,300	27,000
443.280	Finance - Admin & Audit	22,000	25,300	27,000
443.290	Legal - Admin & Audit	21,000	24,150	25,000
443.300	Maintenance	23,699	40,250	35,000
443.305	Fleet Maintenance	20,000	23,000	25,000
Total Intra Govern/Recov Expens		125,699	157,550	159,000
EX45-Operating Fund Transfers				
445.143	Trnfr To- Debt Svc (NonAW)	542,000	539,000	490,909
Total Operating Fund Transfers		542,000	539,000	490,909
EX46-Capital Project Transfers				
446.120	Trnfr To- NonAreawide(Cp)	10,128	0	0
446.500	Transfer To- Fund 480	50,000	0	0
446.700	Tfr415/425/430/435/440/47	192,528	539,475	135,000
Total Capital Project Transfers		252,656	539,475	135,000
Division Total: Non-Departmental		920,355	1,236,025	784,909
Department Total: Non-Departmental		920,355	1,236,025	784,909



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	85,927	0	0
Total Salaries & Wages		85,927	0	0
EX12-Benefits				
412.100	Insurance Contrib	15,145	0	0
412.190	Life Insurance	91	0	0
412.200	Unemployment Contrib	515	0	0
412.300	Medicare	1,245	0	0
412.410	PERS Tier IV - DC Plan	16,132	0	0
412.411	PERS Tier IV - Health Plan	1,134	0	0
412.412	PERS Tier IV - HRA	1,352	0	0
412.413	PERS Tier IV - OD&D	224	0	0
412.600	Workers Compensation	447	0	0
412.700	Sbs Contribution	5,264	0	0
Total Benefits		41,549	0	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	259	0	0
413.200	Expense Reimb-Within Boro	373	0	0
Total Expenses Within Borough		632	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	584	0	0
414.200	Exp Reimb- Outside Boro	1,048	0	0
Total Expenses Outside Of Boro		1,632	0	0
EX23-Printing				
423.000	Printing	135	0	0
Total Printing		135	0	0
EX26-Professional Charges				
426.300	Dues & Fees	1,250	0	0
Total Professional Charges		1,250	0	0
EX27-Insurance & Bond				
427.500	Liability Insurance	208	0	0
Total Insurance & Bond		208	0	0
Division Total: Economic Development		131,333	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX11-Salaries & Wages				
411.100	Permanent Wages	881,483	1,113,380	1,132,611
411.200	Temp Wages & Adjmts	184,396	164,600	160,000
411.300	Overtime Wages	10,388	10,000	15,000
Total Salaries & Wages		1,076,267	1,287,980	1,307,611
EX12-Benefits				
412.100	Insurance Contrib	327,365	366,300	373,965
412.190	Life Insurance	1,718	2,244	2,295
412.200	Unemployment Contrib	6,458	7,727	7,846
412.300	Medicare	15,612	18,675	18,960
412.400	Retirement Contrib. - DB Plan	183,115	351,550	345,546
412.410	PERS Tier IV - DC Plan	71,912	0	0
412.411	PERS Tier IV - Health Plan	5,791	0	0
412.412	PERS Tier IV - HRA	15,013	0	0
412.413	PERS Tier IV - OD&D	1,152	0	0
412.600	Workers Compensation	28,189	41,958	36,533
412.700	Sbs Contribution	65,928	78,952	80,157
Total Benefits		722,253	867,406	865,302
EX13-Expenses Within Borough				
413.900	Other Exp - Within Boro	120	0	0
Total Expenses Within Borough		120	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	584	0	0
414.400	Travel Tickets	819	0	0
414.800	Moving Expenses	0	5,000	0
Total Expenses Outside Of Boro		1,403	5,000	0
EX21-Communications				
421.100	Communication Network Service	26,694	40,000	30,000
421.200	Postage	500	1,000	1,000
Total Communications		27,194	41,000	31,000
EX22-Advertising				
422.000	Advertising	1,508	2,000	1,500
Total Advertising		1,508	2,000	1,500
EX23-Printing				
423.000	Printing	1,762	4,500	2,500
Total Printing		1,762	4,500	2,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX24-Utilities-Building Optrns				
424.100	Electricity	54,084	65,000	60,000
424.300	Natural Gas	45,897	45,000	45,000
424.400	Lp-Propane	0	300	0
424.500	Garbage Pickups	3,025	9,000	4,000
Total Utilities-Building Optrns		103,006	119,300	109,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	850	0
Total Rental/Lease		0	850	0
EX26-Professional Charges				
426.200	Legal	0	500	0
426.300	Dues & Fees	343	2,500	2,000
426.350	Credit Card Fees	1,744	1,500	2,000
426.600	Computer Software/Online Servi	0	1,900	2,000
426.900	Other Professional Chgs	26,036	121,441	20,000
Total Professional Charges		28,123	127,841	26,000
EX27-Insurance & Bond				
427.100	Property Insurance	14,473	19,550	22,500
427.500	Liability Insurance	2,927	6,550	10,000
427.900	Insurance Deductible	1,020	0	0
Total Insurance & Bond		18,420	26,100	32,500
EX28-Maintenance Services				
428.100	Building Maint Services	11,733	43,000	15,000
428.200	Grounds Maint Services	0	1,000	0
428.300	Equipment Maint Services	4,971	15,000	6,500
428.400	Vehicle Maint Services	75	10,000	5,000
428.920	Other Maintenance Service	17	250	250
Total Maintenance Services		16,796	69,250	26,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,000	1,000
429.210	Training/Instructor Fees	2,465	1,000	1,000
429.710	Testing	628	1,000	1,000
429.900	Other Contractual	6,768	2,500	5,000
Total Other Contractual		9,861	5,500	8,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,283	10,000	7,500
430.200	Copier/Fax Supplies	1,949	2,000	1,000
Total Office Supplies		5,232	12,000	8,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,463	9,500	5,000
431.200	Building Maint Supplies	24,459	27,000	25,000
431.300	Equipment Maint Supplies	2,275	5,000	5,000
431.400	Grounds Maint Supplies	464	2,000	1,000
431.900	Other Maint. Supplies	0	250	250
Total Maintenance Supplies		29,661	43,750	36,250
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	400	400
432.200	Gas	11,431	52,000	20,000
432.300	Diesel Fuel	0	800	800
Total Fuel/Oil-Vehicle Use		11,431	53,200	21,200
EX33-Misc Supplies				
433.100	Personnel Supplies	7,046	10,000	10,000
433.110	Clothing	3,335	4,000	4,000
433.120	Tools under \$500	570	5,000	1,000
433.200	Medical Supplies	6	1,500	1,000
433.300	Books/Subscriptions	1,320	500	500
433.500	Training Supplies	0	500	0
433.700	Resale Supplies	1,718	5,000	3,000
433.900	Other Supplies	10,756	16,400	25,000
433.950	AC&R Animal Supplies	136,421	148,400	150,000
Total Misc Supplies		161,172	191,300	194,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,989	16,100	10,000
434.100	Other Equip under \$5,000	1,203	1,700	3,000
434.300	Furniture Under \$5,000	2,899	5,500	5,500
Total Equipment Under \$5,000		6,091	23,300	18,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,000	6,000
Total Equipment Over \$5000		0	10,000	6,000
Division Total: Animal Care & Regulation		2,220,300	2,890,277	2,695,113



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
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	253	1,500	1,500
Total Professional Charges		253	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	0	100	100
Total Misc Supplies		0	100	100
Division Total: Animal Care & Reg. Board		253	4,550	4,550
Department Total: Assembly		2,351,886	2,894,827	2,699,663



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX11-Salaries & Wages				
411.100	Permanent Wages	63,759	68,319	41,068
411.300	Overtime Wages	114	2,000	0
Total Salaries & Wages		63,873	70,319	41,068
EX12-Benefits				
412.100	Insurance Contrib	18,640	18,640	11,650
412.190	Life Insurance	116	114	72
412.200	Unemployment Contrib	384	422	246
412.300	Medicare	927	1,020	595
412.400	Retirement Contrib. - DB Plan	0	21,694	12,365
412.410	PERS Tier IV - DC Plan	11,042	0	0
412.411	PERS Tier IV - Health Plan	843	0	0
412.412	PERS Tier IV - HRA	1,713	0	0
412.413	PERS Tier IV - OD&D	167	0	0
412.600	Workers Compensation	341	668	186
412.700	Sbs Contribution	3,917	4,311	2,517
Total Benefits		38,090	46,869	27,631
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	50	50
Total Expenses Outside Of Boro		0	50	50
EX21-Communications				
421.100	Communication Network Service	14,420	5,264	0
421.200	Postage	0	100	100
421.300	Communication Network	(404)	0	0
Total Communications		14,016	5,364	100
EX26-Professional Charges				
426.600	Computer Software/Online Servi	25,368	32,254	36,735
Total Professional Charges		25,368	32,254	36,735
EX27-Insurance & Bond				
427.500	Liability Insurance	155	337	437
Total Insurance & Bond		155	337	437
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,042	0	0
Total Maintenance Services		1,042	0	0
EX29-Other Contractual				
429.900	Other Contractual	480	0	0
Total Other Contractual		480	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	2,613	2,750
Total Maintenance Supplies		0	2,613	2,750
EX33-Misc Supplies				
433.300	Books/Subscriptions	11,802	12,150	12,702
433.500	Training Supplies	417	0	0
Total Misc Supplies		12,219	12,150	12,702
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	39	5,000	5,000
434.100	Other Equip under \$5,000	5,496	6,500	6,500
Total Equipment Under \$5,000		5,535	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 Technolo		160,778	191,456	142,973
Department Total: Information Technology		160,778	191,456	142,973



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX26-Professional Charges				
426.700	Occupational Health	3,320	4,500	2,500
Total Professional Charges		3,320	4,500	2,500
EX27-Insurance & Bond				
427.800	Insurance Adjusters Fees	0	1,000	1,000
Total Insurance & Bond		0	1,000	1,000
Division Total: Common Contractual		3,320	5,500	3,500
Department Total: Finance		3,320	5,500	3,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 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	322	1,000	1,000
Total Expenses Within Borough		322	1,000	1,000
Division Total: Library Board		322	1,000	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	112,068	120,587	119,020
411.200	Temp Wages & Adjmts	18,757	21,590	22,454
411.300	Overtime Wages	0	300	300
Total Salaries & Wages		130,825	142,477	141,774
EX12-Benefits				
412.100	Insurance Contrib	45,993	41,241	46,600
412.190	Life Insurance	288	253	286
412.200	Unemployment Contrib	785	855	851
412.300	Medicare	1,897	2,066	2,056
412.400	Retirement Contrib. - DB Plan	21,503	37,297	35,927
412.410	PERS Tier IV - DC Plan	10,423	0	0
412.411	PERS Tier IV - Health Plan	828	0	0
412.412	PERS Tier IV - HRA	2,134	0	0
412.413	PERS Tier IV - OD&D	165	0	0
412.600	Workers Compensation	695	1,368	656
412.700	Sbs Contribution	8,021	8,734	8,691
Total Benefits		92,732	91,814	95,067
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	110	245	245
Total Expenses Within Borough		110	245	245
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	42	150	150
414.200	Exp Reimb- Outside Boro	1,017	0	700
414.400	Travel Tickets	782	76	250
Total Expenses Outside Of Boro		1,841	226	1,100
EX21-Communications				
421.100	Communication Network Service	7,042	11,360	11,600
421.200	Postage	1,525	2,000	2,000
Total Communications		8,567	13,360	13,600
EX23-Printing				
423.000	Printing	145	200	200
Total Printing		145	200	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,982	11,000	11,000
424.500	Garbage Pickups	805	875	875
424.600	Heating Fuel-Oil	5,024	8,500	8,500
Total Utilities-Building Oprtns		14,811	20,375	20,375



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX25-Rental/Lease				
425.300	Equipment Rental	2,625	3,000	3,000
Total Rental/Lease		2,625	3,000	3,000
EX26-Professional Charges				
426.300	Dues & Fees	381	745	705
426.600	Computer Software/Online Servi	0	580	1,000
Total Professional Charges		381	1,325	1,705
EX27-Insurance & Bond				
427.100	Property Insurance	6,721	9,100	10,463
427.500	Liability Insurance	315	400	886
Total Insurance & Bond		7,036	9,500	11,349
EX28-Maintenance Services				
428.100	Building Maint Services	13,010	16,107	18,721
428.200	Grounds Maint Services	3,390	3,450	3,450
428.300	Equipment Maint Services	361	585	615
Total Maintenance Services		16,761	20,142	22,786
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	335	36	670
429.710	Testing	885	1,904	1,100
429.900	Other Contractual	5,830	6,900	6,900
Total Other Contractual		7,050	8,840	8,670
EX30-Office Supplies				
430.100	Office Supplies < \$500	742	1,202	900
Total Office Supplies		742	1,202	900
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	361	1,000	1,000
431.300	Equipment Maint Supplies	0	0	750
431.400	Grounds Maint Supplies	68	500	500
431.900	Other Maint. Supplies	1,512	1,179	1,200
Total Maintenance Supplies		1,941	2,679	3,450
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	200
433.120	Tools under \$500	97	0	0
433.200	Medical Supplies	124	800	100
433.300	Books/Subscriptions	18,673	20,000	20,000
433.900	Other Supplies	443	1,231	1,500
Total Misc Supplies		19,337	22,031	21,800



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

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,980	4,600	5,402
434.100	Other Equip under \$5,000	96	269	0
434.300	Furniture Under \$5,000	495	1,170	0
Total Equipment Under \$5,000		2,571	6,039	5,402
Division Total: Sutton Library		307,475	343,455	351,423



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	110,228	120,168	118,600
411.200	Temp Wages & Adjmts	47,990	50,773	57,804
411.300	Overtime Wages	1,113	250	250
Total Salaries & Wages		159,331	171,191	176,654
EX12-Benefits				
412.100	Insurance Contrib	44,967	44,154	46,600
412.190	Life Insurance	289	271	286
412.200	Unemployment Contrib	957	1,027	1,060
412.300	Medicare	2,311	2,482	2,561
412.400	Retirement Contrib. - DB Plan	0	37,151	35,786
412.410	PERS Tier IV - DC Plan	17,989	0	0
412.411	PERS Tier IV - Health Plan	1,469	0	0
412.412	PERS Tier IV - HRA	4,274	0	0
412.413	PERS Tier IV - OD&D	291	0	0
412.600	Workers Compensation	850	1,639	811
412.700	Sbs Contribution	9,768	10,494	10,829
Total Benefits		83,165	97,218	97,933
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	758	1,000	750
Total Expenses Within Borough		758	1,000	750
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	55	300	150
414.200	Exp Reimb- Outside Boro	1,207	750	1,400
414.400	Travel Tickets	583	500	500
Total Expenses Outside Of Boro		1,845	1,550	2,050
EX21-Communications				
421.100	Communication Network Service	8,838	13,190	13,500
421.200	Postage	2,519	2,750	3,000
Total Communications		11,357	15,940	16,500
EX23-Printing				
423.000	Printing	400	320	320
Total Printing		400	320	320
EX24-Utilities-Building Oprtns				
424.100	Electricity	14,282	16,279	18,000
424.500	Garbage Pickups	1,174	1,200	1,200
424.600	Heating Fuel-Oil	5,029	10,000	10,200
Total Utilities-Building Oprtns		20,485	27,479	29,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX25-Rental/Lease				
425.300	Equipment Rental	2,184	2,200	2,200
Total Rental/Lease		2,184	2,200	2,200
EX26-Professional Charges				
426.300	Dues & Fees	1,151	1,100	1,100
426.600	Computer Software/Online Servi	0	500	0
Total Professional Charges		1,151	1,600	1,100
EX27-Insurance & Bond				
427.100	Property Insurance	7,760	10,500	12,080
427.500	Liability Insurance	377	500	1,065
Total Insurance & Bond		8,137	11,000	13,145
EX28-Maintenance Services				
428.100	Building Maint Services	6,330	18,672	18,500
428.200	Grounds Maint Services	9,630	10,865	15,000
428.300	Equipment Maint Services	2,360	2,400	2,500
Total Maintenance Services		18,320	31,937	36,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	385	240	940
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	961	1,075	1,075
429.900	Other Contractual	5,727	6,900	7,500
Total Other Contractual		7,073	8,715	10,015
EX30-Office Supplies				
430.100	Office Supplies < \$500	622	923	1,225
430.200	Copier/Fax Supplies	205	400	400
Total Office Supplies		827	1,323	1,625
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,024	1,200	1,200
431.300	Equipment Maint Supplies	0	250	300
431.400	Grounds Maint Supplies	1,619	2,500	2,500
431.900	Other Maint. Supplies	4,848	2,738	3,300
Total Maintenance Supplies		7,491	6,688	7,300
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	200
433.110	Clothing	0	300	150
433.200	Medical Supplies	0	100	150
433.300	Books/Subscriptions	21,029	39,000	40,450
433.900	Other Supplies	2,299	2,500	2,750
Total Misc Supplies		23,328	41,900	43,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,609	6,600	1,629
434.100	Other Equip under \$5,000	0	1,885	2,000
434.300	Furniture Under \$5,000	0	0	850
Total Equipment Under \$5,000		3,609	8,485	4,479
Division Total: Talkeetna Library		349,461	428,546	443,171



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	61,052	67,005	65,404
411.200	Temp Wages & Adjmts	16,047	32,431	33,729
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		77,099	99,686	99,383
EX12-Benefits				
412.100	Insurance Contrib	23,559	17,941	23,300
412.190	Life Insurance	145	110	143
412.200	Unemployment Contrib	463	598	596
412.300	Medicare	1,118	1,445	1,441
412.400	Retirement Contrib. - DB Plan	26,611	20,751	19,768
412.600	Workers Compensation	410	959	462
412.700	Sbs Contribution	4,727	6,111	6,092
Total Benefits		57,033	47,915	51,802
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	600	1,080	1,080
Total Expenses Within Borough		600	1,080	1,080
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	207	290
414.200	Exp Reimb- Outside Boro	0	43	700
414.400	Travel Tickets	0	0	250
Total Expenses Outside Of Boro		0	250	1,240
EX21-Communications				
421.100	Communication Network Service	5,794	11,990	14,630
421.200	Postage	1,143	1,100	1,100
Total Communications		6,937	13,090	15,730
EX22-Advertising				
422.000	Advertising	0	150	150
Total Advertising		0	150	150
EX23-Printing				
423.000	Printing	132	100	100
Total Printing		132	100	100
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,597	5,200	5,200
424.500	Garbage Pickups	564	564	564
424.600	Heating Fuel-Oil	2,113	4,500	4,500
Total Utilities-Building Oprtns		6,274	10,264	10,264



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX25-Rental/Lease				
425.300	Equipment Rental	221	820	1,200
Total Rental/Lease		221	820	1,200
EX26-Professional Charges				
426.300	Dues & Fees	176	700	300
426.600	Computer Software/Online Servi	0	500	500
Total Professional Charges		176	1,200	800
EX27-Insurance & Bond				
427.100	Property Insurance	2,957	4,000	4,602
427.500	Liability Insurance	219	477	620
Total Insurance & Bond		3,176	4,477	5,222
EX28-Maintenance Services				
428.100	Building Maint Services	120	325	325
428.200	Grounds Maint Services	4,653	4,000	4,500
428.300	Equipment Maint Services	1,772	3,000	2,500
Total Maintenance Services		6,545	7,325	7,325
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	240	670
429.710	Testing	519	540	540
429.900	Other Contractual	3,371	3,800	3,800
Total Other Contractual		3,890	4,580	5,010
EX30-Office Supplies				
430.100	Office Supplies < \$500	441	600	600
430.200	Copier/Fax Supplies	0	100	100
Total Office Supplies		441	700	700
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	319	600	600
431.300	Equipment Maint Supplies	0	200	200
431.400	Grounds Maint Supplies	905	1,100	1,200
431.900	Other Maint. Supplies	472	662	600
Total Maintenance Supplies		1,696	2,562	2,600
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	150	150
Total Fuel/Oil-Vehicle Use		0	150	150



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

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX33-Misc Supplies				
433.120	Tools under \$500	0	75	75
433.200	Medical Supplies	0	75	75
433.300	Books/Subscriptions	12,978	19,695	19,695
433.900	Other Supplies	1,363	2,200	2,400
Total Misc Supplies		14,341	22,045	22,245
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	3,295	4,330
434.100	Other Equip under \$5,000	628	800	300
434.300	Furniture Under \$5,000	194	250	400
Total Equipment Under \$5,000		822	4,345	5,030
Division Total: Trapper Ck Library		179,383	220,739	230,031



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	116,936	127,119	125,556
411.200	Temp Wages & Adjmts	29,072	33,029	34,350
411.300	Overtime Wages	1,022	250	250
Total Salaries & Wages		147,030	160,398	160,156
EX12-Benefits				
412.100	Insurance Contrib	44,969	44,270	46,600
412.190	Life Insurance	289	272	286
412.200	Unemployment Contrib	883	962	961
412.300	Medicare	2,132	2,326	2,322
412.400	Retirement Contrib. - DB Plan	0	39,296	37,880
412.410	PERS Tier IV - DC Plan	19,327	0	0
412.411	PERS Tier IV - Health Plan	1,556	0	0
412.412	PERS Tier IV - HRA	4,274	0	0
412.413	PERS Tier IV - OD&D	309	0	0
412.600	Workers Compensation	781	1,536	736
412.700	Sbs Contribution	9,014	9,832	9,818
Total Benefits		83,534	98,494	98,603
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	624	1,000	1,000
Total Expenses Within Borough		624	1,000	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	16	160
414.200	Exp Reimb- Outside Boro	0	750	700
414.400	Travel Tickets	0	500	250
Total Expenses Outside Of Boro		0	1,266	1,110
EX21-Communications				
421.100	Communication Network Service	6,900	11,990	12,230
421.200	Postage	2,616	2,100	2,500
Total Communications		9,516	14,090	14,730
EX23-Printing				
423.000	Printing	302	250	250
Total Printing		302	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,553	7,500	12,000
424.500	Garbage Pickups	2,767	2,700	2,800
424.600	Heating Fuel-Oil	3,520	4,900	12,500
Total Utilities-Building Oprtns		11,840	15,100	27,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX25-Rental/Lease				
425.300	Equipment Rental	2,778	1,705	3,500
Total Rental/Lease		2,778	1,705	3,500
EX26-Professional Charges				
426.300	Dues & Fees	150	775	775
426.600	Computer Software/Online Servi	0	500	0
Total Professional Charges		150	1,275	775
EX27-Insurance & Bond				
427.100	Property Insurance	6,852	9,250	10,666
427.500	Liability Insurance	352	450	997
Total Insurance & Bond		7,204	9,700	11,663
EX28-Maintenance Services				
428.100	Building Maint Services	0	2,700	2,000
428.200	Grounds Maint Services	3,263	3,500	3,500
428.300	Equipment Maint Services	533	1,440	1,440
Total Maintenance Services		3,796	7,640	6,940
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	240	670
429.500	Labor Services	12,000	12,000	15,000
429.710	Testing	628	1,000	1,000
429.900	Other Contractual	5,951	6,848	6,848
Total Other Contractual		18,579	20,088	23,518
EX30-Office Supplies				
430.100	Office Supplies < \$500	341	900	900
Total Office Supplies		341	900	900
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	500	50
431.300	Equipment Maint Supplies	0	195	195
431.400	Grounds Maint Supplies	96	500	500
431.900	Other Maint. Supplies	1,222	2,000	2,000
Total Maintenance Supplies		1,318	3,195	2,745
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	200
433.200	Medical Supplies	0	100	250
433.300	Books/Subscriptions	18,632	22,559	22,600
433.900	Other Supplies	352	1,150	1,150
Total Misc Supplies		18,984	23,809	24,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,629	2,992	7,546
434.100	Other Equip under \$5,000	0	1,295	0
Total Equipment Under \$5,000		1,629	4,287	7,546
EX53-Miscellaneous				
453.000	Miscellaneous	0	144	0
Total Miscellaneous		0	144	0
Division Total: Willow Library		307,625	363,341	384,936



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	158,334	154,038	130,525
411.200	Temp Wages & Adjmts	50,708	52,520	54,621
411.300	Overtime Wages	36	400	400
Total Salaries & Wages		209,078	206,958	185,546
EX12-Benefits				
412.100	Insurance Contrib	47,506	44,270	46,600
412.190	Life Insurance	289	272	286
412.200	Unemployment Contrib	1,255	1,242	1,113
412.300	Medicare	3,032	3,001	2,690
412.400	Retirement Contrib. - DB Plan	61,571	47,648	39,422
412.600	Workers Compensation	1,176	1,986	859
412.700	Sbs Contribution	12,817	12,687	11,374
Total Benefits		127,646	111,106	102,344
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	524	0	400
Total Expenses Within Borough		524	0	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	150
414.200	Exp Reimb- Outside Boro	0	0	700
414.400	Travel Tickets	0	0	250
Total Expenses Outside Of Boro		0	0	1,100
EX21-Communications				
421.100	Communication Network Service	8,510	12,590	12,700
421.200	Postage	2,090	2,100	2,500
Total Communications		10,600	14,690	15,200
EX22-Advertising				
422.000	Advertising	0	0	150
Total Advertising		0	0	150
EX23-Printing				
423.000	Printing	400	304	250
Total Printing		400	304	250
EX24-Utilities-Building Optrns				
424.100	Electricity	14,273	15,000	17,000
424.300	Natural Gas	6,616	10,000	10,000
424.500	Garbage Pickups	768	1,059	1,059
Total Utilities-Building Optrns		21,657	26,059	28,059



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX25-Rental/Lease				
425.300	Equipment Rental	2,499	3,000	3,000
Total Rental/Lease		2,499	3,000	3,000
EX26-Professional Charges				
426.300	Dues & Fees	654	1,500	1,300
Total Professional Charges		654	1,500	1,300
EX27-Insurance & Bond				
427.100	Property Insurance	4,563	6,200	7,104
427.500	Liability Insurance	456	550	1,287
Total Insurance & Bond		5,019	6,750	8,391
EX28-Maintenance Services				
428.100	Building Maint Services	1,105	4,212	5,000
428.200	Grounds Maint Services	0	450	850
428.300	Equipment Maint Services	303	688	700
Total Maintenance Services		1,408	5,350	6,550
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	750	750
429.710	Testing	700	650	750
429.900	Other Contractual	6,119	6,000	6,400
Total Other Contractual		6,819	7,400	7,900
EX30-Office Supplies				
430.100	Office Supplies < \$500	265	700	700
430.200	Copier/Fax Supplies	0	0	100
Total Office Supplies		265	700	800
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	3,367	2,287	2,000
431.300	Equipment Maint Supplies	0	50	50
431.400	Grounds Maint Supplies	28	300	300
431.900	Other Maint. Supplies	2,300	3,650	2,500
Total Maintenance Supplies		5,695	6,287	4,850
EX33-Misc Supplies				
433.100	Personnel Supplies	97	175	375
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	23,286	30,000	30,000
433.900	Other Supplies	310	1,229	2,500
Total Misc Supplies		23,693	31,504	32,975



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

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>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	3,398	4,163	4,887
434.100	Other Equip under \$5,000	1,608	0	0
434.300	Furniture Under \$5,000	0	0	800
Total Equipment Under \$5,000		5,006	4,163	5,687
Division Total: Big Lake Library		420,963	425,771	404,502
Department Total: Community Development		1,565,229	1,782,852	1,815,063
Fund Total: NON AREAWIDE		5,001,568	6,110,660	5,446,108

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Reconciliation of Fund Balance	261
Fund 202 Revenue	262
Fund 202 Expense	263

ENHANCED 911

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MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	3,081,843	1,885,000	1,882,500
TOTAL EXPENDITURES	1,460,099	1,765,044	1,654,594

Audited fund balance as of 6/30/2020 6,579,994

Estimated revenues 2020-2021 fiscal year \$ 1,885,000

Estimated expenditures 2020-2021 fiscal year (1,765,044)

Estimated adjustment to fund balance 119,956

Estimated fund balance 6/30/2021 6,699,950

Estimated revenues 2021-2022 fiscal year 1,882,500

Estimated expenditures 2021-2022 fiscal year (1,654,594)

Estimated FY2022 adjustment to fund balance 227,906

Estimated fund balance 6/30/2022 \$ 6,927,856



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE42-Public Safety				
342.700	Enhanced 911 Surcharge	2,076,811	1,880,000	1,880,000
Total Public Safety		2,076,811	1,880,000	1,880,000
RE61-Interest Earnings				
361.100	Interest On Investments	5,031	5,000	2,500
Total Interest Earnings		5,031	5,000	2,500
RE67-Transfer From Other Funds				
367.400	Capital Projects	1,000,001	0	0
Total Transfer From Other Funds		1,000,001	0	0
Division Total: Non-Departmental		3,081,843	\$1,885,000	\$1,882,500
Department Total: Non-Departmental		3,081,843	\$1,885,000	\$1,882,500
Fund Total: ENHANCED 911		3,081,843	\$1,885,000	\$1,882,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

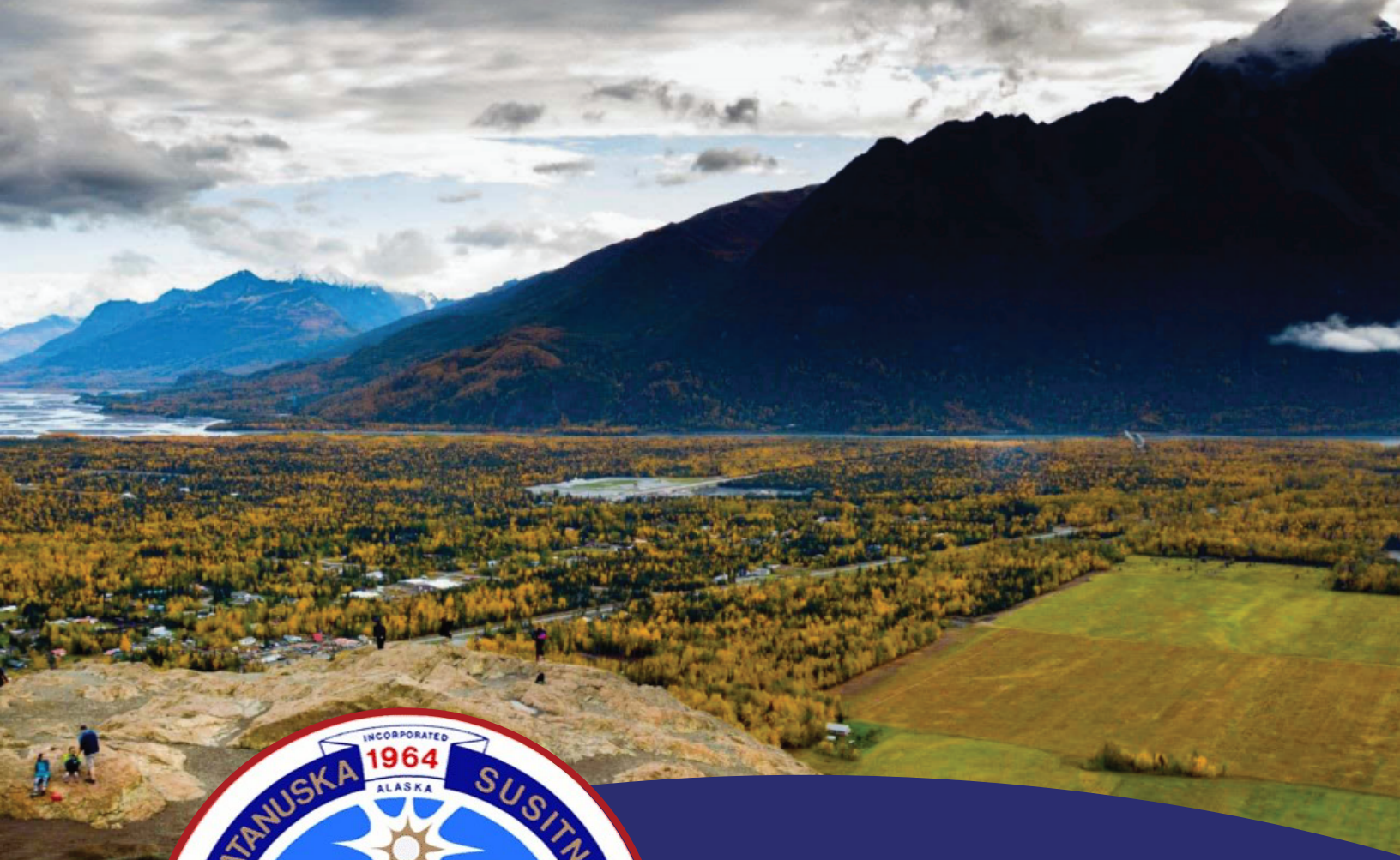
<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 160-Emergency Services DIVISION 370-Enhanced 911				
EX11-Salaries & Wages				
411.100	Permanent Wages	88,771	110,071	111,057
411.300	Overtime Wages	1,691	5,500	15,000
411.400	Nonemployee Compensation	0	30,000	30,000
Total Salaries & Wages		90,462	145,571	156,057
EX12-Benefits				
412.100	Insurance Contrib	29,125	34,950	34,950
412.150	On-Call Health Insurance	0	1,281	0
412.190	Life Insurance	181	215	215
412.200	Unemployment Contrib	543	873	936
412.300	Medicare	1,312	2,111	2,263
412.400	Retirement Contrib. - DB Plan	0	35,654	39,122
412.410	PERS Tier IV - DC Plan	15,402	0	0
412.411	PERS Tier IV - Health Plan	1,193	0	0
412.412	PERS Tier IV - HRA	2,675	0	0
412.413	PERS Tier IV - OD&D	237	0	0
412.600	Workers Compensation	481	3,796	3,153
412.700	Sbs Contribution	5,546	8,923	9,566
Total Benefits		56,695	87,803	90,205
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	100	100
Total Expenses Within Borough		0	200	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	58	1,320	1,320
414.200	Exp Reimb- Outside Boro	2,792	4,950	4,950
414.400	Travel Tickets	1,481	6,400	6,400
Total Expenses Outside Of Boro		4,331	12,670	12,670
EX21-Communications				
421.100	Communication Network Service	1,188	3,000	10,000
421.200	Postage	274	15,000	15,000
Total Communications		1,462	18,000	25,000
EX22-Advertising				
422.000	Advertising	0	27,000	27,000
Total Advertising		0	27,000	27,000
EX23-Printing				
423.000	Printing	538	6,000	6,000
Total Printing		538	6,000	6,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 160-Emergency Services DIVISION 370-Enhanced 911				
EX26-Professional Charges				
426.300	Dues & Fees	717	2,500	2,500
426.600	Computer Software/Online Servi	27,425	29,500	29,500
Total Professional Charges		28,142	32,000	32,000
EX27-Insurance & Bond				
427.500	Liability Insurance	0	625	812
Total Insurance & Bond		0	625	812
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,362	14,400	14,400
429.210	Training/Instructor Fees	0	7,500	10,000
429.900	Other Contractual	1,276,807	1,413,025	1,280,000
Total Other Contractual		1,278,169	1,434,925	1,304,400
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	250	250
Total Misc Supplies		0	250	250
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	300	0	0
Total Equipment Under \$5,000		300	0	0
Division Total: Enhanced 911		1,460,099	1,765,044	1,654,594
Department Total: Emergency Services		1,460,099	1,765,044	1,654,594
Fund Total: ENHANCED 911		1,460,099	1,765,044	1,654,594



LAND MANAGEMENT

Reconciliation of Fund Balance	267
Revenue Summary	268
Revenue Commentary	269
Revenue & Expenditure Detail	270
Fund 203 Revenue	271
Fund 203 Expense	272

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MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	1,150,425	1,008,500	1,322,000
TOTAL EXPENDITURES	4,683,794	2,382,375	1,456,409

Audit balance as of 6/30/2020 \$ 4,186,537

Land Management Permanent Fund \$ (80,209)
 Loan Receivable Land Management Permanent Fund (2,221,894)
 Interest Earnings on Permanent Fund (89,425)

Audited fund balance at 6/30/2020 1,795,009

Estimated revenues 2020-2021 fiscal year 1,008,500
 Anticipated Lapse 2020-2021 fiscal year 200,000
 Estimated expenditures 2020-2021 fiscal year (2,382,375)

 Estimated contribution to Permanent Fund (164,000)
 Estimated Interest Earnings on Permanent Fund (1,600)

Estimated adjustment to fund balance (1,339,475)

Estimated fund balance 6/30/2021 455,534

Estimated revenues 2021-2022 fiscal year 1,322,000
 Estimated expenditures 2021-2022 fiscal year (1,456,409)

 Estimated contribution to Permanent Fund (216,500)
 Estimated interest earnings on Permanent Fund (2,000)

Estimated FY2022 adjustment to fund balance (352,909)

Committed for leave and benefits (10,000)

Estimated fund balance 6/30/2022 \$ 92,625

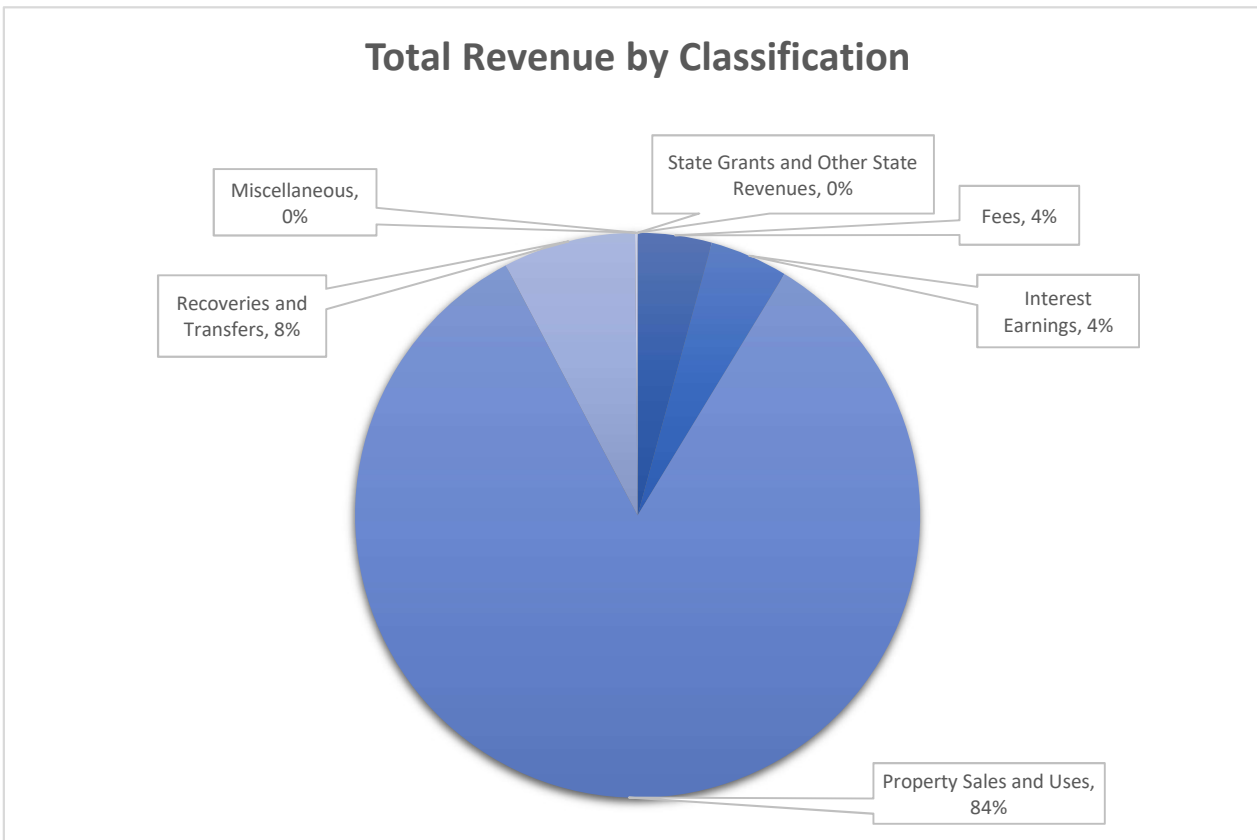
A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2020 were \$1,080,290. During fiscal year 2021 \$1,000,000 of the fund was moved to the Gateway Visitor Center project. The estimated contributions at June 30, 2021 and 2022 respectively are \$164,000 and \$181,500. The balance of the Port Enterprise loan receivable is \$2,221,894. 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, 2022 net of the loan amount is \$425,790.



MATANUSKA-SUSITNA BOROUGH
Fund 203 - Land Management

REVENUE SUMMARY

Classification	2019-2020 Actual	2020-2021 Amended	2021-2022 Approved
State Grants and Other State Revenues	53,095	-	-
Fees	47,861	71,000	56,000
Interest Earnings	59,659	40,500	59,000
Property Sales and Uses	909,755	895,000	1,105,000
Recoveries and Transfers	78,005	-	100,000
Miscellaneous	2,050	2,000	2,000
TOTAL REVENUES	1,150,425	1,008,500	1,322,000



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 2022 is \$55,000.

343 000 PARK FEES

343 360 PARK FEES - DESHKA PARK: In fiscal year 2022 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 \$2,000 for the fiscal year 2022.

361 400 INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total \$55,000 in fiscal year 2022.

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

366 000 PROPERTY SALES AND USES

366 250 WETLAND BANK PROCEEDS: Revenue from wetland mitigation is projected at \$150,000 for fiscal year 2022.

366 400 LAND SALES: The proceeds from land sales agreements are projected to be \$650,000 during fiscal year 2022.

366 410 GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be \$100,000 during fiscal year 2022.

366 450 AG SALES: The agriculture sales program is expected to generate \$5,000 in income for fiscal year 2022.

366 500 LAND LEASES: Revenue from borough land leases is projected at \$150,000 for fiscal year 2022.

366 600 LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements are \$50,000.

369 000 OTHER REVENUE SOURCES

369 800 FINES: Various fines will be collected throughout the year totaling approximately \$2,000.



MATANUSKA-SUSITNA BOROUGH

FUND 203 - LAND MANAGEMENT
Revenue and Expenditure Detail

REVENUE DETAIL

Account	Classification	2019-2020 Actual	2020-2021 Amended	2021-2022 Approved
	OTHER STATE REVENUE			
337 800	PERS Relief	53,095	-	-
	Total 337	53,095	-	
	GENERAL GOVERNMENT			
341 800	Land Management Fees	9,075	10,000	10,000
341 900	Miscellaneous Fees	67	10,000	5,000
341 945	Foreclosure Sale Fees	38,644	50,000	40,000
	Total 341	47,786	70,000	55,000
	PARK FEES			
343 360	Deshka Park Fees	75	1,000	1,000
	Total 343	75	1,000	1,000
	INTEREST EARNINGS			
361 100	Interest on Investments	3,431	8,000	2,000
361 400	Interest on Borough Land Sales	54,340	30,000	55,000
361 450	Interest on Ag Sales	1,888	2,500	2,000
	Total 361	59,659	40,500	59,000
	PROPERTY SALES AND USES			
366 100	Facility Rental	3,580	-	-
366 250	Wetland Bank Proceeds	-	100,000	150,000
366 400	Land Sales	664,693	425,000	650,000
366 410	Gravel Sale Royalties	79,564	150,000	100,000
366 450	Ag Sales- Principal	7,817	70,000	5,000
366 500	Land Leases	130,258	125,000	150,000
366 600	Land Use Charges	23,843	25,000	50,000
	Total 366	909,755	895,000	1,105,000
	TRANSFER FROM OTHER FUNDS			
367 400	Capital Projects	78,005	-	100,000
	Total 367	78,005	-	100,000
	OTHER REVENUE SOURCES			
369 100	Miscellaneous	1,700	-	-
369 800	Fines	350	2,000	2,000
	Total 369	2,050	2,000	2,000
	TOTAL REVENUES	1,150,425	1,008,500	1,322,000

EXPENDITURE DETAIL

Division	Division Name	2019-2020 Actual	2020-2021 Amended	2021-2022 Approved
000	Non Departmental	3,750,000	1,050,000	253,500
141	Land Management	717,138	945,424	921,633
145	Community Development Admin	216,656	386,951	281,276
	TOTAL EXPENDITURES	4,683,794	2,382,375	1,456,409



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/28/2021

Account	Description	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	53,095	0	0
Total Other State Revenue		53,095	0	0
RE41-General Government				
341.800	Land Mgmt Fees	9,075	10,000	10,000
341.900	Miscellaneous Fees	67	10,000	5,000
341.945	Foreclosure Sale Fees	38,644	50,000	40,000
Total General Government		47,786	70,000	55,000
RE43-Parks & Recreation Fees				
343.360	Park Fees-Deshka Park	75	1,000	1,000
Total Parks & Recreation Fees		75	1,000	1,000
RE61-Interest Earnings				
361.100	Interest On Investments	3,431	8,000	2,000
361.400	Interest On Boro Lands	54,340	30,000	55,000
361.450	Interest On Ag Sales	1,888	2,500	2,000
Total Interest Earnings		59,659	40,500	59,000
RE66-Property Sales & Uses				
366.100	Facility Rental	3,580	0	0
366.250	Wetland Bank Proceeds	0	100,000	150,000
366.400	Land Sales	664,693	425,000	650,000
366.410	Gravel Sale Royalties	79,564	150,000	100,000
366.450	Ag Sales - Principal	7,817	70,000	5,000
366.500	Land Leases	130,258	125,000	150,000
366.600	Land Use Charges	23,843	25,000	50,000
Total Property Sales & Uses		909,755	895,000	1,105,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	78,005	0	100,000
Total Transfer From Other Funds		78,005	0	100,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	1,700	0	0
369.800	Fines	350	2,000	2,000
Total Other Revenue Sources		2,050	2,000	2,000
Division Total: Non-Departmental		1,150,425	\$1,008,500	\$1,322,000
Department Total: Non-Departmental		1,150,425	\$1,008,500	\$1,322,000
Fund Total: LAND MANAGEMENT		1,150,425	\$1,008,500	\$1,322,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	14,200	14,200	15,000
443.260	Computer - Admin & Audit	14,200	14,200	15,000
443.280	Finance - Admin & Audit	14,600	14,600	15,500
443.290	Legal - Admin & Audit	7,000	7,000	8,000
Total Intra Govern/Recov Expens		50,000	50,000	53,500
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	1,650,000	0	0
446.700	Tfr415/425/430/435/440/47	2,050,000	1,000,000	200,000
Total Capital Project Transfers		3,700,000	1,000,000	200,000
Division Total: Non-Departmental		3,750,000	1,050,000	253,500
Department Total: Non-Departmental		3,750,000	1,050,000	253,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX11-Salaries & Wages				
411.100	Permanent Wages	359,177	361,369	390,814
411.200	Temp Wages & Adjmts	2,123	63,343	70,341
411.300	Overtime Wages	357	2,000	2,000
Total Salaries & Wages		361,657	426,712	463,155
EX12-Benefits				
412.100	Insurance Contrib	94,365	94,365	94,365
412.190	Life Insurance	563	579	579
412.200	Unemployment Contrib	2,170	2,560	2,691
412.300	Medicare	5,245	6,187	6,504
412.400	Retirement Contrib. - DB Plan	88,780	112,099	113,884
412.410	PERS Tier IV - DC Plan	26,101	0	0
412.411	PERS Tier IV - Health Plan	1,978	0	0
412.412	PERS Tier IV - HRA	3,888	0	0
412.413	PERS Tier IV - OD&D	393	0	0
412.600	Workers Compensation	7,731	22,185	21,195
412.700	Sbs Contribution	22,170	26,157	27,497
Total Benefits		253,384	264,132	266,715
EX21-Communications				
421.100	Communication Network Service	3,421	4,000	6,359
421.200	Postage	4,494	5,000	5,000
Total Communications		7,915	9,000	11,359
EX22-Advertising				
422.000	Advertising	643	1,250	1,000
422.010	Foreclosure Advertising	2,723	4,900	5,000
Total Advertising		3,366	6,150	6,000
EX23-Printing				
423.000	Printing	134	1,000	200
Total Printing		134	1,000	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	586	385	0
424.500	Garbage Pickups	185	1,000	500
Total Utilities-Building Oprtns		771	1,385	500
EX25-Rental/Lease				
425.300	Equipment Rental	982	3,917	3,000
Total Rental/Lease		982	3,917	3,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX26-Professional Charges				
426.300	Dues & Fees	4,878	4,190	3,000
426.500	Recording Fees	1,343	1,500	1,500
426.600	Computer Software/Online Servi	0	140	0
426.700	Occupational Health	0	250	250
426.800	Brokers/Appraiser Fees	0	20,000	10,000
426.810	Taxes and LID Fees	4,288	15,000	10,000
426.900	Other Professional Chgs	7,165	100,000	40,000
Total Professional Charges		17,674	141,080	64,750
EX27-Insurance & Bond				
427.500	Liability Insurance	1,952	2,965	3,854
Total Insurance & Bond		1,952	2,965	3,854
EX28-Maintenance Services				
428.100	Building Maint Services	7,306	2,353	2,000
428.200	Grounds Maint Services	14,570	20,000	20,000
428.300	Equipment Maint Services	1,676	2,250	2,000
428.400	Vehicle Maint Services	593	2,500	2,500
Total Maintenance Services		24,145	27,103	26,500
EX29-Other Contractual				
429.600	Vehicle and Junk Removal	2,669	9,000	15,000
429.900	Other Contractual	10,066	8,900	31,000
Total Other Contractual		12,735	17,900	46,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	200	1,000	500
Total Office Supplies		200	1,000	500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	918	1,000	1,000
431.200	Building Maint Supplies	656	700	700
431.300	Equipment Maint Supplies	40	600	500
431.400	Grounds Maint Supplies	400	500	300
Total Maintenance Supplies		2,014	2,800	2,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	150	100
432.200	Gas	2,806	5,000	4,000
Total Fuel/Oil-Vehicle Use		2,806	5,150	4,100



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

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX33-Misc Supplies				
433.100	Personnel Supplies	147	1,500	1,250
433.110	Clothing	0	1,500	1,000
433.120	Tools under \$500	99	300	300
433.900	Other Supplies	2,455	14,321	10,000
Total Misc Supplies		2,701	17,621	12,550
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	990	4,452	0
434.100	Other Equip under \$5,000	10,908	730	1,150
434.300	Furniture Under \$5,000	1,706	1,227	2,800
Total Equipment Under \$5,000		13,604	6,409	3,950
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	11,098	11,100	6,000
Total Equipment Over \$5000		11,098	11,100	6,000
Division Total: Land Management		717,138	945,424	921,633



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX11-Salaries & Wages				
411.100	Permanent Wages	114,938	123,271	123,350
411.200	Temp Wages & Adjmts	4,783	14,467	14,467
411.300	Overtime Wages	0	300	100
Total Salaries & Wages		119,721	138,038	137,917
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	145	143	143
412.200	Unemployment Contrib	718	828	828
412.300	Medicare	1,736	2,002	2,000
412.400	Retirement Contrib. - DB Plan	18,087	38,122	37,171
412.410	PERS Tier IV - DC Plan	13,617	0	0
412.411	PERS Tier IV - Health Plan	969	0	0
412.412	PERS Tier IV - HRA	1,068	0	0
412.413	PERS Tier IV - OD&D	192	0	0
412.600	Workers Compensation	636	1,951	1,257
412.700	Sbs Contribution	7,031	8,462	8,454
Total Benefits		67,499	74,808	73,153
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	227	1,000	1,000
Total Expenses Within Borough		227	1,000	1,000
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	3,000	200
414.400	Travel Tickets	0	1,600	0
Total Expenses Outside Of Boro		0	4,600	200
EX25-Rental/Lease				
425.300	Equipment Rental	0	9,789	5,000
Total Rental/Lease		0	9,789	5,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	65,000	25,000
Total Professional Charges		0	65,000	25,000
EX27-Insurance & Bond				
427.500	Liability Insurance	340	661	858
Total Insurance & Bond		340	661	858
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	515	4,700	6,648
429.210	Training/Instructor Fees	0	855	0
429.900	Other Contractual	26,885	86,000	30,000
Total Other Contractual		27,400	91,555	36,648



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,469	1,500	1,500
Total Office Supplies		1,469	1,500	1,500
Division Total: Community Develop-Admin		216,656	386,951	281,276
Department Total: Community Development		933,794	1,332,375	1,202,909
Fund Total: LAND MANAGEMENT		4,683,794	2,382,375	1,456,409

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FIRE SERVICE AREAS

Revenue & Expenditure Summary	281
Revenue & Expenditure Detail	282
245 Fire Fleet Maintenance	283
248 Caswell	289
249 West Lakes	296
250 Central Mat-Su	303
251 Butte	316
253 Sutton	323
254 Talkeetna	329
258 Willow	336
259 Greater Palmer Consolidated	343

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MATANUSKA-SUSITNA BOROUGH

FIRE SERVICE AREAS
Revenue and Expenditure Summary

		REVENUE SUMMARY		
Fund	Service Area	2019-2020 Actual	2021-2022 Amended	2021-2022 Approved
248	Caswell Lakes FSA	400,517	334,700	346,100
249	West Lakes FSA	3,460,002	3,418,149	3,546,726
250	Central Mat-Su FSA	11,199,574	11,287,600	11,706,600
251	Butte FSA	1,004,337	991,700	1,084,300
253	Sutton FSA	326,930	240,100	238,000
254	Talkeetna FSA	411,780	561,300	586,800
258	Willow FSA	913,959	890,100	969,600
259	Greater Palmer Consolidated FSA	1,393,779	1,438,700	1,540,200
Total Fire Service Area Revenues		19,110,878	19,162,349	20,018,326

		EXPENDITURE SUMMARY		
Fund	Service Area	2019-2020 Actual	2021-2022 Amended	2021-2022 Approved
248	Caswell FSA	347,415	539,796	576,068
249	West Lakes FSA	3,013,123	4,794,107	3,454,604
250	Central Mat-Su FSA	14,114,489	14,179,712	12,476,163
251	Butte FSA	1,250,030	826,866	944,386
253	Sutton FSA	177,538	339,918	349,060
254	Talkeetna FSA	403,242	441,897	482,675
258	Willow FSA	692,456	1,045,992	993,474
259	Greater Palmer Consolidated FSA	702,271	1,593,778	4,183,581
Total Fire Service Area Expenditures		20,700,564	23,762,066	23,460,011

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

Fund	Fund Name	2019-2020 Actual	2021-2022 Amended	2021-2022 Approved
245	Fire Fleet Maintenance	703,524	791,436	905,065



MATANUSKA-SUSITNA BOROUGH

**FIRE SERVICE AREAS
Revenue and Expenditure Detail**

REVENUE DETAIL					
Fund	Fund Title	Property Taxes	Transfer from Other Funds	Other Revenue	Total Revenues
248	Caswell FSA	345,900	-	200	346,100
249	West Lakes FSA	3,285,100	257,626	4,000	3,546,726
250	Central Mat-Su FSA	11,354,100	93,500	259,000	11,706,600
251	Butte FSA	1,070,800	13,000	500	1,084,300
253	Sutton FSA	237,800	-	200	238,000
254	Talkeetna FSA	573,600	13,000	200	586,800
258	Willow FSA	969,400	-	200	969,600
259	Gr Palmer Consolidated FSA	1,537,200	-	3,000	1,540,200
Totals		19,373,900	377,126	267,300	20,018,326

EXPENDITURE DETAIL					
Fund	Fund Title	Other Expenditures	Administrative / Maintenance Allocation	Capital Projects	Total Expenditure Budget
248	Caswell FSA	360,299	65,769	150,000	576,068
249	West Lakes FSA	2,954,500	190,104	310,000	3,454,604
250	Central Mat-Su FSA	9,130,231	515,932	2,830,000	12,476,163
251	Butte FSA	628,994	94,392	221,000	944,386
253	Sutton FSA	223,891	60,169	65,000	349,060
254	Talkeetna FSA	416,752	65,923	-	482,675
258	Willow FSA	589,477	88,997	315,000	993,474
259	Gr Palmer Consolidated FSA	607,452	101,129	3,475,000	4,183,581
Totals		14,911,596	1,182,415	7,366,000	23,460,011



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	699,003	791,436	905,065
TOTAL EXPENDITURES	703,524	791,436	905,065

Audit balance as of 6/30/2020			\$ -
Estimated revenues 2020-2021 fiscal year	\$ 791,436		
Estimated expenditures 2020-2021 fiscal year	<u>(791,436)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2021			-
Estimated revenues 2021-2022 fiscal year	905,065		
Estimated expenditures 2021-2022 fiscal year	<u>(905,065)</u>		
Estimated FY2022 adjustment to fund balance		-	
Estimated fund balance 6/30/2022			<u>\$ -</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE37-Other State Revenue				
337.800	State PERS Relief	20,510	0	0
Total Other State Revenue		20,510	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	302,693	339,752	390,454
Total Transfer From Other Funds		302,693	339,752	390,454
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	375,800	421,684	484,611
Total Recovery Wage,Fringe,Exp		375,800	421,684	484,611
RE69-Other Revenue Sources				
369.100	Miscellaneous	0	30,000	30,000
Total Other Revenue Sources		0	30,000	30,000
Division Total: Non-Departmental		699,003	\$791,436	\$905,065
Department Total: Non-Departmental		699,003	\$791,436	\$905,065
Fund Total: FIRE FLEET MAINTENANCE		699,003	\$791,436	\$905,065



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX45-Operating Fund Transfers				
445.110	Transfer To- Areawide	65,959	0	0
445.230	Transfer To- Service Area	81,898	0	0
Total Operating Fund Transfers		<u>147,857</u>	<u>0</u>	<u>0</u>
Division Total: Non-Departmental		<u>147,857</u>	<u>0</u>	<u>0</u>
Department Total: Non-Departmental		<u>147,857</u>	<u>0</u>	<u>0</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Mainte				
EX11-Salaries & Wages				
411.100	Permanent Wages	212,263	288,649	347,003
411.200	Temp Wages & Adjmts	50,052	45,000	50,000
411.300	Overtime Wages	18,324	30,600	30,600
Total Salaries & Wages		280,639	364,249	427,603
EX12-Benefits				
412.100	Insurance Contrib	72,323	95,623	117,665
412.190	Life Insurance	437	587	722
412.200	Unemployment Contrib	1,683	2,185	2,566
412.300	Medicare	4,068	5,282	6,200
412.400	Retirement Contrib. - DB Plan	41,281	98,488	113,696
412.410	PERS Tier IV - DC Plan	22,822	0	0
412.411	PERS Tier IV - Health Plan	1,791	0	0
412.412	PERS Tier IV - HRA	4,301	0	0
412.413	PERS Tier IV - OD&D	356	0	0
412.600	Workers Compensation	18,160	19,114	18,755
412.700	Sbs Contribution	17,197	22,328	26,212
Total Benefits		184,419	243,607	285,816
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	754	2,200	2,200
414.400	Travel Tickets	932	4,900	4,900
Total Expenses Outside Of Boro		1,686	7,100	7,100
EX21-Communications				
421.100	Communication Network Service	277	2,700	2,500
421.200	Postage	0	150	150
Total Communications		277	2,850	2,650
EX23-Printing				
423.000	Printing	35	100	100
Total Printing		35	100	100
EX24-Utilities-Building Oprtns				
424.300	Natural Gas	6,124	8,298	10,000
424.500	Garbage Pickups	2,428	2,750	3,200
424.550	Recycling Pickups	320	900	0
Total Utilities-Building Oprtns		8,872	11,948	13,200
EX25-Rental/Lease				
425.300	Equipment Rental	3,791	5,500	5,500
Total Rental/Lease		3,791	5,500	5,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Mainte				
EX26-Professional Charges				
426.300	Dues & Fees	10	470	470
426.600	Computer Software/Online Servi	0	0	3,000
426.700	Occupational Health	168	1,000	1,000
426.900	Other Professional Chgs	165	350	350
Total Professional Charges		343	1,820	4,820
EX27-Insurance & Bond				
427.100	Property Insurance	0	1,109	1,441
427.500	Liability Insurance	684	1,743	2,265
Total Insurance & Bond		684	2,852	3,706
EX28-Maintenance Services				
428.100	Building Maint Services	2,841	13,000	16,000
428.200	Grounds Maint Services	0	1,500	1,500
428.300	Equipment Maint Services	557	2,400	2,400
428.400	Vehicle Maint Services	2,645	6,200	6,200
428.500	Commun Equip Maint Servic	0	400	400
428.920	Other Maintenance Service	260	400	400
Total Maintenance Services		6,303	23,900	26,900
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,604	3,320	3,320
429.710	Testing	767	1,100	1,100
429.900	Other Contractual	28,061	11,000	8,000
Total Other Contractual		30,432	15,420	12,420
EX30-Office Supplies				
430.100	Office Supplies < \$500	338	850	850
430.200	Copier/Fax Supplies	66	200	200
Total Office Supplies		404	1,050	1,050
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	10,423	15,000	15,000
431.200	Building Maint Supplies	140	2,500	2,500
431.300	Equipment Maint Supplies	2,547	5,800	5,800
431.400	Grounds Maint Supplies	0	200	200
431.900	Other Maint. Supplies	0	890	890
Total Maintenance Supplies		13,110	24,390	24,390
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	326	2,000	2,000
432.200	Gas	6,004	6,000	8,000
Total Fuel/Oil-Vehicle Use		6,330	8,000	10,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Mainte				
EX33-Misc Supplies				
433.100	Personnel Supplies	516	1,750	1,750
433.110	Clothing	667	1,900	2,000
433.120	Tools under \$500	5,619	14,540	15,000
433.200	Medical Supplies	0	160	160
433.300	Books/Subscriptions	1,414	2,500	2,500
433.500	Training Supplies	0	950	500
433.900	Other Supplies	4,680	4,450	4,900
Total Misc Supplies		12,896	26,250	26,810
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	990	2,500	3,000
434.100	Other Equip under \$5,000	4,456	7,500	7,500
434.300	Furniture Under \$5,000	0	4,000	4,000
Total Equipment Under \$5,000		5,446	14,000	14,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	35,400	35,500
451.200	Vehicles	0	1,800	1,800
451.300	Furniture over \$5,000	0	1,200	1,200
Total Equipment Over \$5000		0	38,400	38,500
Division Total: Fleet Maintenance - Fire		555,667	791,436	905,065
Department Total: Emergency Services		555,667	791,436	905,065
Fund Total: FIRE FLEET MAINTENANCE		703,524	791,436	905,065



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	400,517	334,700	346,100
TOTAL EXPENDITURES	347,415	539,796	576,068

Audit balance as of 6/30/2020 \$ 540,936

Estimated revenues 2020-2021 fiscal year \$ 334,700

Estimated expenditures 2020-2021 fiscal year (539,796)

Estimated adjustment to fund balance (205,096)

Estimated fund balance 6/30/2021 335,840

Estimated revenues 2021-2022 fiscal year 346,100

Estimated expenditures 2021-2022 fiscal year (426,068)

Capital Projects (150,000)

Estimated FY2022 adjustment to fund balance (229,968)

Estimated fund balance 6/30/2022 \$ 105,872

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 248- CASWELL FIRE SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$116,351,700. 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	105,034,120	337,100	-	11,200	325,900
Sr Cit/Vet	11,317,580	36,300	36,300	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	116,351,700	373,400	36,300	11,200	325,900

<u>311 000</u>	<u>GENERAL PROPERTY TAXES</u>	
311 100	Real Property Taxes	\$325,900
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	-
311 500	Vehicle Tax/State Collected	-
<u>361 000</u>	<u>INTEREST EARNINGS</u>	
361 100	Interest on Investments	<u>200</u>
TOTAL ESTIMATED REVENUES		<u>\$346,100</u>



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	294,072	314,000	325,900
311.102	Real Property-Delinquent	24,451	20,000	20,000
311.400	Penalty & Interest	10,927	0	0
Total General Property Taxes		329,450	334,000	345,900
RE37-Other State Revenue				
337.800	State PERS Relief	1,032	0	0
Total Other State Revenue		1,032	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	464	700	200
Total Interest Earnings		464	700	200
RE67-Transfer From Other Funds				
367.400	Capital Projects	979	0	0
367.700	Service Areas	8,192	0	0
Total Transfer From Other Funds		9,171	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	60,100	0	0
Total Other Revenue Sources		60,100	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	300	0	0
Total Proceeds Of Gfs Disposal		300	0	0
Division Total: Non-Departmental		400,517	\$334,700	\$346,100
Department Total: Non-Departmental		400,517	\$334,700	\$346,100
Fund Total: CASWELL FSA #135		400,517	\$334,700	\$346,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	55,595	56,379	55,351
411.200	Temp Wages & Adjmts	9,747	14,400	14,400
411.300	Overtime Wages	8	0	0
411.400	Nonemployee Compensation	59,628	65,000	70,000
Total Salaries & Wages		124,978	135,779	139,751
EX12-Benefits				
412.100	Insurance Contrib	13,028	12,962	12,580
412.150	On-Call Health Insurance	4	2,775	0
412.190	Life Insurance	84	80	77
412.200	Unemployment Contrib	391	815	839
412.300	Medicare	1,885	1,969	2,026
412.400	Retirement Contrib. - DB Plan	2,077	17,960	17,248
412.410	PERS Tier IV - DC Plan	9,451	0	0
412.411	PERS Tier IV - Health Plan	667	0	0
412.412	PERS Tier IV - HRA	1,148	0	0
412.413	PERS Tier IV - OD&D	354	0	0
412.600	Workers Compensation	8,722	7,880	7,503
412.700	Sbs Contribution	7,655	8,323	8,567
Total Benefits		45,466	52,764	48,840
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	100	100
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		0	300	300
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	1,200	1,200
414.400	Travel Tickets	0	1,000	1,000
Total Expenses Outside Of Boro		0	2,200	2,200
EX21-Communications				
421.100	Communication Network Service	7,933	12,200	11,000
421.200	Postage	0	100	100
Total Communications		7,933	12,300	11,100
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX23-Printing				
423.000	Printing	272	300	300
Total Printing		272	300	300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	6,181	8,000	8,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	349	500	500
424.600	Heating Fuel-Oil	7,703	10,500	12,000
Total Utilities-Building Optrns		14,233	19,100	20,600
EX25-Rental/Lease				
425.200	Building Rental	11,190	9,458	6,905
425.300	Equipment Rental	0	500	2,000
Total Rental/Lease		11,190	9,958	8,905
EX26-Professional Charges				
426.300	Dues & Fees	250	1,000	1,000
426.600	Computer Software/Online Servi	2,097	3,500	4,000
426.700	Occupational Health	0	500	500
426.900	Other Professional Chgs	0	1,800	5,000
Total Professional Charges		2,347	6,800	10,500
EX27-Insurance & Bond				
427.100	Property Insurance	4,471	6,050	6,959
427.200	Vehicle Insurance	7,420	10,100	0
427.500	Liability Insurance	337	450	844
Total Insurance & Bond		12,228	16,600	7,803
EX28-Maintenance Services				
428.100	Building Maint Services	700	7,500	7,500
428.200	Grounds Maint Services	1,728	2,000	2,000
428.300	Equipment Maint Services	3,368	4,000	4,000
428.400	Vehicle Maint Services	5,722	4,000	4,000
428.500	Commun Equip Maint Servic	0	500	500
428.920	Other Maintenance Service	0	500	500
Total Maintenance Services		11,518	18,500	18,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,000	1,000
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	379	500	500
429.900	Other Contractual	980	10,000	10,000
Total Other Contractual		1,359	12,000	12,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	198	500	500
430.200	Copier/Fax Supplies	33	200	200
Total Office Supplies		231	700	700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	7,758	10,000	10,000
431.200	Building Maint Supplies	594	2,000	2,000
431.300	Equipment Maint Supplies	588	1,500	1,500
431.400	Grounds Maint Supplies	0	500	500
Total Maintenance Supplies		8,940	14,000	14,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	198	500	750
432.200	Gas	6,097	9,000	12,000
Total Fuel/Oil-Vehicle Use		6,295	9,500	12,750
EX33-Misc Supplies				
433.100	Personnel Supplies	425	3,000	3,000
433.110	Clothing	7,345	10,000	14,000
433.120	Tools under \$500	131	1,000	1,000
433.200	Medical Supplies	0	150	150
433.300	Books/Subscriptions	0	150	150
433.500	Training Supplies	1,344	3,500	3,500
433.900	Other Supplies	1,474	2,501	3,000
Total Misc Supplies		10,719	20,301	24,800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	2,846	4,000	4,000
434.100	Other Equip under \$5,000	1,144	7,500	15,000
434.300	Furniture Under \$5,000	0	500	500
Total Equipment Under \$5,000		3,990	12,000	19,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	12,372	11,094	10,737
443.110	Telecomm-Admin & Audit	4,239	7,668	4,053
443.300	Maintenance	650	2,500	2,500
443.305	Fleet Maintenance	37,600	42,183	48,479
Total Intra Govern/Recov Expens		54,861	63,445	65,769
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	30,834	125,499	150,000
Total Capital Project Transfers		30,834	125,499	150,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	7,500	7,500
451.200	Vehicles	21	0	0
Total Equipment Over \$5000		21	7,500	7,500
Division Total: Non-Departmental		347,415	539,796	576,068
Department Total: Non-Departmental		347,415	539,796	576,068



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

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
Fund Total:	CASWELL FSA #135	347,415	539,796	576,068



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	3,460,002	3,418,149	3,546,726
TOTAL EXPENDITURES	3,013,123	4,794,107	3,454,604

Audit balance as of 6/30/2020 \$ 1,903,053

Estimated revenues 2020-2021 fiscal year \$ 3,418,149

Estimated expenditures 2020-2021 fiscal year (2,856,207)

Capital Projects (1,375,000)

Debt Service (562,900)

Estimated adjustment to fund balance (1,375,958)

Estimated fund balance 6/30/2021 527,095

Estimated revenues 2021-2022 fiscal year 3,546,726

Estimated expenditures 2021-2022 fiscal year (2,771,004)

Capital Projects (310,000)

Debt Service (373,600)

Estimated FY2022 adjustment to fund balance 92,122

Estimated fund balance 6/30/2022 \$ 619,217

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 249- WEST LAKES FIRE SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$1,675,759,900. 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	1,490,390,670	3,278,800	-	109,500	3,169,300
Sr Cit/Vet	179,349,020	394,500	394,500	-	-
Farm	3,277,930	-	-	-	-
Personal	2,742,280	6,000	-	200	5,800
Total	1,675,759,900	3,679,300	394,500	109,700	3,175,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$3,169,300
311 102	Real Property Taxes - Delinquent	80,000
311 200	Personal Property Taxes	5,800
311 400	Penalty & Interest on Delinquent Taxes	30,000
311 500	Vehicle Tax/State Collected	-

342 000 RENTAL INCOME

342 400	Rent for one borough ambulance, meeting area and fleet maintenance facility	257,626
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361 000 INTEREST

361 100	Interest on Investments	1,000
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391 000 PROCEEDS OF GFS DISPOSAL

391 100	Sale of Gfa	<u>3,000</u>
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TOTAL ESTIMATED REVENUES \$3,546,726

SCHEDULE OF LONG TERM DEBT

Fund 319 – Station 7-3 Certificates of Participation

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE			BALANCE AT
		AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	
COP'S - 2016A	5,700,000	4,360,000	350,000	214,500	4,010,000
Total Debt Service Requirements		4,360,000	350,000	214,500	4,010,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,823,234	2,976,200	3,169,300
311.102	Real Property-Delinquent	87,049	70,000	80,000
311.200	Personal Property	2,684	5,400	5,800
311.202	Personal Property-Delinq	2,839	0	0
311.400	Penalty & Interest	41,595	25,000	30,000
Total General Property Taxes		2,957,401	3,076,600	3,285,100
RE37-Other State Revenue				
337.800	State PERS Relief	5,500	0	0
Total Other State Revenue		5,500	0	0
RE42-Public Safety				
342.400	Building Rental	395,112	339,549	257,626
342.910	Fire - Illegal Burns	460	0	0
Total Public Safety		395,572	339,549	257,626
RE61-Interest Earnings				
361.100	Interest On Investments	1,528	2,000	1,000
Total Interest Earnings		1,528	2,000	1,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	29,762	0	0
367.700	Service Areas	8,192	0	0
Total Transfer From Other Funds		37,954	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	55,047	0	0
Total Other Revenue Sources		55,047	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	7,000	0	3,000
Total Proceeds Of Gfs Disposal		7,000	0	3,000
Division Total: Non-Departmental		3,460,002	\$3,418,149	\$3,546,726
Department Total: Non-Departmental		3,460,002	\$3,418,149	\$3,546,726
Fund Total: WEST LAKES FSA #136		3,460,002	\$3,418,149	\$3,546,726



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	486,004	506,816	468,576
411.200	Temp Wages & Adjmts	0	20,000	20,000
411.300	Overtime Wages	25,388	30,000	30,000
411.400	Nonemployee Compensation	476,689	625,000	625,000
Total Salaries & Wages		988,081	1,181,816	1,143,576
EX12-Benefits				
412.100	Insurance Contrib	145,590	151,498	142,610
412.150	On-Call Health Insurance	331	26,685	0
412.190	Life Insurance	933	930	875
412.200	Unemployment Contrib	3,069	7,091	6,861
412.300	Medicare	14,715	17,136	16,582
412.400	Retirement Contrib. - DB Plan	11,069	167,109	155,356
412.410	PERS Tier IV - DC Plan	85,243	0	0
412.411	PERS Tier IV - Health Plan	6,285	0	0
412.412	PERS Tier IV - HRA	13,317	0	0
412.413	PERS Tier IV - OD&D	1,644	0	0
412.600	Workers Compensation	68,107	71,728	64,558
412.700	Sbs Contribution	60,550	72,445	70,101
Total Benefits		410,853	514,622	456,943
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	0	6,000	6,000
414.400	Travel Tickets	1,443	9,000	9,000
Total Expenses Outside Of Boro		1,443	15,000	15,000
EX21-Communications				
421.100	Communication Network Service	41,066	45,000	47,500
421.200	Postage	0	5,000	2,500
Total Communications		41,066	50,000	50,000
EX22-Advertising				
422.000	Advertising	0	1,665	1,500
Total Advertising		0	1,665	1,500
EX23-Printing				
423.000	Printing	265	2,000	2,000
Total Printing		265	2,000	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	102,068	120,000	125,000
424.300	Natural Gas	47,076	55,000	57,000
424.400	Lp-Propane	0	1,000	1,000
424.500	Garbage Pickups	6,414	10,000	8,000
424.550	Recycling Pickups	0	1,300	1,300
424.600	Heating Fuel-Oil	1,801	5,000	5,000
Total Utilities-Building Optrns		157,359	192,300	197,300
EX25-Rental/Lease				
425.200	Building Rental	500	1,500	1,500
425.300	Equipment Rental	3,644	5,000	7,000
Total Rental/Lease		4,144	6,500	8,500
EX26-Professional Charges				
426.300	Dues & Fees	8,465	12,000	12,000
426.600	Computer Software/Online Servi	11,330	25,000	25,000
426.700	Occupational Health	1,400	4,000	4,000
426.900	Other Professional Chgs	789	33,835	35,000
Total Professional Charges		21,984	74,835	76,000
EX27-Insurance & Bond				
427.100	Property Insurance	23,765	32,100	45,232
427.200	Vehicle Insurance	24,734	33,400	0
427.500	Liability Insurance	2,786	3,350	7,349
Total Insurance & Bond		51,285	68,850	52,581
EX28-Maintenance Services				
428.100	Building Maint Services	18,644	30,000	30,000
428.200	Grounds Maint Services	1,050	3,000	3,000
428.300	Equipment Maint Services	26,675	35,000	35,000
428.400	Vehicle Maint Services	6,988	28,000	28,000
428.500	Commun Equip Maint Servic	2,358	4,000	4,000
428.900	Other Bldg. Maint Service	0	1,000	1,000
428.920	Other Maintenance Service	5,440	5,000	7,000
Total Maintenance Services		61,155	106,000	108,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	219	26,000	26,000
429.210	Training/Instructor Fees	0	6,000	6,000
429.710	Testing	1,549	1,500	2,000
429.900	Other Contractual	12,678	35,000	35,000
Total Other Contractual		14,446	68,500	69,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,327	4,000	5,000
430.200	Copier/Fax Supplies	458	2,000	2,000
Total Office Supplies		2,785	6,000	7,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	46,084	70,000	70,000
431.200	Building Maint Supplies	7,560	10,000	15,000
431.300	Equipment Maint Supplies	11,818	20,000	25,000
431.400	Grounds Maint Supplies	1,319	5,000	5,000
431.900	Other Maint. Supplies	881	2,000	2,000
Total Maintenance Supplies		67,662	107,000	117,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,826	6,000	6,000
432.200	Gas	30,435	50,000	50,000
Total Fuel/Oil-Vehicle Use		32,261	56,000	56,000
EX33-Misc Supplies				
433.100	Personnel Supplies	8,718	15,000	20,000
433.110	Clothing	33,939	35,000	35,000
433.120	Tools under \$500	5,685	6,000	9,000
433.200	Medical Supplies	0	1,500	1,000
433.300	Books/Subscriptions	1,681	5,000	5,000
433.500	Training Supplies	3,687	15,000	15,000
433.900	Other Supplies	35,405	44,511	70,000
Total Misc Supplies		89,115	122,011	155,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	12,315	20,000	20,000
434.100	Other Equip under \$5,000	20,769	30,000	30,000
434.300	Furniture Under \$5,000	499	3,000	3,000
Total Equipment Under \$5,000		33,583	53,000	53,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	78,784	95,722	90,977
443.110	Telecomm-Admin & Audit	41,608	52,213	37,648
443.300	Maintenance	11,744	13,000	13,000
443.305	Fleet Maintenance	37,600	42,184	48,479
Total Intra Govern/Recov Expens		169,736	203,119	190,104
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	565,900	562,900	373,600
Total Operating Fund Transfers		565,900	562,900	373,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	300,000	1,375,489	310,000
Total Capital Project Transfers		300,000	1,375,489	310,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	1,000	12,000
451.200	Vehicles	0	25,000	0
Total Equipment Over \$5000		0	26,000	12,000
Division Total: Non-Departmental		3,013,123	4,794,107	3,454,604
Department Total: Non-Departmental		3,013,123	4,794,107	3,454,604
Fund Total: WEST LAKES FSA #136		3,013,123	4,794,107	3,454,604



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	11,199,574	11,287,600	11,706,600
TOTAL EXPENDITURES	14,114,489	14,179,712	12,476,163

Audit balance as of 6/30/2020 \$ 6,932,232

Estimated revenues 2020-2021 fiscal year \$ 11,287,600

Estimated expenditures 2020-2021 fiscal year (8,310,208)

Capital Projects (5,520,000)

Debt Service (349,504)

Estimated adjustment to fund balance (2,892,112)

Estimated fund balance 6/30/2021 4,040,120

Estimated revenues 2021-2022 fiscal year 11,706,600

Estimated expenditures 2021-2022 fiscal year (9,397,694)

Capital Projects (2,830,000)

Debt Service (248,469)

Estimated FY2022 adjustment to fund balance (769,563)

Estimated fund balance 6/30/2022 \$ 3,270,557

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 250- CENTRAL MAT-SU FIRE SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$5,946,040,540. 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	5,319,851,350	11,437,600	-	382,000	11,055,600
Sr Cit/Vet	561,343,020	1,206,800	1,206,800	-	-
Farm	22,281,250	-	-	-	-
Personal	42,564,920	91,500	-	3,000	88,500
Total	5,946,040,540	12,735,900	1,206,800	385,000	11,144,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes - Current	\$11,055,600
311 102	Real Property Taxes - Delinquent	150,000
311 200	Personal Property Taxes	88,500
311 400	Penalty & Interest on Delinquent Taxes	60,000
311 500	Vehicle Tax/State Collected	-0-

341 000 FEES

341 971	Fire Plan Review	250,000
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342 000 BUILDING RENTAL- FIRE FEES

342 400	Building Rental	93,500
342 910	Fire-Illegal Burns	-0-

361 000 INTEREST

361 100	Interest on Investments	4,000
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369 000 OTHER

369 100	Miscellaneous	-0-
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391 000 PROCEEDS OF GFS DISPOSAL

391 100	Sale of Gfa	5,000
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TOTAL ESTIMATED REVENUES

\$11,706,600

SCHEDULE OF LONG TERM DEBT: FUND 316

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
COP'S - 2013	8,585,000	5,180,000	560,000	200,150	760,150	4,620,000
Total Debt Service Requirements		5,180,000	560,000	200,150	760,150	4,620,000

SCHEDULE OF LONG TERM DEBT: FUND 318

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
COP'S - 2016B	5,000,000	3,845,000	305,000	192,250	497,250	3,540,000
Total Debt Service Requirements		3,845,000	305,000	192,250	497,250	3,540,000



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/27/2021

Account	Description	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	10,151,016	10,612,500	11,055,600
311.102	Real Property-Delinquent	194,019	150,000	150,000
311.200	Personal Property	98,734	91,600	88,500
311.202	Personal Property-Delinq	(127)	0	0
311.400	Penalty & Interest	96,792	60,000	60,000
Total General Property Taxes		10,540,434	10,914,100	11,354,100
RE37-Other State Revenue				
337.800	State PERS Relief	136,192	0	0
Total Other State Revenue		136,192	0	0
RE41-General Government				
341.971	Fire Plan Review Fees	290,107	250,000	250,000
Total General Government		290,107	250,000	250,000
RE42-Public Safety				
342.400	Building Rental	88,500	88,500	93,500
342.910	Fire - Illegal Burns	300	0	0
Total Public Safety		88,800	88,500	93,500
RE61-Interest Earnings				
361.100	Interest On Investments	9,660	15,000	4,000
Total Interest Earnings		9,660	15,000	4,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	11,744	0	0
367.700	Service Areas	26,304	0	0
Total Transfer From Other Funds		38,048	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	86,733	0	0
Total Other Revenue Sources		86,733	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	9,600	20,000	5,000
Total Proceeds Of Gfs Disposal		9,600	20,000	5,000
Division Total: Non-Departmental		11,199,574	\$11,287,600	\$11,706,600
Department Total: Non-Departmental		11,199,574	\$11,287,600	\$11,706,600
Fund Total: CENTRAL MAT-SU FSA #130		11,199,574	\$11,287,600	\$11,706,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,462,621	1,790,986	2,324,053
411.200	Temp Wages & Adjmts	7,938	180,000	130,000
411.300	Overtime Wages	349,506	220,000	320,000
411.400	Nonemployee Compensation	344,634	500,000	550,000
Total Salaries & Wages		2,164,699	2,690,986	3,324,053
EX12-Benefits				
412.100	Insurance Contrib	515,119	588,922	790,774
412.150	On-Call Health Insurance	1,655	21,348	0
412.190	Life Insurance	3,302	3,614	4,853
412.200	Unemployment Contrib	10,921	16,146	19,944
412.300	Medicare	31,383	39,019	48,199
412.400	Retirement Contrib. - DB Plan	185,516	637,635	823,887
412.410	PERS Tier IV - DC Plan	230,963	0	0
412.411	PERS Tier IV - Health Plan	18,274	0	0
412.412	PERS Tier IV - HRA	40,067	0	0
412.413	PERS Tier IV - OD&D	8,731	0	0
412.600	Workers Compensation	147,451	156,456	179,000
412.700	Sbs Contribution	132,707	164,957	203,764
Total Benefits		1,326,089	1,628,097	2,070,421
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	500	500
413.900	Other Exp - Within Boro	0	500	500
Total Expenses Within Borough		0	1,000	1,000
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,827	51,900	55,000
414.400	Travel Tickets	8,795	28,600	30,000
Total Expenses Outside Of Boro		10,622	80,500	85,000
EX21-Communications				
421.100	Communication Network Service	112,784	114,000	120,000
421.200	Postage	740	2,400	2,400
Total Communications		113,524	116,400	122,400
EX22-Advertising				
422.000	Advertising	3,068	20,000	10,000
Total Advertising		3,068	20,000	10,000
EX23-Printing				
423.000	Printing	2,380	15,000	10,000
Total Printing		2,380	15,000	10,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	85,516	95,000	110,000
424.300	Natural Gas	61,299	56,000	65,000
424.400	Lp-Propane	1,318	2,000	2,000
424.500	Garbage Pickups	4,284	5,000	6,000
424.550	Recycling Pickups	180	1,000	1,300
424.600	Heating Fuel-Oil	2,268	7,000	8,000
Total Utilities-Building Optrns		154,865	166,000	192,300
EX25-Rental/Lease				
425.200	Building Rental	85,758	72,490	52,927
425.300	Equipment Rental	11,304	15,000	15,000
Total Rental/Lease		97,062	87,490	67,927
EX26-Professional Charges				
426.300	Dues & Fees	8,942	17,000	17,000
426.600	Computer Software/Online Servi	45,055	75,000	75,000
426.700	Occupational Health	13,676	30,000	50,000
426.900	Other Professional Chgs	649	72,000	120,000
Total Professional Charges		68,322	194,000	262,000
EX27-Insurance & Bond				
427.100	Property Insurance	40,924	55,250	60,299
427.200	Vehicle Insurance	63,032	85,100	0
427.500	Liability Insurance	7,099	8,550	16,734
427.900	Insurance Deductible	6,149	0	0
Total Insurance & Bond		117,204	148,900	77,033
EX28-Maintenance Services				
428.100	Building Maint Services	31,958	36,000	60,000
428.200	Grounds Maint Services	0	8,500	8,500
428.300	Equipment Maint Services	33,071	54,000	54,000
428.400	Vehicle Maint Services	16,595	110,000	110,000
428.500	Commun Equip Maint Servic	0	15,500	15,500
428.920	Other Maintenance Service	1,331	8,000	8,000
Total Maintenance Services		82,955	232,000	256,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	12,832	40,000	40,000
429.210	Training/Instructor Fees	0	15,000	15,000
429.710	Testing	2,554	4,000	4,000
429.900	Other Contractual	8,973	60,000	60,000
Total Other Contractual		24,359	119,000	119,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 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	2,459	5,000	5,000
430.200	Copier/Fax Supplies	698	2,000	2,000
Total Office Supplies		3,157	7,000	7,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	86,345	120,000	120,000
431.200	Building Maint Supplies	15,313	30,000	30,000
431.300	Equipment Maint Supplies	22,647	65,000	65,000
431.400	Grounds Maint Supplies	2,139	10,000	10,000
431.900	Other Maint. Supplies	975	2,500	2,500
Total Maintenance Supplies		127,419	227,500	227,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	5,472	10,000	10,000
432.200	Gas	55,634	95,000	95,000
Total Fuel/Oil-Vehicle Use		61,106	105,000	105,000
EX33-Misc Supplies				
433.100	Personnel Supplies	54,321	88,500	88,500
433.110	Clothing	29,582	190,000	190,000
433.120	Tools under \$500	4,075	18,000	10,000
433.200	Medical Supplies	0	4,200	4,200
433.300	Books/Subscriptions	4,211	16,000	16,000
433.500	Training Supplies	19,742	32,000	40,000
433.900	Other Supplies	110,903	146,000	146,000
Total Misc Supplies		222,834	494,700	494,700
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	27,339	16,000	16,000
434.100	Other Equip under \$5,000	100,409	130,000	130,000
434.300	Furniture Under \$5,000	18,254	15,000	15,000
Total Equipment Under \$5,000		146,002	161,000	161,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	191,360	233,427	233,821
443.110	Telecomm-Admin & Audit	103,382	119,537	106,437
443.300	Maintenance	15,075	31,000	20,000
443.305	Fleet Maintenance	120,700	135,459	155,674
Total Intra Govern/Recov Expens		430,517	519,423	515,932
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	4,894,150	349,504	248,469
Total Operating Fund Transfers		4,894,150	349,504	248,469



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 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	2,860,000	5,520,000	2,830,000
Total Capital Project Transfers		2,860,000	5,520,000	2,830,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	52,745	143,300	200,000
Total Equipment Over \$5000		52,745	143,300	200,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	6,700	0
Total Small Bldg Const/Imprv		0	6,700	0
Division Total: Non-Departmental		12,963,079	13,033,500	11,386,735
Department Total: Non-Departmental		12,963,079	13,033,500	11,386,735



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code D				
EX11-Salaries & Wages				
411.100	Permanent Wages	287,760	310,354	278,435
411.200	Temp Wages & Adjmts	0	40,000	30,000
411.300	Overtime Wages	52,537	70,000	40,000
Total Salaries & Wages		340,297	420,354	348,435
EX12-Benefits				
412.100	Insurance Contrib	82,394	86,210	86,210
412.190	Life Insurance	528	529	529
412.200	Unemployment Contrib	2,043	2,522	2,091
412.300	Medicare	4,935	6,095	5,052
412.400	Retirement Contrib. - DB Plan	88,603	120,741	99,224
412.410	PERS Tier IV - DC Plan	23,371	0	0
412.411	PERS Tier IV - Health Plan	1,801	0	0
412.412	PERS Tier IV - HRA	3,629	0	0
412.413	PERS Tier IV - OD&D	742	0	0
412.600	Workers Compensation	21,019	21,973	16,073
412.700	Sbs Contribution	20,862	25,768	21,359
Total Benefits		249,927	263,838	230,538
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	6,000	6,000
414.400	Travel Tickets	0	8,000	8,000
Total Expenses Outside Of Boro		0	14,000	14,000
EX21-Communications				
421.100	Communication Network Service	0	1,000	1,000
421.200	Postage	0	1,000	1,000
Total Communications		0	2,000	2,000
EX22-Advertising				
422.000	Advertising	0	4,139	5,000
Total Advertising		0	4,139	5,000
EX23-Printing				
423.000	Printing	0	750	1,000
Total Printing		0	750	1,000
EX25-Rental/Lease				
425.300	Equipment Rental	2,696	4,000	4,000
Total Rental/Lease		2,696	4,000	4,000
EX26-Professional Charges				
426.300	Dues & Fees	150	2,710	2,710
426.600	Computer Software/Online Servi	0	10,000	10,000
Total Professional Charges		150	12,710	12,710



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code D				
EX27-Insurance & Bond				
427.500	Liability Insurance	933	2,011	2,614
Total Insurance & Bond		933	2,011	2,614
EX28-Maintenance Services				
428.300	Equipment Maint Services	955	2,000	2,000
Total Maintenance Services		955	2,000	2,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	3,600	3,600
429.210	Training/Instructor Fees	0	1,000	1,000
429.900	Other Contractual	0	1,000	1,000
Total Other Contractual		0	5,600	5,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	706	1,500	1,500
430.200	Copier/Fax Supplies	0	1,000	1,000
Total Office Supplies		706	2,500	2,500
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	318	0	0
431.300	Equipment Maint Supplies	0	500	500
Total Maintenance Supplies		318	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,000	1,000
433.110	Clothing	0	2,400	2,400
433.120	Tools under \$500	0	500	500
433.200	Medical Supplies	0	150	150
433.300	Books/Subscriptions	0	7,000	7,000
433.500	Training Supplies	0	10,000	10,000
433.900	Other Supplies	0	1,800	2,000
Total Misc Supplies		0	22,850	23,050
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	2,000	2,000
434.100	Other Equip under \$5,000	0	5,000	5,000
434.300	Furniture Under \$5,000	0	3,000	3,000
Total Equipment Under \$5,000		0	10,000	10,000
Division Total: Fire Code Deferment		595,982	767,252	663,947



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency				
EX21-Communications				
421.100	Communication Network Service	17,872	16,000	20,000
Total Communications		17,872	16,000	20,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	42,848	65,000	80,000
424.200	Water & Sewer	4,229	9,000	12,000
424.300	Natural Gas	33,782	65,000	75,000
424.500	Garbage Pickups	3,381	5,000	5,000
424.550	Recycling Pickups	560	1,300	1,300
Total Utilities-Building Oprtns		84,800	145,300	173,300
EX25-Rental/Lease				
425.300	Equipment Rental	485	1,000	1,000
Total Rental/Lease		485	1,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	46	500	500
426.600	Computer Software/Online Servi	0	2,500	4,500
426.900	Other Professional Chgs	(215)	3,000	3,000
Total Professional Charges		(169)	6,000	8,000
EX27-Insurance & Bond				
427.100	Property Insurance	7,529	10,200	11,720
Total Insurance & Bond		7,529	10,200	11,720
EX28-Maintenance Services				
428.100	Building Maint Services	25,438	27,000	37,000
428.200	Grounds Maint Services	0	5,000	5,000
428.300	Equipment Maint Services	2,673	7,000	7,000
Total Maintenance Services		28,111	39,000	49,000
EX29-Other Contractual				
429.900	Other Contractual	190	15,000	10,000
Total Other Contractual		190	15,000	10,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	8,707	12,000	12,000
431.300	Equipment Maint Supplies	0	3,000	3,000
431.400	Grounds Maint Supplies	0	2,000	2,000
Total Maintenance Supplies		8,707	17,000	17,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	270	2,000	2,000
Total Fuel/Oil-Vehicle Use		270	2,000	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly 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	1,000	1,000
433.900	Other Supplies	0	2,000	2,000
Total Misc Supplies		0	3,000	3,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	5,000	5,000
434.300	Furniture Under \$5,000	0	5,000	5,000
Total Equipment Under \$5,000		0	10,000	10,000
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	0	8,200	4,000
Total Intra Govern/Recov Expens		0	8,200	4,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,000	6,000
Total Equipment Over \$5000		0	6,000	6,000
Division Total: Emergency Services Bldg		147,795	278,700	315,020



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 351-Emergency				
EX21-Communications				
421.100	Communication Network Service	8,941	13,500	20,000
Total Communications		8,941	13,500	20,000
EX24-Utilities-Building Optrns				
424.100	Electricity	17,946	21,000	21,022
424.300	Natural Gas	7,674	15,500	16,100
424.400	Lp-Propane	0	230	230
424.500	Garbage Pickups	947	1,500	1,518
424.550	Recycling Pickups	240	600	598
Total Utilities-Building Optrns		26,807	38,830	39,468
EX25-Rental/Lease				
425.300	Equipment Rental	138	500	460
Total Rental/Lease		138	500	460
EX26-Professional Charges				
426.300	Dues & Fees	0	230	230
426.600	Computer Software/Online Servi	0	2,000	2,000
Total Professional Charges		0	2,230	2,230
EX27-Insurance & Bond				
427.100	Property Insurance	8,808	11,900	13,711
Total Insurance & Bond		8,808	11,900	13,711
EX28-Maintenance Services				
428.100	Building Maint Services	9,110	12,900	13,340
428.200	Grounds Maint Services	0	2,100	2,116
428.300	Equipment Maint Services	806	2,100	2,116
Total Maintenance Services		9,916	17,100	17,572
EX29-Other Contractual				
429.710	Testing	74	100	92
429.900	Other Contractual	0	1,100	5,014
Total Other Contractual		74	1,200	5,106
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,482	3,000	3,036
431.300	Equipment Maint Supplies	0	1,500	1,518
431.400	Grounds Maint Supplies	0	700	690
Total Maintenance Supplies		1,482	5,200	5,244
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	117	500	460
Total Fuel/Oil-Vehicle Use		117	500	460



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly 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	500	460
433.900	Other Supplies	0	1,000	920
Total Misc Supplies		0	1,500	1,380
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	2,500	2,530
434.300	Furniture Under \$5,000	0	2,300	2,300
Total Equipment Under \$5,000		0	4,800	4,830
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	351,350	0	0
Total Operating Fund Transfers		351,350	0	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	3,000	0
Total Equipment Over \$5000		0	3,000	0
Division Total: Emergency Services Station 5		407,633	100,260	110,461
Department Total: Emergency Services		1,151,410	1,146,212	1,089,428
Fund Total: CENTRAL MAT-SU FSA #130		14,114,489	14,179,712	12,476,163



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	1,004,337	991,700	1,084,300
TOTAL EXPENDITURES	1,250,030	826,866	944,386

Audit balance as of 6/30/2020 \$ 1,235,558

Estimated revenues 2020-2021 fiscal year \$ 991,700

Estimated expenditures 2020-2021 fiscal year (716,866)
Capital Projects (110,000)

Estimated adjustment to fund balance 164,834

Estimated fund balance 6/30/2021 1,400,392

Estimated revenues 2021-2022 fiscal year 1,084,300

Estimated expenditures 2021-2022 fiscal year (723,386)
Capital Projects (221,000)

Estimated FY2022 adjustment to fund balance 139,914

Estimated fund balance 6/30/2022 \$ 1,540,306

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 251- BUTTE FIRE SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$371,056,380. 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	309,679,600	1,062,200	-	35,400	1,026,800
Sr Cit/Vet	59,523,130	204,100	204,100	-	-
Farm	1,853,650	-	-	-	-
Personal	-	-	-	-	-
Total	371,056,380	1,266,300	204,100	35,400	1,026,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,026,800
311 102	Real Property Taxes - Delinquent	35,000
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Tax/State Collected	-0-

342 000 RENTAL INCOME

342 400	Building Rental	13,000
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361 000 INTEREST

361 100	Interest on Investments	<u>500</u>
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TOTAL ESTIMATED REVENUES \$1,084,300



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	898,206	947,700	1,026,800
311.102	Real Property-Delinquent	33,085	20,000	35,000
311.400	Penalty & Interest	13,735	9,000	9,000
Total General Property Taxes		945,026	976,700	1,070,800
RE37-Other State Revenue				
337.800	State PERS Relief	2,365	0	0
Total Other State Revenue		2,365	0	0
RE42-Public Safety				
342.400	Building Rental	13,000	13,000	13,000
Total Public Safety		13,000	13,000	13,000
RE61-Interest Earnings				
361.100	Interest On Investments	1,216	2,000	500
Total Interest Earnings		1,216	2,000	500
RE67-Transfer From Other Funds				
367.400	Capital Projects	15,924	0	0
367.700	Service Areas	10,676	0	0
Total Transfer From Other Funds		26,600	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	11,080	0	0
Total Other Revenue Sources		11,080	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	5,050	0	0
Total Proceeds Of Gfs Disposal		5,050	0	0
Division Total: Non-Departmental		1,004,337	\$991,700	\$1,084,300
Department Total: Non-Departmental		1,004,337	\$991,700	\$1,084,300
Fund Total: BUTTE FSA #2		1,004,337	\$991,700	\$1,084,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	19,706	15,413	11,226
411.200	Temp Wages & Adjmts	3,159	4,000	4,000
411.300	Overtime Wages	33	0	0
411.400	Nonemployee Compensation	154,435	165,000	185,000
Total Salaries & Wages		177,333	184,413	200,226
EX12-Benefits				
412.100	Insurance Contrib	5,902	5,057	3,392
412.150	On-Call Health Insurance	732	7,045	0
412.190	Life Insurance	38	31	21
412.200	Unemployment Contrib	138	1,106	1,201
412.300	Medicare	2,732	2,674	2,903
412.400	Retirement Contrib. - DB Plan	4,759	4,813	3,498
412.410	PERS Tier IV - DC Plan	3,042	0	0
412.411	PERS Tier IV - Health Plan	117	0	0
412.412	PERS Tier IV - HRA	354	0	0
412.413	PERS Tier IV - OD&D	23	0	0
412.600	Workers Compensation	12,149	10,376	10,560
412.700	Sbs Contribution	10,832	11,305	12,274
Total Benefits		40,818	42,407	33,849
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	100	100
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		0	300	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	300
414.200	Exp Reimb- Outside Boro	0	5,000	5,000
414.400	Travel Tickets	0	1,800	3,000
Total Expenses Outside Of Boro		0	7,100	8,300
EX21-Communications				
421.100	Communication Network Service	8,889	11,200	16,000
421.200	Postage	0	300	300
Total Communications		8,889	11,500	16,300
EX22-Advertising				
422.000	Advertising	0	750	750
Total Advertising		0	750	750



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX23-Printing				
423.000	Printing	70	100	100
Total Printing		70	100	100
EX24-Utilities-Building Oprtns				
424.100	Electricity	19,297	23,000	24,000
424.300	Natural Gas	8,167	10,000	10,000
424.500	Garbage Pickups	1,156	1,800	1,800
424.600	Heating Fuel-Oil	0	4,000	4,000
Total Utilities-Building Oprtns		28,620	38,800	39,800
EX25-Rental/Lease				
425.200	Building Rental	22,378	18,916	13,811
425.300	Equipment Rental	464	500	500
Total Rental/Lease		22,842	19,416	14,311
EX26-Professional Charges				
426.300	Dues & Fees	1,330	4,000	4,500
426.600	Computer Software/Online Servi	5,010	5,700	6,500
426.700	Occupational Health	840	1,000	1,500
426.900	Other Professional Chgs	10,300	2,000	4,000
Total Professional Charges		17,480	12,700	16,500
EX27-Insurance & Bond				
427.100	Property Insurance	6,495	8,800	10,111
427.200	Vehicle Insurance	15,863	21,450	0
427.500	Liability Insurance	481	600	1,147
Total Insurance & Bond		22,839	30,850	11,258
EX28-Maintenance Services				
428.100	Building Maint Services	1,145	10,000	10,000
428.300	Equipment Maint Services	7,221	7,500	7,500
428.400	Vehicle Maint Services	13,779	20,000	20,000
428.500	Commun Equip Maint Servic	0	1,000	1,000
428.920	Other Maintenance Service	153	800	800
Total Maintenance Services		22,298	39,300	39,300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	5,000	5,000
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	699	1,700	1,700
429.900	Other Contractual	1,032	10,000	10,000
Total Other Contractual		1,731	17,200	17,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	427	1,800	1,800
430.200	Copier/Fax Supplies	66	500	500
Total Office Supplies		493	2,300	2,300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	22,914	45,000	45,000
431.200	Building Maint Supplies	9,930	10,000	10,000
431.300	Equipment Maint Supplies	6,461	10,000	10,000
431.400	Grounds Maint Supplies	193	1,000	1,000
431.900	Other Maint. Supplies	95	500	500
Total Maintenance Supplies		39,593	66,500	66,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,103	2,000	2,000
432.200	Gas	11,911	25,000	25,000
Total Fuel/Oil-Vehicle Use		13,014	27,000	27,000
EX33-Misc Supplies				
433.100	Personnel Supplies	11,316	14,000	14,000
433.110	Clothing	34,340	30,000	30,000
433.120	Tools under \$500	1,578	10,000	10,000
433.200	Medical Supplies	0	500	500
433.300	Books/Subscriptions	30	2,000	2,000
433.500	Training Supplies	5,906	7,500	7,500
433.900	Other Supplies	5,527	14,503	15,000
Total Misc Supplies		58,697	78,503	79,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,869	5,000	6,000
434.100	Other Equip under \$5,000	12,429	20,000	20,000
434.300	Furniture Under \$5,000	0	5,000	5,000
Total Equipment Under \$5,000		14,298	30,000	31,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	23,758	21,230	21,721
443.110	Telecomm-Admin & Audit	5,470	10,600	6,079
443.300	Maintenance	2,787	5,500	3,500
443.305	Fleet Maintenance	49,000	54,900	63,092
Total Intra Govern/Recov Expens		81,015	92,230	94,392
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	700,000	110,497	221,000
Total Capital Project Transfers		700,000	110,497	221,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	15,000	25,000
Total Equipment Over \$5000		0	15,000	25,000
Division Total: Non-Departmental		1,250,030	826,866	944,386
Department Total: Non-Departmental		1,250,030	826,866	944,386
Fund Total: BUTTE FSA #2		1,250,030	826,866	944,386



MATANUSKA-SUSITNA BOROUGH
FUND 253 - SUTTON FIRE SERVICE AREA
Reconciliation of Fund Balance

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	326,930	240,100	238,000
TOTAL EXPENDITURES	177,538	339,918	349,060

Audit balance as of 6/30/2020 \$ 417,229

Estimated revenues 2020-2021 fiscal year \$ 240,100

Estimated expenditures 2020-2021 fiscal year (279,918)

Capital Projects (60,000)

Estimated adjustment to fund balance (99,818)

Estimated fund balance 6/30/2021 317,411

Estimated revenues 2021-2022 fiscal year 238,000

Estimated expenditures 2021-2022 fiscal year (284,060)

Capital Projects (65,000)

Estimated FY2022 adjustment to fund balance (111,060)

Estimated fund balance 6/30/2022 \$ 206,351

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 253- SUTTON FIRE SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$65,102,560. 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	50,448,140	231,500	-	7,700	223,800
Sr Cit/Vet	14,425,400	66,200	66,200	-	-
Farm	229,020	-	-	-	-
Personal	-	-	-	-	-
Total	65,102,560	297,700	66,200	7,700	223,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$223,800
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Tax/State Collected	-0-

361 000 INTEREST

361 100	Interest on Investments	<u>200</u>
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TOTAL ESTIMATED REVENUES \$238,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	207,719	222,700	223,800
311.102	Real Property-Delinquent	9,855	12,000	10,000
311.400	Penalty & Interest	3,902	5,000	4,000
Total General Property Taxes		221,476	239,700	237,800
RE37-Other State Revenue				
337.800	State PERS Relief	1,321	0	0
Total Other State Revenue		1,321	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	310	400	200
Total Interest Earnings		310	400	200
RE67-Transfer From Other Funds				
367.400	Capital Projects	90,000	0	0
367.700	Service Areas	7,393	0	0
Total Transfer From Other Funds		97,393	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	5,680	0	0
Total Other Revenue Sources		5,680	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	750	0	0
Total Proceeds Of Gfs Disposal		750	0	0
Division Total: Non-Departmental		326,930	\$240,100	\$238,000
Department Total: Non-Departmental		326,930	\$240,100	\$238,000
Fund Total: SUTTON FSA #4		326,930	\$240,100	\$238,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	6,891	2,357	1,955
411.200	Temp Wages & Adjmts	6,695	11,220	11,220
411.300	Overtime Wages	4	0	0
411.400	Nonemployee Compensation	14,781	35,000	40,000
Total Salaries & Wages		28,371	48,577	53,175
EX12-Benefits				
412.100	Insurance Contrib	1,539	634	510
412.150	On-Call Health Insurance	241	1,494	0
412.190	Life Insurance	10	4	3
412.200	Unemployment Contrib	82	291	319
412.300	Medicare	506	704	771
412.400	Retirement Contrib. - DB Plan	2,659	742	609
412.410	PERS Tier IV - DC Plan	1,048	0	0
412.411	PERS Tier IV - Health Plan	11	0	0
412.412	PERS Tier IV - HRA	31	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	1,587	2,814	2,851
412.700	Sbs Contribution	1,720	2,978	3,260
Total Benefits		9,436	9,661	8,323
EX21-Communications				
421.100	Communication Network Service	9,316	10,600	11,000
421.200	Postage	0	50	50
Total Communications		9,316	10,650	11,050
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		0	200	200
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		0	100	100
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,400	10,000	10,000
424.500	Garbage Pickups	850	1,200	1,200
424.600	Heating Fuel-Oil	5,551	13,000	13,000
Total Utilities-Building Oprtns		14,801	24,200	24,200
EX25-Rental/Lease				
425.200	Building Rental	11,190	9,458	6,904
425.300	Equipment Rental	1,583	2,000	3,500
Total Rental/Lease		12,773	11,458	10,404



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX26-Professional Charges				
426.300	Dues & Fees	617	3,000	3,000
426.600	Computer Software/Online Servi	3,470	5,900	5,900
426.700	Occupational Health	0	1,000	1,000
426.900	Other Professional Chgs	0	675	1,275
Total Professional Charges		4,087	10,575	11,175
EX27-Insurance & Bond				
427.100	Property Insurance	3,380	4,600	5,262
427.200	Vehicle Insurance	7,647	10,350	0
427.500	Liability Insurance	139	200	302
Total Insurance & Bond		11,166	15,150	5,564
EX28-Maintenance Services				
428.100	Building Maint Services	9,107	4,000	4,000
428.200	Grounds Maint Services	4,050	4,000	4,000
428.300	Equipment Maint Services	3,146	5,200	5,200
428.400	Vehicle Maint Services	350	8,500	8,500
428.500	Commun Equip Maint Servic	0	1,000	1,000
Total Maintenance Services		16,653	22,700	22,700
EX29-Other Contractual				
429.710	Testing	539	1,500	1,500
429.900	Other Contractual	124	11,500	18,000
Total Other Contractual		663	13,000	19,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	800	800
430.200	Copier/Fax Supplies	66	100	100
Total Office Supplies		66	900	900
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,806	7,000	7,000
431.200	Building Maint Supplies	2,053	10,000	10,000
431.300	Equipment Maint Supplies	1,524	2,400	2,400
431.400	Grounds Maint Supplies	0	300	300
Total Maintenance Supplies		7,383	19,700	19,700
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	95	1,000	1,500
432.200	Gas	1,421	7,000	9,000
Total Fuel/Oil-Vehicle Use		1,516	8,000	10,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	3,143	1,000	1,000
433.110	Clothing	3,121	9,000	12,000
433.120	Tools under \$500	210	1,200	1,200
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	49	100	100
433.500	Training Supplies	1,033	2,000	3,500
433.900	Other Supplies	1,202	1,178	2,000
Total Misc Supplies		8,758	14,578	19,900
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	5,000	0
434.100	Other Equip under \$5,000	0	1,500	1,500
434.300	Furniture Under \$5,000	0	3,000	5,000
Total Equipment Under \$5,000		0	9,500	6,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	11,889	7,951	7,837
443.110	Telecomm-Admin & Audit	4,102	4,624	6,079
443.300	Maintenance	1,824	3,500	2,500
443.305	Fleet Maintenance	33,900	38,072	43,753
Total Intra Govern/Recov Expens		51,715	54,147	60,169
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	834	60,322	65,000
Total Capital Project Transfers		834	60,322	65,000
EX51-Equipment Over \$5000				
451.200	Vehicles	0	6,500	0
Total Equipment Over \$5000		0	6,500	0
Division Total: Non-Departmental		177,538	339,918	349,060
Department Total: Non-Departmental		177,538	339,918	349,060
Fund Total: SUTTON FSA #4		177,538	339,918	349,060



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	411,780	561,300	586,800
TOTAL EXPENDITURES	403,242	441,897	482,675

Audit balance as of 6/30/2020 \$ 374,371

Estimated revenues 2020-2021 fiscal year \$ 561,300

Estimated expenditures 2020-2021 fiscal year (441,897)

Estimated adjustment to fund balance 119,403

Estimated fund balance 6/30/2021 493,774

Estimated revenues 2021-2022 fiscal year 586,800

Estimated expenditures 2021-2022 fiscal year (482,675)

Estimated FY2022 adjustment to fund balance 104,125

Estimated fund balance 6/30/2022 \$ 597,899

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 254 - TALKEETNA FIRE SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$214,638,380. A mill rate of 3.04 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	189,350,660	575,600	-	19,200	556,400
Sr Cit/Vet	25,220,440	76,600	76,600	-	-
Farm	-	-	-	-	-
Personal	67,280	200	-	-	200
Total	214,638,380	652,400	76,600	19,200	556,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$556,400
311 102	Real Property Taxes - Delinquent	12,000
311 200	Real Property Taxes – Personal Property	200
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	-0-

342 000 PUBLIC SAFETY

342 400	Building Rental	13,000
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361 000 INTEREST

361 100	Interest on Investments	200
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391 000 PROCEEDS

391 100	Sale of Gfa	<u>-0-</u>
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TOTAL ESTIMATED REVENUES \$586,800



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	342,946	530,700	556,400
311.102	Real Property-Delinquent	13,710	12,000	12,000
311.200	Personal Property	72	100	200
311.400	Penalty & Interest	6,689	5,000	5,000
Total General Property Taxes		363,417	547,800	573,600
RE37-Other State Revenue				
337.800	State PERS Relief	1,910	0	0
Total Other State Revenue		1,910	0	0
RE42-Public Safety				
342.400	Building Rental	13,000	13,000	13,000
Total Public Safety		13,000	13,000	13,000
RE61-Interest Earnings				
361.100	Interest On Investments	337	500	200
Total Interest Earnings		337	500	200
RE67-Transfer From Other Funds				
367.400	Capital Projects	864	0	0
367.700	Service Areas	7,393	0	0
Total Transfer From Other Funds		8,257	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	23,809	0	0
Total Other Revenue Sources		23,809	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	1,050	0	0
Total Proceeds Of Gfs Disposal		1,050	0	0
Division Total: Non-Departmental		411,780	\$561,300	\$586,800
Department Total: Non-Departmental		411,780	\$561,300	\$586,800
Fund Total: TALKEETNA FSA #24		411,780	\$561,300	\$586,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	12,770	7,041	5,305
411.200	Temp Wages & Adjmts	7,949	10,000	8,500
411.300	Overtime Wages	16	100	100
411.400	Nonemployee Compensation	70,794	105,000	125,000
Total Salaries & Wages		91,529	122,141	138,905
EX12-Benefits				
412.100	Insurance Contrib	3,436	2,296	1,605
412.150	On-Call Health Insurance	19	4,483	0
412.190	Life Insurance	23	14	10
412.200	Unemployment Contrib	125	733	833
412.300	Medicare	1,455	1,771	2,014
412.400	Retirement Contrib. - DB Plan	3,845	2,232	1,684
412.410	PERS Tier IV - DC Plan	1,961	0	0
412.411	PERS Tier IV - Health Plan	53	0	0
412.412	PERS Tier IV - HRA	160	0	0
412.413	PERS Tier IV - OD&D	11	0	0
412.600	Workers Compensation	6,291	6,976	7,389
412.700	Sbs Contribution	5,569	7,487	8,515
Total Benefits		22,948	25,992	22,050
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	400	400
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		0	600	600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	200
414.200	Exp Reimb- Outside Boro	0	200	200
414.400	Travel Tickets	0	1,000	1,000
Total Expenses Outside Of Boro		0	1,350	1,400
EX21-Communications				
421.100	Communication Network Service	15,162	17,200	18,000
421.200	Postage	0	200	200
Total Communications		15,162	17,400	18,200
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	0	300	300
Total Printing		0	300	300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	11,430	15,000	15,000
424.200	Water & Sewer	2,338	2,500	2,500
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	252	500	500
424.600	Heating Fuel-Oil	8,467	10,000	13,000
Total Utilities-Building Optrns		22,487	28,100	31,100
EX25-Rental/Lease				
425.200	Building Rental	14,906	12,600	9,199
425.300	Equipment Rental	0	500	1,000
Total Rental/Lease		14,906	13,100	10,199
EX26-Professional Charges				
426.300	Dues & Fees	837	1,775	1,500
426.600	Computer Software/Online Servi	3,922	6,500	6,000
426.700	Occupational Health	1,208	1,200	1,200
426.900	Other Professional Chgs	0	1,500	1,000
Total Professional Charges		5,967	10,975	9,700
EX27-Insurance & Bond				
427.100	Property Insurance	3,010	4,100	4,438
427.200	Vehicle Insurance	9,244	12,500	0
427.500	Liability Insurance	265	350	760
Total Insurance & Bond		12,519	16,950	5,198
EX28-Maintenance Services				
428.100	Building Maint Services	2,190	4,000	6,000
428.200	Grounds Maint Services	13,425	4,500	5,000
428.300	Equipment Maint Services	5,095	8,000	10,000
428.400	Vehicle Maint Services	1,980	5,000	5,000
428.500	Commun Equip Maint Servic	0	2,000	2,000
428.900	Other Bldg. Maint Service	0	500	500
428.920	Other Maintenance Service	40	500	500
Total Maintenance Services		22,730	24,500	29,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	500	500
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	699	2,000	2,000
429.900	Other Contractual	546	5,200	3,000
Total Other Contractual		1,245	8,200	6,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	728	500	1,000
430.200	Copier/Fax Supplies	33	600	600
Total Office Supplies		761	1,100	1,600
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,384	25,000	25,000
431.200	Building Maint Supplies	2,802	6,000	6,000
431.300	Equipment Maint Supplies	1,262	3,800	4,000
431.400	Grounds Maint Supplies	286	800	1,000
431.900	Other Maint. Supplies	0	500	500
Total Maintenance Supplies		7,734	36,100	36,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	439	1,000	1,000
432.200	Gas	8,637	15,000	15,000
Total Fuel/Oil-Vehicle Use		9,076	16,000	16,000
EX33-Misc Supplies				
433.100	Personnel Supplies	2,294	6,000	10,000
433.110	Clothing	15,780	25,000	45,000
433.120	Tools under \$500	183	2,000	4,000
433.200	Medical Supplies	0	200	500
433.300	Books/Subscriptions	0	500	1,500
433.500	Training Supplies	0	2,000	3,000
433.900	Other Supplies	2,485	4,500	6,000
Total Misc Supplies		20,742	40,200	70,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,869	6,000	9,000
434.100	Other Equip under \$5,000	0	7,500	7,500
434.300	Furniture Under \$5,000	880	3,000	3,000
Total Equipment Under \$5,000		2,749	16,500	19,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	16,334	12,630	13,904
443.110	Telecomm-Admin & Audit	3,282	5,187	4,266
443.300	Maintenance	3,337	5,500	4,000
443.305	Fleet Maintenance	33,900	38,072	43,753
Total Intra Govern/Recov Expens		56,853	61,389	65,923
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	95,834	500	0
Total Capital Project Transfers		95,834	500	0
Division Total: Non-Departmental		403,242	441,897	482,675



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

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
Department Total:	Non-Departmental	403,242	441,897	482,675
Fund Total:	TALKEETNA FSA #24	403,242	441,897	482,675



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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	913,959	890,100	969,600
TOTAL EXPENDITURES	692,456	1,045,992	993,474

Audit balance as of 6/30/2020 \$ 590,691

Estimated revenues 2020-2021 fiscal year \$ 890,100

Estimated expenditures 2020-2021 fiscal year (711,992)
 Capital Projects (334,000)

Estimated adjustment to fund balance (155,892)

Estimated fund balance 6/30/2021 434,799

Estimated revenues 2021-2022 fiscal year 969,600

Estimated expenditures 2021-2022 fiscal year (678,474)
 Capital Projects (315,000)

Estimated FY2022 adjustment to fund balance (23,874)

Estimated fund balance 6/30/2022 \$ 410,925

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 258- WILLOW FIRE SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$386,815,680. 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	346,256,010	952,200	-	31,800	920,400
Sr Cit/Vet	40,559,670	111,500	111,500	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	386,815,680	1,063,700	111,500	31,800	920,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$920,400
311 102	Real Property Taxes - Delinquent	35,000
311 400	Penalty & Interest on Delinquent Taxes	14,000
311 500	Vehicle Tax/State Collected	-0-

361 000 INTEREST

361 100	Interest on Investments	200
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369 000 OTHER

369 100	Miscellaneous	-0-
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TOTAL ESTIMATED REVENUES \$969,600



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	805,930	850,200	920,400
311.102	Real Property-Delinquent	36,009	25,000	35,000
311.400	Penalty & Interest	17,479	14,000	14,000
Total General Property Taxes		859,418	889,200	969,400
RE37-Other State Revenue				
337.800	State PERS Relief	1,195	0	0
Total Other State Revenue		1,195	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	446	900	200
Total Interest Earnings		446	900	200
RE67-Transfer From Other Funds				
367.400	Capital Projects	1,121	0	0
367.700	Service Areas	9,848	0	0
Total Transfer From Other Funds		10,969	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	41,031	0	0
Total Other Revenue Sources		41,031	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	900	0	0
Total Proceeds Of Gfs Disposal		900	0	0
Division Total: Non-Departmental		913,959	\$890,100	\$969,600
Department Total: Non-Departmental		913,959	\$890,100	\$969,600
Fund Total: WILLOW FSA #35		913,959	\$890,100	\$969,600



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	59,388	63,287	60,596
411.200	Temp Wages & Adjmts	10,900	18,000	18,000
411.300	Overtime Wages	20	0	0
411.400	Nonemployee Compensation	91,806	130,000	130,000
Total Salaries & Wages		162,114	211,287	208,596
EX12-Benefits				
412.100	Insurance Contrib	14,551	15,072	14,036
412.150	On-Call Health Insurance	0	5,550	0
412.190	Life Insurance	94	92	86
412.200	Unemployment Contrib	422	1,268	1,252
412.300	Medicare	2,434	3,064	3,025
412.400	Retirement Contrib. - DB Plan	2,405	20,125	18,882
412.410	PERS Tier IV - DC Plan	10,071	0	0
412.411	PERS Tier IV - Health Plan	710	0	0
412.412	PERS Tier IV - HRA	1,279	0	0
412.413	PERS Tier IV - OD&D	363	0	0
412.600	Workers Compensation	11,194	12,148	11,132
412.700	Sbs Contribution	9,930	12,952	12,787
Total Benefits		53,453	70,271	61,200
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	100	100
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		0	300	300
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	2,500	2,500
414.400	Travel Tickets	0	1,800	1,800
Total Expenses Outside Of Boro		0	4,300	4,300
EX21-Communications				
421.100	Communication Network Service	8,514	12,000	12,000
421.200	Postage	75	300	300
Total Communications		8,589	12,300	12,300
EX22-Advertising				
422.000	Advertising	185	500	500
Total Advertising		185	500	500
EX23-Printing				
423.000	Printing	272	500	500
Total Printing		272	500	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	17,334	18,300	20,000
424.400	Lp-Propane	10,522	14,000	500
424.500	Garbage Pickups	1,165	1,500	3,000
424.600	Heating Fuel-Oil	12,827	14,000	20,000
Total Utilities-Building Optrns		41,848	47,800	43,500
EX25-Rental/Lease				
425.200	Building Rental	29,731	25,131	18,348
425.300	Equipment Rental	1,663	2,500	5,000
Total Rental/Lease		31,394	27,631	23,348
EX26-Professional Charges				
426.300	Dues & Fees	388	1,500	1,500
426.600	Computer Software/Online Servi	4,554	5,000	5,000
426.700	Occupational Health	45	2,000	2,000
426.900	Other Professional Chgs	0	23,000	10,000
Total Professional Charges		4,987	31,500	18,500
EX27-Insurance & Bond				
427.100	Property Insurance	6,289	8,500	9,969
427.200	Vehicle Insurance	25,904	35,000	0
427.500	Liability Insurance	510	650	1,314
427.900	Insurance Deductible	9,899	0	0
Total Insurance & Bond		42,602	44,150	11,283
EX28-Maintenance Services				
428.100	Building Maint Services	3,640	7,000	10,000
428.200	Grounds Maint Services	3,727	3,000	3,000
428.300	Equipment Maint Services	5,323	7,500	7,500
428.400	Vehicle Maint Services	2,560	10,000	10,000
428.500	Commun Equip Maint Servic	0	1,000	1,000
428.920	Other Maintenance Service	0	250	250
Total Maintenance Services		15,250	28,750	31,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,200	1,200
429.210	Training/Instructor Fees	0	1,000	1,000
429.710	Testing	539	800	800
429.900	Other Contractual	11,198	15,000	15,000
Total Other Contractual		11,737	18,000	18,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	73	1,000	1,000
430.200	Copier/Fax Supplies	33	500	500
Total Office Supplies		106	1,500	1,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	8,723	18,000	20,000
431.200	Building Maint Supplies	14,066	5,000	5,000
431.300	Equipment Maint Supplies	1,987	5,000	5,000
431.400	Grounds Maint Supplies	0	800	3,000
Total Maintenance Supplies		24,776	28,800	33,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	781	1,500	2,000
432.200	Gas	13,401	15,000	20,000
Total Fuel/Oil-Vehicle Use		14,182	16,500	22,000
EX33-Misc Supplies				
433.100	Personnel Supplies	2,233	10,000	10,000
433.110	Clothing	6,011	20,000	25,000
433.120	Tools under \$500	291	1,500	1,500
433.200	Medical Supplies	0	500	500
433.300	Books/Subscriptions	79	400	400
433.500	Training Supplies	0	3,500	3,500
433.900	Other Supplies	2,821	9,503	10,000
Total Misc Supplies		11,435	45,403	50,900
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	2,859	6,000	6,000
434.100	Other Equip under \$5,000	3,315	5,000	35,000
434.300	Furniture Under \$5,000	0	2,000	2,000
Total Equipment Under \$5,000		6,174	13,000	43,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	21,708	18,582	17,653
443.110	Telecomm-Admin & Audit	7,248	19,509	9,065
443.300	Maintenance	3,341	4,500	4,000
443.305	Fleet Maintenance	45,200	50,712	58,279
Total Intra Govern/Recov Expens		77,497	93,303	88,997
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	185,834	344,497	315,000
Total Capital Project Transfers		185,834	344,497	315,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	5,700	5,000
451.200	Vehicles	21	0	0
Total Equipment Over \$5000		<u>21</u>	<u>5,700</u>	<u>5,000</u>
Division Total: Non-Departmental		<u>692,456</u>	<u>1,045,992</u>	<u>993,474</u>
Department Total: Non-Departmental		<u>692,456</u>	<u>1,045,992</u>	<u>993,474</u>
Fund Total: WILLOW FSA #35		<u>692,456</u>	<u>1,045,992</u>	<u>993,474</u>



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	1,393,779	1,438,700	1,540,200
TOTAL EXPENDITURES	702,271	1,593,778	4,183,581

Audit balance as of 6/30/2020 \$ 6,428,028

Estimated revenues 2020-2021 fiscal year \$ 1,438,700

Estimated expenditures 2020-2021 fiscal year (643,778)

Capital Projects (950,000)

Estimated adjustment to fund balance (155,078)

Estimated fund balance 6/30/2021 6,272,950

Estimated revenues 2021-2022 fiscal year 1,540,200

Estimated expenditures 2021-2022 fiscal year (708,581)

Capital Projects (3,475,000)

Estimated FY2022 adjustment to fund balance (2,643,381)

Estimated fund balance 6/30/2022 \$ 3,629,569

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 259- GR. PALMER CONSOLIDATED FIRE SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$1,861,470,640. 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	1,624,105,800	1,559,100	-	52,000	1,507,100
Sr Cit/Vet	207,354,890	199,000	199,000	-	-
Farm	27,810,060	-	-	-	-
Personal	2,199,890	2,100	-	-	2,100
Total	1,861,470,640	1,760,200	199,000	52,000	1,509,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,507,100
311 102	Real Property-Delinquent	20,000
311 200	Personal Property Taxes	2,100
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Tax/State Collected	-0-

361 000 INTEREST

361 100	Interest on Investments	3,000
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369 000 OTHER

369 100	Miscellaneous	-0-
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TOTAL ESTIMATED REVENUES \$1,540,200



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
RE11-General Property Taxes				
311.100	Real Property	1,307,467	1,401,300	1,507,100
311.102	Real Property-Delinquent	16,885	20,000	20,000
311.200	Personal Property	2,450	2,400	2,100
311.400	Penalty & Interest	8,752	8,000	8,000
Total General Property Taxes		1,335,554	1,431,700	1,537,200
RE37-Other State Revenue				
337.800	State PERS Relief	54	0	0
Total Other State Revenue		54	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	5,472	7,000	3,000
Total Interest Earnings		5,472	7,000	3,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	41,067	0	0
367.700	Service Areas	3,904	0	0
Total Transfer From Other Funds		44,971	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	6,378	0	0
Total Other Revenue Sources		6,378	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	1,350	0	0
Total Proceeds Of Gfs Disposal		1,350	0	0
Division Total: Non-Departmental		1,393,779	\$1,438,700	\$1,540,200
Department Total: Non-Departmental		1,393,779	\$1,438,700	\$1,540,200
Fund Total: GR PALMER CONS. FSA #132		1,393,779	\$1,438,700	\$1,540,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,776	12,214	10,378
411.300	Overtime Wages	4	0	0
Total Salaries & Wages		1,780	12,214	10,378
EX12-Benefits				
412.100	Insurance Contrib	775	2,850	2,104
412.190	Life Insurance	5	17	13
412.200	Unemployment Contrib	11	73	62
412.300	Medicare	26	177	150
412.400	Retirement Contrib. - DB Plan	109	3,879	3,234
412.410	PERS Tier IV - DC Plan	238	0	0
412.411	PERS Tier IV - Health Plan	21	0	0
412.412	PERS Tier IV - HRA	69	0	0
412.413	PERS Tier IV - OD&D	4	0	0
412.600	Workers Compensation	23	639	562
412.700	Sbs Contribution	110	749	636
Total Benefits		1,391	8,384	6,761
EX21-Communications				
421.100	Communication Network Service	4,268	5,500	6,500
Total Communications		4,268	5,500	6,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	12,709	13,000	14,000
424.300	Natural Gas	3,072	4,500	5,000
424.600	Heating Fuel-Oil	2,657	8,000	7,000
Total Utilities-Building Oprtns		18,438	25,500	26,000
EX25-Rental/Lease				
425.200	Building Rental	22,378	18,916	13,812
Total Rental/Lease		22,378	18,916	13,812
EX26-Professional Charges				
426.300	Dues & Fees	85	500	500
426.600	Computer Software/Online Servi	492	2,000	5,500
Total Professional Charges		577	2,500	6,000
EX27-Insurance & Bond				
427.100	Property Insurance	5,712	7,750	8,925
427.200	Vehicle Insurance	17,463	23,600	0
427.500	Liability Insurance	0	0	76
Total Insurance & Bond		23,175	31,350	9,001



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
EX28-Maintenance Services				
428.100	Building Maint Services	0	6,000	31,000
428.200	Grounds Maint Services	0	1,000	1,000
428.300	Equipment Maint Services	3,880	1,000	4,000
428.400	Vehicle Maint Services	1,270	1,000	2,000
428.500	Commun Equip Maint Servic	0	1,000	1,000
Total Maintenance Services		5,150	10,000	39,000
EX29-Other Contractual				
429.710	Testing	0	0	800
429.900	Other Contractual	391,366	445,102	465,000
Total Other Contractual		391,366	445,102	465,800
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,511	3,000	4,000
431.200	Building Maint Supplies	0	4,000	4,000
431.300	Equipment Maint Supplies	213	0	1,000
431.400	Grounds Maint Supplies	0	800	800
Total Maintenance Supplies		4,724	7,800	9,800
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	288	500	500
Total Fuel/Oil-Vehicle Use		288	500	500
EX33-Misc Supplies				
433.110	Clothing	375	4,000	6,000
433.900	Other Supplies	0	1,050	2,000
Total Misc Supplies		375	5,050	8,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	950	0
434.100	Other Equip under \$5,000	0	900	900
434.300	Furniture Under \$5,000	0	0	5,000
Total Equipment Under \$5,000		0	1,850	5,900
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	10,239	15,735	17,962
443.110	Telecomm-Admin & Audit	19,692	26,275	55,565
443.300	Maintenance	3,779	7,000	4,500
443.305	Fleet Maintenance	17,900	20,102	23,102
Total Intra Govern/Recov Expens		51,610	69,112	101,129
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	176,751	950,000	3,475,000
Total Capital Project Transfers		176,751	950,000	3,475,000
Division Total: Non-Departmental		702,271	1,593,778	4,183,581



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

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
Department Total:	Non-Departmental	702,271	1,593,778	4,183,581
Fund Total:	GR PALMER CONS. FSA #132	702,271	1,593,778	4,183,581



ROAD SERVICE AREAS

265 Road Service Administration	354
270 Midway	360
271 Fairview	365
272 Caswell Lakes	370
273 South Colony	375
274 Knik	380
275 Lazy Mountain	385
276 Greater Willow	390
277 Big Lake	395
278 North Colony	400
279 Bogard	405
280 Greater Butte	410
281 Meadow Lakes	415
282 Gold Trails	420
283 Greater Talkeetna	425
284 Trapper Creek	430
285 Alpine	435
286 Jimmy's Drive	440

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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	46.83	2,018,500	100	2,018,600
271	Fairview	59.93	1,556,260	100	1,556,360
272	Caswell Lakes	78.43	764,960	100	765,060
273	South Colony	112.55	2,076,840	200	2,077,040
274	Knik	172.57	3,530,180	750	3,530,930
275	Lazy Mountain	14.07	315,100	100	315,200
276	Greater Willow	66.11	1,168,080	100	1,168,180
277	Big Lake	104.18	1,590,540	300	1,590,840
278	North Colony	14.36	255,980	100	256,080
279	Bogard	92.25	2,292,540	300	2,292,840
280	Greater Butte	48.10	1,230,460	200	1,230,660
281	Meadow Lakes	99.02	2,514,460	200	2,514,660
282	Gold Trails	109.62	2,320,620	200	2,320,820
283	Greater Talkeetna	65.75	749,160	200	749,360
284	Trapper Creek	21.58	274,280	100	274,380
285	Alpine	19.47	303,180	100	303,280
286	Jimmy's Drive		15,900	-	15,900
Totals		1,124.82	22,977,040	3,150	22,980,190

EXPENDITURE SUMMARY					
Fund	Fund Title	Contractual & Other Expenditures	Transfer For Capital Projects	265 Admin Allocation	Total Expenditure Budget
270	Midway	652,080	1,332,968	220,492	2,205,540
271	Fairview	660,912	849,950	197,643	1,708,505
272	Caswell Lakes	528,560	187,650	167,331	883,541
273	South Colony	1,265,025	781,955	290,759	2,337,739
274	Knik	1,530,162	1,778,190	503,018	3,811,370
275	Lazy Mountain	237,199	146,947	41,207	425,353
276	Greater Willow	602,020	624,652	187,116	1,413,788
277	Big Lake	1,072,635	682,795	265,085	2,020,515
278	North Colony	174,349	96,798	36,805	307,952
279	Bogard	1,040,172	1,343,832	307,737	2,691,741
280	Greater Butte	525,822	719,987	162,364	1,408,173
281	Meadow Lakes	994,565	1,468,798	332,923	2,796,286
282	Gold Trails	1,098,886	1,149,020	321,451	2,569,357
283	Greater Talkeetna	541,780	225,319	146,995	914,094
284	Trapper Creek	194,090	110,408	51,847	356,345
285	Alpine	293,213	135,590	50,331	479,134
286	Jimmy's Drive	-	-	-	-
Totals		11,411,470	11,634,859	3,283,104	26,329,433



MATANUSKA-SUSITNA BOROUGH

ROAD SERVICE AREAS Revenue Detail

REVENUE DETAIL

Fund	Service Area	2019-2020	2020-2021	2021-2022
		Actual	Amended	Approved
270	Midway	1,904,112	1,946,480	2,018,600
271	Fairview	1,387,430	1,465,600	1,556,360
272	Caswell Lake	695,752	739,540	765,060
273	South Colony	1,806,148	1,957,820	2,077,040
274	Knik	3,260,009	3,373,500	3,530,930
275	Lazy Mountain	282,320	306,000	315,200
276	Greater Willow	1,059,799	1,081,200	1,168,180
277	Big Lake	1,422,391	1,511,440	1,590,840
278	North Colony	212,018	229,780	256,080
279	Bogard	2,037,826	2,182,880	2,292,840
280	Greater Butte	1,073,172	1,130,100	1,230,660
281	Meadow Lakes	2,255,233	2,361,940	2,514,660
282	Gold Trails	2,069,551	2,192,120	2,320,820
283	Greater Talkeetna	764,897	720,400	749,360
284	Trapper Creek	250,527	252,060	274,380
285	Alpine	285,994	305,060	303,280
286	Jimmy's Drive	-	15,400	15,900
Total Road Service Areas		20,767,179	21,771,320	22,980,190

Fund	Service Area	2019-2020 Actual	2020-2021 Amended	2021-2022 Approved
265	Admin-Road Service	3,437,200	3,197,405	3,283,104



MATANUSKA-SUSITNA BOROUGH

ROAD SERVICE AREAS Expenditure Detail and Schedule of Long Term Debt

EXPENDITURE DETAIL

Fund	Service Area	2019-2020	2020-2021	2021-2022
		Actual	Amended	Approved
270	Midway	1,892,041	2,059,555	2,205,540
271	Fairview	1,301,368	1,598,217	1,708,505
272	Caswell Lake	609,760	801,547	883,541
273	South Colony	1,624,299	2,081,833	2,337,739
274	Knik	3,046,228	3,558,792	3,811,370
275	Lazy Mountain	209,870	398,244	425,353
276	Greater Willow	924,661	1,141,841	1,413,788
277	Big Lake	1,102,765	1,950,938	2,020,515
278	North Colony	206,930	298,286	307,952
279	Bogard	1,759,642	2,493,677	2,691,741
280	Greater Butte	1,053,955	1,267,470	1,408,173
281	Meadow Lakes	2,063,558	2,600,222	2,796,286
282	Gold Trails	1,896,203	2,407,310	2,569,357
283	Greater Talkeetna	701,200	784,538	914,094
284	Trapper Creek	307,196	327,147	356,345
285	Alpine	198,353	324,706	479,134
286	Jimmy's Drive	-	15,400	-
Total Road Service Areas		18,898,029	24,109,723	26,329,433

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

Fund	Fund Name	2019-2020 Actual	2020-2021 Amended	2021-2022 Approved
265	Admin-Road Service	3,437,218	3,197,405	3,247,079

SCHEDULE OF LONG TERM DEBT Road Service Area Debt Service

Fund	Salted Sand Storage Building	Share of DEC Loan	Balance at 7/1/2021	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2022
270	Midway	39,908	15,338	2,094	230	2,324	13,244
271	Fairview	23,449	9,011	1,231	135	1,366	7,781
273	South Colony	86,039	33,075	4,516	496	5,011	28,559
275	Lazy Mountain	472	180	25	3	27	156
278	North Colony	10,619	4,079	557	61	619	3,522
279	Bogard Road	79,757	30,651	4,186	460	4,645	26,465
280	Greater Butte	4,483	1,723	235	26	261	1,487
282	Gold Trails	48,079	18,476	2,523	277	2,800	15,953
285	Alpine	2,152	826	113	12	125	713
Total Debt Service Requirements		294,958	113,359	15,480	1,700	17,180	97,879



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	3,437,200	3,197,405	3,283,104
TOTAL EXPENDITURES	3,437,218	3,197,405	3,247,079

Audit balance as of 6/30/2020 \$ -

Estimated revenues 2020-2021 fiscal year \$ 3,197,405

Estimated expenditures 2020-2021 fiscal year (3,152,405)
Capital Projects (45,000)

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2021 -

Estimated revenues 2021-2022 fiscal year 3,283,104

Estimated expenditures 2021-2022 fiscal year (3,247,079)
Capital Projects -

Estimated FY2022 adjustment to fund balance 36,025

Estimated fund balance 6/30/2022 \$ 36,025



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

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE37-Other State Revenue				
337.800	State PERS Relief	108,067	0	0
Total Other State Revenue		108,067	0	0
RE67-Transfer From Other Funds				
367.400	Capital Projects	2,197	0	0
Total Transfer From Other Funds		2,197	0	0
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	3,325,156	3,197,405	3,283,104
Total Recovery Wage,Fringe,Exp		3,325,156	3,197,405	3,283,104
RE69-Other Revenue Sources				
369.100	Miscellaneous	1,780	0	0
Total Other Revenue Sources		1,780	0	0
Division Total: Non-Departmental		3,437,200	\$3,197,405	\$3,283,104
Department Total: Non-Departmental		3,437,200	\$3,197,405	\$3,283,104
Fund Total: ADM-ROAD SERVICE AREAS		3,437,200	\$3,197,405	\$3,283,104



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,257,129	1,344,756	1,350,358
411.200	Temp Wages & Adjmts	43,041	100,000	100,000
411.300	Overtime Wages	144,388	120,000	125,000
Total Salaries & Wages		1,444,558	1,564,756	1,575,358
EX12-Benefits				
412.100	Insurance Contrib	366,395	391,557	395,052
412.190	Life Insurance	2,348	2,403	2,425
412.200	Unemployment Contrib	8,660	9,389	9,452
412.300	Medicare	20,880	22,689	22,843
412.400	Retirement Contrib. - DB Plan	217,561	451,877	444,230
412.410	PERS Tier IV - DC Plan	148,975	0	0
412.411	PERS Tier IV - Health Plan	11,599	0	0
412.412	PERS Tier IV - HRA	25,784	0	0
412.413	PERS Tier IV - OD&D	2,299	0	0
412.600	Workers Compensation	67,543	89,434	118,448
412.700	Sbs Contribution	88,340	95,920	96,569
Total Benefits		960,384	1,063,269	1,089,019
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	48	265	0
413.300	Exp Allowance-Within Boro	167	265	0
413.400	Meal Allowance -W/I Boro	0	0	265
Total Expenses Within Borough		215	530	265
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	57	300	265
Total Expenses Outside Of Boro		57	300	265
EX21-Communications				
421.100	Communication Network Service	21,738	25,500	25,500
421.200	Postage	195	1,100	1,100
Total Communications		21,933	26,600	26,600
EX22-Advertising				
422.000	Advertising	4,087	6,800	5,435
Total Advertising		4,087	6,800	5,435
EX23-Printing				
423.000	Printing	2	1,100	1,500
Total Printing		2	1,100	1,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX24-Utilities-Building Optrns				
424.100	Electricity	9,425	19,000	19,285
424.200	Water & Sewer	1,650	1,600	1,624
424.300	Natural Gas	2,826	3,700	3,756
424.400	Lp-Propane	1,691	3,200	3,248
424.500	Garbage Pickups	1,296	1,100	1,117
Total Utilities-Building Optrns		16,888	28,600	29,030
EX25-Rental/Lease				
425.300	Equipment Rental	4,770	8,000	8,000
Total Rental/Lease		4,770	8,000	8,000
EX26-Professional Charges				
426.300	Dues & Fees	1,564	2,490	1,600
426.500	Recording Fees	0	100	100
426.600	Computer Software/Online Servi	0	7,433	25,000
426.700	Occupational Health	6,661	13,200	6,600
426.900	Other Professional Chgs	0	19,412	3,700
Total Professional Charges		8,225	42,635	37,000
EX27-Insurance & Bond				
427.100	Property Insurance	3,510	4,750	5,463
427.500	Liability Insurance	3,525	7,550	9,731
Total Insurance & Bond		7,035	12,300	15,194
EX28-Maintenance Services				
428.100	Building Maint Services	0	(1,393)	6,000
428.200	Grounds Maint Services	0	2,800	1,600
428.300	Equipment Maint Services	8,149	18,000	21,000
428.400	Vehicle Maint Services	16,291	5,900	21,000
Total Maintenance Services		24,440	25,307	49,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,375	11,500	5,300
429.210	Training/Instructor Fees	1,500	300	5,300
429.710	Testing	0	3,100	2,100
429.900	Other Contractual	2,720	(679)	5,400
Total Other Contractual		5,595	14,221	18,100
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,311	4,200	4,200
Total Office Supplies		1,311	4,200	4,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 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	22,981	29,150	30,450
431.200	Building Maint Supplies	0	1,100	1,117
431.300	Equipment Maint Supplies	22,728	26,230	27,405
431.400	Grounds Maint Supplies	0	1,100	1,117
431.900	Other Maint. Supplies	34	0	1,000
Total Maintenance Supplies		45,743	57,580	61,089
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	93	2,100	2,153
432.200	Gas	66,310	84,000	86,100
Total Fuel/Oil-Vehicle Use		66,403	86,100	88,253
EX33-Misc Supplies				
433.100	Personnel Supplies	3,706	4,200	4,263
433.110	Clothing	2,658	4,800	5,380
433.120	Tools under \$500	5,392	6,700	3,756
433.200	Medical Supplies	0	50	560
433.300	Books/Subscriptions	479	300	812
433.900	Other Supplies	145,032	106,975	121,800
Total Misc Supplies		157,267	123,025	136,571
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,806	6,175	6,500
434.100	Other Equip under \$5,000	8,299	5,839	10,500
434.300	Furniture Under \$5,000	0	1,100	1,100
Total Equipment Under \$5,000		12,105	13,114	18,100
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	10,000	12,500	15,000
443.260	Computer - Admin & Audit	5,000	7,500	10,000
443.280	Finance - Admin & Audit	20,000	20,000	25,000
443.290	Legal - Admin & Audit	10,000	10,000	15,000
443.310	Planning-Admin & Audit	10,000	10,000	12,500
Total Intra Govern/Recov Expens		55,000	60,000	77,500
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	601,200	45,000	0
Total Capital Project Transfers		601,200	45,000	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	13,118	6,000
451.200	Vehicles	0	850	0
Total Equipment Over \$5000		0	13,968	6,000
Division Total: Non-Departmental		3,437,218	3,197,405	3,247,079



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

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
Department Total:	Non-Departmental	3,437,218	3,197,405	3,247,079
Fund Total:	ADM-ROAD SERVICE AREAS	3,437,218	3,197,405	3,247,079



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	1,904,112	1,946,480	2,018,600
TOTAL EXPENDITURES	1,892,041	2,059,555	2,205,540

Audit balance as of 6/30/2020 \$ 355,869

Estimated revenues 2020-2021 fiscal year \$ 1,946,480

Estimated expenditures 2020-2021 fiscal year (865,387)

Capital Projects (1,194,168)

Loan-Principal payment (2,063)

Estimated adjustment to fund balance (115,138)

Estimated fund balance 6/30/2021 240,731

Estimated revenues 2021-2022 fiscal year 2,018,600

Estimated expenditures 2021-2022 fiscal year (872,572)

Capital Projects (1,332,968)

Loan-Principal payment (2,094)

Estimated FY2022 adjustment to fund balance (189,034)

Estimated fund balance 6/30/2022 \$ 51,697

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

FUND 270 - MIDWAY ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$748,652,170. 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	680,656,040	1,819,200	-	63,100	1,829,100
Sr Cit/Vet	64,271,240	178,600	178,600	-	-
Farm	3,266,290	-	-	-	-
Personal	458,600	1,200	-	-	1,200
Total	748,652,170	2,072,000	178,600	63,100	1,830,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,829,100
311 102	Real Property Taxes - Delinquent	45,000
311 200	Personal Property Taxes	1,200
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	128,200

361 000 INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES \$2,018,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,718,242	1,767,300	1,829,100
311.102	Real Property-Delinquent	64,528	35,000	45,000
311.200	Personal Property	1,428	1,200	1,200
311.400	Penalty & Interest	23,936	15,000	15,000
311.500	Vehicle Tax State Collec	95,640	127,580	128,200
Total General Property Taxes		1,903,774	1,946,080	2,018,500
RE61-Interest Earnings				
361.100	Interest On Investments	338	400	100
Total Interest Earnings		338	400	100
Division Total: Non-Departmental		1,904,112	\$1,946,480	\$2,018,600
Department Total: Non-Departmental		1,904,112	\$1,946,480	\$2,018,600
Fund Total: MIDWAY RSA #9		1,904,112	\$1,946,480	\$2,018,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	12,399	15,000	15,000
411.300	Overtime Wages	220	1,000	1,000
Total Salaries & Wages		12,619	16,000	16,000
EX12-Benefits				
412.200	Unemployment Contrib	71	96	96
412.300	Medicare	171	232	232
412.400	Retirement Contrib. - DB Plan	0	309	301
412.600	Workers Compensation	676	1,005	929
412.700	Sbs Contribution	720	981	981
Total Benefits		1,638	2,623	2,539
EX22-Advertising				
422.000	Advertising	195	0	0
Total Advertising		195	0	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	19,959	31,500	32,290
424.500	Garbage Pickups	0	325	325
Total Utilities-Building Oprtns		19,959	31,825	32,615
EX25-Rental/Lease				
425.300	Equipment Rental	0	5,200	5,200
Total Rental/Lease		0	5,200	5,200
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		0	1,000	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	191	300	297
427.500	Liability Insurance	38	50	99
Total Insurance & Bond		229	350	396
EX28-Maintenance Services				
428.600	Road Maintenance Services	307,756	454,800	463,900
Total Maintenance Services		307,756	454,800	463,900
EX29-Other Contractual				
429.900	Other Contractual	10,055	8,400	8,400
Total Other Contractual		10,055	8,400	8,400
EX33-Misc Supplies				
433.900	Other Supplies	97,242	120,000	121,800
Total Misc Supplies		97,242	120,000	121,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	292	261	230
Total Loan Payments		292	261	230
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	296,085	224,928	220,492
Total Intra Govern/Recov Expens		296,085	224,928	220,492
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,145,971	1,194,168	1,332,968
Total Capital Project Transfers		1,145,971	1,194,168	1,332,968
Division Total: Non-Departmental		1,892,041	2,059,555	2,205,540
Department Total: Non-Departmental		1,892,041	2,059,555	2,205,540
Fund Total: MIDWAY RSA #9		1,892,041	2,059,555	2,205,540



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	1,387,430	1,465,600	1,556,360
TOTAL EXPENDITURES	1,301,368	1,598,217	1,708,505

Audit balance as of 6/30/2020 \$ 339,426

Estimated revenues 2020-2021 fiscal year \$ 1,465,600

Estimated expenditures 2020-2021 fiscal year (841,002)

Capital Projects (757,215)

Loan-Principal payment (1,213)

Estimated adjustment to fund balance (133,830)

Estimated fund balance 6/30/2021 205,596

Estimated revenues 2021-2022 fiscal year 1,556,360

Estimated expenditures 2021-2022 fiscal year (858,555)

Capital Projects (849,950)

Loan-Principal payment (1,231)

Estimated FY2022 adjustment to fund balance (153,376)

Estimated fund balance 6/30/2022 \$ 52,220

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

FUND 271 - FAIRVIEW ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$848,240,540. 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	762,377,420	1,410,300	-	47,100	1,363,200
Sr Cit/Vet	83,964,770	155,300	155,300	-	-
Farm	1,898,350	-	-	-	-
Personal	-	-	-	-	-
Total	848,240,540	1,565,600	155,300	47,100	1,363,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,363,200
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Taxes	177,060

361 000 INTEREST

361 100	Interest earnings	<u>100</u>
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TOTAL ESTIMATED REVENUES \$1,556,360



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,216,044	1,273,100	1,363,200
311.102	Real Property-Delinquent	10,286	10,000	10,000
311.400	Penalty & Interest	7,174	6,000	6,000
311.500	Vehicle Tax State Collec	140,232	176,200	177,060
Total General Property Taxes		1,373,736	1,465,300	1,556,260
RE61-Interest Earnings				
361.100	Interest On Investments	320	300	100
Total Interest Earnings		320	300	100
RE67-Transfer From Other Funds				
367.400	Capital Projects	13,374	0	0
Total Transfer From Other Funds		13,374	0	0
Division Total: Non-Departmental		1,387,430	\$1,465,600	\$1,556,360
Department Total: Non-Departmental		1,387,430	\$1,465,600	\$1,556,360
Fund Total: FAIRVIEW RSA #14		1,387,430	\$1,465,600	\$1,556,360



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	14,233	15,000	15,000
411.300	Overtime Wages	755	1,000	1,000
Total Salaries & Wages		14,988	16,000	16,000
EX12-Benefits				
412.200	Unemployment Contrib	90	96	96
412.300	Medicare	217	232	232
412.400	Retirement Contrib. - DB Plan	0	309	301
412.600	Workers Compensation	860	1,005	929
412.700	Sbs Contribution	918	981	981
Total Benefits		2,085	2,623	2,539
EX22-Advertising				
422.000	Advertising	190	0	0
Total Advertising		190	0	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,000	5,000	6,460
424.500	Garbage Pickups	14	100	1,100
Total Utilities-Building Oprtns		5,014	5,100	7,560
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	5,000
Total Rental/Lease		0	0	5,000
EX26-Professional Charges				
426.900	Other Professional Chgs	1,200	18,700	5,000
Total Professional Charges		1,200	18,700	5,000
EX27-Insurance & Bond				
427.100	Property Insurance	112	150	174
427.500	Liability Insurance	500	600	699
Total Insurance & Bond		612	750	873
EX28-Maintenance Services				
428.300	Equipment Maint Services	840	0	1,000
428.600	Road Maintenance Services	436,127	442,700	494,905
Total Maintenance Services		436,967	442,700	495,905
EX29-Other Contractual				
429.900	Other Contractual	8,445	37,763	8,400
Total Other Contractual		8,445	37,763	8,400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	871	0	1,000
Total Maintenance Supplies		871	0	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	104,694	118,737	118,500
Total Misc Supplies		104,694	118,737	118,500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	172	154	135
Total Loan Payments		172	154	135
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	206,433	198,475	197,643
Total Intra Govern/Recov Expens		206,433	198,475	197,643
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	519,697	757,215	849,950
Total Capital Project Transfers		519,697	757,215	849,950
Division Total: Non-Departmental		1,301,368	1,598,217	1,708,505
Department Total: Non-Departmental		1,301,368	1,598,217	1,708,505
Fund Total: FAIRVIEW RSA #14		1,301,368	1,598,217	1,708,505



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	695,752	739,540	765,060
TOTAL EXPENDITURES	609,760	801,547	883,541

Audit balance as of 6/30/2020 \$ 232,258

Estimated revenues 2020-2021 fiscal year \$ 739,540

Estimated expenditures 2020-2021 fiscal year (676,899)

Capital Projects (124,648)

Estimated adjustment to fund balance (62,007)

Estimated fund balance 6/30/2021 170,251

Estimated revenues 2021-2022 fiscal year 765,060

Estimated expenditures 2021-2022 fiscal year (695,891)

Capital Projects (187,650)

Estimated FY2022 adjustment to fund balance (118,481)

Estimated fund balance 6/30/2022 \$ 51,770

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

FUND 272 -CASWELL LAKES ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$181,785,350. 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	163,792,640	671,500	-	22,400	649,100
Sr Cit/Vet	17,992,710,	73,700	73,700	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	181,785,350	745,200	73,700	22,400	649,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$649,100
311 102	Real Property Taxes - Delinquent	36,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	64,860

361 000 INTEREST

361 100	Interest earnings	<u>100</u>
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TOTAL ESTIMATED REVENUES \$765,060



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	583,496	624,800	649,100
311.102	Real Property-Delinquent	42,735	30,000	36,000
311.400	Penalty & Interest	19,468	20,000	15,000
311.500	Vehicle Tax State Collec	49,880	64,540	64,860
Total General Property Taxes		695,579	739,340	764,960
RE61-Interest Earnings				
361.100	Interest On Investments	173	200	100
Total Interest Earnings		173	200	100
Division Total: Non-Departmental		695,752	\$739,540	\$765,060
Department Total: Non-Departmental		695,752	\$739,540	\$765,060
Fund Total: CASWELL LAKE RSA #15		695,752	\$739,540	\$765,060



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	7,278	11,400	10,000
411.300	Overtime Wages	21	1,000	1,000
Total Salaries & Wages		7,299	12,400	11,000
EX12-Benefits				
412.200	Unemployment Contrib	43	66	66
412.300	Medicare	103	160	160
412.400	Retirement Contrib. - DB Plan	0	309	301
412.600	Workers Compensation	410	691	639
412.700	Sbs Contribution	433	674	674
Total Benefits		989	1,900	1,840
EX22-Advertising				
422.000	Advertising	200	200	200
Total Advertising		200	200	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	394	625	640
424.500	Garbage Pickups	700	500	500
Total Utilities-Building Oprtns		1,094	1,125	1,140
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,100	1,100
Total Rental/Lease		0	1,100	1,100
EX26-Professional Charges				
426.300	Dues & Fees	325	600	600
426.900	Other Professional Chgs	0	3,200	3,200
Total Professional Charges		325	3,800	3,800
EX27-Insurance & Bond				
427.500	Liability Insurance	488	600	600
427.900	Insurance Deductible	20,000	0	0
Total Insurance & Bond		20,488	600	600
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,022	1,000	1,000
428.600	Road Maintenance Services	367,463	470,900	488,480
Total Maintenance Services		368,485	471,900	489,480
EX29-Other Contractual				
429.900	Other Contractual	7,324	18,400	8,400
Total Other Contractual		7,324	18,400	8,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	985	1,000	1,000
Total Maintenance Supplies		985	1,000	1,000
EX33-Misc Supplies				
433.900	Other Supplies	6,145	6,600	10,000
Total Misc Supplies		6,145	6,600	10,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	157,188	157,874	167,331
Total Intra Govern/Recov Expens		157,188	157,874	167,331
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	39,238	124,648	187,650
Total Capital Project Transfers		39,238	124,648	187,650
Division Total: Non-Departmental		609,760	801,547	883,541
Department Total: Non-Departmental		609,760	801,547	883,541
Fund Total: CASWELL LAKE RSA #15		609,760	801,547	883,541



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	1,806,148	1,957,820	2,077,040
TOTAL EXPENDITURES	1,624,299	2,081,833	2,337,739

Audit balance as of 6/30/2020 \$ 445,326

Estimated revenues 2020-2021 fiscal year \$ 1,957,820

Estimated expenditures 2020-2021 fiscal year (1,513,491)

Capital Projects (568,342)

Loan-Principal payment (4,449)

Estimated adjustment to fund balance (128,462)

Estimated fund balance 6/30/2021 316,864

Estimated revenues 2021-2022 fiscal year 2,077,040

Estimated expenditures 2021-2022 fiscal year (1,555,784)

Capital Projects (781,955)

Loan-Principal payment (4,516)

Estimated FY2022 adjustment to fund balance (265,215)

Estimated fund balance 6/30/2022 \$ 51,649

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

FUND 273- SOUTH COLONY ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$1,409,530,960. 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	1,216,266,230	1,824,300	-	60,900	1,763,400
Sr Cit/Vet	158,010,870	237,000	237,000	-	-
Farm	35,214,530	-	-	-	-
Personal	39,330	-	-	-	-
Total	1,409,530,960	2,061,300	237,000	60,900	1,763,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,763,400
311 102	Real Property Taxes - Delinquent	16,000
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Taxes	291,440

361 000 INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES	<u>\$2,077,040</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	1,544,988	1,644,400	1,763,400
311.102	Real Property-Delinquent	15,644	15,000	16,000
311.200	Personal Property	26	0	0
311.400	Penalty & Interest	8,030	8,000	6,000
311.500	Vehicle Tax State Collec	237,052	290,020	291,440
Total General Property Taxes		1,805,740	1,957,420	2,076,840
RE61-Interest Earnings				
361.100	Interest On Investments	408	400	200
Total Interest Earnings		408	400	200
Division Total: Non-Departmental		1,806,148	\$1,957,820	\$2,077,040
Department Total: Non-Departmental		1,806,148	\$1,957,820	\$2,077,040
Fund Total: SOUTH COLONY RSA #16		1,806,148	\$1,957,820	\$2,077,040



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	25,827	30,000	30,000
411.300	Overtime Wages	179	1,000	1,000
Total Salaries & Wages		26,006	31,000	31,000
EX12-Benefits				
412.200	Unemployment Contrib	156	186	186
412.300	Medicare	377	450	450
412.400	Retirement Contrib. - DB Plan	0	309	301
412.600	Workers Compensation	1,489	1,947	1,801
412.700	Sbs Contribution	1,590	1,900	1,900
Total Benefits		3,612	4,792	4,638
EX22-Advertising				
422.000	Advertising	195	0	200
Total Advertising		195	0	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	51,207	70,000	71,050
424.500	Garbage Pickups	365	315	315
Total Utilities-Building Oprtns		51,572	70,315	71,365
EX26-Professional Charges				
426.500	Recording Fees	75	0	0
426.900	Other Professional Chgs	0	3,200	3,200
Total Professional Charges		75	3,200	3,200
EX27-Insurance & Bond				
427.100	Property Insurance	411	550	639
427.500	Liability Insurance	535	650	793
Total Insurance & Bond		946	1,200	1,432
EX28-Maintenance Services				
428.600	Road Maintenance Services	753,577	874,700	892,194
Total Maintenance Services		753,577	874,700	892,194
EX29-Other Contractual				
429.900	Other Contractual	26,824	10,500	10,500
Total Other Contractual		26,824	10,500	10,500
EX33-Misc Supplies				
433.900	Other Supplies	214,826	250,000	250,000
Total Misc Supplies		214,826	250,000	250,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	628	563	496
Total Loan Payments		628	563	496



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	254,100	267,221	290,759
Total Intra Govern/Recov Expens		254,100	267,221	290,759
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	291,938	568,342	781,955
Total Capital Project Transfers		291,938	568,342	781,955
Division Total: Non-Departmental		1,624,299	2,081,833	2,337,739
Department Total: Non-Departmental		1,624,299	2,081,833	2,337,739
Fund Total: SOUTH COLONY RSA #16		1,624,299	2,081,833	2,337,739



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	3,260,009	3,373,500	3,530,930
TOTAL EXPENDITURES	3,046,228	3,558,792	3,811,370

Audit balance as of 6/30/2020 \$ 517,118

Estimated revenues 2020-2021 fiscal year \$ 3,373,500

Estimated expenditures 2020-2021 fiscal year (1,959,702)

Capital Projects (1,599,090)

Estimated adjustment to fund balance (185,292)

Estimated fund balance 6/30/2021 331,826

Estimated revenues 2021-2022 fiscal year 3,530,930

Estimated expenditures 2021-2022 fiscal year (2,033,180)

Capital Projects (1,778,190)

Estimated FY2022 adjustment to fund balance (280,440)

Estimated fund balance 6/30/2022 \$ 51,386

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

FUND 274- KNIK ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$1,245,158,140. 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	1,112,531,760	3,248,500	-	108,400	3,140,100
Sr Cit/Vet	130,350,820	380,600	380,600	-	-
Farm	-	-	-	-	-
Personal	2,275,560	6,600	-	200	6,400
Total	1,245,158,140	3,635,700	380,600	108,600	3,146,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	3,140,100
311 102	Real Property Taxes - Delinquent	55,000
311 200	Personal Property	6,400
311 400	Penalty & Interest on Delinquent Taxes	27,000
311 500	Vehicle Taxes	301,680

361 000 INTEREST

361 100	Interest earnings	<u>750</u>
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TOTAL ESTIMATED REVENUES		<u>\$3,530,930</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,868,930	2,999,800	3,140,100
311.102	Real Property-Delinquent	61,323	40,000	55,000
311.200	Personal Property	6,246	6,100	6,400
311.400	Penalty & Interest	30,517	27,000	27,000
311.500	Vehicle Tax State Collec	292,600	300,200	301,680
Total General Property Taxes		3,259,616	3,373,100	3,530,180
RE61-Interest Earnings				
361.100	Interest On Investments	393	400	750
Total Interest Earnings		393	400	750
Division Total: Non-Departmental		3,260,009	\$3,373,500	\$3,530,930
Department Total: Non-Departmental		3,260,009	\$3,373,500	\$3,530,930
Fund Total: KNIK RSA #17		3,260,009	\$3,373,500	\$3,530,930



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	20,816	40,000	40,000
411.300	Overtime Wages	174	1,000	1,000
Total Salaries & Wages		20,990	41,000	41,000
EX12-Benefits				
412.200	Unemployment Contrib	126	246	246
412.300	Medicare	304	595	595
412.400	Retirement Contrib. - DB Plan	0	309	301
412.600	Workers Compensation	1,193	2,575	2,382
412.700	Sbs Contribution	1,285	2,513	2,513
Total Benefits		2,908	6,238	6,037
EX24-Utilities-Building Oprtns				
424.100	Electricity	15,292	18,062	18,575
424.500	Garbage Pickups	280	625	625
Total Utilities-Building Oprtns		15,572	18,687	19,200
EX26-Professional Charges				
426.900	Other Professional Chgs	0	10,100	8,400
Total Professional Charges		0	10,100	8,400
EX27-Insurance & Bond				
427.500	Liability Insurance	98	200	255
Total Insurance & Bond		98	200	255
EX28-Maintenance Services				
428.300	Equipment Maint Services	840	1,500	2,000
428.600	Road Maintenance Services	1,066,543	1,107,500	1,191,870
Total Maintenance Services		1,067,383	1,109,000	1,193,870
EX29-Other Contractual				
429.900	Other Contractual	7,914	14,238	10,400
Total Other Contractual		7,914	14,238	10,400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	871	1,600	1,000
Total Maintenance Supplies		871	1,600	1,000
EX33-Misc Supplies				
433.900	Other Supplies	234,844	254,550	250,000
Total Misc Supplies		234,844	254,550	250,000
EX43-Intra Govern/Recov Expns				
443.130	Admin. & Audit Rsa	537,988	504,089	503,018
Total Intra Govern/Recov Expns		537,988	504,089	503,018



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,157,660	1,599,090	1,778,190
Total Capital Project Transfers		1,157,660	1,599,090	1,778,190
Division Total: Non-Departmental		3,046,228	3,558,792	3,811,370
Department Total: Non-Departmental		3,046,228	3,558,792	3,811,370
Fund Total: KNIK RSA #17		3,046,228	3,558,792	3,811,370



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	282,320	306,000	315,200
TOTAL EXPENDITURES	209,870	398,244	425,353

Audit balance as of 6/30/2020 \$ 254,232

Estimated revenues 2020-2021 fiscal year \$ 306,000

Estimated expenditures 2020-2021 fiscal year (273,291)

Capital Projects (124,953)

Loan-Principal payment (24)

Estimated adjustment to fund balance (92,268)

Estimated fund balance 6/30/2021 161,964

Estimated revenues 2021-2022 fiscal year 315,200

Estimated expenditures 2021-2022 fiscal year (278,406)

Capital Projects (146,947)

Loan-Principal payment (25)

Estimated FY2022 adjustment to fund balance (110,178)

Estimated fund balance 6/30/2022 \$ 51,786

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

FUND 275-LAZY MOUNTAIN ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$132,288,720. 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	109,664,940	275,200	-	9,100	266,100
Sr Cit/Vet	20,215,350	50,700	50,700	-	-
Farm	2,408,430	-	-	-	-
Personal	-	-	-	-	-
Total	132,288,720	325,900	50,700	9,100	266,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$266,100
311 102	Real Property Taxes - Delinquent	7,000
311 400	Penalty & Interest on Delinquent Taxes	3,000
311 500	Vehicle Taxes	39,000

361 000 INTEREST

361 100	Interest earnings	<u>100</u>
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	TOTAL ESTIMATED REVENUES	<u>\$315,200</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	241,228	259,000	266,100
311.102	Real Property-Delinquent	6,460	5,000	7,000
311.400	Penalty & Interest	3,008	3,000	3,000
311.500	Vehicle Tax State Collec	31,420	38,800	39,000
Total General Property Taxes		282,116	305,800	315,100
RE61-Interest Earnings				
361.100	Interest On Investments	204	200	100
Total Interest Earnings		204	200	100
Division Total: Non-Departmental		282,320	\$306,000	\$315,200
Department Total: Non-Departmental		282,320	\$306,000	\$315,200
Fund Total: LAZY MOUNTAIN RSA #19		282,320	\$306,000	\$315,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,846	1,500	2,000
411.300	Overtime Wages	69	500	500
Total Salaries & Wages		1,915	2,000	2,500
EX12-Benefits				
412.200	Unemployment Contrib	12	12	15
412.300	Medicare	28	29	36
412.400	Retirement Contrib. - DB Plan	0	154	151
412.600	Workers Compensation	110	126	145
412.700	Sbs Contribution	118	123	153
Total Benefits		268	444	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,186	8,400	8,610
424.500	Garbage Pickups	0	100	100
Total Utilities-Building Oprtns		6,186	8,500	8,710
EX26-Professional Charges				
426.900	Other Professional Chgs	0	2,600	2,600
Total Professional Charges		0	2,600	2,600
EX27-Insurance & Bond				
427.100	Property Insurance	3	5	4
427.500	Liability Insurance	4	5	12
Total Insurance & Bond		7	10	16
EX28-Maintenance Services				
428.600	Road Maintenance Services	104,146	178,300	181,870
Total Maintenance Services		104,146	178,300	181,870
EX29-Other Contractual				
429.900	Other Contractual	236	4,200	4,200
Total Other Contractual		236	4,200	4,200
EX33-Misc Supplies				
433.900	Other Supplies	28,614	36,800	36,800
Total Misc Supplies		28,614	36,800	36,800
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	4	3	3
Total Loan Payments		4	3	3
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	33,689	40,434	41,207
Total Intra Govern/Recov Expens		33,689	40,434	41,207



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	34,805	124,953	146,947
Total Capital Project Transfers		34,805	124,953	146,947
Division Total: Non-Departmental		209,870	398,244	425,353
Department Total: Non-Departmental		209,870	398,244	425,353
Fund Total: LAZY MOUNTAIN RSA #19		209,870	398,244	425,353



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	1,059,799	1,081,200	1,168,180
TOTAL EXPENDITURES	924,661	1,141,841	1,413,788

Audit balance as of 6/30/2020 \$ 356,289

Estimated revenues 2020-2021 fiscal year \$ 1,081,200

Estimated expenditures 2020-2021 fiscal year (754,786)

Capital Projects (387,055)

Estimated adjustment to fund balance (60,641)

Estimated fund balance 6/30/2021 295,648

Estimated revenues 2021-2022 fiscal year 1,168,180

Estimated expenditures 2021-2022 fiscal year (789,136)

Capital Projects (624,652)

Estimated FY2022 adjustment to fund balance (245,608)

Estimated fund balance 6/30/2022 \$ 50,040

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

FUND 276- GREATER WILLOW ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$334,377,380. 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	301,057,610	1,053,700	-	35,100	1,018,600
Sr Cit/Vet	33,319,770	116,600	116,600	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	334,377,380	1,170,300	116,600	35,100	1,018,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,018,600
311 102	Real Property Taxes - Delinquent	35,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	99,480

361 000 INTEREST

361 100	Interest earnings	<u>100</u>
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TOTAL ESTIMATED REVENUES		<u>\$1,168,180</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	897,327	940,900	1,018,600
311.102	Real Property-Delinquent	33,946	26,000	35,000
311.400	Penalty & Interest	17,416	15,000	15,000
311.500	Vehicle Tax State Collec	78,992	99,000	99,480
Total General Property Taxes		1,027,681	1,080,900	1,168,080
RE61-Interest Earnings				
361.100	Interest On Investments	280	300	100
Total Interest Earnings		280	300	100
RE67-Transfer From Other Funds				
367.400	Capital Projects	31,838	0	0
Total Transfer From Other Funds		31,838	0	0
Division Total: Non-Departmental		1,059,799	\$1,081,200	\$1,168,180
Department Total: Non-Departmental		1,059,799	\$1,081,200	\$1,168,180
Fund Total: GREATER WILLOW RSA #20		1,059,799	\$1,081,200	\$1,168,180



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	19,824	25,000	25,000
411.300	Overtime Wages	392	1,000	1,000
Total Salaries & Wages		20,216	26,000	26,000
EX12-Benefits				
412.200	Unemployment Contrib	121	156	156
412.300	Medicare	291	377	377
412.400	Retirement Contrib. - DB Plan	0	309	301
412.600	Workers Compensation	1,152	1,633	1,510
412.700	Sbs Contribution	1,229	1,594	1,594
Total Benefits		2,793	4,069	3,938
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,634	6,300	6,460
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		4,634	6,550	6,710
EX25-Rental/Lease				
425.300	Equipment Rental	0	2,000	2,000
Total Rental/Lease		0	2,000	2,000
EX26-Professional Charges				
426.900	Other Professional Chgs	669	38,600	2,500
Total Professional Charges		669	38,600	2,500
EX27-Insurance & Bond				
427.500	Liability Insurance	1,435	1,750	1,962
Total Insurance & Bond		1,435	1,750	1,962
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,022	1,500	1,500
428.600	Road Maintenance Services	350,309	424,300	479,910
Total Maintenance Services		351,331	425,800	481,410
EX29-Other Contractual				
429.900	Other Contractual	6,983	31,500	31,500
Total Other Contractual		6,983	31,500	31,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	985	1,000	1,000
Total Maintenance Supplies		985	1,000	1,000
EX33-Misc Supplies				
433.900	Other Supplies	40,440	50,540	45,000
Total Misc Supplies		40,440	50,540	45,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	185,508	166,977	187,116
Total Intra Govern/Recov Expens		185,508	166,977	187,116
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	309,667	387,055	624,652
Total Capital Project Transfers		309,667	387,055	624,652
Division Total: Non-Departmental		924,661	1,141,841	1,413,788
Department Total: Non-Departmental		924,661	1,141,841	1,413,788
Fund Total: GREATER WILLOW RSA #20		924,661	1,141,841	1,413,788



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	1,422,391	1,511,440	1,590,840
TOTAL EXPENDITURES	1,102,765	1,950,938	2,020,515

Audit balance as of 6/30/2020 \$ 919,438

Estimated revenues 2020-2021 fiscal year \$ 1,511,440

Estimated expenditures 2020-2021 fiscal year (1,326,853)
Capital Projects (624,085)

Estimated adjustment to fund balance (439,498)

Estimated fund balance 6/30/2021 479,940

Estimated revenues 2021-2022 fiscal year 1,590,840

Estimated expenditures 2021-2022 fiscal year (1,337,720)
Capital Projects (682,795)

Estimated FY2022 adjustment to fund balance (429,675)

Estimated fund balance 6/30/2022 \$ 50,265



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,219,781	1,276,500	1,349,500
311.102	Real Property-Delinquent	46,039	30,000	40,000
311.200	Personal Property	1,290	1,200	2,000
311.400	Penalty & Interest	22,358	20,000	15,000
311.500	Vehicle Tax State Collec	132,080	183,140	184,040
Total General Property Taxes		1,421,548	1,510,840	1,590,540
RE61-Interest Earnings				
361.100	Interest On Investments	719	600	300
Total Interest Earnings		719	600	300
RE69-Other Revenue Sources				
369.100	Miscellaneous	124	0	0
Total Other Revenue Sources		124	0	0
Division Total: Non-Departmental		1,422,391	\$1,511,440	\$1,590,840
Department Total: Non-Departmental		1,422,391	\$1,511,440	\$1,590,840
Fund Total: BIG LAKE RSA #21		1,422,391	\$1,511,440	\$1,590,840



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	14,061	20,000	20,000
411.300	Overtime Wages	762	1,000	1,000
Total Salaries & Wages		14,823	21,000	21,000
EX12-Benefits				
412.200	Unemployment Contrib	86	126	126
412.300	Medicare	208	305	305
412.400	Retirement Contrib. - DB Plan	0	309	301
412.600	Workers Compensation	821	1,319	1,220
412.700	Sbs Contribution	875	1,287	1,287
Total Benefits		1,990	3,346	3,239
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	300	0
Total Expenses Within Borough		0	300	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,979	10,000	10,250
424.500	Garbage Pickups	17	100	100
Total Utilities-Building Oprtns		6,996	10,100	10,350
EX26-Professional Charges				
426.300	Dues & Fees	2,500	0	0
426.900	Other Professional Chgs	0	5,300	5,000
Total Professional Charges		2,500	5,300	5,000
EX27-Insurance & Bond				
427.500	Liability Insurance	50	110	131
427.900	Insurance Deductible	5,404	0	0
Total Insurance & Bond		5,454	110	131
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,976	0	0
428.600	Road Maintenance Services	613,572	810,400	826,915
Total Maintenance Services		615,548	810,400	826,915
EX29-Other Contractual				
429.900	Other Contractual	8,505	31,200	25,000
Total Other Contractual		8,505	31,200	25,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	584	1,000	1,000
Total Maintenance Supplies		584	1,000	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	111,530	179,950	180,000
Total Misc Supplies		111,530	179,950	180,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	225,464	264,147	265,085
Total Intra Govern/Recov Expens		225,464	264,147	265,085
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	109,371	624,085	682,795
Total Capital Project Transfers		109,371	624,085	682,795
Division Total: Non-Departmental		1,102,765	1,950,938	2,020,515
Department Total: Non-Departmental		1,102,765	1,950,938	2,020,515
Fund Total: BIG LAKE RSA #21		1,102,765	1,950,938	2,020,515



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	212,018	229,780	256,080
TOTAL EXPENDITURES	206,930	298,286	307,952

Audit balance as of 6/30/2020 \$ 172,320

Estimated revenues 2020-2021 fiscal year \$ 229,780

Estimated expenditures 2020-2021 fiscal year (208,581)

Capital Projects (89,705)

Loan-Principal payment (549)

Estimated adjustment to fund balance (69,055)

Estimated fund balance 6/30/2021 103,265

Estimated revenues 2021-2022 fiscal year 256,080

Estimated expenditures 2021-2022 fiscal year (211,154)

Capital Projects (96,798)

Loan-Principal payment (557)

Estimated FY2022 adjustment to fund balance (52,429)

Estimated fund balance 6/30/2022 \$ 50,836

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

FUND 278- NORTH COLONY ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$59,255,400. 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	50,721,270	232,800	-	7,700	225,100
Sr Cit/Vet	7,884,950	36,100	36,100	-	-
Farm	649,180	-	-	-	-
Personal	-	-	-	-	-
Total	59,255,400	268,900	36,100	7,700	225,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$225,100
311 102	Real Property Taxes - Delinquent	8,000
311 400	Penalty & Interest on Delinquent Taxes	3,000
311 500	Vehicle Taxes	19,880

361 000 INTEREST

361 100	Interest earnings	<u>100</u>
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TOTAL ESTIMATED REVENUES	<u>\$256,080</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	186,623	200,800	225,100
311.102	Real Property-Delinquent	6,779	6,000	8,000
311.400	Penalty & Interest	2,606	3,000	3,000
311.500	Vehicle Tax State Collec	15,852	19,780	19,880
Total General Property Taxes		211,860	229,580	255,980
RE61-Interest Earnings				
361.100	Interest On Investments	158	200	100
Total Interest Earnings		158	200	100
Division Total: Non-Departmental		212,018	\$229,780	\$256,080
Department Total: Non-Departmental		212,018	\$229,780	\$256,080
Fund Total: NORTH COLONY RSA #23		212,018	\$229,780	\$256,080



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,618	5,000	5,000
411.300	Overtime Wages	0	500	500
Total Salaries & Wages		2,618	5,500	5,500
EX12-Benefits				
412.200	Unemployment Contrib	16	33	33
412.300	Medicare	39	80	80
412.400	Retirement Contrib. - DB Plan	0	154	151
412.600	Workers Compensation	151	345	319
412.700	Sbs Contribution	162	337	337
Total Benefits		368	949	920
EX22-Advertising				
422.000	Advertising	0	185	0
Total Advertising		0	185	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	394	630	645
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		394	880	895
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,500	1,500
Total Rental/Lease		0	1,500	1,500
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX27-Insurance & Bond				
427.100	Property Insurance	51	70	79
427.500	Liability Insurance	14	20	34
Total Insurance & Bond		65	90	113
EX28-Maintenance Services				
428.600	Road Maintenance Services	79,064	120,500	122,910
Total Maintenance Services		79,064	120,500	122,910
EX29-Other Contractual				
429.900	Other Contractual	236	4,200	4,200
Total Other Contractual		236	4,200	4,200
EX33-Misc Supplies				
433.900	Other Supplies	30,026	36,565	36,750
Total Misc Supplies		30,026	36,565	36,750



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	78	69	61
Total Loan Payments		78	69	61
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	38,179	36,643	36,805
Total Intra Govern/Recov Expens		38,179	36,643	36,805
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	55,902	89,705	96,798
Total Capital Project Transfers		55,902	89,705	96,798
Division Total: Non-Departmental		206,930	298,286	307,952
Department Total: Non-Departmental		206,930	298,286	307,952
Fund Total: NORTH COLONY RSA #23		206,930	298,286	307,952



MATANUSKA-SUSITNA BOROUGH

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

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	2,037,826	2,182,880	2,292,840
TOTAL EXPENDITURES	1,759,642	2,493,677	2,691,741

Audit balance as of 6/30/2020 \$ 770,447

Estimated revenues 2020-2021 fiscal year \$ 2,182,880

Estimated expenditures 2020-2021 fiscal year (1,327,151)

Capital Projects (1,166,526)

Loan-Principal payment (4,124)

Estimated adjustment to fund balance (314,921)

Estimated fund balance 6/30/2021 455,526

Estimated revenues 2021-2022 fiscal year 2,292,840

Estimated expenditures 2021-2022 fiscal year (1,347,909)

Capital Projects (1,343,832)

Loan-Principal payment (4,186)

Estimated FY2022 adjustment to fund balance (403,087)

Estimated fund balance 6/30/2022 \$ 52,439

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

FUND 279-BOGARD ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$1,326,164,850. 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	1,181,937,170	2,044,700	-	68,200	1,976,500
Sr Cit/Vet	135,807,700	234,900	234,900	-	-
Farm	4,765,430	-	-	-	-
Personal	3,654,550	6,300	-	200	6,100
Total	1,326,164,850	2,285,900	234,900	68,400	1,982,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,976,500
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	6,100
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	279,940

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$2,292,840



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,782,802	1,868,000	1,976,500
311.102	Real Property-Delinquent	17,613	20,000	20,000
311.200	Personal Property	5,924	5,700	6,100
311.400	Penalty & Interest	10,932	10,000	10,000
311.500	Vehicle Tax State Collec	208,800	278,580	279,940
Total General Property Taxes		2,026,071	2,182,280	2,292,540
RE61-Interest Earnings				
361.100	Interest On Investments	624	600	300
Total Interest Earnings		624	600	300
RE67-Transfer From Other Funds				
367.400	Capital Projects	11,131	0	0
Total Transfer From Other Funds		11,131	0	0
Division Total: Non-Departmental		2,037,826	\$2,182,880	\$2,292,840
Department Total: Non-Departmental		2,037,826	\$2,182,880	\$2,292,840
Fund Total: BOGARD RSA #25		2,037,826	\$2,182,880	\$2,292,840



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	20,250	30,000	30,000
411.300	Overtime Wages	193	1,000	1,000
Total Salaries & Wages		20,443	31,000	31,000
EX12-Benefits				
412.200	Unemployment Contrib	124	186	186
412.300	Medicare	300	450	450
412.400	Retirement Contrib. - DB Plan	0	309	301
412.600	Workers Compensation	1,185	1,947	1,801
412.700	Sbs Contribution	1,265	1,900	1,900
Total Benefits		2,874	4,792	4,638
EX22-Advertising				
422.000	Advertising	200	170	200
Total Advertising		200	170	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	40,719	45,000	46,125
424.500	Garbage Pickups	14	250	250
Total Utilities-Building Oprtns		40,733	45,250	46,375
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	0	6,300	6,300
Total Professional Charges		0	6,300	6,300
EX27-Insurance & Bond				
427.100	Property Insurance	381	520	593
427.500	Liability Insurance	74	100	193
Total Insurance & Bond		455	620	786
EX28-Maintenance Services				
428.600	Road Maintenance Services	480,070	720,600	745,215
Total Maintenance Services		480,070	720,600	745,215
EX29-Other Contractual				
429.900	Other Contractual	14,928	8,400	8,400
Total Other Contractual		14,928	8,400	8,400
EX33-Misc Supplies				
433.900	Other Supplies	185,640	186,330	189,298
Total Misc Supplies		185,640	186,330	189,298



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	583	522	460
Total Loan Payments		583	522	460
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	299,490	305,667	307,737
Total Intra Govern/Recov Expens		299,490	305,667	307,737
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	714,226	1,166,526	1,343,832
Total Capital Project Transfers		714,226	1,166,526	1,343,832
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,000	0
Total Equipment Over \$5000		0	10,000	0
Division Total: Non-Departmental		1,759,642	2,493,677	2,691,741
Department Total: Non-Departmental		1,759,642	2,493,677	2,691,741
Fund Total: BOGARD RSA #25		1,759,642	2,493,677	2,691,741



MATANUSKA-SUSITNA BOROUGH

**FUND 280 - GREATER BUTTE ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	1,073,172	1,130,100	1,230,660
TOTAL EXPENDITURES	1,053,955	1,267,470	1,408,173

Audit balance as of 6/30/2020 \$ 366,200

Estimated revenues 2020-2021 fiscal year \$ 1,130,100

Estimated expenditures 2020-2021 fiscal year (673,558)

Capital Projects (593,912)

Loan-Principal payment (232)

Estimated adjustment to fund balance (137,602)

Estimated fund balance 6/30/2021 228,598

Estimated revenues 2021-2022 fiscal year 1,230,660

Estimated expenditures 2021-2022 fiscal year (688,186)

Capital Projects (719,987)

Loan-Principal payment (235)

Estimated FY2022 adjustment to fund balance (177,748)

Estimated fund balance 6/30/2022 \$ 50,850

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

FUND 280- GREATER BUTTE ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$358,059,780. 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	32,0914,030	1,107,100	-	36,900	1,070,200
Sr Cit/Vet	62,356,070	215,100	215,100	-	-
Farm	1,789,680	-	-	-	-
Personal	-	-	-	-	-
Total	358,059,780	1,322,200	215,100	36,900	1,070,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,070,200
311 102	Real Property Taxes - Delinquent	35,000
311 400	Penalty & Interest on Delinquent Taxes	11,000
311 500	Vehicle Taxes	114,260

361 000 INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,230,660</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue**

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	937,953	985,000	1,070,200
311.102	Real Property-Delinquent	32,131	20,000	35,000
311.400	Penalty & Interest	13,849	11,000	11,000
311.500	Vehicle Tax State Collec	88,912	113,700	114,260
Total General Property Taxes		1,072,845	1,129,700	1,230,460
RE61-Interest Earnings				
361.100	Interest On Investments	327	400	200
Total Interest Earnings		327	400	200
Division Total: Non-Departmental		1,073,172	\$1,130,100	\$1,230,660
Department Total: Non-Departmental		1,073,172	\$1,130,100	\$1,230,660
Fund Total: GREATER BUTTE RSA #26		1,073,172	\$1,130,100	\$1,230,660



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	9,861	15,000	15,000
411.300	Overtime Wages	83	1,000	1,000
Total Salaries & Wages		9,944	16,000	16,000
EX12-Benefits				
412.200	Unemployment Contrib	60	96	96
412.300	Medicare	144	232	232
412.400	Retirement Contrib. - DB Plan	0	309	301
412.600	Workers Compensation	569	1,005	929
412.700	Sbs Contribution	607	981	981
Total Benefits		1,380	2,623	2,539
EX22-Advertising				
422.000	Advertising	399	0	250
Total Advertising		399	0	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	15,477	18,400	18,860
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		15,477	18,650	19,110
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	100	0	0
426.900	Other Professional Chgs	0	2,000	2,000
Total Professional Charges		100	2,000	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	22	30	33
427.500	Liability Insurance	27	85	99
Total Insurance & Bond		49	115	132
EX28-Maintenance Services				
428.600	Road Maintenance Services	284,159	344,500	351,390
Total Maintenance Services		284,159	344,500	351,390
EX29-Other Contractual				
429.900	Other Contractual	236	2,500	2,500
Total Other Contractual		236	2,500	2,500
EX33-Misc Supplies				
433.900	Other Supplies	94,352	124,950	126,875
Total Misc Supplies		94,352	124,950	126,875



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	33	29	26
Total Loan Payments		33	29	26
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	174,959	157,191	162,364
Total Intra Govern/Recov Expens		174,959	157,191	162,364
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	472,867	593,912	719,987
Total Capital Project Transfers		472,867	593,912	719,987
Division Total: Non-Departmental		1,053,955	1,267,470	1,408,173
Department Total: Non-Departmental		1,053,955	1,267,470	1,408,173
Fund Total: GREATER BUTTE RSA #26		1,053,955	1,267,470	1,408,173



MATANUSKA-SUSITNA BOROUGH

**FUND 281 - MEADOW LAKES ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	2,255,233	2,361,940	2,514,660
TOTAL EXPENDITURES	2,063,558	2,600,222	2,796,286

Audit balance as of 6/30/2020 \$ 570,546

Estimated revenues 2020-2021 fiscal year \$ 2,361,940

Estimated expenditures 2020-2021 fiscal year (1,312,424)

Capital Projects (1,287,798)

Estimated adjustment to fund balance (238,282)

Estimated fund balance 6/30/2021 332,264

Estimated revenues 2021-2022 fiscal year 2,514,660

Estimated expenditures 2021-2022 fiscal year (1,327,488)

Capital Projects (1,468,798)

Estimated FY2022 adjustment to fund balance (281,626)

Estimated fund balance 6/30/2022 \$ 50,638

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

FUND 281- MEADOW LAKES ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$743,689,010. 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	661,384,080	2,301,600	-	76,800	2,224,800
Sr Cit/Vet	80,245,990	279,200	279,200	-	-
Farm	122,890	-	-	-	-
Personal	1,936,050	6,700	-	200	6,500
Total	743,689,010	2,587,500	279,200	77,000	2,231,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$2,224,800
311 102	Real Property Taxes - Delinquent	55,000
311 200	Personal Property Taxes	6,500
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	208,160

361 000 INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES	<u>\$2,514,660</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	1,974,336	2,087,600	2,224,800
311.102	Real Property-Delinquent	79,253	40,000	55,000
311.200	Personal Property	6,988	6,800	6,500
311.400	Penalty & Interest	35,619	20,000	20,000
311.500	Vehicle Tax State Collec	157,080	207,140	208,160
Total General Property Taxes		2,253,276	2,361,540	2,514,460
RE61-Interest Earnings				
361.100	Interest On Investments	459	400	200
Total Interest Earnings		459	400	200
RE67-Transfer From Other Funds				
367.400	Capital Projects	1,498	0	0
Total Transfer From Other Funds		1,498	0	0
Division Total: Non-Departmental		2,255,233	\$2,361,940	\$2,514,660
Department Total: Non-Departmental		2,255,233	\$2,361,940	\$2,514,660
Fund Total: MEADOW LAKES RSA #27		2,255,233	\$2,361,940	\$2,514,660



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	12,185	25,000	25,000
411.300	Overtime Wages	297	1,000	1,000
Total Salaries & Wages		12,482	26,000	26,000
EX12-Benefits				
412.200	Unemployment Contrib	76	156	156
412.300	Medicare	182	377	377
412.400	Retirement Contrib. - DB Plan	0	309	301
412.600	Workers Compensation	719	1,633	1,510
412.700	Sbs Contribution	767	1,594	1,594
Total Benefits		1,744	4,069	3,938
EX24-Utilities-Building Oprtns				
424.100	Electricity	11,568	20,000	20,500
424.500	Garbage Pickups	31	2,250	250
Total Utilities-Building Oprtns		11,599	22,250	20,750
EX25-Rental/Lease				
425.300	Equipment Rental	0	8,000	8,000
Total Rental/Lease		0	8,000	8,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	7,000	6,000
Total Professional Charges		0	7,000	6,000
EX27-Insurance & Bond				
427.500	Liability Insurance	524	650	762
Total Insurance & Bond		524	650	762
EX28-Maintenance Services				
428.600	Road Maintenance Services	733,041	762,000	777,240
Total Maintenance Services		733,041	762,000	777,240
EX29-Other Contractual				
429.900	Other Contractual	6,223	23,900	25,000
Total Other Contractual		6,223	23,900	25,000
EX31-Maintenance Supplies				
431.900	Other Maint. Supplies	0	100	0
Total Maintenance Supplies		0	100	0
EX33-Misc Supplies				
433.900	Other Supplies	95,850	125,000	126,875
Total Misc Supplies		95,850	125,000	126,875



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	348,076	333,455	332,923
Total Intra Govern/Recov Expens		348,076	333,455	332,923
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	854,019	1,287,798	1,468,798
Total Capital Project Transfers		854,019	1,287,798	1,468,798
Division Total: Non-Departmental		2,063,558	2,600,222	2,796,286
Department Total: Non-Departmental		2,063,558	2,600,222	2,796,286
Fund Total: MEADOW LAKES RSA #27		2,063,558	2,600,222	2,796,286



MATANUSKA-SUSITNA BOROUGH

**FUND 282 - GOLD TRAIL ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	2,069,551	2,192,120	2,320,820
TOTAL EXPENDITURES	1,896,203	2,407,310	2,569,357

Audit balance as of 6/30/2020 \$ 520,831

Estimated revenues 2020-2021 fiscal year \$ 2,192,120

Estimated expenditures 2020-2021 fiscal year (1,402,332)

Capital Projects (1,004,978)

Loan-Principal payment (2,486)

Estimated adjustment to fund balance (217,676)

Estimated fund balance 6/30/2021 303,155

Estimated revenues 2021-2022 fiscal year 2,320,820

Estimated expenditures 2021-2022 fiscal year (1,420,337)

Capital Projects (1,149,020)

Loan-Principal payment (2,523)

Estimated FY2022 adjustment to fund balance (251,060)

Estimated fund balance 6/30/2022 \$ 52,095

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

FUND 282- GOLD TRAILS ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$1,156,011,340. 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	1,028,227,890	2,046,100	-	68,300	1,977,800
Sr Cit/Vet	124,307,130	247,300	247,300	-	-
Farm	3,476,320	-	-	-	-
Personal	-	-	-	-	-
Total	1,156,011,340	2,293,400	247,300	68,300	1,977,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,977,800
311 102	Real Property Taxes - Delinquent	23,000
311 400	Penalty & Interest on Delinquent Taxes	12,000
311 500	Vehicle Taxes	307,820

361 000 INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES \$2,320,820



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,764,820	1,853,400	1,977,800
311.102	Real Property-Delinquent	22,452	20,000	23,000
311.400	Penalty & Interest	12,904	12,000	12,000
311.500	Vehicle Tax State Collec	256,832	306,320	307,820
Total General Property Taxes		2,057,008	2,191,720	2,320,620
RE61-Interest Earnings				
361.100	Interest On Investments	444	400	200
Total Interest Earnings		444	400	200
RE67-Transfer From Other Funds				
367.400	Capital Projects	12,099	0	0
Total Transfer From Other Funds		12,099	0	0
Division Total: Non-Departmental		2,069,551	\$2,192,120	\$2,320,820
Department Total: Non-Departmental		2,069,551	\$2,192,120	\$2,320,820
Fund Total: GOLD TRAIL RSA #28		2,069,551	\$2,192,120	\$2,320,820



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	24,308	35,000	35,000
411.300	Overtime Wages	388	1,000	1,000
Total Salaries & Wages		24,696	36,000	36,000
EX12-Benefits				
412.200	Unemployment Contrib	146	216	216
412.300	Medicare	354	522	522
412.400	Retirement Contrib. - DB Plan	0	309	301
412.600	Workers Compensation	1,400	2,261	2,091
412.700	Sbs Contribution	1,493	2,207	2,207
Total Benefits		3,393	5,515	5,337
EX24-Utilities-Building Oprtns				
424.100	Electricity	38,458	45,000	46,125
424.500	Garbage Pickups	207	2,250	250
Total Utilities-Building Oprtns		38,665	47,250	46,375
EX25-Rental/Lease				
425.300	Equipment Rental	0	8,000	8,000
Total Rental/Lease		0	8,000	8,000
EX26-Professional Charges				
426.900	Other Professional Chgs	7,841	25,560	5,000
Total Professional Charges		7,841	25,560	5,000
EX27-Insurance & Bond				
427.100	Property Insurance	230	320	357
427.500	Liability Insurance	86	175	224
Total Insurance & Bond		316	495	581
EX28-Maintenance Services				
428.600	Road Maintenance Services	797,692	809,250	842,316
Total Maintenance Services		797,692	809,250	842,316
EX29-Other Contractual				
429.900	Other Contractual	950	740	5,000
Total Other Contractual		950	740	5,000
EX33-Misc Supplies				
433.900	Other Supplies	137,404	150,185	150,000
Total Misc Supplies		137,404	150,185	150,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	352	314	277
Total Loan Payments		352	314	277



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	315,347	319,023	321,451
Total Intra Govern/Recov Expens		315,347	319,023	321,451
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	569,547	1,004,978	1,149,020
Total Capital Project Transfers		569,547	1,004,978	1,149,020
Division Total: Non-Departmental		1,896,203	2,407,310	2,569,357
Department Total: Non-Departmental		1,896,203	2,407,310	2,569,357
Fund Total: GOLD TRAIL RSA #28		1,896,203	2,407,310	2,569,357



MATANUSKA-SUSITNA BOROUGH

**FUND 283 - GREATER TALKEETNA ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	764,897	720,400	749,360
TOTAL EXPENDITURES	701,200	784,538	914,094

Audit balance as of 6/30/2020 \$ 355,932

Estimated revenues 2020-2021 fiscal year \$ 720,400

Estimated expenditures 2020-2021 fiscal year (668,219)

Capital Projects (116,319)

Estimated adjustment to fund balance (64,138)

Estimated fund balance 6/30/2021 291,794

Estimated revenues 2021-2022 fiscal year 749,360

Estimated expenditures 2021-2022 fiscal year (688,775)

Capital Projects (225,319)

Estimated FY2022 adjustment to fund balance (164,734)

Estimated fund balance 6/30/2022 \$ 127,060

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

FUND 283- GREATER TALKEETNA ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$229,923,270. 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	214,134,810	668,100	-	22,300	245,800
Sr Cit/Vet	27,169,640	84,700	84,700	-	-
Farm	-	-	-	-	-
Personal	67,280	200	-	-	200
Total	241,371,730	753,000	84,700	22,300	646,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$645,800
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	200
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	73,160

361 000 INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES \$749,360



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
RE11-General Property Taxes				
311.100	Real Property	593,419	617,100	645,800
311.102	Real Property-Delinquent	25,980	20,000	20,000
311.200	Personal Property	109	100	200
311.400	Penalty & Interest	12,541	10,000	10,000
311.500	Vehicle Tax State Collec	57,532	72,800	73,160
Total General Property Taxes		689,581	720,000	749,160
RE61-Interest Earnings				
361.100	Interest On Investments	316	400	200
Total Interest Earnings		316	400	200
RE67-Transfer From Other Funds				
367.400	Capital Projects	75,000	0	0
Total Transfer From Other Funds		75,000	0	0
Division Total: Non-Departmental		764,897	\$720,400	\$749,360
Department Total: Non-Departmental		764,897	\$720,400	\$749,360
Fund Total: GREATER TALKEETNA RSA #		764,897	\$720,400	\$749,360



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	7,099	15,000	15,000
411.300	Overtime Wages	0	1,000	1,000
Total Salaries & Wages		7,099	16,000	16,000
EX12-Benefits				
412.200	Unemployment Contrib	44	96	96
412.300	Medicare	105	232	232
412.400	Retirement Contrib. - DB Plan	0	309	301
412.600	Workers Compensation	413	1,005	929
412.700	Sbs Contribution	441	981	981
Total Benefits		1,003	2,623	2,539
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	38	80	99
Total Insurance & Bond		38	80	99
EX28-Maintenance Services				
428.600	Road Maintenance Services	404,342	469,600	481,542
Total Maintenance Services		404,342	469,600	481,542
EX29-Other Contractual				
429.900	Other Contractual	0	30,000	30,000
Total Other Contractual		0	30,000	30,000
EX33-Misc Supplies				
433.900	Other Supplies	8,184	12,470	10,000
Total Misc Supplies		8,184	12,470	10,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	151,350	135,846	146,995
Total Intra Govern/Recov Expens		151,350	135,846	146,995
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	129,184	116,319	225,319
Total Capital Project Transfers		129,184	116,319	225,319



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

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
	Division Total: Non-Departmental	701,200	784,538	914,094
	Department Total: Non-Departmental	701,200	784,538	914,094
	Fund Total: GREATER TALKEETNA RSA #	701,200	784,538	914,094



MATANUSKA-SUSITNA BOROUGH

**FUND 284 - TRAPPER CREEK ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	250,527	252,060	274,380
TOTAL EXPENDITURES	307,196	327,147	356,345

Audit balance as of 6/30/2020 \$ 207,154

Estimated revenues 2020-2021 fiscal year \$ 252,060

Estimated expenditures 2020-2021 fiscal year (239,739)
Capital Projects (87,408)

Estimated adjustment to fund balance (75,087.0)

Estimated fund balance 6/30/2021 132,067

Estimated revenues 2021-2022 fiscal year 274,380

Estimated expenditures 2021-2022 fiscal year (245,937)
Capital Projects (110,408)

Estimated FY2022 adjustment to fund balance (81,965)

Estimated fund balance 6/30/2022 \$ 50,102

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

FUND 284- TRAPPER CREEK ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$62,274,100. 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	55,558,840	245,000	-	8,100	236,900
Sr Cit/Vet	6,584,650	29,000	29,000	-	-
Farm	130,610	-	-	-	-
Personal	-	-	-	-	-
Total	62,274,100	274,000	29,000	8,100	236,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$236,900
311 102	Real Property Taxes - Delinquent	8,000
311 400	Penalty & Interest on Delinquent Taxes	4,500
311 500	Vehicle Taxes	24,880

361 000 INTEREST

361 100	Interest earnings	<u>100</u>
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TOTAL ESTIMATED REVENUES	<u>\$274,380</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmer				
RE11-General Property Taxes				
311.100	Real Property	210,612	214,500	236,900
311.102	Real Property-Delinquent	9,477	8,000	8,000
311.400	Penalty & Interest	4,803	4,500	4,500
311.500	Vehicle Tax State Collec	25,420	24,760	24,880
Total General Property Taxes		250,312	251,760	274,280
RE61-Interest Earnings				
361.100	Interest On Investments	215	300	100
Total Interest Earnings		215	300	100
Division Total: Non-Departmental		250,527	\$252,060	\$274,380
Department Total: Non-Departmental		250,527	\$252,060	\$274,380
Fund Total: TRAPPER CREEK RSA #30		250,527	\$252,060	\$274,380



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	5,521	7,000	7,000
411.300	Overtime Wages	28	500	500
Total Salaries & Wages		5,549	7,500	7,500
EX12-Benefits				
412.200	Unemployment Contrib	34	45	45
412.300	Medicare	81	109	109
412.400	Retirement Contrib. - DB Plan	0	154	151
412.600	Workers Compensation	319	471	436
412.700	Sbs Contribution	341	460	460
Total Benefits		775	1,239	1,201
EX22-Advertising				
422.000	Advertising	200	185	200
Total Advertising		200	185	200
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	0	100	100
Total Utilities-Building Optrns		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	14	40	47
Total Insurance & Bond		14	40	47
EX28-Maintenance Services				
428.600	Road Maintenance Services	117,146	172,100	175,542
Total Maintenance Services		117,146	172,100	175,542
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	2,295	2,500
Total Misc Supplies		0	2,295	2,500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	63,102	49,280	51,847
Total Intra Govern/Recov Expens		63,102	49,280	51,847
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	120,410	87,408	110,408
Total Capital Project Transfers		120,410	87,408	110,408



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

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
	Division Total: Non-Departmental	307,196	327,147	356,345
	Department Total: Non-Departmental	307,196	327,147	356,345
	Fund Total: TRAPPER CREEK RSA #30	307,196	327,147	356,345



MATANUSKA-SUSITNA BOROUGH

**FUND 285 - ALPINE ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	285,994	305,060	303,280
TOTAL EXPENDITURES	198,353	324,706	479,134

Audit balance as of 6/30/2020 \$ 248,492

Estimated revenues 2020-2021 fiscal year \$ 305,060

Estimated expenditures 2020-2021 fiscal year (324,706)

Loan-Principal payment (111)

Estimated adjustment to fund balance (19,757)

Estimated fund balance 6/30/2021 228,735

Estimated revenues 2021-2022 fiscal year 303,280

Estimated expenditures 2021-2022 fiscal year (343,544)

Capital Projects (135,590)

Loan-Principal payment (113)

Estimated FY2022 adjustment to fund balance (175,967)

Estimated fund balance 6/30/2022 \$ 52,768

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

FUND 285- ALPINE ROAD SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$88,439,560. 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	68,271,080	251,200	-	8,300	242,900
Sr Cit/Vet	19,930,600	73,300	73,300	-	-
Farm	237,880	-	-	-	-
Personal	-	-	-	-	-
Total	88,439,560	324,500	73,300	8,300	242,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$242,900
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	4,500
311 500	Vehicle Taxes	45,780

361 000 INTEREST

361 100	Interest earnings	<u>100</u>
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TOTAL ESTIMATED REVENUES	<u>\$303,280</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	228,835	242,300	242,900
311.102	Real Property-Delinquent	9,433	12,000	10,000
311.400	Penalty & Interest	4,283	5,000	4,500
311.500	Vehicle Tax State Collec	43,252	45,560	45,780
Total General Property Taxes		285,803	304,860	303,180
RE61-Interest Earnings				
361.100	Interest On Investments	191	200	100
Total Interest Earnings		191	200	100
Division Total: Non-Departmental		285,994	\$305,060	\$303,280
Department Total: Non-Departmental		285,994	\$305,060	\$303,280
Fund Total: ALPINE RSA #31		285,994	\$305,060	\$303,280



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	7,813	10,000	10,000
411.300	Overtime Wages	0	500	500
Total Salaries & Wages		7,813	10,500	10,500
EX12-Benefits				
412.200	Unemployment Contrib	48	63	63
412.300	Medicare	116	152	152
412.400	Retirement Contrib. - DB Plan	0	154	151
412.600	Workers Compensation	461	659	610
412.700	Sbs Contribution	491	644	644
Total Benefits		1,116	1,672	1,620
EX22-Advertising				
422.000	Advertising	0	0	200
Total Advertising		0	0	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,790	3,675	3,770
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		2,790	3,925	4,020
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	11	20	16
427.500	Liability Insurance	14	55	65
Total Insurance & Bond		25	75	81
EX28-Maintenance Services				
428.600	Road Maintenance Services	106,397	218,900	223,280
Total Maintenance Services		106,397	218,900	223,280
EX29-Other Contractual				
429.900	Other Contractual	236	4,200	4,200
Total Other Contractual		236	4,200	4,200
EX33-Misc Supplies				
433.900	Other Supplies	41,754	47,265	47,300
Total Misc Supplies		41,754	47,265	47,300
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	16	14	12
Total Loan Payments		16	14	12



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	38,206	36,155	50,331
Total Intra Govern/Recov Expens		38,206	36,155	50,331
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	0	135,590
Total Capital Project Transfers		0	0	135,590
Division Total: Non-Departmental		198,353	324,706	479,134
Department Total: Non-Departmental		198,353	324,706	479,134
Fund Total: ALPINE RSA #31		198,353	324,706	479,134



MATANUSKA-SUSITNA BOROUGH

**FUND 286 - JIMMY'S DRIVE SERVICE AREA
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	-	15,400	15,900
TOTAL EXPENDITURES	-	15,400	-

Audit balance as of 6/30/2020 \$ -

Estimated revenues 2020-2021 fiscal year \$ 15,400

Estimated expenditures 2020-2021 fiscal year (15,400)

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2021 -

Estimated revenues 2021-2022 fiscal year 15,900

Estimated expenditures 2021-2022 fiscal year -

Estimated FY2022 adjustment to fund balance 15,900

Estimated fund balance 6/30/2022 \$ 15,900

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

FUND 286- JIMMY'S DRIVE SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$3,168,400. A mill rate of 5.03 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	3,168,400	15,900	-	-	15,900
Sr Cit/Vet	-	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	3,168,400	15,900	-	-	15,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$15,900
311 102	Real Property Taxes - Delinquent	-
311 400	Penalty & Interest on Delinquent Taxes	-
TOTAL ESTIMATED REVENUES		<u>\$15,900</u>



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

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 286-JIMMY'S DRIVE SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depar				
RE11-General Property Taxes				
311.100	Real Property	0	15,400	15,900
Total General Property Taxes		0	15,400	15,900
Division Total: Non-Departmental		0	\$15,400	\$15,900
Department Total: Non-Departmental		0	\$15,400	\$15,900
Fund Total: JIMMY'S DRIVE SERVICE ARE		0	\$15,400	\$15,900



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 286-JIMMY'S DRIVE SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depar				
EX29-Other Contractual				
429.900	Other Contractual	0	15,400	0
Total Other Contractual		0	15,400	0
Division Total: Non-Departmental		0	15,400	0
Department Total: Non-Departmental		0	15,400	0
Fund Total: JIMMY'S DRIVE SERVICE ARE		0	15,400	0

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SPECIAL SERVICE AREAS

290 Talkeetna Flood Control	447
292 Point Mackenzie Service Area	451
293 Talkeetna Water/Sewer	455
294 Freedom Hills Subdivision Road	461
295 Circle View/Stampede Estates	465
296 Chase Trail Service Area	468
297 Road Outside Service Areas	471

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MATANUSKA-SUSITNA BOROUGH

**FUND 290 - TALKEETNA FLOOD CONTROL
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	31,390	32,100	53,100
TOTAL EXPENDITURES	32,654	453,894	43,012

Audit balance as of 6/30/2020 \$ 145,160

Estimated revenues 2020-2021 fiscal year \$ 32,100

Estimated expenditures 2020-2021 fiscal year (453,894)

Estimated adjustment to fund balance (421,794)

Estimated fund balance 6/30/2021 (276,634)

Estimated revenues 2021-2022 fiscal year 53,100

Estimated expenditures 2021-2022 fiscal year (43,012)

Debt Service (10,000)

Estimated FY2022 adjustment to fund balance 88

Estimated fund balance 6/30/2022 \$ (276,546)

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

FUND 290- TALKEETNA FLOOD CONTROL

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$39,124,630. A mill rate of 1.50 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	360,098,960	54,100	-	1,800	52,300
Sr Cit/Vet	3,025,670	4,500	4,500	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	39,124,630	58,600	4,500	1,800	52,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$52,300
311 102	Real Property Taxes - Delinquent	450
311 400	Penalty & Interest on Delinquent Taxes	300
311 500	Vehicle Taxes	-0-

361 000 INTEREST

361 100	Interest Earnings	<u>50</u>
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TOTAL ESTIMATED REVENUES \$53,100

SCHEDULE OF LONG TERM DEBT

LOANS	AMOUNT ISSUED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
Talkeetna Flood Control	300,000	300,000	10,000	750	10,750	290,000
Total Debt Service Requirements		300,000	10,000	750	10,750	290,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	30,044	31,300	52,300
311.102	Real Property-Delinquent	762	300	450
311.400	Penalty & Interest	447	300	300
Total General Property Taxes		31,253	31,900	53,050
RE61-Interest Earnings				
361.100	Interest On Investments	137	200	50
Total Interest Earnings		137	200	50
Division Total: Non-Departmental		31,390	\$32,100	\$53,100
Department Total: Non-Departmental		31,390	\$32,100	\$53,100
Fund Total: TALKEETNA FLOOD SA #7		31,390	\$32,100	\$53,100



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,029	10,000	3,000
Total Salaries & Wages		2,029	10,000	3,000
EX12-Benefits				
412.200	Unemployment Contrib	26	60	18
412.300	Medicare	63	145	44
412.600	Workers Compensation	247	726	204
412.700	Sbs Contribution	264	613	184
Total Benefits		600	1,544	450
EX22-Advertising				
422.000	Advertising	0	200	0
Total Advertising		0	200	0
EX26-Professional Charges				
426.300	Dues & Fees	734	750	750
426.900	Other Professional Chgs	27,914	7,367	18,200
Total Professional Charges		28,648	8,117	18,950
EX27-Insurance & Bond				
427.500	Liability Insurance	486	600	662
Total Insurance & Bond		486	600	662
EX29-Other Contractual				
429.900	Other Contractual	0	32,433	18,200
Total Other Contractual		0	32,433	18,200
EX33-Misc Supplies				
433.900	Other Supplies	891	1,000	1,000
Total Misc Supplies		891	1,000	1,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	0	750
Total Loan Payments		0	0	750
EX46-Capital Project Transfers				
446.810	Transfer To- Fund 490	0	400,000	0
Total Capital Project Transfers		0	400,000	0
Division Total: Non-Departmental		32,654	453,894	43,012
Department Total: Non-Departmental		32,654	453,894	43,012
Fund Total: TALKEETNA FLOOD SA #7		32,654	453,894	43,012



MATANUSKA-SUSITNA BOROUGH
FUND 292 - POINT MACKENZIE SERVICE AREA
Reconciliation of Fund Balance

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	8,937	41,300	41,800
TOTAL EXPENDITURES	46,374	88,043	89,341

Audit balance as of 6/30/2020 \$ 382,307

Estimated revenues 2020-2021 fiscal year \$ 41,300

Estimated expenditures 2020-2021 fiscal year (88,043)

Estimated adjustment to fund balance (46,743)

Estimated fund balance 6/30/2021 335,564

Estimated revenues 2021-2022 fiscal year 41,800

Estimated expenditures 2021-2022 fiscal year (89,341)

Estimated FY2022 adjustment to fund balance (47,541)

Estimated fund balance 6/30/2022 \$ 288,023

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

FUND 292- POINT MACKENZIE SERVICE AREA

The estimated 2021-2022 fiscal year assessed valuation (as of January 1, 2021) is \$4,451,000. A mill rate of 9.4 mills is approved to generate adequate tax revenue to fund the budget.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	4,588,000	43,100	-	1,400	41,700
Sr Cit/Vet	-	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	4,588,000	43,100	-	1,400	41,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$41,700
311 102	Real Property Taxes - Delinquent	0
311 400	Penalty & Interest on Delinquent Taxes	0

361 000 INTEREST

361 100	Interest Earnings	<u>100</u>
TOTAL ESTIMATED REVENUES		<u>\$41,800</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 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	7,882	40,700	41,700
311.102	Real Property-Delinquent	492	0	0
311.400	Penalty & Interest	189	0	0
Total General Property Taxes		8,563	40,700	41,700
RE61-Interest Earnings				
361.100	Interest On Investments	374	600	100
Total Interest Earnings		374	600	100
Division Total: Non-Departmental		8,937	\$41,300	\$41,800
Department Total: Non-Departmental		8,937	\$41,300	\$41,800
Fund Total: PT. MACKENZIE SA #69		8,937	\$41,300	\$41,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 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	1,681	10,000	10,000
411.300	Overtime Wages	0	1,000	1,000
Total Salaries & Wages		1,681	11,000	11,000
EX12-Benefits				
412.200	Unemployment Contrib	11	66	66
412.300	Medicare	25	160	160
412.400	Retirement Contrib. - DB Plan	0	309	301
412.600	Workers Compensation	97	799	747
412.700	Sbs Contribution	104	674	674
Total Benefits		237	2,008	1,948
EX27-Insurance & Bond				
427.500	Liability Insurance	27	55	68
Total Insurance & Bond		27	55	68
EX28-Maintenance Services				
428.600	Road Maintenance Services	32,954	53,000	54,325
Total Maintenance Services		32,954	53,000	54,325
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	11,475	16,980	17,000
Total Misc Supplies		11,475	16,980	17,000
Division Total: Non-Departmental		46,374	88,043	89,341
Department Total: Non-Departmental		46,374	88,043	89,341
Fund Total: PT. MACKENZIE SA #69		46,374	88,043	89,341



MATANUSKA-SUSITNA BOROUGH

**FUND 293 - TALKEETNA WATER / SEWER
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	1,061,552	1,478,200	1,028,200
TOTAL EXPENDITURES	1,892,258	1,188,207	940,246

Audit balance as of 6/30/2020 \$ 31,018

Estimated revenues 2020-2021 fiscal year \$ 1,478,200

Estimated expenditures 2020-2021 fiscal year (958,207)

Capital Projects (230,000)

Loan - Principal payment (154,915)
Includes pay off of ADEC Loan

Estimated adjustment to fund balance 135,078

Estimated fund balance 6/30/2021 166,096

Estimated revenues 2021-2022 fiscal year 1,028,200

Estimated expenditures 2021-2022 fiscal year (940,246)

Loan - Principal payment (26,592)

Estimated FY2022 adjustment to fund balance 61,362

Estimated fund balance 6/30/2022 \$ 227,458

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	\$650,000
<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	190,000
	349 500 Sewer Charges	168,000
<u>361 000</u>	<u>INTEREST EARNINGS</u>	
	361.100 Interest Earnings	<u>200</u>
	TOTAL ESTIMATED REVENUES	<u>\$1,028,200</u>

SCHEDULE OF LONG TERM DEBT

LOANS	AMOUNT ISSUED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
Arsenic Treatment	105,000	61,592	5,192	924	6,116	56,400
Water & Sewer Loan	214,000	84,000	21,400	210	2,160	62,600
Total Debt Service Requirements¹⁾		145,592	26,592	1,134	8,276	119,000

Notes:

- 1) Loans not in repayment status:
Wastewater Treatment-\$7,700,000 - No activity to date



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non-De
RE13-Sales Taxes				
313.200	Sales Tax	666,998	1,100,000	650,000
313.250	Sales Tax Penalty & Interest	126	0	0
Total Sales Taxes		667,124	1,100,000	650,000
RE21-Special Assessmnt Revenue				
321.300	Penalty	(50)	0	0
Total Special Assessmnt Revenue		(50)	0	0
RE37-Other State Revenue				
337.800	State PERS Relief	6,203	0	0
Total Other State Revenue		6,203	0	0
RE44-Sanitation/Septage Fees				
344.500	Water & Sewer Fees	19,955	20,000	20,000
Total Sanitation/Septage Fees		19,955	20,000	20,000
RE49-Water & Sewer Fees				
349.100	Water Charges	194,150	190,000	190,000
349.500	Sewer Charges	173,671	168,000	168,000
Total Water & Sewer Fees		367,821	358,000	358,000
RE61-Interest Earnings				
361.100	Interest On Investments	499	200	200
Total Interest Earnings		499	200	200
Division Total: Non-Departmental		1,061,552	\$1,478,200	\$1,028,200
Department Total: Non-Departmental		1,061,552	\$1,478,200	\$1,028,200
Fund Total: TALKEETNA WATER & SWR S		1,061,552	\$1,478,200	\$1,028,200



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-De				
EX11-Salaries & Wages				
411.100	Permanent Wages	145,248	209,669	211,096
411.200	Temp Wages & Adjmts	14,472	35,000	35,000
411.300	Overtime Wages	6,185	20,000	20,000
Total Salaries & Wages		165,905	264,669	266,096
EX12-Benefits				
412.100	Insurance Contrib	39,563	60,172	60,172
412.190	Life Insurance	254	369	369
412.200	Unemployment Contrib	996	1,588	1,597
412.300	Medicare	2,001	3,838	3,858
412.400	Retirement Contrib. - DB Plan	12,484	70,853	69,583
412.410	PERS Tier IV - DC Plan	18,061	0	0
412.411	PERS Tier IV - Health Plan	1,617	0	0
412.412	PERS Tier IV - HRA	3,080	0	0
412.413	PERS Tier IV - OD&D	321	0	0
412.600	Workers Compensation	8,448	15,872	14,717
412.700	Sbs Contribution	10,163	16,224	16,312
Total Benefits		96,988	168,916	166,608
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	190	200	200
Total Expenses Within Borough		190	200	200
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	100	1,000
Total Expenses Outside Of Boro		0	100	1,000
EX21-Communications				
421.100	Communication Network Service	18,481	30,000	30,000
421.200	Postage	1,241	1,600	1,600
Total Communications		19,722	31,600	31,600
EX22-Advertising				
422.000	Advertising	0	650	650
Total Advertising		0	650	650
EX23-Printing				
423.000	Printing	0	460	350
Total Printing		0	460	350
EX24-Utilities-Building Oprtns				
424.100	Electricity	40,580	80,000	81,200
424.500	Garbage Pickups	0	500	500
424.600	Heating Fuel-Oil	985	1,600	1,600
Total Utilities-Building Oprtns		41,565	82,100	83,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-De				
EX25-Rental/Lease				
425.300	Equipment Rental	45,500	35,000	25,000
Total Rental/Lease		45,500	35,000	25,000
EX26-Professional Charges				
426.300	Dues & Fees	1,483	3,000	6,000
426.600	Computer Software/Online Servi	1,560	20,000	20,000
426.900	Other Professional Chgs	14,690	8,500	8,500
Total Professional Charges		17,733	31,500	34,500
EX27-Insurance & Bond				
427.100	Property Insurance	23,457	31,700	36,517
427.500	Liability Insurance	1,317	1,600	2,846
Total Insurance & Bond		24,774	33,300	39,363
EX28-Maintenance Services				
428.100	Building Maint Services	843	1,500	1,500
428.300	Equipment Maint Services	10,052	58,000	58,000
428.400	Vehicle Maint Services	0	1,000	1,000
Total Maintenance Services		10,895	60,500	60,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	900	2,750	2,750
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	6,444	15,000	20,000
429.900	Other Contractual	8,208	24,490	25,000
Total Other Contractual		15,552	42,740	48,250
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	400	500
Total Office Supplies		0	400	500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	2,500	2,540
431.200	Building Maint Supplies	0	150	155
431.300	Equipment Maint Supplies	10,821	65,000	65,975
431.900	Other Maint. Supplies	0	500	500
Total Maintenance Supplies		10,821	68,150	69,170
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	200	200
432.200	Gas	475	5,000	5,125
Total Fuel/Oil-Vehicle Use		475	5,200	5,325



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-De				
EX33-Misc Supplies				
433.100	Personnel Supplies	459	1,100	1,100
433.110	Clothing	0	100	500
433.120	Tools under \$500	426	2,000	3,000
433.200	Medical Supplies	0	100	100
433.900	Other Supplies	25,821	11,500	15,000
Total Misc Supplies		26,706	14,800	19,700
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	100	7,500	7,500
434.100	Other Equip under \$5,000	5,030	65,500	35,000
Total Equipment Under \$5,000		5,130	73,000	42,500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,452	1,322	1,134
Total Loan Payments		1,452	1,322	1,134
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	2,000	2,200	2,500
443.260	Computer - Admin & Audit	1,000	1,100	1,500
443.280	Finance - Admin & Audit	33,000	36,000	36,000
443.290	Legal - Admin & Audit	4,000	4,300	4,500
Total Intra Govern/Recov Expens		40,000	43,600	44,500
EX46-Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	1,368,850	230,000	0
Total Capital Project Transfers		1,368,850	230,000	0
Division Total: Non-Departmental		1,892,258	1,188,207	940,246
Department Total: Non-Departmental		1,892,258	1,188,207	940,246
Fund Total: TALKEETNA WATER & SWR S		1,892,258	1,188,207	940,246



MATANUSKA-SUSITNA BOROUGH

**FUND 294 - FREEDOM HILLS SUBDIVISION ROAD
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	27	40	20
TOTAL EXPENDITURES	-	5,000	5,000

Audit balance as of 6/30/2020 \$ 29,871

Estimated revenues 2020-2021 fiscal year \$ 40

Estimated expenditures 2020-2021 fiscal year (5,000)

Estimated adjustment to fund balance (4,960)

Estimated fund balance 6/30/2021 24,911

Estimated revenues 2021-2022 fiscal year 20

Estimated expenditures 2021-2022 fiscal year (5,000)

Estimated FY2022 adjustment to fund balance (4,980)

Estimated fund balance 6/30/2022 \$ 19,931

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>\$20</u>
		TOTAL ESTIMATED REVENUES	<u>\$20</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 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	27	40	20
Total Interest Earnings		<u>27</u>	<u>40</u>	<u>20</u>
Division Total: Non-Departmental		<u>27</u>	<u>\$40</u>	<u>\$20</u>
Department Total: Non-Departmental		<u>27</u>	<u>\$40</u>	<u>\$20</u>
Fund Total: FREEDOM HILLS SUBD ROAC		<u>27</u>	<u>\$40</u>	<u>\$20</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
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
Division Total: Non-Departmental		0	5,000	5,000
Department Total: Non-Departmental		0	5,000	5,000
Fund Total: FREEDOM HILLS SUBD ROAC		0	5,000	5,000



MATANUSKA-SUSITNA BOROUGH

**FUND 295 - CIRCLE VIEW / STAMPEDE ESTATES
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	21,732	21,600	23,025
TOTAL EXPENDITURES	240	10,225	10,210

Audit balance as of 6/30/2020 \$ 87,506

Estimated revenues 2020-2021 fiscal year \$ 21,600

Estimated expenditures 2020-2021 fiscal year (10,225)

Loan - Principal payment (6,000)

Estimated adjustment to fund balance 5,375

Estimated fund balance 6/30/2021 92,881

Estimated revenues 2021-2022 fiscal year 23,025

Estimated expenditures 2021-2022 fiscal year (10,210)

Loan - Principal payment (6,000)

Estimated FY2022 adjustment to fund balance 6,815

Estimated fund balance 6/30/2022 \$ 99,696



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Dept				
RE11-General Property Taxes				
311.100	Real Property	17,251	21,300	22,600
311.102	Real Property-Delinquent	3,708	0	0
311.400	Penalty & Interest	527	100	350
Total General Property Taxes		21,486	21,400	22,950
RE61-Interest Earnings				
361.100	Interest On Investments	158	200	75
Total Interest Earnings		158	200	75
RE67-Transfer From Other Funds				
367.400	Capital Projects	88	0	0
Total Transfer From Other Funds		88	0	0
Division Total: Non-Departmental		21,732	\$21,600	\$23,025
Department Total: Non-Departmental		21,732	\$21,600	\$23,025
Fund Total: CIRC VIEW/STAMPEDE EST S		21,732	\$21,600	\$23,025



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA #131		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non-E
EX26-Professional Charges				
426.900	Other Professional Chgs	0	5,000	5,000
Total Professional Charges		0	5,000	5,000
EX29-Other Contractual				
429.900	Other Contractual	0	5,000	5,000
Total Other Contractual		0	5,000	5,000
EX41-Debt Service				
441.220	Dbt Srv-Interest-Borough	240	225	210
Total Debt Service		240	225	210
Division Total: Non-Departmental		240	10,225	10,210
Department Total: Non-Departmental		240	10,225	10,210
Fund Total: CIRC VIEW/STAMPEDE EST S		240	10,225	10,210



MATANUSKA-SUSITNA BOROUGH

**FUND 296 - CHASE TRAIL SERVICE AREA
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	16,416	10	-
TOTAL EXPENDITURES	-	7,088	7,088

Audit balance as of 6/30/2020 \$ 25,496

Estimated revenues 2020-2021 fiscal year \$ 10

Estimated expenditures 2020-2021 fiscal year (7,088)

Estimated adjustment to fund balance (7,078)

Estimated fund balance 6/30/2021 18,418

Estimated revenues 2021-2022 fiscal year -

Estimated expenditures 2021-2022 fiscal year (7,088)

Estimated FY2022 adjustment to fund balance (7,088)

Estimated fund balance 6/30/2022 \$ 11,330



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
RE61-Interest Earnings				
361.100	Interest On Investments	16	10	0
Total Interest Earnings		16	10	0
RE67-Transfer From Other Funds				
367.400	Capital Projects	16,400	0	0
Total Transfer From Other Funds		16,400	0	0
Division Total: Non-Departmental		16,416	\$10	\$0
Department Total: Non-Departmental		16,416	\$10	\$0
Fund Total: CHASE TRAIL SERVICE AREA		16,416	\$10	\$0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 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	7,088	7,088
Total Other Contractual		0	7,088	7,088
Division Total: Non-Departmental		0	7,088	7,088
Department Total: Non-Departmental		0	7,088	7,088
Fund Total: CHASE TRAIL SERVICE AREA		0	7,088	7,088



MATANUSKA-SUSITNA BOROUGH

**FUND 297 - ROADS OUTSIDE SERVICE AREA
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	-	-	-
TOTAL EXPENDITURES	-	233	95

Audit balance as of 6/30/2020 \$ 328

Estimated revenues 2020-2021 fiscal year \$ -

Estimated expenditures 2020-2021 fiscal year (233)

Estimated adjustment to fund balance (233)

Estimated fund balance 6/30/2021 95

Estimated revenues 2021-2022 fiscal year -

Estimated expenditures 2021-2022 fiscal year (95)

Estimated FY2022 adjustment to fund balance (95)

Estimated fund balance 6/30/2022 \$ -



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 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



Reconciliation of Fund Balance	475
Fund 204 Revenue	476
Fund 204 Expense	477

EDUCATION OPERATING

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MATANUSKA-SUSITNA BOROUGH

**FUND 204 - EDUCATION OPERATING
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	281,760,913	255,128,136	261,418,559
TOTAL EXPENDITURES	273,744,879	261,128,136	261,418,559

Audit balance as of 6/30/2020			\$ -
Estimated revenues 2020-2021 fiscal year	\$ 255,128,136		
*Transferred from District	\$ 6,000,000		
Estimated expenditures 2020-2021 fiscal year	<u>(261,128,136)</u>		
Estimated FY2021 adjustment to fund balance		-	
Estimated fund balance at 6/30/2021			-
Estimated revenues 2021-2022 fiscal year	261,418,559		
Estimated expenditures 2021-2022 fiscal year	<u>(261,418,559)</u>		
Estimated FY2022 adjustment to fund balance		-	
Estimated fund balance 6/30/2022			<u>\$ -</u>

* Matanuska-Susitna Borough school district transferred \$5,900,000 in fiscal year 2020 and another \$6,000,000 in fiscal year 2021 for the reconstruction of Houston Middle School. This funding came from the District's unassigned fund balance.



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE31-Federal Grants				
331.000	Federal Grants	498,566	1,161,547	1,975,606
Total Federal Grants		498,566	1,161,547	1,975,606
RE37-Other State Revenue				
337.300	Education/State	212,609,522	191,066,441	193,126,147
Total Other State Revenue		212,609,522	191,066,441	193,126,147
RE50-Education Revenue				
350.000	Education/Local	7,986,893	590,000	475,000
Total Education Revenue		7,986,893	590,000	475,000
RE67-Transfer From Other Funds				
367.110	Areawide	60,665,932	62,310,148	65,841,806
Total Transfer From Other Funds		60,665,932	62,310,148	65,841,806
Division Total: Non-Departmental		281,760,913	\$255,128,136	\$261,418,559
Department Total: Non-Departmental		281,760,913	\$255,128,136	\$261,418,559
Fund Total: EDUCATION OPERATING		281,760,913	\$255,128,136	\$261,418,559

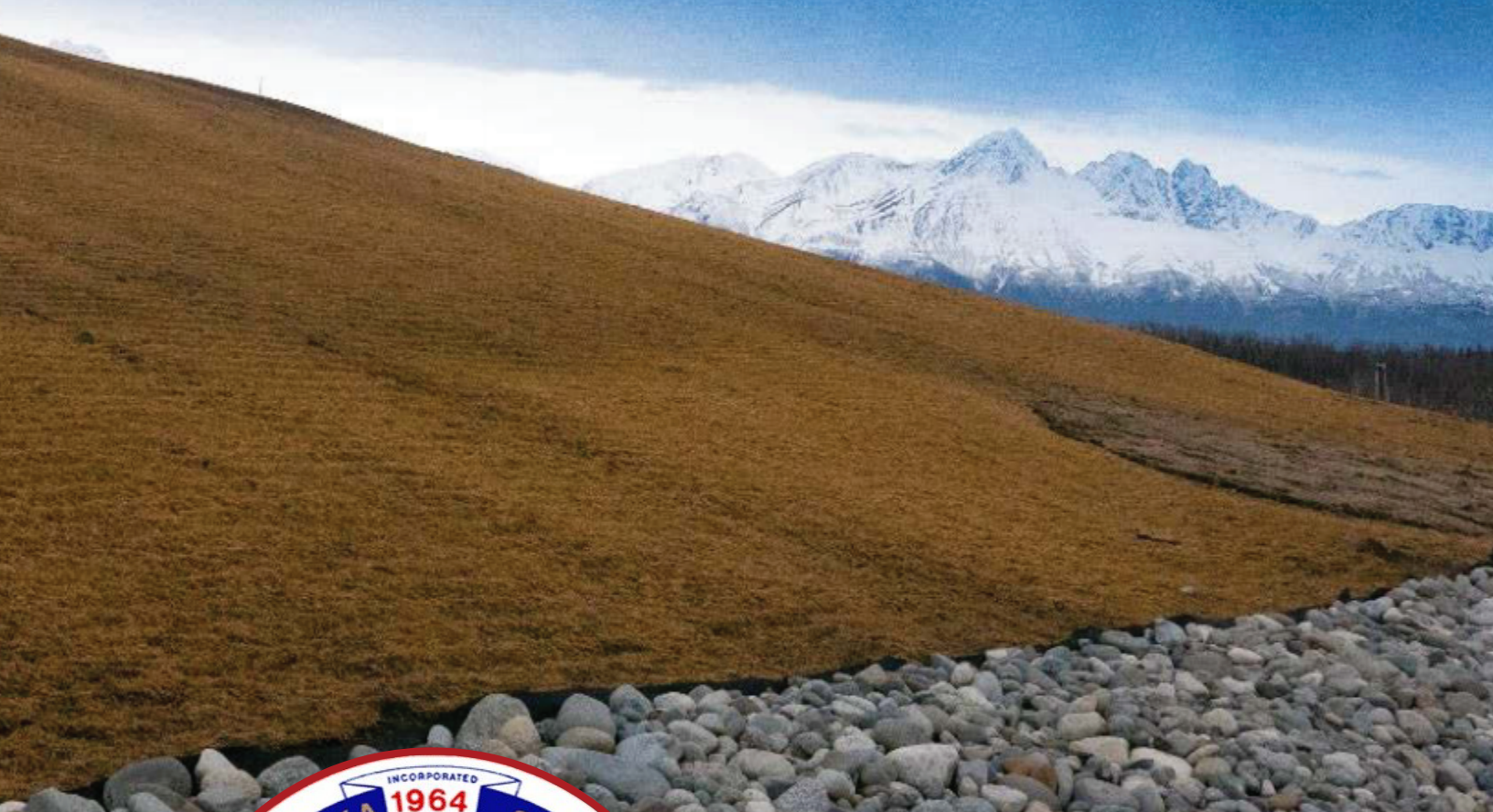


Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX06-Education				
406.100	Education - Operating	211,737,100	255,128,136	261,418,559
406.200	EDUCATION CONTRIBUTION	56,107,779	0	0
Total Education		267,844,879	255,128,136	261,418,559
EX45-Operating Fund Transfers				
445.110	Transfer To- Areawide	5,900,000	0	0
Total Operating Fund Transfers		5,900,000	0	0
EX46-Capital Project Transfers				
446.300	Transfer To- Fund 400	0	6,000,000	0
Total Capital Project Transfers		0	6,000,000	0
Division Total: Non-Departmental		273,744,879	261,128,136	261,418,559
Department Total: Non-Departmental		273,744,879	261,128,136	261,418,559
Fund Total: EDUCATION OPERATING		273,744,879	261,128,136	261,418,559

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Reconciliation of Fund Balance	481
Revenue Commentary & Schedule of Long Term Debt	482
Fund 510 Revenue	483
Fund 510 Expense	484

SOLID WASTE ENTERPRISE FUND

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MATANUSKA-SUSITNA BOROUGH

**FUND 510 - SOLID WASTE ENTERPRISE FUND
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	10,064,375	10,144,000	10,202,000
TOTAL EXPENDITURES	11,711,177	10,151,871	9,770,831

Unrestricted Net Assets at June 30, 2020 \$ 5,918,540

Estimated revenues 2020-2021 fiscal year \$ 10,144,000

Estimated expenditures 2020-2021 fiscal year (9,084,987) *

Pending Legislation Or 21-051 (1,500,000)

Estimated fiscal year 2020 adjustment to net assets (440,987)

Estimated Unrestricted Net Assets at June 30, 2021 5,477,553

Estimated revenues 2021-2022 fiscal year 10,202,000

Estimated expenditures 2021-2022 fiscal year (9,029,172) **

Estimated fiscal year 2022 adjustment to net assets 1,172,828

Estimated Unrestricted Net Assets at June 30, 2022 \$ 6,650,381

Appropriated reservations, transfers, and required adjustments to fund balance:

Future Cell Closure and Construction Costs (1,100,000)

Estimated Unrestricted Net Assets at June 30, 2022 5,550,381

*This amount does not include estimated expenditures of \$390,805 for amortization expense and \$676,079 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).

**This amount does not include estimated expenditures of \$741,659 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2021. 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	\$10,000,000
	344.700	Finance Charge	2,000
	344.800	Sale of Recyclable Materials	50,000
	344.900	Hazardous Waste Fees	75,000
<u>361 000</u>	<u>INTEREST EARNINGS</u>		
	361.100	Interest on Investments	5,000
<u>366 000</u>	<u>PROPERTY SALES & USES</u>		
	366.410	Gravel Sale Royalties	60,000
<u>391 000</u>	<u>PROCEEDS OF GFS DISPOSAL</u>		
	391.100	Sale of Gfa	10,000
	TOTAL ESTIMATED REVENUES		<u>\$10,202,000</u>

SCHEDULE OF LONG TERM DEBT

ADEC LOANS	ORIGINAL LOAN AMOUNT	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
Landfill Expansion	995,155	382,456	52,227	5,737	57,964	330,229
Cell III Expansion	2,805,926	2,050,005	132,683	30,750	163,433	1,917,322
Cell II Closure	3,060,343	1,853,735	103,374	27,806	131,180	1,750,361
Regional Resource Recovery Facility	936,743	503,174	47,014	7,548	54,561	456,160
Total Debt Service Requirements		4,789,370	335,298	71,841	407,138	4,454,072

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

5/28/2021

Account	Description	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	66,349	0	0
Total Other State Revenue		66,349	0	0
RE44-Sanitation/Septage Fees				
344.000	Sant Fill-Returned Ckecks	(849)	0	0
344.600	Landfill User Fees	9,725,260	10,000,000	10,000,000
344.700	Finance Charge	4,100	2,000	2,000
344.800	Sale of Recyclable Materials	81,369	2,000	50,000
344.900	Hazardous Waste Fees	97,991	60,000	75,000
Total Sanitation/Septage Fees		9,907,871	10,064,000	10,127,000
RE61-Interest Earnings				
361.100	Interest On Investments	9,539	10,000	5,000
Total Interest Earnings		9,539	10,000	5,000
RE66-Property Sales & Uses				
366.410	Gravel Sale Royalties	54,983	60,000	60,000
Total Property Sales & Uses		54,983	60,000	60,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	1,442	0	0
Total Transfer From Other Funds		1,442	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	16,041	0	0
Total Other Revenue Sources		16,041	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	8,150	10,000	10,000
Total Proceeds Of Gfs Disposal		8,150	10,000	10,000
Division Total: Non-Departmental		10,064,375	\$10,144,000	\$10,202,000
Department Total: Non-Departmental		10,064,375	\$10,144,000	\$10,202,000
Fund Total: SOLID WASTE		10,064,375	\$10,144,000	\$10,202,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	89,280	76,796	71,841
Total Loan Payments		89,280	76,796	71,841
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	16,500	16,500	17,500
443.260	Computer - Admin & Audit	8,500	8,500	10,000
443.280	Finance - Admin & Audit	13,000	13,000	14,000
443.290	Legal - Admin & Audit	24,700	24,700	25,000
443.300	Maintenance	3,222	25,000	15,000
Total Intra Govern/Recov Expens		65,922	87,700	81,500
EX46-Capital Project Transfers				
446.600	Transfer To- Fund 420	3,967,743	543,000	404,000
Total Capital Project Transfers		3,967,743	543,000	404,000
EX51-Equipment Over \$5000				
451.998	Amortization Expense	0	390,805	0
451.999	Depreciation Expense	616,318	676,079	741,659
Total Equipment Over \$5000		616,318	1,066,884	741,659
EX52-Landfill Postclosure				
452.000	Postclosure Costs	635,921	564,911	693,001
Total Landfill Postclosure		635,921	564,911	693,001
Division Total: Non-Departmental		5,375,184	2,339,291	1,992,001
Department Total: Non-Departmental		5,375,184	2,339,291	1,992,001



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX11-Salaries & Wages				
411.100	Permanent Wages	534,033	575,753	575,137
411.200	Temp Wages & Adjmts	163,344	312,830	271,173
411.300	Overtime Wages	22,236	20,700	20,700
Total Salaries & Wages		719,613	909,283	867,010
EX12-Benefits				
412.100	Insurance Contrib	217,855	217,855	217,855
412.190	Life Insurance	1,277	1,337	1,337
412.200	Unemployment Contrib	4,182	5,456	5,202
412.300	Medicare	10,043	13,185	12,572
412.400	Retirement Contrib. - DB Plan	142,595	184,006	179,407
412.405	OPEB Contribution - DB Plan	(418,230)	0	0
412.410	PERS Tier IV - DC Plan	87,016	0	0
412.411	PERS Tier IV - Health Plan	7,034	0	0
412.412	PERS Tier IV - HRA	18,809	0	0
412.413	PERS Tier IV - OD&D	1,395	0	0
412.600	Workers Compensation	53,941	63,534	56,158
412.700	Sbs Contribution	42,684	55,739	53,148
Total Benefits		168,601	541,112	525,679
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	25	500	500
413.200	Expense Reimb-Within Boro	281	1,000	500
413.300	Exp Allowance-Within Boro	58	0	0
Total Expenses Within Borough		364	1,500	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	2,000
414.200	Exp Reimb- Outside Boro	0	1,500	3,500
414.400	Travel Tickets	1,248	1,200	3,200
Total Expenses Outside Of Boro		1,248	2,700	8,700
EX21-Communications				
421.100	Communication Network Service	15,833	15,650	17,800
421.200	Postage	604	500	500
Total Communications		16,437	16,150	18,300
EX22-Advertising				
422.000	Advertising	587	1,000	1,500
Total Advertising		587	1,000	1,500
EX23-Printing				
423.000	Printing	240	224	1,500
Total Printing		240	224	1,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX24-Utilities-Building Optrns				
424.100	Electricity	39,182	47,000	50,000
424.300	Natural Gas	9,283	15,000	15,000
424.600	Heating Fuel-Oil	462	1,000	1,000
Total Utilities-Building Optrns		48,927	63,000	66,000
EX25-Rental/Lease				
425.300	Equipment Rental	11,513	17,060	20,000
Total Rental/Lease		11,513	17,060	20,000
EX26-Professional Charges				
426.300	Dues & Fees	11,136	16,450	15,350
426.350	Credit Card Fees	40,376	32,000	45,000
426.600	Computer Software/Online Servi	2,687	6,300	5,100
426.700	Occupational Health	4,585	3,395	3,500
426.900	Other Professional Chgs	142,821	393,680	206,500
Total Professional Charges		201,605	451,825	275,450
EX27-Insurance & Bond				
427.100	Property Insurance	24,514	34,000	38,163
427.500	Liability Insurance	1,948	2,350	5,655
427.900	Insurance Deductible	0	20,000	20,000
Total Insurance & Bond		26,462	56,350	63,818
EX28-Maintenance Services				
428.100	Building Maint Services	18,958	30,475	62,700
428.200	Grounds Maint Services	161,147	44,999	25,000
428.300	Equipment Maint Services	14,470	28,600	34,900
428.400	Vehicle Maint Services	4,513	10,500	15,000
428.500	Commun Equip Maint Servic	0	1,000	1,000
Total Maintenance Services		199,088	115,574	138,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	5,195	5,080
429.210	Training/Instructor Fees	3,781	7,405	3,100
429.500	Labor Services	1,334,884	1,562,000	1,566,000
429.900	Other Contractual	20,828	22,978	122,400
Total Other Contractual		1,359,493	1,597,578	1,696,580
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,167	2,500	2,500
430.200	Copier/Fax Supplies	302	1,000	500
Total Office Supplies		2,469	3,500	3,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	17,141	52,307	23,000
431.200	Building Maint Supplies	2,683	6,227	14,000
431.300	Equipment Maint Supplies	41,188	39,000	35,000
431.400	Grounds Maint Supplies	1,821	8,700	3,000
431.900	Other Maint. Supplies	0	3,000	2,000
Total Maintenance Supplies		62,833	109,234	77,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	3,535	11,300	15,600
432.200	Gas	8,376	22,000	20,000
432.300	Diesel Fuel	13,161	54,504	50,000
Total Fuel/Oil-Vehicle Use		25,072	87,804	85,600
EX33-Misc Supplies				
433.100	Personnel Supplies	6,242	6,000	7,000
433.110	Clothing	1,342	9,000	12,500
433.120	Tools under \$500	704	1,000	1,500
433.200	Medical Supplies	255	1,000	500
433.300	Books/Subscriptions	330	0	0
433.500	Training Supplies	201	(200)	0
433.900	Other Supplies	8,033	19,800	15,000
Total Misc Supplies		17,107	36,600	36,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,709	6,700	11,500
434.100	Other Equip under \$5,000	5,685	33,724	13,000
434.300	Furniture Under \$5,000	0	2,676	2,500
Total Equipment Under \$5,000		9,394	43,100	27,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	27,923	13,000
451.200	Vehicles	(119,213)	0	0
Total Equipment Over \$5000		(119,213)	27,923	13,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	6,800	0
Total Small Bldg Const/Imprv		0	6,800	0
Division Total: Central Landfill		2,751,840	4,088,317	3,926,237



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX11-Salaries & Wages				
411.100	Permanent Wages	453,540	509,066	498,847
411.200	Temp Wages & Adjmts	112,838	170,775	170,775
411.300	Overtime Wages	6,452	10,350	10,350
411.400	Nonemployee Compensation	265	0	0
Total Salaries & Wages		573,095	690,191	679,972
EX12-Benefits				
412.100	Insurance Contrib	201,545	201,545	201,545
412.190	Life Insurance	1,207	1,237	1,237
412.200	Unemployment Contrib	3,391	4,141	4,080
412.300	Medicare	8,204	10,008	9,860
412.400	Retirement Contrib. - DB Plan	65,774	160,240	153,319
412.410	PERS Tier IV - DC Plan	47,775	0	0
412.411	PERS Tier IV - Health Plan	3,983	0	0
412.412	PERS Tier IV - HRA	13,355	0	0
412.413	PERS Tier IV - OD&D	789	0	0
412.600	Workers Compensation	51,491	47,198	43,320
412.700	Sbs Contribution	34,637	42,309	41,682
Total Benefits		432,151	466,678	455,043
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,203	2,500	2,500
413.200	Expense Reimb-Within Boro	355	500	500
Total Expenses Within Borough		2,558	3,000	3,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	280	300	300
414.200	Exp Reimb- Outside Boro	1,712	2,500	2,000
414.400	Travel Tickets	659	0	2,000
Total Expenses Outside Of Boro		2,651	2,800	4,300
EX21-Communications				
421.100	Communication Network Service	26,130	31,500	32,700
421.200	Postage	604	500	500
Total Communications		26,734	32,000	33,200
EX22-Advertising				
422.000	Advertising	0	1,000	1,000
Total Advertising		0	1,000	1,000
EX23-Printing				
423.000	Printing	0	1,000	500
Total Printing		0	1,000	500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

5/28/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX24-Utilities-Building Optrns				
424.100	Electricity	10,151	25,000	15,000
Total Utilities-Building Optrns		10,151	25,000	15,000
EX25-Rental/Lease				
425.300	Equipment Rental	13,894	14,000	31,000
Total Rental/Lease		13,894	14,000	31,000
EX26-Professional Charges				
426.300	Dues & Fees	710	4,000	2,750
426.350	Credit Card Fees	8,743	12,000	12,000
426.600	Computer Software/Online Servi	2,660	3,400	3,700
426.700	Occupational Health	935	2,000	1,500
426.900	Other Professional Chgs	86,038	115,000	155,000
Total Professional Charges		99,086	136,400	174,950
EX27-Insurance & Bond				
427.500	Liability Insurance	2,052	2,500	4,892
Total Insurance & Bond		2,052	2,500	4,892
EX28-Maintenance Services				
428.100	Building Maint Services	2,598	12,500	8,500
428.200	Grounds Maint Services	42,438	65,250	52,250
428.300	Equipment Maint Services	699	10,400	7,600
428.400	Vehicle Maint Services	65	2,000	1,000
Total Maintenance Services		45,800	90,150	69,350
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	999	4,075	2,960
429.210	Training/Instructor Fees	3,710	2,100	2,100
429.500	Labor Services	430,656	71,750	5,000
429.900	Other Contractual	73,300	73,756	71,500
Total Other Contractual		508,665	151,681	81,560
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,917	2,500	2,500
430.200	Copier/Fax Supplies	302	1,200	500
Total Office Supplies		2,219	3,700	3,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,103	2,500	2,500
431.200	Building Maint Supplies	2,273	13,300	10,000
431.300	Equipment Maint Supplies	0	9,000	6,000
431.400	Grounds Maint Supplies	1,497	3,500	2,500
Total Maintenance Supplies		5,873	28,300	21,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 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	500	500
432.200	Gas	4,324	4,500	1,000
432.300	Diesel Fuel	1,008	2,000	0
Total Fuel/Oil-Vehicle Use		5,332	7,000	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	6,143	4,500	5,500
433.110	Clothing	921	3,400	4,400
433.120	Tools under \$500	527	1,000	1,000
433.200	Medical Supplies	250	1,000	500
433.500	Training Supplies	0	300	0
433.900	Other Supplies	26,643	18,700	20,700
Total Misc Supplies		34,484	28,900	32,100
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	4,126	8,850	13,800
434.100	Other Equip under \$5,000	11,149	21,661	13,700
434.300	Furniture Under \$5,000	0	2,000	3,000
Total Equipment Under \$5,000		15,275	32,511	30,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	36,827	0	0
Total Equipment Over \$5000		36,827	0	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	50,000	50,000
Total Small Bldg Const/Imprv		0	50,000	50,000
Division Total: Transfer Sites		1,816,847	1,766,811	1,691,867



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX11-Salaries & Wages				
411.100	Permanent Wages	19,645	21,004	20,060
411.200	Temp Wages & Adjmts	6,622	22,000	18,095
411.300	Overtime Wages	499	500	1,000
Total Salaries & Wages		26,766	43,504	39,155
EX12-Benefits				
412.100	Insurance Contrib	6,752	7,223	7,223
412.190	Life Insurance	44	44	44
412.200	Unemployment Contrib	159	261	235
412.300	Medicare	383	631	568
412.400	Retirement Contrib. - DB Plan	5,149	6,634	6,341
412.410	PERS Tier IV - DC Plan	1,419	0	0
412.411	PERS Tier IV - Health Plan	108	0	0
412.412	PERS Tier IV - HRA	214	0	0
412.413	PERS Tier IV - OD&D	22	0	0
412.600	Workers Compensation	1,216	3,265	2,737
412.700	Sbs Contribution	1,618	2,667	2,400
Total Benefits		17,084	20,725	19,548
EX21-Communications				
421.100	Communication Network Service	627	900	600
421.200	Postage	269	1,800	1,800
Total Communications		896	2,700	2,400
EX22-Advertising				
422.000	Advertising	0	2,100	2,100
Total Advertising		0	2,100	2,100
EX23-Printing				
423.000	Printing	14	800	800
Total Printing		14	800	800
EX26-Professional Charges				
426.200	Legal	0	0	500
426.600	Computer Software/Online Servi	0	0	300
426.700	Occupational Health	0	700	700
426.900	Other Professional Chgs	0	500	0
Total Professional Charges		0	1,200	1,500
EX27-Insurance & Bond				
427.500	Liability Insurance	100	150	271
Total Insurance & Bond		100	150	271



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX29-Other Contractual				
429.210	Training/Instructor Fees	189	300	200
429.600	Vehicle and Junk Removal	12,092	60,000	50,000
429.900	Other Contractual	4,127	33,900	33,900
Total Other Contractual		16,408	94,200	84,100
EX30-Office Supplies				
430.100	Office Supplies < \$500	105	250	200
430.200	Copier/Fax Supplies	68	100	100
Total Office Supplies		173	350	300
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,965	2,100	150
Total Fuel/Oil-Vehicle Use		1,965	2,100	150
EX33-Misc Supplies				
433.100	Personnel Supplies	221	500	250
433.110	Clothing	622	2,250	1,750
433.120	Tools under \$500	0	0	100
433.200	Medical Supplies	0	0	50
433.900	Other Supplies	177	500	500
Total Misc Supplies		1,020	3,250	2,650
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	149	0	1,200
434.100	Other Equip under \$5,000	99	300	0
434.300	Furniture Under \$5,000	0	100	100
Total Equipment Under \$5,000		248	400	1,300
Division Total: Vehicle Removal Program		64,674	171,479	154,274



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX11-Salaries & Wages				
411.100	Permanent Wages	207,433	220,806	216,034
411.200	Temp Wages & Adjmts	23,611	35,000	72,380
411.300	Overtime Wages	24,015	16,000	15,000
Total Salaries & Wages		255,059	271,806	303,414
EX12-Benefits				
412.100	Insurance Contrib	79,220	79,220	79,220
412.190	Life Insurance	476	486	486
412.200	Unemployment Contrib	1,492	1,631	1,820
412.300	Medicare	3,604	3,941	4,400
412.400	Retirement Contrib. - DB Plan	0	73,055	69,564
412.410	PERS Tier IV - DC Plan	37,742	0	0
412.411	PERS Tier IV - Health Plan	2,966	0	0
412.412	PERS Tier IV - HRA	7,066	0	0
412.413	PERS Tier IV - OD&D	588	0	0
412.600	Workers Compensation	22,405	20,845	21,953
412.700	Sbs Contribution	15,236	16,662	18,599
Total Benefits		170,795	195,840	196,042
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	500	500
414.200	Exp Reimb- Outside Boro	0	1,500	2,000
414.400	Travel Tickets	0	0	1,500
Total Expenses Outside Of Boro		0	2,000	4,000
EX21-Communications				
421.100	Communication Network Service	4,749	8,000	8,200
Total Communications		4,749	8,000	8,200
EX22-Advertising				
422.000	Advertising	0	1,000	1,000
Total Advertising		0	1,000	1,000
EX23-Printing				
423.000	Printing	0	480	480
Total Printing		0	480	480
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,282	27,581	15,000
424.300	Natural Gas	4,382	10,000	5,000
Total Utilities-Building Oprtns		9,664	37,581	20,000
EX25-Rental/Lease				
425.300	Equipment Rental	7,533	5,631	5,000
Total Rental/Lease		7,533	5,631	5,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX26-Professional Charges				
426.300	Dues & Fees	471	719	800
426.600	Computer Software/Online Servi	510	800	1,000
426.700	Occupational Health	1,085	1,700	2,000
426.900	Other Professional Chgs	243,982	8,500	233,500
Total Professional Charges		246,048	11,719	237,300
EX27-Insurance & Bond				
427.500	Liability Insurance	608	750	1,690
Total Insurance & Bond		608	750	1,690
EX28-Maintenance Services				
428.100	Building Maint Services	350	500	500
428.300	Equipment Maint Services	0	2,500	15,000
428.400	Vehicle Maint Services	273	8,000	4,000
Total Maintenance Services		623	11,000	19,500
EX29-Other Contractual				
429.100	Contingency-Other Contrac	0	0	25,000
429.200	Training Reimb/Conf Fees	0	4,000	2,110
429.210	Training/Instructor Fees	1,908	500	1,000
429.710	Testing	311,258	327,499	302,100
429.900	Other Contractual	351,302	397,500	428,524
Total Other Contractual		664,468	729,499	758,734
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	100
Total Office Supplies		0	0	100
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	694	7,000	7,000
431.200	Building Maint Supplies	0	500	500
431.300	Equipment Maint Supplies	594	16,473	15,000
431.900	Other Maint. Supplies	8,700	16,000	16,000
Total Maintenance Supplies		9,988	39,973	38,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	750	1,000
432.300	Diesel Fuel	3,349	8,000	500
Total Fuel/Oil-Vehicle Use		3,349	8,750	1,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX33-Misc Supplies				
433.100	Personnel Supplies	2,774	4,500	5,500
433.110	Clothing	2,195	4,300	3,500
433.120	Tools under \$500	293	500	500
433.200	Medical Supplies	63	200	200
433.900	Other Supplies	3,241	9,000	4,500
Total Misc Supplies		8,566	18,500	14,200
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	4,628	0
434.100	Other Equip under \$5,000	604	11,500	5,000
Total Equipment Under \$5,000		604	16,128	5,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	7,245	0	0
Total Equipment Over \$5000		7,245	0	0
Division Total: Hazardous Waste Removal		1,389,299	1,358,657	1,614,660



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX11-Salaries & Wages				
411.100	Permanent Wages	22,627	24,651	24,666
411.200	Temp Wages & Adjmts	4,511	20,700	20,700
411.300	Overtime Wages	847	1,000	1,500
Total Salaries & Wages		27,985	46,351	46,866
EX12-Benefits				
412.100	Insurance Contrib	9,002	9,786	9,786
412.190	Life Insurance	58	60	60
412.200	Unemployment Contrib	167	278	281
412.300	Medicare	402	672	680
412.400	Retirement Contrib. - DB Plan	11,283	7,913	7,879
412.600	Workers Compensation	549	3,690	3,514
412.700	Sbs Contribution	1,697	2,841	2,873
Total Benefits		23,158	25,240	25,073
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	21	100	100
413.200	Expense Reimb-Within Boro	0	250	250
Total Expenses Within Borough		21	350	350
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	276	400	400
414.200	Exp Reimb- Outside Boro	1,359	700	700
414.400	Travel Tickets	458	800	800
Total Expenses Outside Of Boro		2,093	1,900	1,900
EX21-Communications				
421.100	Communication Network Service	0	0	600
421.200	Postage	44	500	500
Total Communications		44	500	1,100
EX22-Advertising				
422.000	Advertising	6,525	9,930	10,000
Total Advertising		6,525	9,930	10,000
EX23-Printing				
423.000	Printing	14	1,000	1,000
Total Printing		14	1,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	518	2,300	2,050
426.600	Computer Software/Online Servi	0	0	300
Total Professional Charges		518	2,300	2,350



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX27-Insurance & Bond				
427.500	Liability Insurance	106	200	288
Total Insurance & Bond		106	200	288
EX28-Maintenance Services				
428.920	Other Maintenance Service	3	70	0
Total Maintenance Services		3	70	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	899	1,500	1,093
429.210	Training/Instructor Fees	27	200	200
429.900	Other Contractual	150,078	150,000	150,100
Total Other Contractual		151,004	151,700	151,393
EX30-Office Supplies				
430.100	Office Supplies < \$500	126	500	200
430.200	Copier/Fax Supplies	91	250	100
Total Office Supplies		217	750	300
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	250
433.110	Clothing	22	250	250
433.120	Tools under \$500	0	0	100
433.200	Medical Supplies	0	0	50
433.900	Other Supplies	1,594	6,000	6,000
Total Misc Supplies		1,616	6,250	6,650
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	278	0	1,200
434.100	Other Equip under \$5,000	0	1,000	0
434.300	Furniture Under \$5,000	0	100	100
Total Equipment Under \$5,000		278	1,100	1,300
Division Total: Recycling		213,582	247,641	248,570



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

5/28/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	3,000	1,000
Total Expenses Within Borough		0	3,000	1,000
EX21-Communications				
421.100	Communication Network Service	266	0	0
421.200	Postage	0	500	0
Total Communications		266	500	0
EX23-Printing				
423.000	Printing	0	250	0
Total Printing		0	250	0
EX26-Professional Charges				
426.300	Dues & Fees	1,000	1,100	1,100
Total Professional Charges		1,000	1,100	1,100
EX27-Insurance & Bond				
427.500	Liability Insurance	48	100	0
Total Insurance & Bond		48	100	0
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	3,000	2,000
428.300	Equipment Maint Services	0	3,000	2,000
428.400	Vehicle Maint Services	0	3,000	2,000
Total Maintenance Services		0	9,000	6,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	27	0	0
429.900	Other Contractual	7,698	24,400	21,000
Total Other Contractual		7,725	24,400	21,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	2,000	2,000
431.200	Building Maint Supplies	0	2,000	2,000
431.300	Equipment Maint Supplies	0	500	1,000
431.400	Grounds Maint Supplies	0	2,000	200
Total Maintenance Supplies		0	6,500	5,200
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	200
432.200	Gas	0	1,000	100
432.300	Diesel Fuel	0	1,500	500
Total Fuel/Oil-Vehicle Use		0	2,800	800



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

5/28/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	200
433.110	Clothing	0	200	100
433.200	Medical Supplies	0	200	100
433.900	Other Supplies	0	2,500	1,500
Total Misc Supplies		0	3,100	1,900
Division Total: Remote Transfer Sites		9,039	50,750	37,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 419-Community Cleanup				
EX11-Salaries & Wages				
411.100	Permanent Wages	28,264	30,395	29,457
411.200	Temp Wages & Adjmts	6,126	22,000	18,095
411.300	Overtime Wages	821	800	1,300
Total Salaries & Wages		35,211	53,195	48,852
EX12-Benefits				
412.100	Insurance Contrib	11,334	10,951	10,951
412.190	Life Insurance	66	67	67
412.200	Unemployment Contrib	209	319	293
412.300	Medicare	504	771	708
412.400	Retirement Contrib. - DB Plan	8,700	9,624	9,261
412.410	PERS Tier IV - DC Plan	1,419	0	0
412.411	PERS Tier IV - Health Plan	108	0	0
412.412	PERS Tier IV - HRA	214	0	0
412.413	PERS Tier IV - OD&D	22	0	0
412.600	Workers Compensation	1,217	4,037	3,464
412.700	Sbs Contribution	2,128	3,261	2,995
Total Benefits		25,921	29,030	27,739
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	0	50
Total Expenses Within Borough		0	100	150
EX21-Communications				
421.100	Communication Network Service	628	900	600
421.200	Postage	8,307	8,600	0
Total Communications		8,935	9,500	600
EX22-Advertising				
422.000	Advertising	0	2,500	1,000
Total Advertising		0	2,500	1,000
EX23-Printing				
423.000	Printing	2,117	2,950	1,000
Total Printing		2,117	2,950	1,000
EX26-Professional Charges				
426.600	Computer Software/Online Servi	0	0	300
426.700	Occupational Health	0	700	700
Total Professional Charges		0	700	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	121	150	331
Total Insurance & Bond		121	150	331



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

5/28/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 419-Community Cleanup				
EX28-Maintenance Services				
428.920	Other Maintenance Service	0	50	0
Total Maintenance Services		0	50	0
EX29-Other Contractual				
429.210	Training/Instructor Fees	189	300	200
429.600	Vehicle and Junk Removal	0	5,000	5,000
429.900	Other Contractual	14,035	17,100	14,100
Total Other Contractual		14,224	22,400	19,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	105	250	200
430.200	Copier/Fax Supplies	68	100	50
Total Office Supplies		173	350	250
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,624	2,100	150
Total Fuel/Oil-Vehicle Use		1,624	2,100	150
EX33-Misc Supplies				
433.100	Personnel Supplies	221	500	250
433.110	Clothing	621	2,250	1,750
433.120	Tools under \$500	0	250	200
433.200	Medical Supplies	0	0	50
433.900	Other Supplies	1,296	2,500	2,000
Total Misc Supplies		2,138	5,500	4,250
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	149	0	1,200
434.100	Other Equip under \$5,000	99	300	300
434.300	Furniture Under \$5,000	0	100	100
Total Equipment Under \$5,000		248	400	1,600
Division Total: Community Cleanup		90,712	128,925	106,222
Department Total: Public Works		6,335,993	7,812,580	7,778,830
Fund Total: SOLID WASTE		11,711,177	10,151,871	9,770,831

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PORT ENTERPRISE FUND

Reconciliation of Fund Balance	505
Revenue Commentary & Schedule of Long Term Debt	506
Fund 520 Revenue	507
Fund 520 Expense	508

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MATANUSKA-SUSITNA BOROUGH
FUND 520 - PORT ENTERPRISE FUND
Reconciliation of Fund Balance

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	864,279	881,200	1,060,000
TOTAL EXPENDITURES	1,713,310	2,480,230	2,823,714

Unrestricted Net Assets at June 30, 2020 \$ (11,777,400)

Estimated revenues 2020-2021 fiscal year \$ 881,200

Estimated expenditures 2020-2021 fiscal year (1,364,183) *

Estimated fiscal year 2021 adjustment to net assets (482,983)

Estimated Unrestricted Net Assets at June 30, 2021 (12,260,383)

Estimated revenues 2021-2022 fiscal year 90,000

Transfer from Areawide 970,000

Estimated expenditures 2021-2022 fiscal year (1,707,666) **

Estimated fiscal year 2022 adjustment to net assets (647,666)

Estimated Unrestricted Net Assets at June 30, 2022 \$ (12,908,049)

*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, 2021. 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 \$1,116,048 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2022. 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 \$2,221,894.

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	15,000
	341.841	Port Wharfage Fees	60,000
	341.844	Port Lease/Permit Fees	15,000
<u>367 110</u>	Transfer from Areawide Fund		<u>970,000</u>
	TOTAL ESTIMATED REVENUES		<u>\$1,060,000</u>

SCHEDULE OF LONG TERM DEBT

PORT BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
2012 Series C*	5,770,000	1,940,000	620,000	87,700	707,700	1,320,000
Total Debt Service Requirements		1,940,000	620,000	87,700	707,700	1,320,000

* For partial refunding of the 2004 Series C Bonds.



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	1,271	0	0
Total Other State Revenue		1,271	0	0
RE41-General Government				
341.840	Port Dockage Fees	0	1,000	15,000
341.841	Port Wharfage Fees	0	6,000	60,000
341.842	Port Misc Fees	2,500	0	0
341.844	Port Lease/Permit Fees	11,538	25,000	15,000
Total General Government		14,038	32,000	90,000
RE67-Transfer From Other Funds				
367.110	Areawide	848,970	849,200	970,000
Total Transfer From Other Funds		848,970	849,200	970,000
Division Total: Non-Departmental		864,279	\$881,200	\$1,060,000
Department Total: Non-Departmental		864,279	\$881,200	\$1,060,000
Fund Total: PORT		864,279	\$881,200	\$1,060,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.240	Dbt Svc, Interest	97,033	107,363	87,700
Total Debt Service		97,033	107,363	87,700
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	0	500,000	650,000
Total Capital Project Transfers		0	500,000	650,000
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	1,116,048	1,116,047	1,116,048
Total Equipment Over \$5000		1,116,048	1,116,047	1,116,048
Division Total: Non-Departmental		1,213,081	1,723,410	1,853,748
Department Total: Non-Departmental		1,213,081	1,723,410	1,853,748



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	81,778	85,399	85,454
411.200	Temp Wages & Adjmts	20,579	28,540	54,146
411.300	Overtime Wages	852	0	0
Total Salaries & Wages		103,209	113,939	139,600
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	607	684	838
412.300	Medicare	1,465	1,652	2,024
412.400	Retirement Contrib. - DB Plan	8,503	26,346	25,730
412.405	OPEB Contribution - DB Plan	(25,620)	0	0
412.410	PERS Tier IV - DC Plan	13,783	0	0
412.411	PERS Tier IV - Health Plan	1,050	0	0
412.412	PERS Tier IV - HRA	2,135	0	0
412.413	PERS Tier IV - OD&D	208	0	0
412.600	Workers Compensation	4,728	8,272	9,484
412.700	Sbs Contribution	6,193	6,984	8,557
Total Benefits		36,496	67,381	70,076
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	792	1,000	1,500
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		792	1,200	1,700
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	0	1,000	2,500
414.400	Travel Tickets	0	500	2,500
Total Expenses Outside Of Boro		0	1,700	5,200
EX21-Communications				
421.100	Communication Network Service	8,800	10,320	9,200
421.200	Postage	1	100	0
Total Communications		8,801	10,420	9,200
EX22-Advertising				
422.000	Advertising	200	646	300
Total Advertising		200	646	300
EX23-Printing				
423.000	Printing	0	300	200
Total Printing		0	300	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/28/2021

<u>Account</u>	<u>Description</u>	<u>2020 Actual Expense</u>	<u>2021 Amended Budget</u>	<u>2022 Assembly Approved</u>
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX24-Utilities-Building Optrns				
424.100	Electricity	58,214	94,000	100,000
424.500	Garbage Pickups	291	500	500
424.600	Heating Fuel-Oil	13,022	20,000	28,000
Total Utilities-Building Optrns		71,527	114,500	128,500
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	1,470	3,200	3,200
426.900	Other Professional Chgs	48,680	61,500	240,000
Total Professional Charges		50,150	64,700	243,200
EX27-Insurance & Bond				
427.100	Property Insurance	63,037	85,100	98,134
427.500	Liability Insurance	29,962	36,000	36,156
Total Insurance & Bond		92,999	121,100	134,290
EX28-Maintenance Services				
428.100	Building Maint Services	6,691	10,350	8,000
428.200	Grounds Maint Services	0	500	0
428.300	Equipment Maint Services	3,128	4,000	4,000
428.400	Vehicle Maint Services	0	500	2,000
428.600	Road Maintenance Services	8,460	10,000	10,000
Total Maintenance Services		18,279	25,350	24,000
EX29-Other Contractual				
429.100	Contingency-Other Contrac	0	(500)	0
429.210	Training/Instructor Fees	1,336	1,517	3,000
429.710	Testing	0	500	250
429.900	Other Contractual	111,986	218,704	200,000
Total Other Contractual		113,322	220,221	203,250
EX30-Office Supplies				
430.100	Office Supplies < \$500	300	500	500
Total Office Supplies		300	500	500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	1,000	1,000
431.200	Building Maint Supplies	450	1,000	1,500
431.300	Equipment Maint Supplies	11	1,000	500
431.400	Grounds Maint Supplies	42	500	250
431.900	Other Maint. Supplies	246	823	500
Total Maintenance Supplies		749	4,323	3,750



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/28/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	100	100
432.200	Gas	622	2,000	2,000
Total Fuel/Oil-Vehicle Use		622	2,100	2,100
EX33-Misc Supplies				
433.100	Personnel Supplies	220	1,000	500
433.120	Tools under \$500	0	500	500
433.200	Medical Supplies	0	100	100
433.900	Other Supplies	393	2,000	500
Total Misc Supplies		613	3,600	1,600
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	1,200	0
434.100	Other Equip under \$5,000	520	2,640	1,500
434.300	Furniture Under \$5,000	1,650	0	0
Total Equipment Under \$5,000		2,170	3,840	1,500
Division Total: Port Development		500,229	756,820	969,966
Department Total: Assembly		500,229	756,820	969,966
Fund Total: PORT		1,713,310	2,480,230	2,823,714

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DEBT SERVICE FUNDS

School Debt Service	526
USDA Fronteras Charter School	530
Fireweed Building	534
Certificates of Participation Station 5-1	538
Certificates of Participation Station 6-2	542
Certificates of Participation Station 7-3	546
Parks & Recreation Bonds	550
Non-Areawide Animal Care	554
Transportation System	558

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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, 2021, the outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Recreation and Transportation is \$238,260,000. Our certified assessed value as of January 1, 2021 was \$10,651,609,926. Areawide general obligation debt as of January 1, 2021 is 2.24% of assessed valuation. Our legal capacity is \$745,612,694. We are well below our legal limit.

Our debt levels as of July 1, 2021 for general obligation bonds are as follows:

General Obligation Bonds	
School Construction	\$197,590,000
Parks and Recreation	18,230,000
Transportation Systems	22,440,000
Total General Obligation Bond Debt	\$238,260,000

With regards to Lease, Certificates of Participation (COP's) the amount outstanding as of July 1, 2021 is as follows.

Certificates of Participation (COP's)	
Public Safety Building Station 5-1	\$5,180,000
Public Safety Building Station 6-2	3,845,000
Public Safety Building Station 7-3	4,360,000
Animal Care Facility	1,015,000

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, 2021 is as follows.

Fronteras Charter School	\$6,298,444
--------------------------	-------------

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

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

**General Obligation Bond
Debt to Maturity**

School Construction Bonds

Purpose: For school construction and the renovations of school facilities

2007 Series A				
FYE	Principal	Interest	Debt Service	
2021	3,635,000	709,750	4,344,750	Date Issued: 3/1/2007
2022	2,730,000	528,000	3,258,000	Original Amount: \$33,505,000
2023	2,865,000	391,500	3,256,500	Maturity: 4/1/2025
2024	3,005,000	248,250	3,253,250	Interest Rate: Various
2025	1,960,000	98,000	2,058,000	
	14,195,000	1,975,500	16,170,500	

2012 Series A				
FYE	Principal	Interest	Debt Service	
2021	1,930,000	375,275	2,305,275	Date Issued: 2/23/2011
2022	4,340,000	312,550	4,652,550	Original Amount: \$91,770,000
2023	4,490,000	160,650	4,650,650	Maturity: 3/1/2032
2024		3,500	3,500	Interest Rate: Various
2025		3,500	3,500	
2026		3,500	3,500	
2027		3,500	3,500	
2028		3,500	3,500	
2029		3,500	3,500	
2030	100,000	3,500	103,500	
	10,860,000	872,975	11,732,975	

2012 Series B				
FYE	Principal	Interest	Debt Service	
2021	380,000	73,200	453,200	Date Issued: 2/23/2011
2022	400,000	58,000	458,000	Original Amount: \$8,710,000
2023	410,000	42,000	452,000	Maturity: 3/1/2024
2024	430,000	21,500	451,500	Interest Rate: Various
	1,620,000	194,700	1,814,700	



MATANUSKA-SUSITNA BOROUGH

General Obligation Bonds Debt to Maturity

2013 Series A				
FYE	Principal	Interest	Debt Service	
2021	570,000	136,500	706,500	Date Issued: 3/5/2013
2022	590,000	113,700	703,700	Original Amount: \$13,290,000
2023	615,000	90,100	705,100	Maturity: 3/1/2033
2024	640,000	65,500	705,500	Interest Rate: Various
2025	670,000	33,500	703,500	
	3,085,000	439,300	3,524,300	

2014 Series B				
FYE	Principal	Interest	Debt Service	
2021	1,090,000	1,155,150	2,245,150	Date Issued: 3/20/2014
2022	1,145,000	1,099,275	2,244,275	Original Amount: \$29,400,000
2023	1,200,000	1,040,650	2,240,650	Maturity: 5/1/2024
2024	1,265,000	979,025	2,244,025	Interest Rate: Various
2025	1,330,000	914,150	2,244,150	
2026	1,395,000	846,825	2,241,825	
2027	1,465,000	776,125	2,241,125	
2028	1,540,000	701,000	2,241,000	
2029	1,620,000	622,000	2,242,000	
2030	1,705,000	538,875	2,243,875	
2031	1,790,000	451,500	2,241,500	
2032	1,885,000	359,625	2,244,625	
2033	1,980,000	263,000	2,243,000	
2034	2,080,000	161,500	2,241,500	
2035	2,190,000	54,750	2,244,750	
	23,680,000	9,963,450	33,643,450	

2015 Series A				
FYE	Principal	Interest	Debt Service	
2021	2,435,000	563,350	2,998,350	Date Issued: 2/12/2015
2022	2,550,000	441,600	2,991,600	Original Amount: \$37,350,000
2023	2,680,000	314,100	2,994,100	Maturity: 2/1/2026
2024	2,740,000	247,100	2,987,100	Interest Rate: Various
2025	2,815,000	171,750	2,986,750	
2026	2,910,000	87,300	2,997,300	
	16,130,000	1,825,200	17,955,200	



MATANUSKA-SUSITNA BOROUGH

**General Obligation Bonds
Debt to Maturity**

2015 Series B				Date Issued:	3/18/2015
FYE	Principal	Interest	Debt Service	Original Amount:	\$55,195,000
2021	2,160,000	2,167,900	4,327,900	Maturity:	11/1/2034
2022	2,270,000	2,057,150	4,327,150	Interest Rate:	Various
2023	2,390,000	1,940,650	4,330,650		
2024	2,510,000	1,818,150	4,328,150		
2025	2,615,000	1,716,175	4,331,175		
2026	2,705,000	1,622,850	4,327,850		
2027	2,830,000	1,498,000	4,328,000		
2028	2,975,000	1,352,875	4,327,875		
2029	3,130,000	1,200,250	4,330,250		
2030	3,290,000	1,039,750	4,329,750		
2031	3,455,000	871,125	4,326,125		
2032	3,635,000	693,875	4,328,875		
2033	3,820,000	507,500	4,327,500		
2034	4,015,000	311,625	4,326,625		
2035	4,225,000	105,625	4,330,625		
	46,025,000	18,903,500	64,928,500		

2016 Series A				Date Issued:	3/15/2015
FYE	Principal	Interest	Debt Service	Original Amount:	\$31,690,000
2021	910,000	1,345,450	225,540	Maturity:	6/30/2031
2022	2,610,000	1,257,450	3,867,450	Interest Rate:	Various
2023	2,745,000	1,123,575	3,868,575		
2024	2,885,000	982,825	3,867,825		
2025	3,025,000	835,075	3,860,075		
2026	3,185,000	679,825	3,864,825		
2027	3,305,000	558,888	3,863,888		
2028	3,395,000	466,650	3,861,650		
2029	3,525,000	345,225	3,870,225		
2030	3,670,000	192,150	3,862,150		
2031	2,435,000	54,788	2,489,788		
	31,690,000	7,841,900	37,501,990		



MATANUSKA-SUSITNA BOROUGH

**General Obligation Bonds
Debt to Maturity**

2019 Series A						
FYE	Principal	Interest	Debt Service	Date Issued:	12/17/2019	
2021		1,623,896	1,623,896	Original Amount:	\$63,415,000	
2022		1,623,896	1,623,896	Maturity:	3/1/2033	
2023	1,000,000	1,623,896	2,623,896	Interest Rate:	Various	
2024	5,670,000	1,603,736	7,273,736			
2025	5,790,000	1,482,624	7,272,624			
2026	6,630,000	1,350,439	7,980,439			
2027	6,785,000	1,193,772	7,978,772			
2028	6,955,000	1,025,979	7,980,979			
2029	7,130,000	847,027	7,977,027			
2030	7,215,000	658,581	7,873,581			
2031	7,515,000	464,281	7,979,281			
2032	7,725,000	254,387	7,979,387			
2033	1,000,000	30,130	1,030,130			
	63,415,000	13,782,640	77,197,640			

School Construction Bonds Summary - Fiscal Year 2022						
Series	Amount Issued	Balance 7/1/2021	Principal Payment	Interest Payment	Total Payment	Balance 6/30/2022
2007A	\$33,505,000	10,560,000	2,730,000	528,000	3,258,000	7,830,000
2012A	\$91,770,000	8,930,000	4,340,000	312,550	4,652,550	4,590,000
2012B	\$8,710,000	1,240,000	400,000	58,000	458,000	840,000
2013A	\$13,290,000	2,515,000	590,000	113,700	703,700	1,925,000
2014B	\$29,400,000	22,590,000	1,145,000	1,099,275	2,244,275	21,445,000
2015A	\$37,350,000	13,695,000	2,550,000	441,600	2,991,600	11,145,000
2015B	\$55,195,000	43,865,000	2,270,000	2,057,150	4,327,150	41,595,000
2016A	\$31,690,000	30,780,000	2,610,000	1,257,450	3,867,450	28,170,000
2019A	\$63,415,000	63,415,000	-	1,623,896	1,623,896	63,415,000
	\$364,325,000	197,590,000	16,635,000	7,491,621	24,126,621	180,955,000



MATANUSKA-SUSITNA BOROUGH

General Obligation Bond Debt to Maturity

Parks and Recreation Bonds

Purpose: For the parks and recreation projects, ongoing maintenance, insurance, repairs etc.

2007 Series B

FYE	Principal	Interest	Debt Service
2021	325,000	17,063	342,063
	325,000	17,063	342,063

Date Issued:	4/11/2007
Original Amount:	\$2,210,000
Maturity:	4/1/2021
Interest Rate:	Various

2017 Series A

FYE	Principal	Interest	Debt Service
2021	780,000	942,700	1,722,700
2022	810,000	911,500	1,721,500
2023	850,000	871,000	1,721,000
2024	895,000	828,500	1,723,500
2025	940,000	783,750	1,723,750
2026	775,000	736,750	1,511,750
2027	1,035,000	698,000	1,733,000
2028	1,090,000	646,250	1,736,250
2029	1,140,000	591,750	1,731,750
2030	1,200,000	534,750	1,734,750
2031	1,260,000	474,750	1,734,750
2032	1,320,000	411,750	1,731,750
2033	1,390,000	345,750	1,735,750
2034	1,455,000	276,250	1,731,250
2035	1,280,000	203,500	1,483,500
2036	1,355,000	139,500	1,494,500
2037	1,435,000	71,750	1,506,750
	19,010,000	9,468,200	28,478,200

Date Issued:	3/2/2017
Original Amount:	\$21,200,000
Maturity:	3/1/2037
Interest Rate:	Various

Parks & Recreation Bonds Summary - Fiscal Year 2022

Series	Amount Issued	Balance 7/1/2021	Principal Payment	Interest Payment	Total Payment	Balance 6/30/2022
2007B	\$2,210,000	-	-	-	-	-
2017A	\$21,200,000	18,230,000	810,000	911,500	1,721,500	17,420,000
	\$23,410,000	18,230,000	810,000	911,500	1,721,500	17,420,000



MATANUSKA-SUSITNA BOROUGH

**General Obligation Bond
Debt to Maturity**

Transportation Bonds

Purpose: For the ongoing maintenance, repairs, etc. borne by the Road Service Area in which the Transportation System is located.

2012 Series D			
FYE	Principal	Interest	Debt Service
2021	510,000	66,575	576,575
2022	530,000	46,175	576,175
2023	555,000	24,975	579,975
	1,595,000	137,725	1,732,725

Date Issued: 11/28/2012
Original Amount: \$11,175,000
Maturity: 4/1/2032
Interest Rate: Various

2014 Series A			
FYE	Principal	Interest	Debt Service
2021	720,000	662,781	1,382,781
2022	755,000	631,306	1,386,306
2023	790,000	592,681	1,382,681
2024	830,000	552,831	1,382,831
2025	870,000	514,028	1,384,028
2026	910,000	473,975	1,383,975
2027	955,000	428,750	1,383,750
2028	1,005,000	379,750	1,384,750
2029	1,055,000	328,250	1,383,250
2030	1,110,000	274,125	1,384,125
2031	1,165,000	219,125	1,384,125
2032	1,225,000	161,250	1,386,250
2033	1,285,000	98,500	1,383,500
2034	1,350,000	33,188	1,383,188
	14,025,000	5,350,541	19,375,541

Date Issued: 1/7/2014
Original Amount: \$17,840,000
Maturity: 4/1/2032
Interest Rate: Various

2019 Series B			
FYE	Principal	Interest	Debt Service
2021		174,334	174,334
2022		174,334	174,334
2023	100,000	174,334	274,334
2024	680,000	172,318	852,318
2025	695,000	157,793	852,793
2026	710,000	141,926	851,926
2027	730,000	125,149	855,149
2028	745,000	107,096	852,096
2029	765,000	87,927	852,927
2030	790,000	67,708	857,708
2031	805,000	46,433	851,433
2032	825,000	23,950	848,950
	6,845,000	1,453,301	8,298,301

Date Issued: 12/17/2019
Original Amount: \$6,845,000
Maturity: 3/1/2032
Interest Rate: Various



MATANUSKA-SUSITNA BOROUGH

General Obligation Bonds Debt to Maturity

2015 Series C			
FYE	Principal	Interest	Debt Service
2021	65,000	42,744	107,744
2022	70,000	40,044	110,044
2023	70,000	37,944	107,944
2024	70,000	35,844	105,844
2025	75,000	32,944	107,944
2026	80,000	29,844	109,844
2027	80,000	26,644	106,644
2028	85,000	23,769	108,769
2029	85,000	21,219	106,219
2030	90,000	18,481	108,481
2031	95,000	15,475	110,475
2032	95,000	12,328	107,328
2033	100,000	9,038	109,038
2034	105,000	5,513	110,513
2035	105,000	1,838	106,838
	1,270,000	353,666	1,623,666

Date Issued: 3/18/2015

Original Amount: \$1,560,000

Maturity: 11/1/2034

Interest Rate: Various

Transportation Bonds Summary - Fiscal Year 2022						
Series	Amount Issued	Balance 7/1/2021	Principal Payment	Interest Payment	Total Payment	Balance 6/30/2022
2012D	\$11,175,000	1,085,000	530,000	46,175	576,175	555,000
2014A	\$17,840,000	13,305,000	755,000	631,306	1,386,306	12,550,000
2015C	\$1,560,000	1,205,000	70,000	40,044	110,044	1,135,000
2019B	\$6,845,000	6,845,000	-	174,334	174,334	6,845,000
	\$37,420,000	22,440,000	1,355,000	891,859	2,246,859	64,353,718



MATANUSKA-SUSITNA BOROUGH

Certificates of Participation Debt to Maturity

Certificates of Participation

Station 5-1 Debt Service

Purpose: For the Public Safety Building, Station 5-1, for the ongoing maintenance, insurance, repairs, etc. paid 46% by Central Mat-Su Fire Service Area and 54% by the Areawide Fund. Ambulance Division

2013 COPs					
FYE	Principal	Interest	Debt Service	Date Issued:	10/1/2013
2021	540,000	219,788	759,788	Original Amount:	\$8,585,000
2022	560,000	200,150	760,150	Maturity:	10/1/2028
2023	580,000	180,250	760,250	Interest Rate:	Various
2024	605,000	159,450	764,450		
2025	630,000	131,600	761,600		
2026	660,000	102,650	762,650		
2027	685,000	75,750	760,750		
2028	715,000	46,856	761,856		
2029	745,000	15,831	760,831		
	5,720,000	1,132,325	6,852,325		

Station 6-2

Purpose: For the Public Safety Building, Station 6-2, for the ongoing maintenance, insurance, repairs, etc. paid by the Central Mat-Su Fire Service Area

2016B COPs					
FYE	Principal	Interest	Debt Service	Date Issued:	12/15/2016
2021	290,000	206,750	496,750	Original Amount:	\$5,000,000
2022	305,000	192,250	497,250	Maturity:	-
2023	320,000	177,000	497,000	Interest Rate:	Various
2024	340,000	161,000	501,000		
2025	355,000	144,000	499,000		
2026	370,000	126,250	496,250		
2027	390,000	107,750	497,750		
2028	410,000	88,250	498,250		
2029	430,000	67,750	497,750		
2030	450,000	46,250	496,250		
2031	475,000	23,750	498,750		
	4,135,000	1,341,000	5,476,000		



MATANUSKA-SUSITNA BOROUGH

**Certificates of Participation
Debt to Maturity**

Station 7-3

Purpose: For the Public Safety Building, Station 7-3, for the ongoing maintenance, insurance, repairs, etc. paid 100% by West Lakes Fire Service Area.

2016A COPs				Date Issued:	12/15/2016
FYE	Principal	Interest	Debt Service	Original Amount:	\$5,700,000
2021	335,000	227,900	562,900	Maturity:	-
2022	350,000	214,500	564,500	Interest Rate:	Various
2023	365,000	200,500	565,500		
2024	380,000	182,250	562,250		
2025	400,000	163,250	563,250		
2026	420,000	143,250	563,250		
2027	440,000	122,250	562,250		
2028	465,000	100,250	565,250		
2029	490,000	77,000	567,000		
2030	510,000	52,500	562,500		
2031	540,000	27,000	567,000		
	4,695,000	1,510,650	6,205,650		

Animal Care Debt Service

Purpose: For the Animal Care Facility for the ongoing maintenance, insurance, repairs, etc. is paid by the Nonareawide Fund, Animal Care Division

2016C COPs				Date Issued:	12/15/2016
FYE	Principal	Interest	Debt Service	Original Amount:	\$2,405,000
2021	465,000	74,000	539,000	Maturity:	-
2022	495,000	50,750	545,750	Interest Rate:	Various
2023	520,000	26,000	546,000		
	1,480,000	150,750	1,630,750		



MATANUSKA-SUSITNA BOROUGH

**FUND 300 - SCHOOL DEBT SERVICE
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	90,098,864	21,084,116	28,446,020
TOTAL EXPENDITURES	90,002,362	22,863,408	24,126,621

Audit balance as of 6/30/2020 \$ 3,660,043

Estimated revenues 2020-2021 fiscal year \$ 21,084,116

Estimated expenditures 2020-2021 fiscal year (22,863,408)

Estimated adjustment to fund balance (1,779,292)

Estimated fund balance 6/30/2021 1,880,751

Estimated revenues 2021-2022 fiscal year 28,446,020

Estimated expenditures 2021-2022 fiscal year (24,126,621)

Estimated FY2022 adjustment to fund balance 4,319,399.00

Estimated fund balance 6/30/2022 \$ 6,200,150

MATANUSKA-SUSITNA BOROUGH

Fund 300 - School Debt Service

REVENUE DETAIL: FUND 300

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
Transfer from Areawide Fund	17,600,000	21,083,916	28,445,870
Transfer from Capital Projects	9,083,471	-	-
Interest On Investments	393	200	150
Total Revenues	26,683,864	21,084,116	28,446,020

SCHEDULE OF LONG TERM DEBT: FUND 300

SCHOOL CONSTRUCTION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
2007 Series A ¹⁾	33,505,000	10,560,000	2,730,000	528,000	3,258,000	7,830,000
2011 Series A	33,785,000	-	-	-	-	-
2012 Series A	91,770,000	8,930,000	4,340,000	312,550	4,652,550	4,590,000
2012 Series B ²⁾	8,710,000	1,240,000	400,000	58,000	458,000	840,000
2013 Series A	13,290,000	2,515,000	590,000	113,700	703,700	1,925,000
2014 Series B	29,400,000	22,590,000	1,145,000	1,099,275	2,244,275	21,445,000
2015 Series A ³⁾	37,350,000	13,695,000	2,550,000	441,600	2,991,600	11,145,000
2015 Series B	55,195,000	43,865,000	2,270,000	2,057,150	4,327,150	41,595,000
2016 Series A ⁴⁾	31,690,000	30,780,000	2,610,000	1,257,450	3,867,450	28,170,000
2019 Series A ⁵⁾	63,415,000	63,415,000	-	1,623,896	1,623,896	63,415,000
Total Debt Service Requirements	398,110,000	197,590,000	16,635,000	7,491,621	24,126,621	180,955,000

1) Includes the refunding of the 1998 Series A Bonds, 2001 Series A Bonds, 2004 Series A Bonds, 2004 Series B Bonds and 2005 Series B Bonds.

2) Includes the partial refunding of the 2004 Series A Bonds, 2004 Series B Bonds and the 2005 Series A Bonds.

3) Includes the partial refunding of the 2004 Series D Bonds, 2006 Series A Bonds and the 2006 Series B Bonds.

4) Includes the partial refunding of the 2009 Series A Bonds and the 2011 Series A Bonds.

5) Includes the partial refunding of the 2012 Series A Bonds and the 2013 Series A Bonds.



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE61-Interest Earnings				
361.100	Interest On Investments	393	200	150
Total Interest Earnings		393	200	150
RE67-Transfer From Other Funds				
367.110	Areawide	17,600,000	21,083,916	28,445,870
367.400	Capital Projects	9,083,471	0	0
Total Transfer From Other Funds		26,683,471	21,083,916	28,445,870
RE69-Other Revenue Sources				
369.200	Sale Of G.O. Bonds	63,415,000	0	0
Total Other Revenue Sources		63,415,000	0	0
Division Total: Non-Departmental		90,098,864	\$21,084,116	\$28,446,020
Department Total: Non-Departmental		90,098,864	\$21,084,116	\$28,446,020
Fund Total: DEBT SERVICE (SCHOOLS)		90,098,864	\$21,084,116	\$28,446,020



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	16,780,000	14,655,000	16,635,000
441.200	Dbt Srv-Interest-Schools	9,534,140	8,208,408	7,491,621
441.300	Debt Refunding	63,688,222	0	0
Total Debt Service		90,002,362	22,863,408	24,126,621
Division Total: Non-Departmental		90,002,362	22,863,408	24,126,621
Department Total: Non-Departmental		90,002,362	22,863,408	24,126,621
Fund Total: DEBT SERVICE (SCHOOLS)		90,002,362	22,863,408	24,126,621



MATANUSKA-SUSITNA BOROUGH
FUND 301 - USDA FRONTERAS CHARTER SCHOOL
Reconciliation of Fund Balance

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	393,300	393,300	393,300
TOTAL EXPENDITURES	393,301	393,300	393,300

Audit balance as of 6/30/2020		\$	-
Estimated revenues 2020-2021 fiscal year	\$ 393,300		
Estimated expenditures 2020-2021 fiscal year	<u>(393,300)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2021			-
Estimated revenues 2021-2022 fiscal year	393,300		
Estimated expenditures 2021-2022 fiscal year	<u>(393,300)</u>		
Estimated FY2022 adjustment to fund balance		-	
Estimated fund balance 6/30/2022		<u>\$</u>	<u>-</u>

MATANUSKA-SUSITNA BOROUGH

Fund 301 - USDA Fronteras Charter School

REVENUE DETAIL: FUND 301

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
Lease Interest Revenue	393,300	393,300	393,300
Total Revenues	393,300	393,300	393,300

SCHEDULE OF LONG TERM DEBT: FUND 301

LOAN	AMOUNT BORROWED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
USDA	6,900,000	6,298,444	167,750	225,550	393,300	6,130,694
Total Debt Service Requirements		6,298,444	167,750	225,550	393,300	6,130,694



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

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 301-DEBT SERVICE (USDA - FRONTERAS)		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non
RE41-General Government				
369.150	Lease Interest Revenue	393,300	393,300	393,300
Total General Government		393,300	393,300	393,300
Division Total: Non-Departmental		393,300	\$393,300	\$393,300
Department Total: Non-Departmental		393,300	\$393,300	\$393,300
Fund Total: DEBT SERVICE (USDA - FRON		393,300	\$393,300	\$393,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 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	156,036	161,787	167,750
441.200	Dbt Srv-Interest-Schools	0	231,513	225,550
441.240	Dbt Svc, Interest	237,265	0	0
Total Debt Service		393,301	393,300	393,300
Division Total: Non-Departmental		393,301	393,300	393,300
Department Total: Non-Departmental		393,301	393,300	393,300
Fund Total: DEBT SERVICE (USDA - FRON		393,301	393,300	393,300



MATANUSKA-SUSITNA BOROUGH

**FUND 302-FIREWEED BUILDING
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	89,565	67,174	50
TOTAL EXPENDITURES	89,616	67,174	-

Audit balance as of 6/30/2020 \$ (50)

Estimated revenues 2020-2021 fiscal year \$ 67,174

Estimated expenditures 2020-2021 fiscal year (67,174)

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2021 (50)

Estimated revenues 2021-2022 fiscal year 50

Estimated expenditures 2021-2022 fiscal year -

Estimated FY2022 adjustment to fund balance 50

Estimated fund balance 6/30/2022 \$ -

MATANUSKA-SUSITNA BOROUGH

Fund 302 - Fireweed Building

REVENUE DETAIL: FUND 302

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
Other Financing Sources	89,565	67,174	50
Total Revenues	89,565	67,174	50

SCHEDULE OF LONG TERM DEBT: FUND 302

LOAN	AMOUNT BORROWED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
UAA	565,000	-	-	-	-	-
Total Debt Service Requirements		-	-	-	-	-



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

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 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	89,565	67,174	50
Total Transfer From Other Funds		89,565	67,174	50
Division Total: Non-Departmental		89,565	\$67,174	\$50
Department Total: Non-Departmental		89,565	\$67,174	\$50
Fund Total: DEBT SERVICE (FIREWEED B		89,565	\$67,174	\$50



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 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	89,616	67,174	0
Total Debt Service		89,616	67,174	0
Division Total: Non-Departmental		89,616	67,174	0
Department Total: Non-Departmental		89,616	67,174	0
Fund Total: DEBT SERVICE (FIREWEED B		89,616	67,174	0



MATANUSKA-SUSITNA BOROUGH

**FUND 316 - STATION 5-1 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	771,769	766,789	543,150
TOTAL EXPENDITURES	763,726	759,789	760,150

Audit balance as of 6/30/2020 \$ 978,361

Estimated revenues 2020-2021 fiscal year \$ 766,789

Estimated expenditures 2020-2021 fiscal year (759,789)

Estimated adjustment to fund balance 7,000

Estimated fund balance 6/30/2021 985,361

Estimated revenues 2021-2022 fiscal year 543,150

Estimated expenditures 2021-2022 fiscal year (760,150)

Estimated FY2022 adjustment to fund balance (217,000)

Estimated fund balance 6/30/2022 \$ 768,361

MATANUSKA-SUSITNA BOROUGH
Fund 316 - Station 5-1
Certificates of Participation

REVENUE DETAIL: FUND 316

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
Transfer from Areawide Fund	412,450	410,285	291,681
Transfer from Central Mat-Su FSA	351,350	349,504	248,469
Interest on Investments	7,969	7,000	3,000
Total Revenues	771,769	766,789	543,150

SCHEDULE OF LONG TERM DEBT: FUND 316

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
COP'S - 2013	8,585,000	5,180,000	560,000	200,150	760,150	4,620,000
Total Debt Service Requirements		5,180,000	560,000	200,150	760,150	4,620,000



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

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	7,969	7,000	3,000
Total Interest Earnings		7,969	7,000	3,000
RE67-Transfer From Other Funds				
367.110	Areawide	412,450	410,285	291,681
367.700	Service Areas	351,350	349,504	248,469
Total Transfer From Other Funds		763,800	759,789	540,150
Division Total: Non-Departmental		771,769	\$766,789	\$543,150
Department Total: Non-Departmental		771,769	\$766,789	\$543,150
Fund Total: DEBT SERVICE (COPs 51)		771,769	\$766,789	\$543,150



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	241,500	248,400	257,600
441.120	Dbt Srv-Principal-Borough	283,500	291,600	302,400
441.210	Dbt Srv-Interest-Fire	109,814	101,104	92,069
441.220	Dbt Srv-Interest-Borough	128,912	118,685	108,081
Total Debt Service		763,726	759,789	760,150
Division Total: Non-Departmental		763,726	759,789	760,150
Department Total: Non-Departmental		763,726	759,789	760,150
Fund Total: DEBT SERVICE (COPs 51)		763,726	759,789	760,150



MATANUSKA-SUSITNA BOROUGH

**FUND 318 - STATION 6-2 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	4,899,933	4,500	2,500
TOTAL EXPENDITURES	497,950	496,750	497,250

Audit balance as of 6/30/2020 \$ 5,491,824

Estimated revenues 2020-2021 fiscal year \$ 4,500

Estimated expenditures 2020-2021 fiscal year (496,750)

Estimated adjustment to fund balance (492,250)

Estimated fund balance 6/30/2021 4,999,574

Estimated revenues 2021-2022 fiscal year 2,500

Estimated expenditures 2021-2022 fiscal year (497,250)

Estimated FY2022 adjustment to fund balance (494,750)

Estimated fund balance 6/30/2022 \$ 4,504,824

MATANUSKA-SUSITNA BOROUGH
Fund 318 - Station 6-2
Certificates of Participation

REVENUE DETAIL: FUND 318

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
Transfer from Service Area	4,894,150	-	-
Interest on Investments	5,783	4,500	2,500
Total Revenues	4,899,933	4,500	2,500

SCHEDULE OF LONG TERM DEBT: FUND 318

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
COP'S - 2016B	5,000,000	3,845,000	305,000	192,250	497,250	3,540,000
Total Debt Service Requirements		3,845,000	305,000	192,250	497,250	3,540,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 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	5,783	4,500	2,500
Total Interest Earnings		5,783	4,500	2,500
RE67-Transfer From Other Funds				
367.700	Service Areas	4,894,150	0	0
Total Transfer From Other Funds		4,894,150	0	0
Division Total: Non-Departmental		4,899,933	\$4,500	\$2,500
Department Total: Non-Departmental		4,899,933	\$4,500	\$2,500
Fund Total: DEBT SERVICE (STATION 6-2)		4,899,933	\$4,500	\$2,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 318-DEBT SERVICE (STATION 6-2) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	280,000	290,000	305,000
441.210	Dbt Srv-Interest-Fire	217,950	206,750	192,250
Total Debt Service		497,950	496,750	497,250
Division Total: Non-Departmental		497,950	496,750	497,250
Department Total: Non-Departmental		497,950	496,750	497,250
Fund Total: DEBT SERVICE (STATION 6-2)		497,950	496,750	497,250



MATANUSKA-SUSITNA BOROUGH

**FUND 319 - STATION 7-3 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	565,900	562,900	373,600
TOTAL EXPENDITURES	565,900	562,900	564,500

Audit balance as of 6/30/2020 \$ 951,805

Estimated revenues 2020-2021 fiscal year \$ 562,900

Estimated expenditures 2020-2021 fiscal year (562,900)

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2021 951,805

Estimated revenues 2021-2022 fiscal year 373,600

Estimated expenditures 2021-2022 fiscal year (564,500)

Estimated FY2022 adjustment to fund balance (190,900)

Estimated fund balance 6/30/2022 \$ 760,905

MATANUSKA-SUSITNA BOROUGH
Fund 319 - Station 7-3
Certificates of Participation

REVENUE DETAIL: FUND 319

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
Transfer from Service Area	565,900	562,900	373,600
Total Revenues	565,900	562,900	373,600

*Total debt and project includes the Fleet Maintenance Facility.

SCHEDULE OF LONG TERM DEBT: FUND 319

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
COP'S - 2016A	5,700,000	4,360,000	350,000	214,500	564,500	4,010,000
Total Debt Service Requirements		4,360,000	350,000	214,500	564,500	4,010,000



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

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 319-DEBT SERVICE (7-3) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.700	Service Areas	565,900	562,900	373,600
Total Transfer From Other Funds		565,900	562,900	373,600
Division Total: Non-Departmental		565,900	\$562,900	\$373,600
Department Total: Non-Departmental		565,900	\$562,900	\$373,600
Fund Total: DEBT SERVICE (7-3)		565,900	\$562,900	\$373,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 319-DEBT SERVICE (7-3) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	325,000	335,000	350,000
441.210	Dbt Srv-Interest-Fire	240,900	227,900	214,500
Total Debt Service		565,900	562,900	564,500
Division Total: Non-Departmental		565,900	562,900	564,500
Department Total: Non-Departmental		565,900	562,900	564,500
Fund Total: DEBT SERVICE (7-3)		565,900	562,900	564,500



MATANUSKA-SUSITNA BOROUGH

**FUND 320 - PARKS AND RECREATION BONDS DEBT SERVICE
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	1,233,001	2,064,763	1,721,500
TOTAL EXPENDITURES	2,063,575	2,064,763	1,721,500

Audit balance as of 6/30/2020			\$ 850,607
Estimated revenues 2020-2021 fiscal year	\$ 2,064,763		
Estimated expenditures 2020-2021 fiscal year	<u>(2,064,763)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2021			850,607
Estimated revenues 2021-2022 fiscal year	1,721,500		
Estimated expenditures 2021-2022 fiscal year	<u>(1,721,500)</u>		
Estimated FY2022 adjustment to fund balance		-	
Estimated fund balance 6/30/2022			<u>\$ 850,607</u>

MATANUSKA-SUSITNA BOROUGH

**Fund 320 - Parks and Recreation Bonds
Debt Service**

REVENUE DETAIL: FUND 320

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
Transfer from Areawide Fund	1,233,000	2,064,763	1,721,500
Transfer from Capital Projects	1	-	-
Total Revenues	1,233,001	2,064,763	1,721,500

SCHEDULE OF LONG TERM DEBT: FUND 320

PARKS AND RECREATION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
2007 Series B*	2,210,000	-	-	-	-	-
2017 Series A	21,200,000	18,230,000	810,000	911,500	1,721,500	17,420,000
Total Debt Service Requirements	23,410,000	18,230,000	810,000	911,500	1,721,500	17,420,000

* This includes the partial refunding of the 2001 Series B Bonds.



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
RE67-Transfer From Other Funds				
367.110	Areawide	1,233,000	2,064,763	1,721,500
367.400	Capital Projects	1	0	0
Total Transfer From Other Funds		<u>1,233,001</u>	<u>2,064,763</u>	<u>1,721,500</u>
Division Total: Non-Departmental		<u>1,233,001</u>	<u>\$2,064,763</u>	<u>\$1,721,500</u>
Department Total: Non-Departmental		<u>1,233,001</u>	<u>\$2,064,763</u>	<u>\$1,721,500</u>
Fund Total: DEBT SERVICE (PARKS/REC)		<u>1,233,001</u>	<u>\$2,064,763</u>	<u>\$1,721,500</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual Expense	2021 Amended Budget	2022 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	1,065,000	1,105,000	810,000
441.220	Dbt Srv-Interest-Borough	998,575	959,763	911,500
Total Debt Service		2,063,575	2,064,763	1,721,500
Division Total: Non-Departmental		2,063,575	2,064,763	1,721,500
Department Total: Non-Departmental		2,063,575	2,064,763	1,721,500
Fund Total: DEBT SERVICE (PARKS/REC)		2,063,575	2,064,763	1,721,500



MATANUSKA-SUSITNA BOROUGH
FUND 325 - NONAREAWIDE A/C DEBT SERVICE
Reconciliation of Fund Balance

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	548,271	543,000	493,909
TOTAL EXPENDITURES	542,000	539,000	545,750

Audit balance as of 6/30/2020 \$ 598,841

Estimated revenues 2020-2021 fiscal year \$ 543,000

Estimated expenditures 2020-2021 fiscal year (539,000)

Estimated adjustment to fund balance 4,000

Estimated fund balance 6/30/2021 602,841

Estimated revenues 2021-2022 fiscal year 493,909

Estimated expenditures 2021-2022 fiscal year (545,750)

Estimated FY2022 adjustment to fund balance (51,841)

Estimated fund balance 6/30/2022 \$ 551,000

MATANUSKA-SUSITNA BOROUGH
Fund 325 - Nonareawide A/C
Debt Service

REVENUE DETAIL: FUND 325

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
Interest on Investments	6,271	4,000	3,000
Transfer from Nonareawide Fund	542,000	539,000	490,909
Total Revenues	548,271	543,000	493,909

SCHEDULE OF LONG TERM DEBT: FUND 325

ANIMAL CONTROL COPS	AMOUNT ISSUED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
COP's - 2016C*	2,405,000	1,015,000	495,000	50,750	545,750	520,000
Total Debt Service Requirements		1,015,000	495,000	50,750	545,750	520,000

*For partial refunding of the 2008 Certificates of Participation



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Revenue</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE01-Budgetary Fund Balance				
RE61-Interest Earnings				
361.100	Interest On Investments	6,271	4,000	3,000
Total Interest Earnings		<u>6,271</u>	<u>4,000</u>	<u>3,000</u>
RE67-Transfer From Other Funds				
367.120	Non Areawide	542,000	539,000	490,909
Total Transfer From Other Funds		<u>542,000</u>	<u>539,000</u>	<u>490,909</u>
RE69-Other Revenue Sources				
Division Total: Non-Departmental		<u>548,271</u>	<u>\$543,000</u>	<u>\$493,909</u>
Department Total: Non-Departmental		<u>548,271</u>	<u>\$543,000</u>	<u>\$493,909</u>
Fund Total: DEBT SERVICE (A/C COPs)		<u>548,271</u>	<u>\$543,000</u>	<u>\$493,909</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	450,000	465,000	495,000
441.220	Dbt Srv-Interest-Borough	92,000	74,000	50,750
Total Debt Service		542,000	539,000	545,750
Division Total: Non-Departmental		542,000	539,000	545,750
Department Total: Non-Departmental		542,000	539,000	545,750
Fund Total: DEBT SERVICE (A/C COPs)		542,000	539,000	545,750



MATANUSKA-SUSITNA BOROUGH

**FUND 330 - TRANSPORTATION SYSTEM DEBT SERVICE
Reconciliation of Fund Balance**

	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
TOTAL REVENUES	9,229,844	2,241,434	2,246,859
TOTAL EXPENDITURES	9,173,067	2,241,434	2,246,859

Audit balance as of 6/30/2020			\$ 829,167
Estimated revenues 2020-2021 fiscal year	\$ 2,241,434		
Estimated expenditures 2020-2021 fiscal year	<u>(2,241,434)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2021			829,167
Estimated revenues 2021-2022 fiscal year	2,246,859		
Estimated expenditures 2021-2022 fiscal year	<u>(2,246,859)</u>		
Estimated FY2022 adjustment to fund balance		-	
Estimated fund balance 6/30/2022			<u>\$ 829,167</u>

MATANUSKA-SUSITNA BOROUGH

Fund 330 - Transportation System Bonds

REVENUE DETAIL: FUND 330

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 AMENDED	2021-2022 APPROVED
Transfer from Areawide Fund	2,381,125	2,241,434	2,246,859
Transfer from Capital Projects	3,719	-	-
Total Revenues	2,384,844	2,241,434	2,246,859

SCHEDULE OF LONG TERM DEBT: FUND 330

TRANSPORTATION SYSTEM BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2021	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2022
2012 Series D	11,175,000	1,085,000	530,000	46,175	576,175	555,000
2014 Series A	17,840,000	13,305,000	755,000	631,306	1,386,306	12,550,000
2015 Series C	1,560,000	1,205,000	70,000	40,044	110,044	1,135,000
2019 Series B ¹⁾	6,845,000	6,845,000	-	174,334	174,334	6,845,000
Total Debt Service Requirements	37,420,000	22,440,000	1,355,000	891,859	2,246,859	21,085,000

1) Includes the partial refunding of the 2012 Series D Bonds.



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual Revenue	2021 Amended Budget	2022 Assembly Approved
FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Dep				
RE67-Transfer From Other Funds				
367.110	Areawide	2,381,125	2,241,434	2,246,859
367.400	Capital Projects	3,719	0	0
Total Transfer From Other Funds		2,384,844	2,241,434	2,246,859
RE69-Other Revenue Sources				
369.200	Sale Of G.O. Bonds	6,845,000	0	0
Total Other Revenue Sources		6,845,000	0	0
Division Total: Non-Departmental		9,229,844	\$2,241,434	\$2,246,859
Department Total: Non-Departmental		9,229,844	\$2,241,434	\$2,246,859
Fund Total: DEBT SERVICE (TRANS SYST		9,229,844	\$2,241,434	\$2,246,859



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2021

<u>Account</u>	<u>Description</u>	2020 Actual <u>Expense</u>	2021 Amended <u>Budget</u>	2022 Assembly <u>Approved</u>
FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Dep				
EX41-Debt Service				
441.130	Dbt Srv-Principal-Trans Sys	906,591	1,295,000	1,355,000
441.230	Dbt Srv-Interest-Trans Sys	1,416,215	946,434	891,859
441.300	Debt Refunding	6,850,261	0	0
Total Debt Service		<u>9,173,067</u>	<u>2,241,434</u>	<u>2,246,859</u>
Division Total: Non-Departmental		<u>9,173,067</u>	<u>2,241,434</u>	<u>2,246,859</u>
Department Total: Non-Departmental		<u>9,173,067</u>	<u>2,241,434</u>	<u>2,246,859</u>
Fund Total: DEBT SERVICE (TRANS SYST		<u>9,173,067</u>	<u>2,241,434</u>	<u>2,246,859</u>

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Summary of Capital Projects
by Funding Source 565

Capital Projects/Grants/Pass
Through Detailed Descriptions 570

CAPITAL PROJECTS

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MATANUSKA-SUSITNA BOROUGH CAPITAL PROJECTS NOMINATIONS

****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.

Please see the detailed descriptions for the fiscal year 2022 **Assembly Approved** items

AREAWIDE				
	FIM	DEPARTMENT REQUESTED	MANAGER PROPOSED	ASSEMBLY APPROVED
ADMINISTRATION - DSJ BUILDING				
Remodel 2nd Floor Public Restrooms	<i>Degraded</i>	300,000	-	-
Main Entry & Gym Flooring Replacement	<i>Critical</i>	100,000	-	-
	Total	400,000	-	-
FINANCE				
Census Project for Redistricting/Reapportionment	<i>Critical</i>	55,000	55,000	55,000
GRANTS/PASS THROUGH				
Grant Match for Fish Passage Grants	<i>Critical</i>	1,000,000	500,000	500,000
City of Wasilla Planning Grant	<i>Critical</i>	-	150,000	150,000
My House Grant	<i>Critical</i>	-	-	100,000
	Total	1,000,000	650,000	750,000
TOURISM INFRASTRUCTURE				
CXT Restroom - Lazy Mountain	<i>Critical</i>	50,000	50,000	50,000
Big Lake Boat Launch Parking Lot	<i>Critical</i>	150,000	150,000	150,000
Winter Trail Grooming	<i>Critical</i>	150,000	150,000	150,000
	Total	350,000	350,000	350,000
PARKS & OUTDOOR RECREATION IMPROVEMENTS				
Skeetawk Ski Area Development - Grant	<i>Critical</i>	100,000	100,000	100,000
Extend power to West Parking Lot - SBCP	<i>Critical</i>	80,000	80,000	80,000
Hazard Trailer Removal - West Butte Trailhead parcel	<i>Critical</i>	30,000	30,000	30,000
Oilwell Road Amber Lake Parking Area Design	<i>Critical</i>	25,000	25,000	25,000
Burma Road Historic Iditarod Trail underpass	<i>Minimal</i>	760,680	760,680	760,680
Surveying	<i>Critical</i>	75,000	75,000	75,000
Brett Memorial Ice Arena Roof	<i>Critical</i>	450,000	-	-
	Total	1,520,680	1,070,680	1,070,680
INFORMATION TECHNOLOGY				
Aerial Imagery & Lidar	<i>Degraded</i>	150,000	-	-
Cyber Security Enhancements	<i>Critical</i>	250,000	-	-
Network Infrastructure Refresh	<i>Critical</i>	280,000	260,000	260,000
GIS Online Mapping	<i>Degraded</i>	150,000	150,000	150,000
LOGOS Process Improvement Remediation	<i>Degraded</i>	500,000	-	-
Workstation Life Cycle Replacements	<i>Critical</i>	150,000	-	-
DSJ Security Camera System	<i>Degraded</i>	100,000	100,000	100,000
	Total	1,580,000	510,000	510,000
PLANNING & LAND USE				
Comprehensive Plan Updates	<i>Critical</i>	150,000	150,000	150,000
Stormwater Management Implementation MS4 Permitting Preparation	<i>Critical</i>	150,000	-	-
Human Services Community Matching Grant - Match Funding	<i>Critical</i>	150,000	150,000	150,000
Covered Bike Storage	<i>Minimal</i>	20,000	-	-
Ford F-150 XL 1/2 Ton Pickup	<i>Critical</i>	35,000	-	-
	Total	505,000	300,000	300,000

AREAWIDE				
	FIM	DEPARTMENT REQUESTED	MANAGER PROPOSED	ASSEMBLY APPROVED
AREAWIDE AMBULANCE DIVISION				
Emergency Services Facility in Palmer	Critical	3,000,000	3,500,000	3,500,000
Ambulance Replacement/Remount and Refurbishment (2)	Critical	325,000	325,000	325,000
New Command Vehicles (3)	Critical	180,000	180,000	180,000
Knox MedVault & KeySecure Upgrades	Critical	70,000	70,000	70,000
Total		3,575,000	4,075,000	4,075,000
RESCUE				
Rescue Tool Modernization and Replacements	Critical	250,000	250,000	250,000
Hazmat Team Equipment	Critical	63,000	-	-
Water Rescue Truck	Critical	70,000	70,000	70,000
Total		383,000	320,000	320,000
EMERGENCY MANAGEMENT				
Connex Project	Degraded	250,000	-	-
Total		250,000	-	-
TELECOMMUNICATIONS				
Grubstake Power Preliminary Assessment	Critical	25,000	25,000	25,000
Permanent Tower on Grubstake	Critical	250,000	250,000	250,000
Northern Borough Comm Tower	Critical	400,000	400,000	400,000
Total		675,000	675,000	675,000
OPERATIONS & MAINTENANCE				
Generator for Warm Storage Building	Critical	80,000	-	-
Vehicle/Equipment Plug IN	Degraded	50,000	-	-
Winter Flood Response Vehicle	Degraded	700,000	-	-
Water Softener	Degraded	25,000	-	-
Total		855,000	-	-
PRE-DESIGN & ENGINEERING				
Kenny Blvd. Willow Creek Erosion By-Pass Route	Critical	25,000	-	-
Bridge Erosion/Scour Protection	Critical	50,000	-	-
Port MacKenzie Rail Extension Survey/ROW tasks	Critical	100,000	100,000	100,000
Right of Way Management of Acquired Parcels	Degraded	25,000	25,000	25,000
Right-of-Way Acquisition	Critical	50,000	50,000	50,000
West Susitna Access	Critical	100,000	100,000	50,000
Matanuska River Dike Repair	Critical	100,000	-	-
Total		450,000	275,000	225,000
PROJECT MANAGEMENT				
Fireweed Building Improvements	Critical	50,000	-	-
Fireweed Building Parking Lots	Critical	135,000	-	-
Seismic Hazards Analysis on Borough Buildings	Critical	25,000	25,000	25,000
MSB Facilities Energy Assessment	Critical	25,000	25,000	25,000
Facility Energy Efficiency Projects	Critical	25,000	-	-
Total		260,000	50,000	50,000
BOROUGH FLEET VEHICLES				
SUV 4 x 4	Critical	32,000	-	-
Pickup 4 x 4	Critical	35,000	-	-
Pickup w/ Extended Cab Utility Workbox 4 x 4	Critical	75,000	-	-
Pickup w/ Extended Cab 4 x 4	Critical	35,000	-	-
Total		177,000	-	-
MOTOR VEHICLE TAX PROJECTS (Areawide)				
Bridge & Railroad Crossing Major Maintenance & Repair	Critical	297,130	297,130	297,130
50% Match RSA Construction, 50% Match Dust Control				
Total		297,130	297,130	297,130
		FY22 REQUESTED	FY22 PROPOSED	FY22 APPROVED
AREAWIDE TOTAL		12,332,810	8,627,810	8,677,810

NON-AREAWIDE				
	FIM	DEPARTMENT REQUESTED	MANAGER PROPOSED	ASSEMBLY APPROVED
NON-AREAWIDE ANIMAL CARE	<i>Critical</i>	100,000	-	-
Replacing Dog Kennels	<i>Critical</i>	300,000	-	-
Animal Care Shelter Master Plan	<i>Critical</i>	30,000	-	-
Software Upgrade	<i>Critical</i>	60,000	60,000	60,000
Phase II Pole Barn	<i>Critical</i>	75,000	75,000	75,000
Total		565,000	135,000	135,000
		FY22 REQUESTED	FY22 PROPOSED	FY22 APPROVED
NON-AREAWIDE TOTAL		565,000	135,000	135,000
SERVICE AREAS				
	FIM	DEPARTMENT REQUESTED	MANAGER PROPOSED	ASSEMBLY APPROVED
CASWELL FIRE SERVICE AREA - STATION 13-1				
Vehicle Shelter Station 13-1	<i>Critical</i>	150,000	150,000	150,000
Total		150,000	150,000	150,000
WEST LAKES FSA STATIONS 8-1, 8-2, 7-1, 7-2, 7-3, 7-8				
Replacement of Command and Support Vehicles (3)	<i>Critical</i>	210,000	210,000	210,000
Personal Protective Equipment	<i>Critical</i>	100,000	100,000	100,000
Total		310,000	310,000	310,000
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				
Replace CV's/SV's	<i>Critical</i>	180,000	180,000	180,000
Apparatus and Equipment Replacement	<i>Critical</i>	1,500,000	1,500,000	1,500,000
Alternate Fill Site Construction Development	<i>Critical</i>	600,000	600,000	600,000
Station 5-2 replacement land purchase	<i>Critical</i>	500,000	500,000	500,000
Firefighting Chemicals	<i>Critical</i>	50,000	50,000	50,000
Total		2,830,000	2,830,000	2,830,000
BUTTE FIRE SERVICE AREA - STATIONS 2-1 & 2-2				
Repairs/Cleaning/Additions of Asphalt Pad Stn 21	<i>Critical</i>	75,000	75,000	75,000
Repair/Cleaning/Re-sealing of Stn 2-1 Main Bldg Annex & Pavillion	<i>Critical</i>	46,000	46,000	46,000
Mobile and Portable Radios Replacement	<i>Critical</i>	50,000	50,000	50,000
Personal Protective Clothing and Uniform Clothing	<i>Critical</i>	50,000	50,000	50,000
Total		221,000	221,000	221,000
SUTTON FIRE SERVICE AREA STATION 1-1				
Station 1-1 Heating System Fuel Tank Replacement	<i>Critical</i>	65,000	65,000	65,000
Total		65,000	65,000	65,000
WILLOW FIRE SERVICE AREA Station 12-1 & 12-2				
Station 12-1 Heat Conversion from Propane to Oil	<i>Critical</i>	50,000	50,000	50,000
Stations 12-1 & 12-2 Exterior Paint / Designator Signs on all stations	<i>Critical</i>	70,000	70,000	70,000
1 1/2 ton crew cab 4x4 utility truck for snowplowing, sanding, forestry	<i>Critical</i>	125,000	125,000	125,000
Station 12-6 Furnishings & Security	<i>Critical</i>	35,000	35,000	35,000
Station 12-6 Boiler & Water Heater	<i>Critical</i>	35,000	35,000	35,000
Total		315,000	315,000	315,000
GREATER PALMER FIRE SERVICE AREA (GREATER) STATIONS 3-1, 3-2, 3-3, 3-4, 3-5				
Apparatus and Related Equipment Replacement	<i>Critical</i>	600,000	600,000	600,000
Gear Lockers for all Stations	<i>Critical</i>	25,000	25,000	25,000
Refurbish Station Living Quarters/Offices - all Stations	<i>Critical</i>	120,000	120,000	120,000
Install Vehicle Exhaust Systems at Stn 33 and Stn 35	<i>Critical</i>	100,000	100,000	100,000
Recoat and Stripe Apparatus Bay Floors - all Stations	<i>Critical</i>	90,000	90,000	90,000
Plow and Sanding Unit for Brush Truck 32	<i>Critical</i>	40,000	40,000	40,000
Emergency Services Facility in Palmer	<i>Critical</i>	-	2,500,000	2,500,000
Total		975,000	3,475,000	3,475,000

SERVICE AREAS				
	FIM	DEPARTMENT REQUESTED	MANAGER PROPOSED	ASSEMBLY APPROVED
ROAD SERVICE ADMINISTRATION EQUIPMENT				
Paint Striper	Degraded	250,000	-	-
Vac Truck	Degraded	315,000	-	-
Water Softener	Degraded	25,000	-	-
Dump Trailer	Minimal	15,000	-	-
Salt and Sand Spreader	Minimal	6,000	-	-
Total		611,000	-	-
ROAD SERVICE AREA VEHICLES				
Pickup w/ Crew Cab 4 x 4	Critical	44,000	-	-
Pickup w/ Extended Cab	Critical	38,000	-	-
Total		82,000	-	-
TALKEETNA SEWER AND WATER, Fund 293				
Generator for Warm Storage Building	Critical	80,000	-	-
Vac Truck	Critical	135,000	-	-
Total		215,000	-	-
ROAD SERVICE AREAS				
Midway - Fund 270	Critical	-	1,332,968	1,332,968
Fairview - Fund 271	Critical	-	849,950	849,950
Caswell Lakes - Fund 272	Critical	-	187,650	187,650
South Colony - Fund 273	Critical	-	781,955	781,955
Knik - Fund 274	Critical	-	1,778,190	1,778,190
Lazy Mountain - Fund 275	Critical	-	146,947	146,947
Greater Willow - Fund 276	Critical	-	624,652	624,652
Big Lake - Fund 277	Critical	-	682,795	682,795
North Colony - Fund 278	Critical	-	96,798	96,798
Bogard - Fund 279	Critical	-	1,343,832	1,343,832
Greater Butte - Fund 280	Critical	-	719,987	719,987
Meadow Lakes - Fund 281	Critical	-	1,468,798	1,468,798
Gold Trails - Fund 282	Critical	-	1,149,020	1,149,020
Greater Talkeetna - Fund 283	Critical	-	225,319	225,319
Trapper Creek - Fund 284	Critical	-	110,408	110,408
Alpine - Fund 285	Critical	-	135,590	135,590
Total		-	11,634,859	11,634,859
		FY22 REQUESTED	FY22 PROPOSED	FY22 APPROVED
SERVICE AREA TOTAL		5,774,000	19,000,859	19,000,859

ENTERPRISE FUNDS				
	FIM	DEPARTMENT REQUESTED	MANAGER PROPOSED	ASSEMBLY APPROVED
SOLID WASTE				
Waste Container Replacement or Refurbishment	Critical	154,000	154,000	154,000
Scale House Replacement Phase II - Construction	Critical	250,000	250,000	250,000
Big Lake Vehicle Storage Building	Critical	200,000		
Operations Building Replacement	Critical	275,000		
1/2 Ton Extended Cab 4 x 4 Truck	Critical	33,000		
Total		912,000	404,000	404,000
PORT MACKENZIE				
Cathodic Protection Upgrade	Critical	400,000	400,000	400,000
Port Facilities Capital Renewal	Critical	250,000	250,000	250,000
Total		650,000	650,000	650,000
		FY22 REQUESTED	FY22 PROPOSED	FY22 APPROVED
ENTERPRISE FUND TOTAL		1,562,000	1,054,000	1,054,000

LAND MANAGEMENT

	FIM	DEPARTMENT REQUESTED	MANAGER PROPOSED	ASSEMBLY APPROVED
LAND & RESOURCE MANAGEMENT				
Land Surveys	<i>Critical</i>	250,000	100,000	100,000
Access to material sites	<i>Critical</i>	200,000	100,000	100,000
	Total	450,000	200,000	200,000
		FY22 REQUESTED	FY22 PROPOSED	FY22 APPROVED
LAND MANAGEMENT TOTAL		450,000	200,000	200,000

CAPITAL PROJECTS NOMINATION TOTALS

	FY22 REQUESTED	FY22 PROPOSED	FY22 APPROVED
Areawide	12,332,810	8,627,810	8,677,810
Non-Areawide	565,000	135,000	135,000
Service Areas	5,774,000	19,000,859	19,000,859
Enterprise Funds	1,562,000	1,054,000	1,054,000
Land Management	450,000	200,000	200,000
GRAND TOTAL	20,683,810	29,017,669	29,067,669



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.

AREAWIDE

FINANCE

CENSUS PROJECT FOR REDISTRICTING/REAPPORTIONMENT

\$55,000

The upcoming State Redistricting and Borough Reapportionment processes will require the purchase of specialized software, the hiring of a consultant familiar with State and Federal mandated requirements, and a contractor to write the written legal descriptions for the Assembly Districts.

GRANTS/PASS THROUGHS

GRANT MATCH FOR FISH PASSAGE PROJECTS (CRITICAL)

\$500,000

Match Money for US Fish & Wildlife Service grants. New five-year agreement for 2020. These grants will replace culverts that are causing full or partial barriers at fish-bearing stream crossings on Borough owned roads. The projects help provide free movement for juvenile and adult salmon, as well as other species. When these crossings are improved, the habitat ranges are expanded, and the connectivity of waterways increases survivability for the fish that use those systems. The crossings are designed to withstand high flows, typically 100-year flood events, and improve the roadways over the crossings for infrastructure longevity and safety. USFWS, ADF&G, and other regional partners have been key in the success of these projects over the years.

CITY OF WASILLA PLANNING GRANT (CRITICAL)

\$150,000

A grant to the City of Wasilla to be used for planning purposes.

MY HOUSE YOUTH GRANT (CRITICAL)

\$100,000

Operational grant to nonprofit that provides support for at risk of or homeless youth. This will assist the organization to leverage other funds for potential building.

TOURISM INFRASTRUCTURE

CXT RESTROOM - LAZY MOUNTAIN (CRITICAL)

\$50,000

The existing restroom at Lazy Mountain has a cracked tank due to ground water infiltration, glaciation and freezing. Attempts to repair the cracks have not worked and the restroom needs to be replaced.

BIG LAKE BOAT LAUNCH PARKING LOT (CRITICAL)

\$150,000

The existing launch is heavily used and there is not sufficient parking to support it.

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.

PARKS & OUTDOOR RECREATION IMPROVEMENTS

SKEETAWK SKI AREA DEVELOPMENT - GRANT (CRITICAL) \$100,000
Grant to Hatcher Alpine Xperience (HAX) for the express purpose of finishing design, permitting, installing, and operating the required water and wastewater systems at the Skeetawk Ski area.

EXTEND POWER TO WEST PARKING LOT – SBCP (CRITICAL) \$80,000
A secondary access to the west entrance Settlers Bay Coastal Park is being developed with grant funding. The west entrance will include school bus parking and access to the future bike park. Power is required at the west entrance for an automatic gate. Power is required in the west parking lot to provide security lighting for the bike park and restrooms being built.

HAZARADOUS TRAILER REMOVAL – WEST BUTTE TRAILHEAD (CRITICAL) \$30,000
The Borough acquired a parcel near the West Butte Parking lot for future parking and trailhead area. There are two hazardous abandoned single wide trailers on the property that need to be removed to prevent squatters, vandalism, and underage drinking/drug use.

OILWELL ROAD-AMBER LK. PARKING AREA DESIGN (CRITICAL) \$25,000
Unsafe parking conditions along Oilwell Road near Amber Lake require a solution. Parked vehicles along the road belonging to residents and hunting/fishing recreational users block road maintenance and emergency response vehicles during summer and winter. Funding this request will provide for a reconnaissance level of design and determine the best location for a parking lot and improved lake access.

BURMA ROAD HISTORIC IDITAROD TRAIL UNDERPASS (CRITICAL) \$760,680
This project will provide a safe crossing under Burma Road for dog mushers, skiers, snowshoers, and bicyclists participating in major and minor races as well as snowmachiners and other residents recreating. Several mushers trying to cross the roadway have been hit by vehicles travelling Burma Road. The funding provided would be used to design, purchase right-of-way, construct the underpass and clear a segment of the overgrown trail to and from the underpass.

SURVEYING (CRITICAL) \$75,000
Trails are heavily used in the MSB for both motorized and non-motorized uses for recreation and access and are an integral component of our tourism economy. In order to bring a trail into the borough system it must be surveyed to confirm location and locate easement and right-of-way.

INFORMATION TECHNOLOGY

NETWORK INFRASTRUCTURE REFRESH (CRITICAL) \$260,000
Strategic Goals:
MSB: High Performing Public Organization
Growing County
IT: Enterprise Approach to Systems and Data

Each year, various portions of the IT Network infrastructure 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.

Through funding provided by FY20 capital budget planning and additional COVID-19 funds, we were able to perform almost a complete uplift of the network infrastructure at the HQ and remote locations. This has improved our security posture considerably with the implementation of network access control (NAC – Cisco ISE) within the environment. These changes put the Borough in an excellent position related to network infrastructure for the next 3-5 years. Considerable changes were also made to Borough WiFi capabilities including internally and externally managed broadband access.

The demand for IT services is always increasing and more advanced hardware and software is necessary to keep up with demand. This coming year we need to add a new high-end data storage system to the environment. This storage will be based on all flash technology and get rid of less reliable spinning disk hardware. It will enhance our disaster recovery (DR) position significantly and reduce the costs associated with DR. We also need to replace the core switch that is located at the DSJ. This piece of equipment is used to connect all equipment in the datacenter to all of the other equipment in our environment. We have extended the utilization of the current core switch as long as possible (10 years) and it will reach end-of-life in FY22. There is also a need to expand internally managed WiFi access at remote locations. This requires that wireless access points be replaced at many of the remote sites.

Since the 2018 cyber incident, we have made significant progress on upgrading the Borough's position related to disaster recovery. In FY20, a dedicated DR site was moved from the MSBSD and implemented at the new Borough EOC site. This new site provides much improved functionality, security, and connectivity. A substantial amount of DR infrastructure is hardware that has been taken from the production environment and repurposed for a backup/DR role. This is a good practice but there are still some capital expenses associated with refreshing this equipment and ensuring it will meet the requirements for a solid DR posture.

In FY22, we are requesting \$280,000 and in FY23, we are requesting \$80,000 to bolster and refresh IT infrastructure.

GIS ONLINE MAPPING – LOCATION VALUE ASSESSMENT (DEGRADED) \$150,000

Strategic Goals:

- MSB: High Performing Public Organization
Growing County
- IT: Smart Community
Enterprise Approach to Systems and Data

The Borough underwent an ESRI Location Value Assessment (LVA) in FY16. Borough employees identified 93 processes where GIS mapping applications would make their duties more efficient. With these efficiencies, employees would be better able to meet the ever-increasing demand for services from an ever growing population without a proportionate increase in Borough manpower.

At that time, the IT Department/GIS Division did not have the capacity to deliver that number of solutions to the Borough employees. Since then we have upgraded systems and skills and put into place processes and methods that allow us to deliver this level of support. Since the original LVA, more requests have surfaced and the GIS Division has delivered over 30 solutions, both public facing and internal, with an additional group of services being developed at this time.

These solutions developed have already provided significantly improved efficiency for several departments including Code Compliance, Assessments, Emergency Services and O&M as well as public transparency, better and faster analysis, increased functionality and more. Savings in the area of staff time are already starting to pay dividends. Solutions are being integrated with other enterprise level systems such as eCommerce and Cartegraph.

In order to keep the momentum of service/solution delivery to our Borough staff and public, we are requesting a project fund be established so that IT can centrally manage and deliver the solutions to the other departments

without asking each department to fund the efforts individually. This central management will be much more efficient overall. This project fund will be used for staff augmentation for project management, business analysis and GIS technical services with local prequalified vendors.

In FY22, we are requesting \$150,000 to establish and centralize the project and continue to deliver solutions to staff and public with an expectation that we will ask for a similar amount in FY23.

DSJ SECURITY CAMERA SYSTEM (DEGRADED)

\$100,000

Strategic Goals:

- MSB: Safe and Healthy Community
Growing County
- IT: Enterprise Approach to Systems and Data
Smart Community

Many Borough facilities typically support functions including a high number of interactions with the public including collections, assessments, permitting, parks and recreation, public meetings, animal care, and more. Because of this, there are a large number of visitors to our buildings every day. This request proposes using security cameras in public places where there is no reasonable expectation of privacy. Security camera footage, like paper and email, may be subject to discovery and public records laws.

This project will establish an enterprise solution to video management and ensure that all hardware and software used for these purposes are aligned to a single standard and that policies and protocols are applied uniformly in all Borough facilities. Once the core system is operational, future phases will involve bringing in remote sites where Departments have installed their own independent solutions.

Security systems assist in detecting and deterring unacceptable behavior or activities and provide a historical record to assist in investigation. An enterprise security camera system acts as a deterrent in preventing crime and vandalism; assists in apprehending suspects; and assists in the identification of intruders and of persons endangering the health, well-being, or safety of community members and employees.

This type of system is estimated to cost \$250,000 for all the functionality desired in the DSJ Building. Understanding that this size of project would be difficult to do in one year, our approach would be to start smaller and build on the system over time. This request builds up the core system and select areas in the DSJ building.

Security Camera projects have recently been completed, are underway, or planned for Animal Care, Solid Waste, Jim Creek Recreation Center, and multiple Emergency Services locations. In FY22, we are requesting \$100,000 to begin this project.

PLANNING & LAND USE

COMPREHENSIVE PLAN UPDATES (CRITICAL)

\$150,000

In 2018, the Assembly adopted Resolution 19-032 to update the 2005 Borough- Wide Comprehensive Plan. The Planning Department started a project account with initial funding of \$85,000 to develop the new comp plan. This additional funding will be combined with the initial funding to allow the Planning Division to begin the multi-year process of updating the Borough-Wide and Core Area comprehensive plan(s), develop an efficient process to update all 25 community council comprehensive plans, and to create a standardized outline of chapters that will be included in each comprehensive-plan.

A comprehensive plan is like a strategic plan, but it is informed and shaped by the community. Once adopted, it acts like a policy document that provides a vision for how residents would like to see their community grow and develop. Major elements of a comprehensive plan include:

- Land Use
- Transportation
- Public Facilities
- Recreation
- Economic Development
- Natural Resources
- Housing
- Public Services, Health and Hazard Mitigation
- Arts and Culture

Once adopted by the Assembly, a Comprehensive Plan is used as a guide when establishing new MSB policies, ordinances, codes, studies, projects, and programs. It provides a framework for Planning staff, the Planning Commission, and the Platting Board evaluating land use and development proposals. All other MSB long-range plans flow from the comprehensive plan but provide more detailed goals and actions for implementation.

HUMAN SERVICES COMMUNITY MATCHING GRANT – MATCH FUNDING (CRITICAL)

\$150,000

(This is an annual expense)

The Matanuska-Susitna Borough is a recipient of the State of Alaska Human Services Community Matching Grant. This grant requires the borough to provide a 30% cash match. Along with the State grant funding, the match amount is 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 borough residents through those agencies that are awarded grants.

AREAWIDE AMBULANCE DIVISION

EMERGENCY SERVICES FACILITY IN PALMER (CRITICAL)

\$3,500,000

Station 3-9 is in poor condition, and its design is not compatible with the current use. The age and design of the building coupled with the humid conditions created by having living spaces and constant ambulance traffic in and out of the bays have resulted in problems associated with excess moisture damage. Ongoing plumbing issues have exacerbated the problem. With the realization that call volume in the area is increasing and will most likely result in needing two fulltime crews at the station, the problems will only get worse. The cost to mitigate the issues along with the normal cost of maintaining an older building warrant replacing the station as soon as possible. Project would include furnishings, fixtures, and equipment.

AMBULANCE REPLACEMENT/REMOUNT & REFURBISHMENT (TWO) (CRITICAL)

\$325,000

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.

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. In order to ensure a healthy fleet and continue to realize the benefits of a properly maintained fleet, this year's request is for two remounts.

NEW COMMAND VEHICLES (THREE) (CRITICAL)

\$180,000

EMS, by the nature of our response area and mission, are on the road constantly. Currently out of 12 support/command vehicles, seven are in excess of 100,000 miles. Three have greater than 150,000 and one is over 200,000 miles. We are utilizing these vehicles for emergency response to ill or injured patients and in a support role of that mission in all areas of the Borough. This project will include all related equipment as needed for its role, such as radios, lighting, decals, narcotic / Knox unit, moose guards, etc.

KNOX MED-VAULT & KEY SECURE UPGRADES (CRITICAL)

\$70,000

Knox Company has notified us that they are phasing out the current model of KeySecure that we have in all of our apparatus and command vehicles. It is inevitable that we will need to upgrade our units to the new model, and migrate to their online software platform. This project will allow us to upgrade our system, to include the KeySecures, mounting brackets, shipping, and the first two years of software service, and a dedicated laptop for security. It will also allow us to upgrade to the current narcotic MedVaults that are used to store controlled substances in the command vehicles and ambulances and migrate to the online software platform for the vaults. It is critical that we maintain the current model Knox units and have the online software platform for the security of narcotic supply as well as the borough-wide Knox Key-Secure System functionality and security.

RESCUE – BACK COUNTRY AND TECHNICAL

RESCUE TOOL MODERNIZATIONS AND REPLACEMENTS (CRITICAL)

\$250,000

This project will provide for a Borough-wide modernization and replacement of critical rescue equipment. The MSB provides Rescue to an area the size of West Virginia and is currently behind schedule on the standardization, replacement, and upgrade of critical equipment and resources needed to protect both citizens and visitors to our area. This includes equipment used in all manners of vehicle/transportation accidents, off road accidents, water rescue, and response to natural disasters.

Technology has changed and greatly improved the tools and equipment now available to rescuers for use on emergency scenes. Mat-Su Borough Departments are relying on older antiquated equipment that is in need of upgrade and replacement. Much of our specialty equipment has passed its "expiration" or useful life. Much of our equipment was purchased with State of Alaska money and grants during the 1980's and we currently lack the funding to upgrade and replace the items as necessary. This project would enhance rescue response throughout the Borough, improve service to our citizens, and better equip our first responders.

WATER RESCUE TRUCK (CRITICAL)

\$70,000

This request is to replace an outdated surplus 1980's ambulance that the water rescue team is currently using for water rescue team transportation for crews and equipment to emergencies and training. The current vehicle is beyond its useful life and it is difficult to obtain parts. Additionally, it no longer meets the basic needs for team response and cannot safely tow boats and other rescue equipment. The replacement vehicle would be a simple 4x4 crew cab style truck with a utility box set up specifically to transport personnel and tow critical water rescue team equipment safely.

TELECOMMUNICATIONS

GRUBSTAKE POWER PRELIMINARY ASSESSMENT (CRITICAL)

\$25,000

Grubstake is the key point for communications for DES and losing the site is not an option. This project would allow for the ability to run primary shore power to Grubstake, our primary DES repeater site. In 2020 alone the generators have failed numerous times resulting in emergency helicopter flights to the site for management. Unfortunately, due to adverse weather conditions, there have been times when even a helicopter can't reach the site. Allowing for a hardwire connection would greatly diminish the reliance on generators for our communications, strengthen our communications ability, offer increased redundancy in delivery of communications, increase our communications security, and harden our capability to deliver services to the Borough citizens. This project is a preliminary assessment to determine cost, feasibility, and attainability for installing permanent power up to Grubstake. It would encompass working with MEA, contractors, permitting, and laying of buried or above-ground electric lines from the end of the current power grid to the site on Bald Mountain. This will allow the ability to transition power from generators and solar power to primary shore power with generator backup. This, in turn, will provide for a more reliable emergency communications infrastructure while also reducing maintenance and site visit costs.

PERMANENT TOWER ON GRUBSTAKE (CRITICAL)

\$250,000

This will allow for the installation of a 40ft permanent tower and associated equipment at our main communications

site, increasing coverage, security of communications, and our plans for redundancy in our radio system. This will also increase our microwave capability, reach, and coverage levels. Currently all of our antenna and repeaters are mounted to a metal connex and we have run out of space.

NORTHERN BOROUGH COMM TOWER (CRITICAL)

\$400,000

This project will allow for a 120' communications tower to be build East of Sutton to supply the Eastern Mat-Su Borough including Eureka and the Lake Louise Area with emergency radio communications. This will increase communication reliability and safety for this area.

PRE-DESIGN & ENGINEERING DIVISION

PORT MACKENZIE RAIL EXTENSION SURVEY/ROW TASKS (CRITICAL)

\$100,000

This 32-mile project is a priority of the Borough assembly with the State of Alaska contributing \$180M for design and construction. To date, construction of rail embankment and bridges for five of the six segments is complete with ties, ballast, and rail installed on segment six. Additional funding and a funding partner are being sought to complete the project. In preparation for final construction and operations, several survey-related tasks must be completed that include monumentation and platting of specific parcels. This funding will be used to continue that work.

RIGHT-OF-WAY MANAGEMENT OF ACQUIRED PARCELS (DEGRADED)

\$25,000

For projects in development, the Borough has purchased project right-of-way (ROW) which include structures and other significant improvements requiring maintenance/security until the improvements can be sold or removed from the property acquired. The State grants for ROW acquisition do not allow these maintenance/security costs to be charged against the project grant. An example of what this fund would cover is an improved parcel acquired for project ROW. The Borough must maintain the home through the winter until the home is able to be removed from the property the following spring. If the furnace, plumbing, and/or electrical systems were to fail or a break-in were to occur, this funding would repair or replace the damaged or broken systems. Without this funding, the home systems would freeze and the home will be vulnerable to continued vandalism, significantly reducing or completely negating its value which, if maintained, could be returned to the project budget when the building is sold.

RIGHT-OF-WAY ACQUISITION (CRITICAL)

\$50,000

The approval of this request could significantly reduce the cost of parcels needed for road and highway ROW by allowing for purchase *before* the parcels become developed or further improved thereby saving MSB tax-payers thousands of dollars. This funding covers requests for ROW actions and documents from the Borough Assembly, Borough Manager, State and local agencies. Funding obtained previously in FY12 will be depleted by June 2021. This multi-year funding will be used to purchase required right-of-way, in addition to title research, appraisals, acquisition services, platting and recording documents.

WEST SUSITNA ACCESS (CRITICAL)

\$50,000

The Alaska Industrial Development & Export Authority (AIDEA) and the Matanuska-Susitna Borough signed agreements to support feasibility studies for a 100-mile road corridor linking the Point MacKenzie area with the upper Skwentna River near Portage Creek. Phase 1 and 2 studies are now complete. This funding will supplement AIDEA funding of a Phase 3 study that will be examining Port MacKenzie to determine the feasibility of the port as a point of export for resource materials from the Yenta/Skwentna area and potential points along the road corridor.

PROJECT MANAGEMENT DIVISION

SEISMIC HAZARDS ANALYSIS ON BOROUGH BUILDINGS (CRITICAL)

\$25,000

The Borough has several structures not built to current code that are inhabited by staff and frequently visited by the public. A rapid observation of vulnerability and estimation of risk will verify and update building identification information, document occupancy, and identify potential hazards adjacent to and within our buildings. This study can potentially eliminate the need for a detailed seismic analysis on a large fraction of our buildings and will provide a path forward to make our buildings safer.

MSB FACILITIES ENERGY ASSESSMENT (CRITICAL)

\$25,000

There are opportunities for the Borough to conserve energy through the use of controlled technology and replacing or modifying existing equipment and fixtures. This assessment will evaluate existing systems and energy use in an effort to make improvements that will use less energy and save on costs. This study will include a cost/benefit analysis providing a road map to reducing energy use in a cost-effective manner.

MOTOR VEHICLE TAX PROJECTS

BRIDGE & RAILROAD CROSSING MAJOR MAINTENANCE & REPAIR (CRITICAL)

\$297,130

Motor Vehicle Tax revenues in excess of annual allocations provide funding for bridge and railroad crossing major maintenance and repair, 50% matches for road service area construction projects, and/or 50% matches for dust control projects.

NON-AREAWIDE

ANIMAL CARE

SOFTWARE UPGRADE (CRITICAL)

\$60,000

An integral part of AC&R operations and efficiency revolves around specialty software capable of addressing all services we offer the community from adoptions to addressing dangerous animals in the community by our officers. In 2018 with the cyberattack on the borough we lost a majority of our data and importantly the specialization of the software system, Chameleon. Chameleon is a software system that is built to suit and addresses licensing to adoptions to cruelty cases. Since the cyber incident the software system was never fully rebuilt and has only had items address here and there, leaving the system less than ideal or functional for use. With the requested funds we will competitively shop software systems and upgrade our system to a more functional and current program.

PHASE II POLE BARN (CRITICAL)

\$75,000

The barn in Phase I is likely only going to be built as the shell or without much as far as internal finishing's. This \$75K would be for everything internal to the barn; a big item would include insulation and internal walls with heavy-duty wooden kick boards on the stall. It would also include the internal stalls, if they cannot be procured in Phase I. One of those stalls would be required have the internal wall able to be easily removable, and re-installable, by a two-person lift. By removing this stall wall, it would allow the space to be expanded to one that is a 20' wide space. This space would accommodate a large sick animal that needs to lay down or a mare who is getting ready to give birth, or who already has a young foal with her. Another very big part of this requirement will be a heating unit for the barn. We will need to heat the barn at times and therefore it must have insulation, internal walls, a ceiling with a cold roof/attic, and the heating unit. We do not believe we can get all of that with the \$150,000 in Phase I, so this Phase II was submitted. This Phase II may also allow us to get necessary metal cabinets or containers to place animal food or equipment needed in the barn.

SERVICE AREAS

CASWELL FIRE SERVICE AREA – STATION 13-1

VEHICLE SHELTER STATION 13-1 (CRITICAL)

\$150,000

This project would provide shelter for vehicles, trailers, and equipment currently parked outdoors where heavy snowfall is the norm. Frame construction is preferred over the tent concept.

WEST LAKES FSA STATIONS 8-1, 8-2, 7-1, 7-2, 7-3, 7-8

REPLACEMENT OF THREE COMMAND AND SUPPORT VEHICLES (CRITICAL) \$210,000

Current support and command vehicles have reached the end of useful life and have become unreliable. The vehicles have high miles and often require unexpected repairs and extended time out of service. The vehicles are used for emergency response to fires, rescues, and medical emergencies. This project includes related equipment: air packs, thermal imaging cameras, four Gas Detectors, emergency lights, radios, winter tires, and equipment mounts.

PERSONAL PROTECTIVE EQUIPMENT (CRITICAL) \$100,000

Firefighting turnouts need replaced per NFPA 1851 and use. Funding will be used to replace outdated and worn out gear. Includes the purchase of turnout pants and coats, boots, helmets, gloves, protective hoods, station uniforms, wildland pants, shirts, helmets, and gloves. It would also include dual rated wildland/rescue protective equipment/clothing.

CENTRAL MAT-SU FIRE DEPT / WASILLA LAKES FSA STATIONS 5-1, 5-2, 6-1, 6-2, 6-4, 6-5, 6-6

REPLACE CV'S/SV'S (CRITICAL) \$180,000

This project will replace two older pick-up trucks being used by our full time FSA's which are high on miles and in need of replacement and add a new Fire Prevention Vehicle designed to safely carry our fire prevention training props and tow a trailer that will house our new fire prevention inflatable training house. Funding to include covering the cost of new lift gates and snow plow packages for each pick-up truck as well as radios, emergency lighting and siren and vehicle decals. Funding will also include an enclosed utility style bed for the Fire Prevention Truck and enclosed trailer to haul our inflatable fire prevention prop, radio and lighting package, and vehicle decals.

APPARATUS AND EQUIPMENT REPLACEMENT (CRITICAL) \$1,500,000

This project will replace the Heavy Rescue truck that moved to West Lakes when they took over the Haz Mat duties. The apparatus will be designed to support both fire and rescue operations. It will be outfitted with a high powered on board generator, high capacity light towers, on board breathing air compressor to support fire and water rescue operations, multiple heavy hydraulic extrication tools, multiple pneumatic rescue tools, multiple high and low pressure air bag lifting systems, multiple types of stabilization struts and associated equipment/kits, a variety of saws including chain, rotary, reciprocating with different types of power sources, a large assortment of cribbing and shoring material, a large variety of hand tools, Self-Contained Breathing Apparatus, first responder medical equipment, stokes litters, back boards, reeves sleeve, and other patient moving devices, a large compliment of rope rescue equipment, thermal imagers, specialized camera kits for confined space operations, specialized breathing air systems for confined space operations, and items needed to support rescue operations. Project includes funding to purchase the apparatus and all equipment, tools, radios, and other items needed and their installation to place the truck into service.

ALTERNATE FILL SITE CONSTRUCTION DEVELOPMENT (CRITICAL) \$600,000

This is a continuation of previously funded projects to construct two fire department fill sites/sub stations (warm storage building over the buried 50,000 gallons water tank and pump system) to fill identified strategic gaps in our coverage area. One in the area of Wasilla-Fishhook and Paradise St. and one near mile 18 of Knik Goose Bay Road.

STATION 5-2 REPLACEMENT LAND PURCHASE (CRITICAL) \$500,000

This project will identify and purchase land for the new Station 5-2 to be constructed at a later date. The current fire station is old and too small for our current and new apparatus. Remodeling is not a viable option and the current location is not ideal. This project will locate and purchase new property for a new Station 5-2.

FIREFIGHTING CHEMICALS (CRITICAL) \$50,000

This project will be used to purchase Firefighting Chemicals (F-500 encapsulating agent and Phoscheck Class A Foam) to maintain our station supplies.

BUTTE FIRE SERVICE AREA – STATIONS 2-1 & 2-2

REPAIRS, CLEANING, AND RESEALING OF ASPHALT PAD AT STN 21 (CRITICAL) \$75,000

Repairs, cleaning, and resealing of asphalt pad at Stn 21 needed due to deterioration in our harsh Alaska environment. This is to include any ground, dirt work, or preparations needed.

REPAIRS/CLEANING/RESEALING OF STN 21 MAIN BLDG, ANNEX & PAVILLION (CRITICAL) \$46,000

Exterior repairs, cleaning, resealing, and painting of siding at Stn 21 main building, Annex, and pavilion needed due to deterioration in our harsh Alaska environment.

MOBILE AND PORTABLE RADIOS REPLACEMENT (CRITICAL) \$50,000

Mobile and portable radios needed for communication during emergencies and daily operations.

PERSONAL PROTECTIVE CLOTHING & UNIFORM CLOTHING (CRITICAL) \$50,000

Purchase of personal protective clothing (PPE) and uniforms /station wear. We are hiring more firefighters to increase the number of available on call responders. We also have sets of PPE that are approaching the NFPA ten-year standard for replacement. Each firefighter or rescue technician is required to wear full personal protective equipment during emergency operations per NFPA & OSHA standards/regulations. This purchase will ensure that each firefighter is provided with a full set of personal protective clothing, uniform, and station wear which will provide for increased safety in the response environment including turnout coats, turnout pants, boots, gloves, helmets, hoods, goggles, and replacement of uniforms, wildland gear, and station wear that includes Class A and B dress uniforms, wildland pants, shirts, caps and other head gear, coats, boots, gloves, helmets, shrouds, and daily wear including T-shirts, pants, shirts, boots, and gloves that are used in the daily operation by the responders for the department.

SUTTON FIRE SERVICE AREA STATION 1-1

SUTTON STN 1-1 HEATING SYSTEM FUEL TANK REPLACEMENT (CRITICAL) \$65,000

This project is to engineer, purchase, install, and cover any related expenses associated with hooking up a new compliant above ground heating oil fuel tank for the Sutton Fire Station (1-1). The existing tank is inaccessible and being over 30 years old is failing. Included will be the cost to decommission the old heating oil tank which is buried beneath the existing fire station.

WILLOW FIRE SERVICE AREA STATION 12-1 & 12-2

STATION 12-1 HEAT CONVERSION FROM PROPANE TO OIL (CRITICAL) \$50,000

The cost of propane to heat Station 12-1 alone is as much or more as the other four Willow Fire Stations combined. Changing over to fuel oil would result in a project cost recovery in savings over two or three heating seasons. This would require relatively simple installation of a 1,000 gallon above-ground tank and replacing the existing overhead Modine heater to an oil fired unit of the same style. This system has been a waste of fuel and money for several years.

TWO STATIONS (12-1 & 12-2) NEED EXTERIOR PAINT/ALL FIVE STATIONS NEED DESIGNATOR SIGNS (CRITICAL) \$70,000

The two oldest Willow Stations, 12-1 and 12-2, are badly in need of a fresh coat of paint. Weathering, peeling, and generally shabby exteriors are becoming an eyesore to the public and does not reflect the professionalism we wish to exemplify. In addition, all five Willow stations need to be placarded with the same large numerical designator signs as the other MSB stations.

CREW CAB 4X4 UTILITY TRUCK FOR SNOW PLOWING, SANDING, FORESTRY, CREW TRANSPORT (CRITICAL) \$125,000

Willow FD pickup trucks are vintage 1991, 2003, and 2005 and all are suffering the effects of heavy use, high mileage, and scarcity of replacement parts. We will be fortunate if we get through the coming winter without having to surplus one or more of them. A new heavier flatbed truck (F-450 class) would be a multi-purpose vehicle. Equipped with skid mounted equipment, it can double as a plow/sander in winter and a forestry truck in summer. Crew cab capacity allows for transport of crews to training or for a full work crew for forestry response.

STATION 12-6 FURNISHINGS & SECURITY (CRITICAL)**\$35,000**

Most of the Station 12-6 office furniture came from the uninhabitable office next to Station 12-1 when it was abandoned, and needs to be replaced. Filing cabinets are old and compromised and there are no secure storage lockers at all. There is tens of thousands of dollars' worth of radios, pagers, and other valuable equipment stored here that needs to be under lock and key. Also there is no security for documents in the desk drawers. The back door also requires reinforcement to help discourage burglaries.

STATION 12-6 BOILER & WATER HEATER (CRITICAL)**\$35,000**

The Station 12-6 Office Bldg. has an inadequate heating system consisting of hydronic in-floor heat and an oil fired boiler. During winter 2019-2020, several service calls were required by either O&M or service vendors due to boiler malfunctions and/or inefficient circulation in the heat distribution system. The boiler is too low rated to meet the circulation demand. On colder days, the building interior can achieve no higher than 50 degrees F with the system running constantly. On other days, failures with boiler controls have resulted in no heat at all and the need for emergency call outs. Frequent maintenance expenses are putting a big hit on a limited budget without addressing a cure for the problem. Boiler was manufactured in 2003 and water heater was manufactured in 2004. Both the boiler and water heater show evidence of corrosion and signs of useful service life ending soon and need to be replaced.

PALMER FIRE SERVICE AREA (GREATER) STATIONS 3-1, 3-2, 3-3, 3-4, 3-5**APPARATUS AND EQUIPMENT REPLACEMENT – TENDER 33 (CRITICAL)****\$600,000**

This is a standard apparatus fleet replacement to include all related equipment, radios, decals, lighting, etc. NFPA standards keep improving safety features on apparatus and recommends placing apparatus that is older than 15 years old into reserve status.

GEAR LOCKERS – ALL STATIONS (CRITICAL)**\$25,000**

New gear lockers would replace wooden units and install lockers in stations currently without lockers. Lockers will allow for proper storage of firefighter turnouts, keep PPE organized and cleaner which can extend the life of the PPE.

REFURBISH STATION LIVING QUARTERS/OFFICE – ALL STATIONS (CRITICAL)**\$120,000**

This project will refurbish and renovate the offices, living quarters, and other common spaces at Greater Palmer Fire Stations. These stations were constructed over 30 years ago and are all in need of substantial upgrades to meet current standards for the health and safety of our responders. Over time the stations have become degraded from normal wear and tear and are coated with diesel exhaust soot (Carcinogen) from the fire apparatus coming and going to calls. This remodel will modernize the facilities making them safer and more comfortable for our responders.

INSTALL VEHICLE EXHAUST SYSTEMS AT STN 33 AND 35 (CRITICAL)**\$100,000**

Having vehicle exhaust systems in the stations will assist in eliminating exhaust carcinogens/carbon monoxide and increasing cleaner breathable air. Will remove new exhaust carcinogens that collect on the walls, ceilings, and firefighting equipment.

RECOAT AND STRIPE APPARATUS BAY FLOORS – ALL STATIONS (CRITICAL)**\$90,000**

Having newly coated/striped floors will assist personnel with moving apparatus safely in and out of the stations/bays. New coating will extend the life of the floors due to wear and tear.

PLOW AND SANDING UNIT FOR BRUSH TRUCK 32 (CRITICAL)**\$40,000**

This project will fund a new snowplow and a new sanding unit for Brush Truck 32. Scope of work to include the new plow, removal of old components, and installation (including any necessary alterations) of the new equipment.

EMERGENCY SERVICES FACILITY IN PALMER (CRITICAL)**\$2,500,000**

Station 3-9 is in poor condition, and its design is not compatible with the current use. The age and design of the building coupled with the humid conditions created by having living spaces and constant ambulance traffic in and out

of the bays have resulted in problems associated with excess moisture damage. Ongoing plumbing issues have exacerbated the problem. With the realization that call volume in the area is increasing and will most likely result in needing two fulltime crews at the station, the problems will only get worse. The cost to mitigate the issues along with the normal cost of maintaining an older building warrant replacing the station as soon as possible. Project would include furnishings, fixtures, and equipment.

ENTERPRISE FUNDS

SOLID WASTE

WASTE CONTAINER REPLACEMENT OR REFURBISHMENT (CRITICAL) \$154,000

The current inventory of 120 cubic yard and 40 cubic yard waste containers require constant maintenance to remain serviceable and safely operable on the roadways. Some containers have exceeded their scheduled lifecycle. These funds pay to refurbish or replace containers in accordance with DOT standards and the Solid Waste Division's equipment refurbishment and replacement program.

SCALE HOUSE REPLACEMENT PHASE II – CONSTRUCTION (CRITICAL) \$250,000

Build a replacement scale house at Central Landfill based on plans from the prior year's CIP funding for design. The existing scale house is over 25 years old. It has a dilapidated roof that leaks during heavy rain and snow/ice thaw. The electrical system is unable to meet current demands and requires constant attention to operate lights, computers, heat and other necessary equipment. The scope of work includes possible facility relocation, demolition and removal of the old facility and construction of the building itself, all peripheral accessories, attachments, wiring, signage, restroom, systems installation (telephony, computers, WasteWorks, scale, credit card, etc.), network and any other additional requirements to ensure the new facility is fully outfitted for its intended function.

PORT MACKENZIE

CATHODIC PROTECTION UPGRADE (CRITICAL) \$400,000

The north and south ends of the barge dock are not sufficiently covered by the current cathodic protection system. Adding one additional anode sled to each end would provide the necessary coverage. Each sled would have a cable that would be routed to the rectifiers. The existing rectifiers should have the capacity to accommodate these additional sleds. The estimated materials cost would be \$140,000 plus about \$260,000 for installation.

PORT FACILITIES CAPITAL RENEWAL (CRITICAL) \$250,000

Port MacKenzie facilities require periodic upgrades, modifications and routine maintenance and repairs. The high-mast lights, barge dock bulkhead, deep-draft dock system including; the trestle, dolphins, catwalk and capstans must be kept in safe operating condition. These funds are necessary to maintain the port, ultimately saving funds by fixing routine issues before they become major, costlier issues.

LAND MANAGEMENT

LAND & RESOURCE MANAGEMENT

LAND SURVEYS (CRITICAL) \$100,000

General grant land entitlement provides 355,210 acres to the Mat-Su Borough. In order to fulfill the state requirements of conveyance, the parcels must be surveyed to receive State Patent (pursuant to AS 29.65.070). Typical cost for one survey can range from \$25,000 - \$200,000, dependent upon many factors. Surveying is also required to establish Public Easements and Rights-of-Way to allow for legal access to and across borough lands. Survey projects provide public access to and across borough lands and are inherently the duty of the Land and Resource Management Division. Additional survey work is required to settle land disputes and subdivision land for sale.

ACCESS TO MATERIAL SITES (CRITICAL)

\$100,000

New earth material sites on Borough-owned land have been identified that could provide construction materials to upcoming road projects. Access must be constructed to these material sites in order for the construction materials to be readily available for sale to the contractors bidding on the road projects. Access will include driveway permits, if required, culverts, driveway construction, gates, and signage.



Service Area Operating Fire	585
Service Areas Capital Road	586
Service Areas Capital	587
Local Improvement Districts	588

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 6/30/2020		\$ 110,150
Loan to Talkeetna Flood Service Res 20-071	\$ (300,000)	
Recoveries 7/1/2020 - 6/30/2021:		
Circle View Service Area	\$ 6,000	
Talkeetna Water & Sewer	<u>21,400</u>	
Adjustment to Cash Balance		(272,600)
Estimated Cash Balance as of 6/30/2021		<u>(162,450)</u>
Anticipated Recoveries 7/1/2021-6/30/2022:		
Talkeetna Flood Control	10,000	
Circle View Service Area	6,000	
Talkeetna Water & Sewer	<u>21,400</u>	
Adjustment to Cash Balance		37,400
Estimated Cash Balance as of 6/30/2022		<u>(125,050)</u>
Loans Outstanding as of 6/30/2022:		
Talkeetna Flood Control	290,000	
Circle View Service Area	78,000	
Talkeetna Water & Sewer	<u>85,600</u>	
Due to Fund		453,600
Fund Balance as of 6/30/2022		<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 6/30/2020		\$ 400,000
Estimated Cash Balance as of 6/30/2021		<u>400,000</u>
Areawide Contribution 7/1/2021-6/30/2022:	100,000	
Adjustment to Cash Balance	100,000	
Estimated Cash Balance as of 6/30/2022		<u>500,000</u>
Loans Outstanding as of 6/30/2022:		
Due to Fund	-	
Fund Balance as of 6/30/2022		<u><u>\$ 500,000</u></u>



MATANUSKA-SUSITNA BOROUGH

**Reconciliation of Fund Balance: 610
Revolving Loan Fund - Road Service Areas Capital**

Cash Balance as of 6/30/2020		\$ 523,450
Recoveries 7/1/2020 - 6/30/2021:	<u>\$ -</u>	
Adjustment to Cash Balance		-
Estimated Cash Balance as of 6/30/2021		<u>523,450</u>
Anticipated Recoveries 7/1/2021-6/30/2022:	<u>-</u>	
Adjustment to Cash Balance		-
Estimated Cash Balance as of 6/30/2022		<u>523,450</u>
Loans Outstanding as of 6/30/2022:	<u>-</u>	
Due to Fund		-
Fund Balance as of 6/30/2022		<u><u>\$ 523,450</u></u>



MATANUSKA-SUSITNA BOROUGH

**Reconciliation of Fund Balance: 620
Revolving Loan Fund - Local Improvement Districts**

Cash Balance as of 6/30/2020			\$ -
Estimated Cash Balance as of 6/30/2021			<u>-</u>
Areawide Contribution 7/1/2021 - 6/30/2022:	<u>1,000,000</u>		
Adjustment to Cash Balance		1,000,000	
Fund Balance as of 6/30/2022			<u><u>\$ 1,000,000</u></u>



APPENDIX

Fiscal Year 2022 Approved Positions	591
Historical Employment	603
Average Assessed Value, Top Ten Tax Payers	605
Direct & Overlapping Property Tax Rates, Last Ten Fiscal Years	606
Certified Assessed Valuation	608
School District Enrollment & Statistics	609
History of Mat-Su Borough	610
Glossary	614
Chart of Accounts	620

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MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2022 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	6.950
		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	1.000
	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	
	Human Resources Office Technician	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 2022 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
		Buyer	2.000
INFORMATION TECHNOLOGY	Information Technology Admin	Total	3.000
		IT Director	1.000
		Department Admin Specialist	1.000
		Division Admin Specialist	1.000
	Information Technology	Total	12.500
		Programmer/Analyst	4.500
		Enterprise System Administrator	2.000
		Help Desk Specialist	3.000
		IT Operations Manager	1.000
		Web Architect	1.000
		Cyber Security Analyst	1.000
	GIS	Total	6.000
		GIS Programmer/Analyst	2.000
		GIS Cadastral & Addressing Manager	1.000
		GIS Cadastral Specialist	1.000
		GIS Specialist	2.000
FINANCE	Administration	Total	3.000
		Finance Director	1.000
		Department Administrative Specialist	1.000
		Grant Coordinator	1.000
	Revenue/Budget	Total	13.000
		Budget & Revenue Division Manager	1.000
		Collections Supervisor	1.000
		Senior Accounting Assistant	1.000
		Budget & Revenue Specialist	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

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2022 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Accounting	Total	12.000
		Comptroller	1.000
		Assistant Comptroller	1.000
		Financial Coordinator	1.000
		Accounting Assistant II - Accounts Payable	1.000
		Accounting Assistant II - Payroll	1.000
		Accounting Specialist	3.000
		Accounting Assistant I - Accounts Payable	3.000
		Accountant	1.000
	Assessment	Total	24.000
		Borough Assessor	1.000
		Assessment Supervisor	1.000
		Division Admin Specialist	1.000
		Property Conveyance Specialist	1.000
		Appraisal Analyst	2.000
		Appraiser I	8.000
		Appraiser II	1.000
		Appraiser III	4.000
		Appraisal Tech	2.000
		Assessment Assistant	3.000
PLANNING & LAND USE	Planning	Total	6.000
		Planning Services Manager	1.000
		Planner II	4.000
		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.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2022 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	Admin	Total	1.200
		Public Works Director	0.200
		Department Admin Specialist	1.000
	Facilities Maintenance	Total	9.100
		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 and Maintenance Div Manager	0.250
		Shop Supervisor	0.600
		Utilities/Facilities Maintenance Specialist	0.100
		Civil Engineer	0.050
	Operations	Total	0.513
		Operations & Maintenance Div. Manager	0.100
		O & M Specialist	0.300
		Road Maintenance Supervisor	0.038
		Civil Construction Project Manager II	0.050
		Civil Engineer	0.025
	Pre-Design & Engineering	Total	7.050
		Environmental Engineer	0.900
		PM & E Specialist	1.000
		Surveyor	1.450
		ROW Acquisition Officer	1.000
		Assistant Surveyor	0.700
		Pre-Design & Engineering Division Manager	1.000
		Civil Construction Project Manager I	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 2022 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Project Management	Total	5.000
		Construction Project Manager	3.000
		Project Management Division Manager	1.000
		PM & E Specialist	1.000
EMERGENCY SERVICES	Administration	Total	5.220
		Emergency Services Director	1.000
		Department Admin Specialist	1.000
		Program Coordinator	0.020
		Service Area Assistant - Fire	0.200
		Administrative Assistant	1.000
		Division Admin Specialist	2.000
	Rescue	Total	0.297
		District Fire Chief	0.200
		Deputy Director - Fire	0.047
		Program Coordinator	0.050
	Telecommunications	Total	1.500
		Telecommunications Supervisor	0.750
		Telecommunications Technician	0.750
	Ambulance Operations	Total	76.192
		EMS Deputy Chief	1.000
		Deputy Director - EMS	1.000
		EMS Operations Chief	1.000
		EMS Training Coordinator	3.000
		EMS Quality Assurance Manager	1.000
		Program Coordinator	0.192
		EMS Training & Logistics Supervisor	1.000
		Paramedic (MICP)	32.000
		EMT III	1.000
		EMT II	31.000
		Battalion Chief	4.000
	Emergency Management	Total	1.015
		Emergency Manager	1.000
		Program Coordinator	0.015
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

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2022 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Indoor/Outdoor Recreation	Total Parks, Recreation & Library Svcs Mgr Division Admin Specialist	1.850 1.000 0.850
	Pools	Total Pool Manager Pool Maintenance Technician Senior Water Safety Instructor Water Safety Instructor	9.500 1.000 1.000 2.000 5.500
	Outdoor Recreation	Total Outdoor Recreation Specialist	1.000 1.000
	Northern Region Outdoor Recreation	Total Northern Outdoor Recreation Tech	1.000 1.000
	Trails Maintenance	Total Outdoor Recreation - Trails Specialist	1.000 1.000
	Community Development Administration	Total Community Development Director Asset Manager Land Management Agent Land Management Specialist Natural Resource Manager Department Admin Specialist Land Disposal & Foreclosure Specialist	4.100 0.500 0.400 0.400 1.400 0.500 0.500 0.400
TOTAL AREAWIDE FUND, FUND 100			263.99

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2022 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>	
ASSEMBLY	Animal Care	Total	16.050	
		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	
		Senior Shelter Assistant	2.000	
		Shelter Assistant	2.000	
		Program Coordinator	1.000	
		Shelter Manager	1.000	
		Dispatcher	1.000	
INFORMATION TECHNOLOGY	Information Technology	Total	0.500	
		Programmer/Analyst	0.500	
COMMUNITY DEVELOPMENT	Sutton Library	Total	1.750	
		Librarian	1.000	
		Assistant Librarian	0.750	
	Talkeetna Library	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			24.685

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2022 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	1.500
		GIS Specialist	1.000
		Telecommunications Supervisor	0.250
		Telecommunications Technician	0.250
TOTAL ENHANCED 911 FUND, FUND 202			1.500
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			6.550

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2022 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	5.050
		Mechanic II	3.300
		Administrative Assistant	0.750
		Shop Supervisor	1.000
TOTAL FLEET MAINTENANCE FIRE FUND, FUND 245			5.050
	Caswell	Total	0.540
		Deputy Director - Fire	0.017
		District Fire Chief	0.500
		Program Coordinator	0.023
TOTAL CASWELL FSA FUND, FUND 248			0.540
	West Lakes	Total	6.125
		Deputy Director - Fire	0.165
		Mechanic II	0.700
		District Fire Chief	0.900
		Program Coordinator	0.110
		Administrative Assistant	0.250
		Training Officer	1.000
		Fire Service Area Assistant	3.000
TOTAL WEST LAKES FSA FUND, FUND 249			6.125
	Central FSA	Total	33.939
		District Fire Chief	0.900
		Health, Safety, and Logistics Officer	1.000
		Deputy Director - Fire	0.555
		Program Coordinator	0.384
		Administrative Assistant	1.000
		Fire Service Captain	10.000
		Fire Training Officer	1.000
		Firefighter / Driver Operator	15.000
		Fire Service Area Assistant	3.800
		Fire Permit Technician	0.300
TOTAL CENTRAL FSA FUND, FUND 250			33.939

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2022 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	0.146
		Deputy Director - Fire	0.048
		Program Coordinator	0.098
TOTAL BUTTE FSA FUND, FUND 251			0.146
	Sutton FSA	Total	0.022
		Deputy Director - Fire	0.012
		Program Coordinator	0.010
TOTAL SUTTON FSA FUND, FUND 253			0.022
	Talkeetna FSA	Total	0.069
		Deputy Director - Fire	0.022
		Program Coordinator	0.047
TOTAL TALKEETNA FSA FUND, FUND 254			0.069
	Willow FSA	Total	0.602
		Deputy Director - Fire	0.045
		District Fire Chief	0.500
		Program Coordinator	0.058
TOTAL WILLOW FSA FUND, FUND 258			0.602
	Greater Palmer FSA	Total	0.090
		Deputy Director - Fire	0.090
TOTAL GREATER PALMER FSA FUND, FUND 259			0.090

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2022 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	16.970
		Public Works Director	0.400
		Operations and Maintenance Division Manager	0.450
		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	0.550
		Assistant Surveyor	0.300
		Mechanic I	0.290
		Road Maintenance Supervisor	0.950
		Road Maintenance Technician	2.980
		ROW Acquisition Officer	1.000
		Road Maintenance Assistant	1.960
		O & M Specialist	0.950
TOTAL RSA ADMINISTRATION FUND, FUND 265			16.970
PUBLIC WORKS			
	Talkeetna Sewer & Water	Total	2.583
		Public Works Director	0.100
		O&M Division Manager	0.200
		Facility Maintenance Specialist	0.050
		O&M Specialist	0.200
		Road Maintenance Supervisor	0.013
		Road Maintenance Assistant	0.050
		Road Maintenance Technician	0.025
		Utilities/Facility Maintenance Specialist	0.900
		Utilities/Facilities Operational Unit Supervisor	1.000
		Civil Engineer	0.025
		Mechanic I	0.010
		Shop Supervisor	0.010
TOTAL TALKEETNA SEWER & WATER FUND, FUND 293			2.583

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2022 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 Waste Operations 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	6.000
			Utility Worker II	1.000
			Solid Waste Operations Unit 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
		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.



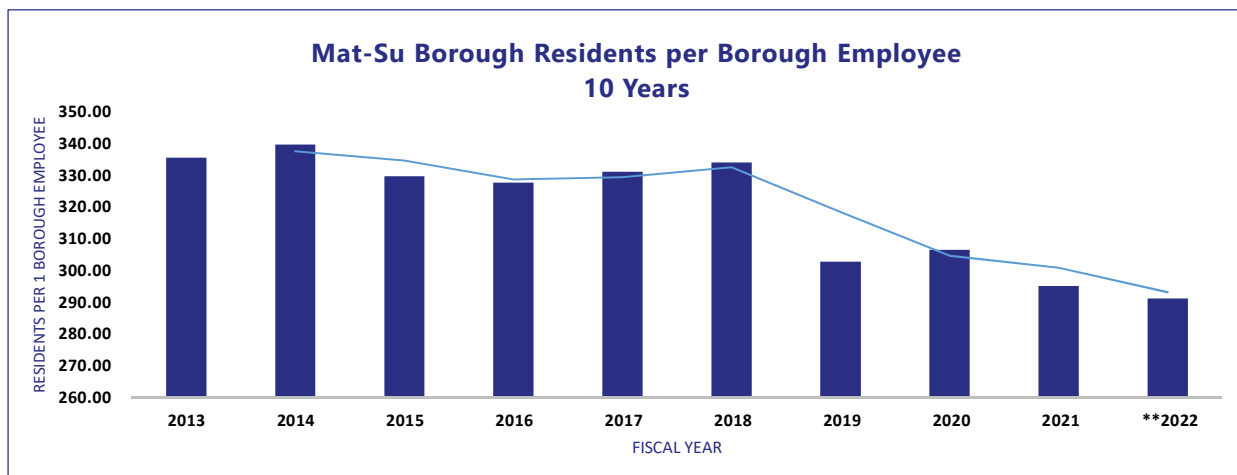
MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

Borough Historical Employment

Fiscal Year	Borough Population	Borough Employees (Total FTE*)	MSB Residents per Borough FTE
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	106,438	351.37	302.92
2020	110,218	359.39	306.68
2021	112,604	381.39	295.25
*2022	113,504	389.65	291.30

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 a projected 113,504 in 2022. The graph below displays borough residents per 1 Borough employee. The ratio of residents to 1 Borough employee in 2021 was 295.25 residents per 1 FTE, a more efficient ratio than any other major municipality in the State of Alaska.



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section
 2022 Population figures are projected based on estimated annual growth rates



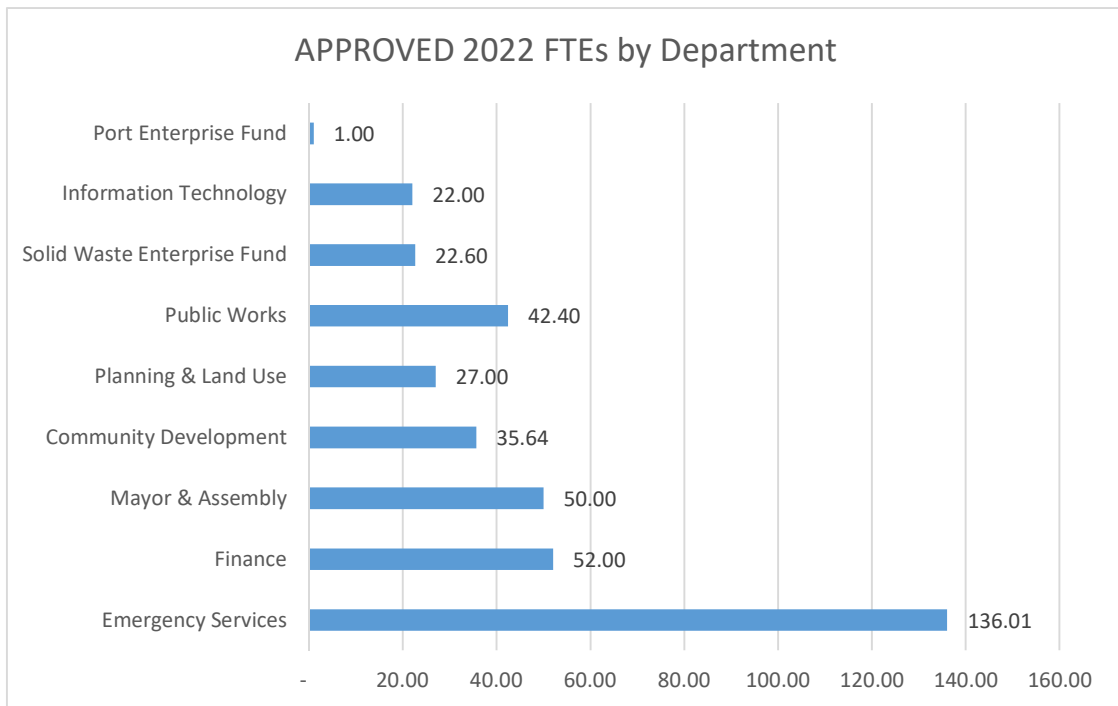
MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

2020-2021 Borough & Municipality Employee to Residents Ratios

Borough/Municipality	Employees	Population	Residents per Employee
Juneau, City and Borough of	1,814	31,773	18
Municipality of Anchorage	2,333	288,970	124
Kenai Peninsula Borough	291	58,934	203
Fairbanks North Star Borough	407	97,159	239
Matanuska-Susitna Borough	382	112,604	295

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section



*Includes Areawide and Nonareawide department employees



MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

Average Assessed Value of Homes in the Mat-Su Borough 2010-2022

Fiscal Year	Average Assessed Value	Areawide Mill Rate	Nonareawide Mill Rate	Average Tax Bill*
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
2021	265,009	10.322	0.511	2,870
2022	283,203	9.942	0.432	2,938

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 2021

Taxpayer	Total Value*	Total Taxed
1. Mat-Su Valley Medical Center	111,810,900	1,773,277
2. Enstar Natural Gas	63,972,300	939,254
3. Fred Meyer Stores, Inc.	53,449,265	692,715
4. Alaska Hotel Properties, Inc.	40,647,200	445,538
5. Maple Springs	32,975,700	456,716
6. Wal-Mart Stores, Inc.	29,654,600	372,937
7. Cook Inlet Region, Inc. (CIRI)	27,255,900	415,539
8. Global Finance & Investments S.A / Gary Lundgren	25,039,200	316,990
9. GCI Cable / Alaska Wireless	23,061,600	336,096
10. DBC, LLC / Target	18,273,900	229,081

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
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	-
2021	10.322	0.511	3.00	-	3.00	3.43	4.59	0.91	-
2022	9.942	0.432	3.00	-	3.00	3.43	4.59	1.50	-

Fiscal Year	Overlapping Rates								
	9	14	15	16	17	19	20	21	23
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
2021	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2022	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
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
2021	3.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68
2022	3.04	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	*
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	-
2021	2.75	9.40	2.15	3.24	0.96	3.21	2.20	5.03
2022	2.75	9.40	2.15	3.24	0.96	3.21	2.20	5.03

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.

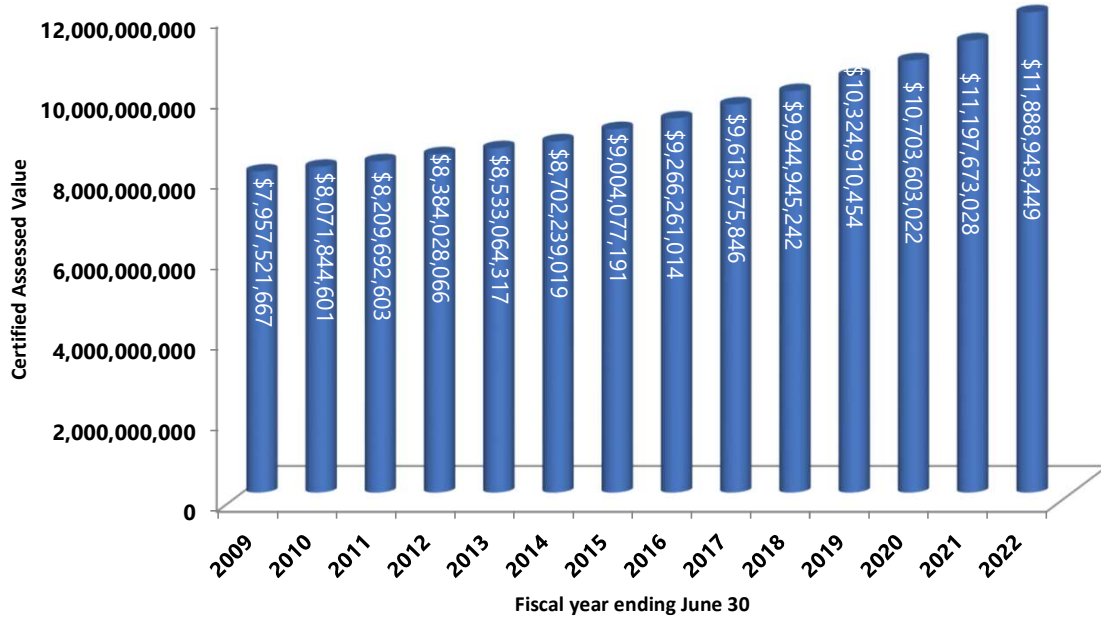
*Jimmy's Drive Service Area was established with Ordinance 18-085



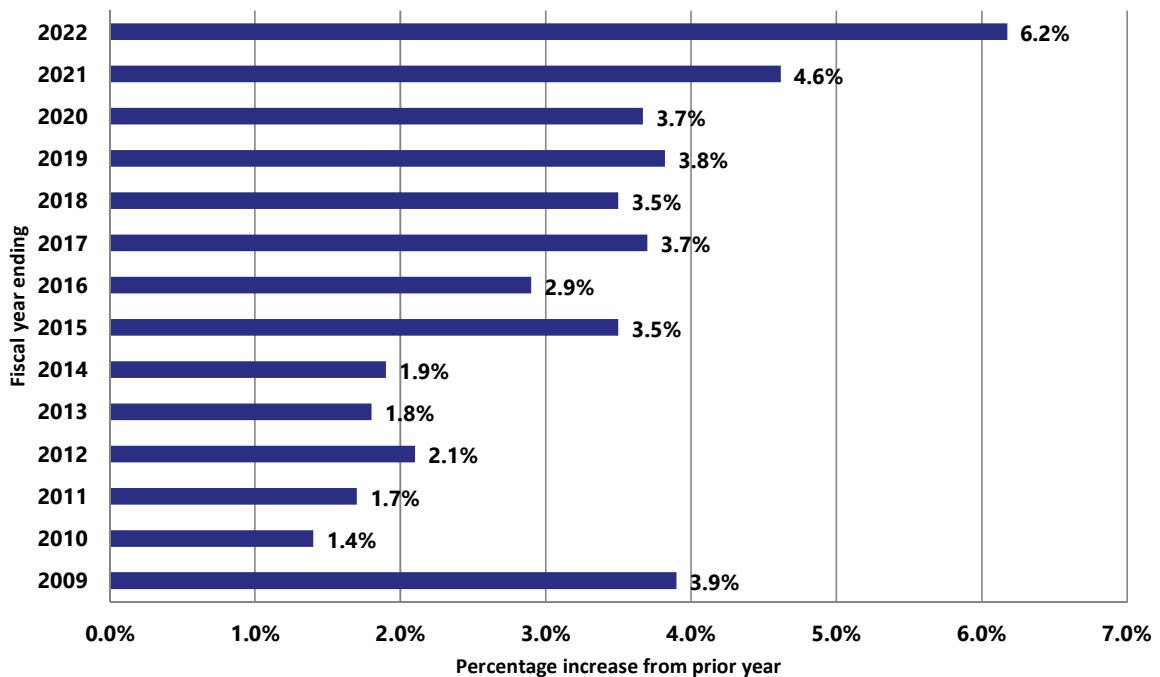
MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

Mat-Su Borough Certified Assessed Valuation by Fiscal Year



Annual Increase in Mat-Su Borough Assessed Valuation

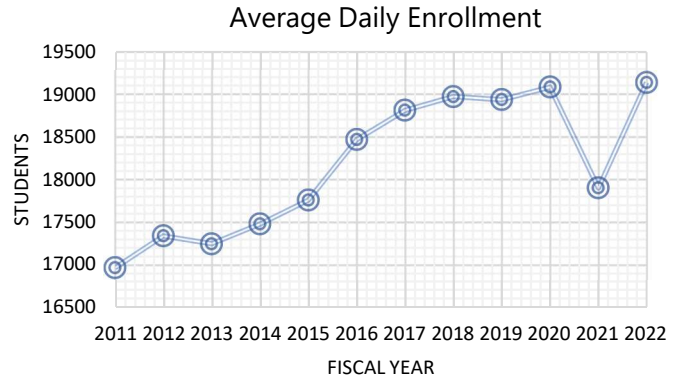
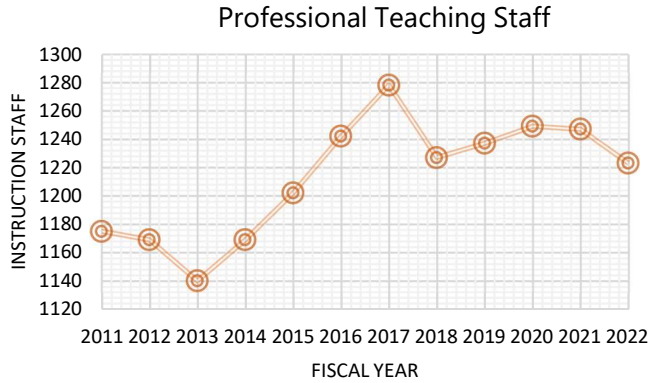


Source: Matanuska-Susitna Borough Department of Finance, Assessments



MATANUSKA-SUSITNA BOROUGH
Statistical and Supplementary Information

School District Enrollment and Statistics



Source: Matanuska-Susitna Borough School District Preliminary Adopted Budget 2021-2022

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
2022*	19,135	1,223	47	**	**	**
2021	17,900	1,247	47	**	**	**
2020	19,080	1,249	47	22.40	22.60	20.10
2019	18,932	1,237	47	23.90	25.40	21.20
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

Source: Matanuska-Susitna Borough School District, Preliminary Adopted Budget 2021-2022
 *Projected/Preliminary Adopted budget 2022
 **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



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

2020 Population: 107,305

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-5,997), Wasilla (population-8,963) and Houston (population-2,119). 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 2019, the population for the Borough was estimated at 107,305.

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.

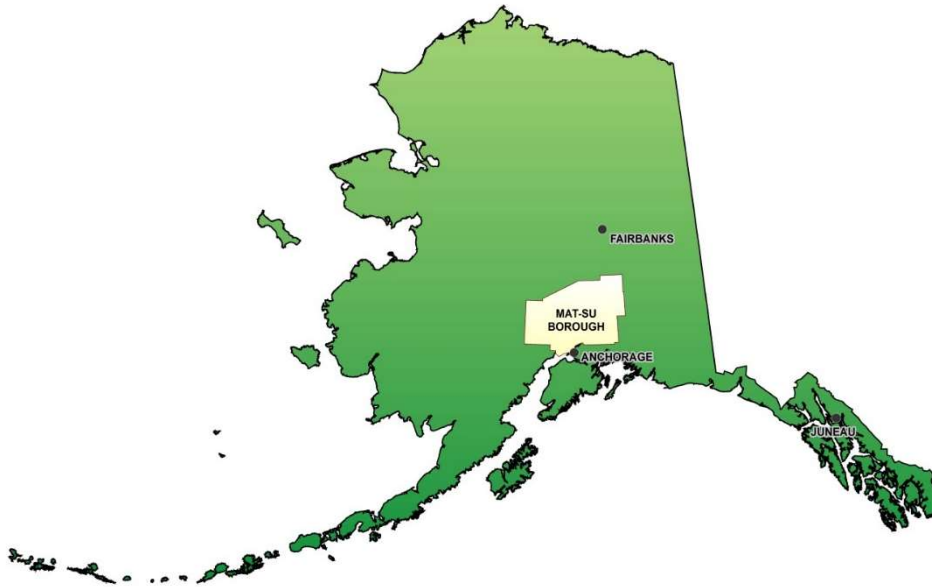
The City of Houston origins are due to the use of Herning Trail for supplies into the Willow Creek Mining District. The town was named after Congressman Houston of Tennessee and was first seen on the Alaska Railroad maps in 1917. Several coal mines were developed in the area during 1917 and 1918 which 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

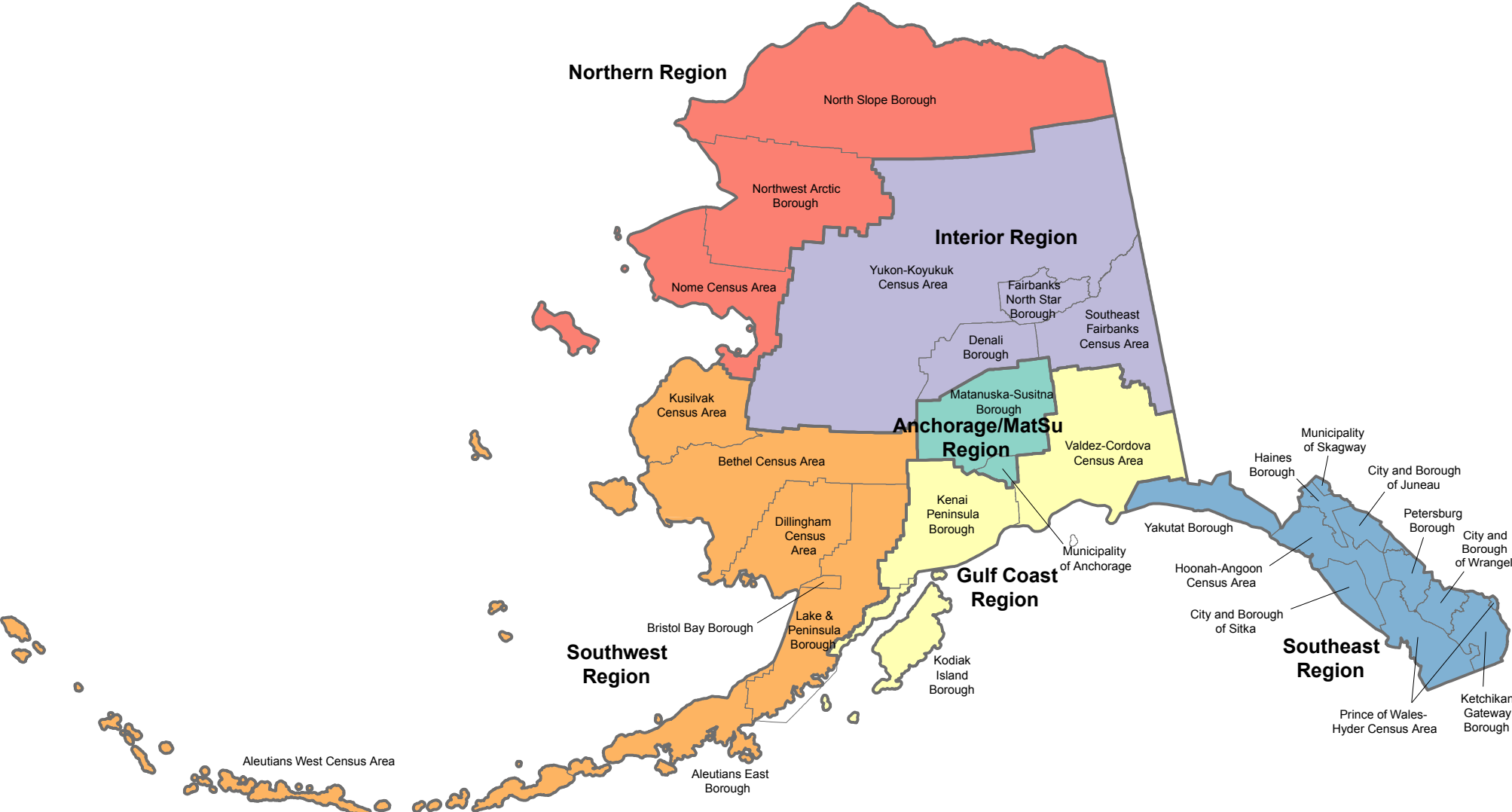


The Borough is in South Central Alaska, and begins approximately 40 miles north of Anchorage.



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



Note: Based on 2013 Geography

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

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	Equestrian 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-Deling
<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 Then 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
Accounts Payable	202.100	Accounts Payable
Accounts Payable	203.100	Accrued Leave/Audit Adjst
Accounts Payable	203.200	Comm Network Payable
Accounts Payable	203.300	Accrued Interest Payable
Accounts Payable	203.400	Stale Dated Chks Payable
Accounts Payable	203.500	Garnishments Payable
Accounts Payable	203.600	Insurance Premium Finac'G
Accounts Payable	203.700	Fees Payable
Accounts Payable	203.800	Health Plan Council Paybl
Accounts Payable	203.900	FRCLSR SALE REFUNDBLES
Accounts Payable	206.100	Retainage On Contracts
Accounts Payable	206.200	Const Contracts Payable
Accounts Payable	206.300	Wage & Hour Disputes W/H
Accounts Payable	206.400	Irs/Notice Of Levy/Contrc
Accounts Payable	206.500	Collection Contract Pay.
Accounts Payable	206.600	Case 3PA98279 Civil
Accounts Payable	206.900	MISC. PAYABLE
Accounts Payable	206.901	Library Fines to Wasilla
Accounts Payable	206.902	Library Fines to Palmer
Accounts Payable	206.903	Library Fines to Trapper
Due To Other Funds	207.000	DUE TO OTHER FUNDS
Due To Other Funds	207.100	Areawide Fund
Due To Other Funds	207.200	Mat-Su Const. Trade
Due To Other Funds	207.300	Due To_____
Due To Other Funds	207.400	Enstar Gas Line Principle
Due To Other Funds	207.410	Enstar Gas Line Interest
Due To Other Funds	207.500	Due To Revlv Loan Fund
Due To Other Funds	207.630	Due To Fund 630
Due To Other Funds	207.635	Due To Fund 635
Due To Other Governments	208.100	City Of Palmer
Due To Other Governments	208.110	City of Palmer - Aircraft
Due To Other Governments	208.200	City Of Wasilla
Due To Other Governments	208.300	City Of Houston
Due To Other Governments	208.400	State Of Alaska
Due To Other Governments	208.410	St Ak Dot Specifications
Due To Other Governments	208.420	St Ak Wood Permits
Due To Other Governments	208.900	Miscellaneous Govt
Due To Other Governments	209.100	Vehicle Tax/Boro
Due To Other Governments	209.200	Vehicle Tax/Palmer
Due To Other Governments	209.300	Vehicle Tax/Wasilla
Due To Other Governments	209.400	Vehicle Tax/Houston
Bonds Payable	211.000	Matured Bonds Payable
Bonds Payable	211.100	Matured Interest Payable



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 Withholding
<i>Accrued Wages & Benefits</i>	218.700	Sbs Withheld & Contrib.
<i>Accrued Wages & Benefits</i>	218.800	Charity Contrib Withholdin
<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