

MATANUSKA-SUSITNA BOROUGH



Approved Annual Budget



FY2019



**ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING
JUNE 30, 2019**



MATANUSKA-SUSITNA BOROUGH

JOHN M. MOOSEY, BOROUGH MANAGER

CHEYENNE HEINDEL, DIRECTOR OF FINANCE

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MATANUSKA-SUSITNA BOROUGH

Borough Manager's Office

350 East Dahlia Avenue • Palmer, AK 99645

Phone (907) 861-7801 • www.matsugov.us

May 3, 2018

To the Honorable Mayor and Borough Assembly:

Submitted herewith is the fiscal year 2019 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. This budget was formally adopted by the Assembly on May 3, 2018. The total budget is \$399,683,189; a 1.171% increase as compared to the prior fiscal year amended budget.

Resources have been allocated in accordance with our mission statement, "Providing outstanding Borough services to the Matanuska-Susitna community." The 2019 goal is process improvement and infrastructure building for the benefit of all Borough residents. To meet our objectives, we have deftly married limited Borough resources with grant and legislative revenue opportunities. Our top priorities include:

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- Ensure outdated infrastructure is modernized using appropriated capital improvement project funds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

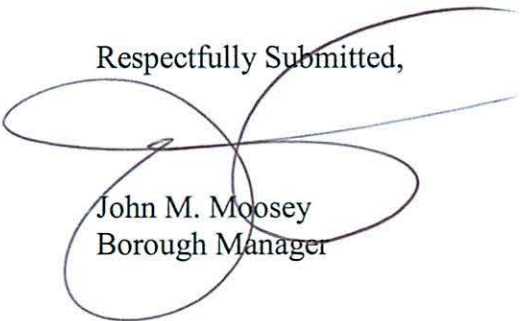
The Matanuska-Susitna Borough is the fastest growing area in the State of Alaska and ranked 40th in the United States. Our current population is 104,166 and it is necessary to keep tight control over the annual property tax levy as not to harm or increase the burden to local homeowners. In fiscal year 2018 our employees have continued to go the distance by reducing spending and keeping a balanced budget. Offices and departments will continue to actively monitor expenses and revenues throughout the year to ensure financial sustainability.

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

Providing Outstanding Borough Services to the Matanuska-Susitna Community.

We would like to give credit to the Borough employees who participated in the preparation and development of this budget. The department heads and their staff worked hard to develop departmental budgets. They heeded the Borough Manager's request to make additional cuts to their budgets and still strive to provide the Borough residents with the level of services that they expect. This again has been a difficult task. Many thanks also go to the employees of the Budget & Revenue Division, Hannah Newberry, Liesel Weiland and Layla Lesley, in addition to Candie Graham for the long hours they have put in either working on or preparing this document. As always, we are available to assist you in reviewing and evaluating this budget.

Respectfully Submitted,



John M. Moosey
Borough Manager



Cheyenne Heindel
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Matanuska-Susitna Borough
Alaska**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

MATANUSKA-SUSITNA BOROUGH

PRINCIPAL OFFICIALS

MAYOR AND ASSEMBLY

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

Vern Halter, Mayor
Matthew Beck, Deputy Mayor

Jim Sykes
Barbara Doty
Ted Leonard

Dan Mayfield
Randall Kowalke
George McKee



BOROUGH STAFF

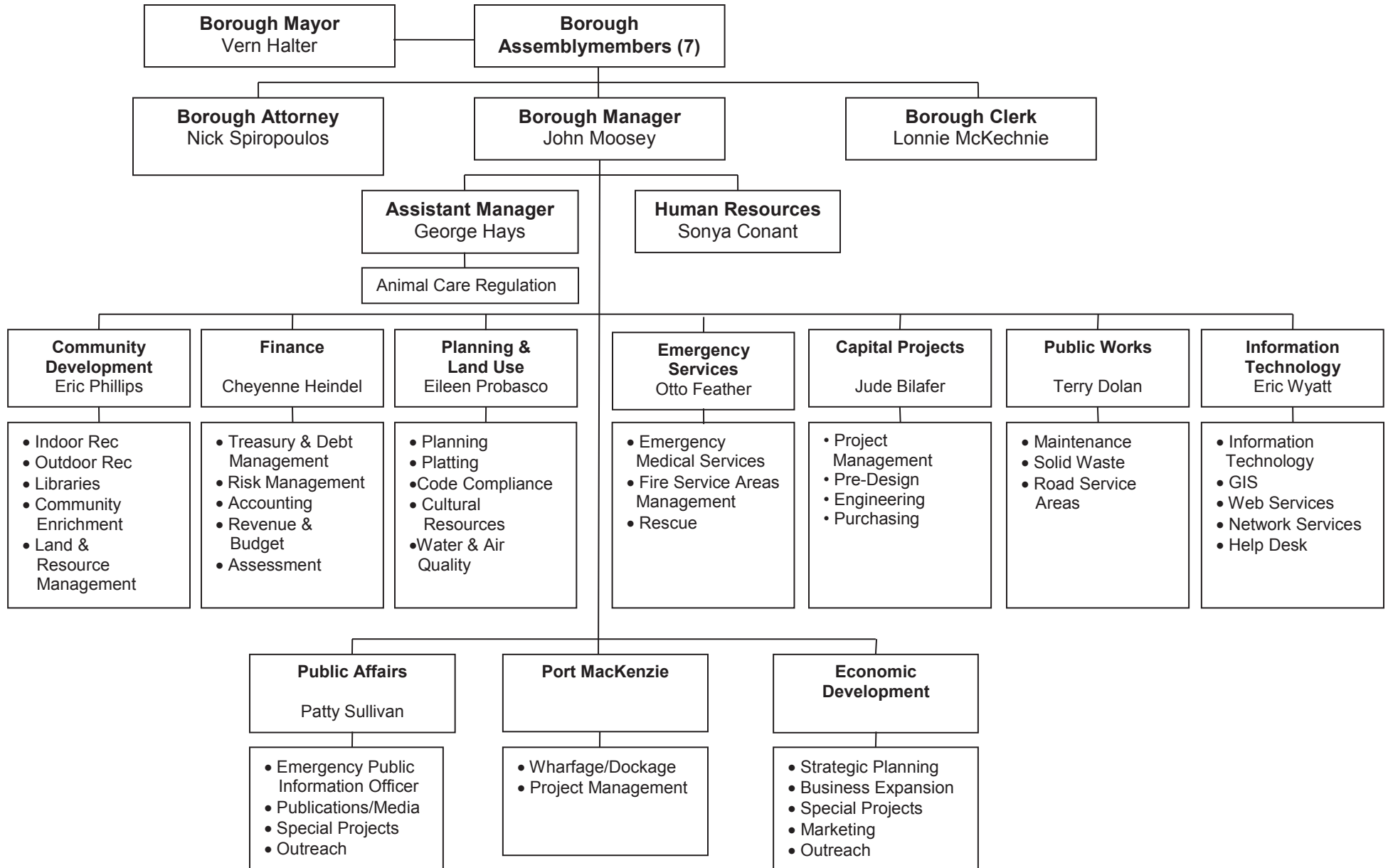
John Moosey
George Hays
Nicholas Spiropoulos
Lonnie R. McKechnie
Cheyenne Heindel
Sonya Conant
Jude Bilafer
Eric Phillips
Otto Feather
Eileen Probasco
Terry Dolan
Brad Pickett
Vacant
Vacant
Patty Sullivan
Eric Wyatt

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



MATANUSKA-SUSITNA BOROUGH

ORGANIZATION CHART



NON-CODE ORDINANCE

By: Borough Manager
Introduced: 04/17/18
Public Hearing: 04/24/18
Public Hearing: 04/26/18
Public Hearing: 04/30/18
Postponed to 05/03/18: 04/30/18
Amended: 05/03/18
Adopted: 05/03/18

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 18-018**

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, 2018 AND ENDING JUNE 30, 2019 AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2018 THROUGH JUNE 30, 2019.

BE IT ENACTED:

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

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

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

<u>NO.</u>	<u>FUND TITLE</u>	<u>APPROPRIATION</u>
100	Areawide General	50,482,886
200	Non-Areawide	4,921,541
202	Enhanced 911	1,620,283
203	Land Management	1,485,432
245	Fleet Maintenance	376,200
248	Caswell Fire Service Area	313,304
249	West Lakes Fire Service Area	2,448,024

250	Central Mat-Su Fire Service Area	6,863,400
251	Butte Fire Service Area	678,500
253	Sutton Fire Service Area	217,109
254	Talkeetna Fire Service Area	324,314
258	Willow Fire Service Area	555,036
259	Gr. Palmer Consol. Fire Service Area	457,370
265	Road Service Area: Administration	2,457,079
270	Midway Road Service Area	592,334
271	Fairview Road Service Area	538,863
272	Caswell Lakes Road Service Area	483,758
273	South Colony Road Service Area	1,072,842
274	Knik Road Service Area	1,323,120
275	Lazy Mountain Road Service Area	224,437
276	Greater Willow Road Service Area	549,138
277	Big Lake Road Service Area	1,027,968
278	North Colony Road Service Area	175,314
279	Bogard Road Service Area	941,054
280	Greater Butte Road Service Area	478,934
281	Meadow Lakes Road Service Area	947,661
282	Gold Trail Road Service Area	1,019,067
283	Gr. Talkeetna Road Service Area	511,892
284	Trapper Creek Road Service Area	179,331
285	Alpine Road Service Area	269,582
290	Talkeetna Flood Control	42,796
292	Point MacKenzie Service Area	83,429
293	Talkeetna Water/Sewer Service Area	456,130
294	Freedom Hills Road	15,000
295	Circle View/Stampede Estates E.C.S.A.	5,255
296	Chase Trail Service Area	7,073
297	Roads Outside Service Areas	233
300	Debt Service-Schools	29,155,819
301	Debt Service-USDA-Fronteras Charter School	393,300
302	Debt Service-UAA-Fireweed Building	89,565
316	Debt Service-Station 5-1	764,325
318	Debt Service-Station 6-2	498,750
319	Debt Service-Station 7-3	563,300
320	Debt Service-Parks & Recreation	2,060,850
325	Debt Service-Nonareawide A/C	540,050
330	Debt Service-Road Bonds	2,384,025

Subtotal - Borough Operating Funds120,595,673

510	Solid Waste Enterprise Fund	8,809,606
520	Port Enterprise Fund	2,163,444

Subtotal - Borough Enterprise Funds10,973,050

204 Education Operating.....	247,489,086
Subtotal - Education Operating.....	247,489,086
*** Areawide Capital Projects.....	5,034,450
*** Areawide-Dust Control Program.....	500,000
*** Areawide-MSCVB.....	747,500
*** Areawide-Tourism Infrastructure.....	390,000
*** Areawide-Community Transportation.....	1,170,000
Grant Match	
*** Areawide-Human Services Grant Match.....	150,000
*** Areawide-City of Wasilla Planning Grant.....	225,000
*** Areawide-Youth Programs-My House.....	100,000
Planning Grant	
*** Areawide-Neighborhood Watch.....	50,000
*** Nonareawide Capital Projects.....	1,293,000
*** Land & Resource Management.....	225,000
*** West Lakes FSA Capital Projects.....	510,000
*** Central Mat-Su FSA Capital Projects.....	2,450,000
*** Butte Fire Capital Projects.....	455,000
*** Sutton Fire Capital Projects.....	90,000
*** Talkeetna FSA Capital Projects.....	205,000
*** Willow FSA Capital Projects.....	235,000
*** Greater Palmer FSA Capital Projects.....	60,000
*** RSA Administration.....	193,300
*** Midway RSA Capital Projects.....	885,850
*** Fairview RSA Capital Projects.....	444,980
*** Caswell Lakes RSA Capital Projects.....	28,430
*** South Colony RSA Capital Projects.....	246,350
*** Knik RSA Capital Projects.....	1,094,100
*** Lazy Mountain RSA Capital Projects.....	5,890
*** Greater Willow RSA Capital Projects.....	247,430
*** Big Lake RSA Capital Projects.....	71,890
*** Bogard RSA Capital Projects.....	541,840
*** Greater Butte RSA Capital Projects.....	324,890
*** Meadow Lakes RSA Capital Projects.....	705,000
*** Gold Trails RSA Capital Projects.....	486,850
*** Greater Talkeetna RSA Capital Projects.....	3,600
*** Trapper Creek RSA Capital Projects.....	15,030
*** Talkeetna Sewer & Water Capital Projects.....	50,000
*** Solid Waste Enterprise Fund Capital Projects...	640,000
*** Port Mackenzie Enterprise Fund.....	750,000
Subtotal - Borough Capital Projects.....	20,625,380
TOTAL APPROPRIATION	\$399,683,189

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, 2018 and upon payment of accrued liability within the areawide, non-areawide and land management funds and to set up this liability to comply within generally accepted accounting principles. Said funds are to be expended only in the event that payouts will cause a shortfall in those amounts included in Section 3 for operational purposes.

Section 5. Appropriation for insurance. There is hereby appropriated \$150,000 into an account within the areawide fund and \$10,000 into an account within the non-areawide fund for insurance reserves to provide for self-insurance retention costs as well as unforeseen premium adjustments and losses in fiscal year 2019.

Section 6. Appropriation for Major Repairs and Renovation. There is hereby appropriated an additional sum of \$770,752 into a reserve account within the areawide fund to cover major repairs and renovation expenditures. Said funds are to be expended only upon assembly approval of specific projects.

Section 7. Appropriation for capital reserve. There is hereby appropriated an additional sum of \$500,000 into a reserve account within the areawide fund to cover capital expenditures. Said funds

are to be expended only upon assembly approval of specific projects.

Section 8. Appropriation for Alaska LNG project reserve. There is hereby appropriated a sum of \$250,000 into a reserve account within the areawide fund to construct and operate the Alaska LNG Project. Said funds are to be expended only upon assembly approval of specific projects.

Section 9. Appropriation for match for paving projects and calcium chloride. There is hereby appropriated an additional sum of \$2,111,430 into a reserve account within the areawide fund for match of paving projects and calcium chloride in accordance with Borough code 3.24.030(C)(3). Said funds are to be expended only upon assembly approval of specific projects.

Section 10. 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 2019 budget.

Section 11. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2019. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

Section 12. Tax levies. The rates of tax levy on each dollar of assessed valuation of taxable property are hereby fixed at the following amounts in mills per each dollar of taxable property:

<u>TAX FUND</u>	
Areawide	10.331
Non-Areawide	0.548
Butte Fire Service Area #2	3.43
Sutton Fire Service Area #4	4.59
Talkeetna Flood Control #7	0.91
Midway Road Service Area #9	2.78
Fairview Road Service Area #14	1.85
Caswell Lakes Road Service Area #15	4.10
South Colony Road Service Area #16	1.50
Knik Road Service Area #17	2.92
Lazy Mountain Road Service Area #19	2.51
Greater Willow Road Service Area #20	3.50
Big Lake Road Service Area #21	2.57
North Colony Road Service Area #23	4.59
Talkeetna Fire Service Area #24	2.04
Bogard Road Service Area #25	1.73
Greater Butte Road Service Area #26	3.45
Meadow Lakes Road Service Area #27	3.48
Gold Trails Road Service Area #28	1.99
Gr. Talkeetna Road Service Area #29	3.12
Trapper Creek Road Service Area #30	4.41
Alpine Road Service Area #31	3.68
Willow Fire Service Area #35	2.75
Point MacKenzie Service Area #69	9.40
Central Mat-Su FSA #130	2.15
Circle View/Stampede Estates	3.24
Erosion Control Service Area #131	
Gr. Palmer Consolidated FSA #132	0.96
Caswell Fire Service Area #135	3.21
West Lakes Fire Service Area #136	2.20
Palmer, City of	3.00
Wasilla, City of	0.00
Houston, City of	3.00

Section 13. E-911 surcharge for July 1, 2018, to June 30, 2019. 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, 2018 through June 30, 2019, shall set the E-911 surcharge rate at \$2.00 per wireline and per wireless telephone numbers that are billed or sold to a customer with an address within the Borough, and all funds collected shall be held in a separate fund subject to the appropriation of the Assembly.

Section 14. Deficit adjustment, service areas. If the revenue collected for any service area amounts to less than the amount appropriated for that service area, the deficit shall be made up to the Borough's general fund from the following year's revenue of that service area.

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

Section 16. Revenue deficiencies. In the event that total revenue from sources other than local support for any function is received in an amount less than the amount estimated in the budget document, the appropriation for such function is reduced a corresponding amount.

Section 17. Revenue increases. In the event that the total revenue from sources other than local support for any function are received in an amount more than the amount estimated in the budget document, the allocation of local support for such functions is reduced a corresponding amount.

Section 18. Due dates of taxes, general government and service areas. The above taxes are due and payable August 15, 2018, for the first installment, and February 15, 2019, for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment.

Section 19. Effective date. Ordinance Serial No. 18-018 shall take effect upon adoption.

ADOPTED by the Matanuska-Susitna Borough Assembly this 3 day of May, 2018.


VERN HALTER, Borough Mayor

ATTEST:


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

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

Introduced by: City Manager Wallace
 1st Public Hearing: October 24, 2017
 2nd Public Hearing: December 5, 2017
 3rd Public Hearing: December 12, 2017
 Action: Adopted
 Vote: Unanimous

Yes:	No:
Best	
Carrington	
Combs	
DeVries	
Fuller	
Hanson	
LaFrance	

CITY OF PALMER, ALASKA

Resolution No. 18-001

A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska, for the Fiscal Year Beginning January 1, 2018, and Ending December 31, 2018, 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 2018 Budget was held on Tuesday, October 24, 2017, and continued on Tuesday, December 12, 2017; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2018 fiscal year.

NOW, THEREFORE, THE CITY OF PALMER, ALASKA RESOLVES:

Section 1. That the budget presented to the Council by the City Manager for the fiscal year 2018 has been reviewed by the City Council.

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

	Revenues
General Fund (01)	\$ 11,285,060
Enterprise Fund	
Water/Sewer (02)	\$ 2,846,000
Airport (03)	\$ 370,885
Solid Waste (05)	\$ 711,000
Golf Course (15)	\$ 835,538
Capital Projects	
Projects (08)	\$ 199,100
Projects (09)	\$ 412,000
Projects (10)	\$ 368,261
Projects (24)	\$ 155,000
Projects (30)	\$ 10,750
Total Revenues	\$ 17,193,594

Expenditures	
General Fund (01)	\$ 11,614,889
Water/Sewer Fund (02)	\$ 2,293,674
Airport Fund (03)	\$ 368,508
Solid Waste Collection Fund (05)	\$ 688,053
Golf Course (15)	\$ 830,963
Subtotal Expenditures/Expenses	\$ 15,796,087
Capital Improvements	
Capital Projects (08)	\$ 199,100
Capital Projects (09)	\$ 412,000
CIP Roads (10)	\$ 368,261
Capital Projects (24)	\$ 155,000
Capital Projects (30)	\$ 10,750
Total Expenditures/Expenses	\$ 16,941,198

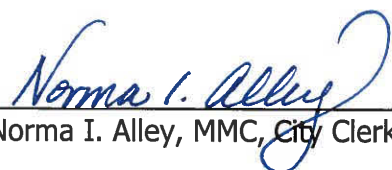
Section 3. That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2018 shall be fixed at 3.00 mills upon each dollar of assessed taxable real and personal property. The revenue from this tax levy is to be used for city purposes.

Section 4. That the 2018 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 2018 operating budget is adopted for a period of one (1) year, that being from January 1, 2018, through December 31, 2018.

Passed and approved by the City Council of the City of Palmer, Alaska, this 12th day of December, 2017.


Edna B. DeVries, Mayor


Norma I. Alley, MMC, City Clerk

Non-Code Ordinance

By: Finance
Introduced: April 09, 2018
First Public Hearing: April 23, 2018
Public Hearing Continued to April 25, 2015: April 23, 2015
Second Public Hearing: April 25, 2018
Amended: April 25, 2018
Adopted: April 25, 2018
Yes: Burney, Dryden, Graham, Harvey, Ledford, O'Barr
No: None
Absent: None

**City of Wasilla
Ordinance Serial No. 18-18 (AM)**

An Ordinance Of The Wasilla City Council Providing For The Adoption Of The Annual Budget For Fiscal Year 2019 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 2019 as presented by the Mayor and introduced on April 9, 2018.

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, 2019 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, 2019 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, 2019 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, 2018, the sum of \$30,699,236, which includes \$1,882,789 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	\$ 6,545,000
Legislative		Vehicle Fund	\$ 260,000
Clerk	\$ 438,053	Right-Of-Way Fund	\$ 15,000
Records Management	12,550	Roads Fund	\$ 75,000
Council	184,035	Technology Replacement Fund	\$ 99,000
Mayor			
Administration	295,281	Special Revenue Funds	
General Administration	232,726	Youth Court	\$ 103,505
Human Resources	240,843		
Planning	315,197	Enterprise Funds*	
Finance		Sewer	
Finance	1,286,832	Operations & Transfers	\$ 1,182,557
MIS	436,091	Debt Service	-
		Capital	25,000
		Total Sewer Funds	\$ 1,207,557
Public Safety			
Administration	695,780	Water	
MultiTask Drug Enforcement	164,985	Operations & Transfers	\$ 970,779
Investigation	507,030	Debt Service	180,341
Police - Patrol	3,273,326	Capital	90,000
COPS-SRO	136,419	Total Water Funds	\$ 1,241,120
Dispatch	3,819,761		
Code Compliance	212,019	Airport	
Public Works		Operations & Transfers	\$ 191,688
Administration	398,229	Capital	75,000
Roads	1,247,503	Total Airport	\$ 266,688
Property Maintenance	597,946		
Meta Rose	126,574		
		Curtis D. Menard Memorial Sports Center (CMMSC):	
Cultural & Recreation		Operations & Transfers	\$ 1,283,518
Museum	277,975	Capital	405,990
Library	788,312	Total CMMSC Fund	\$ 1,689,508
Parks Maintenance	1,311,287		
Recreation Services	99,815		
		*Does not include depreciation.	
Non-Departmental			
Non-Departmental	239,000	Debt Service Funds	None for FY 2019.
Debt Service	413,500		
Transfers	1,445,000	Permanent Funds	
Total General Fund	\$ 19,196,069	Cemetery	\$ 789
		Total FY2019 Appropriation:	<u>\$ 30,699,236</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, 2018.

ADOPTED by the Wasilla City Council on April 25, 2018.


BERT L. COTTLE, Mayor

ATTEST:


JAMIE NEWMAN, MMC, City Clerk

[SEAL]

Introduced by: Mayor Thompson
Introduction Date: May 10, 2018
Public Hearing: June 14, 2018
Adoption Date: June 28, 2018

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

**HOUSTON, ALASKA
ORDINANCE 18-06**

**AN ORDINANCE OF THE HOUSTON CITY COUNCIL PROVIDING FOR THE
ADOPTION OF THE ANNUAL BUDGET FOR THE FISCAL YEAR 2019 AND
APPROPRIATING FUNDS TO CARRY OUT SAID BUDGET**

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

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

SECTION II: PURPOSE: In accordance with Houston Municipal Code 4.05.020, The Houston City Council hereby adopts the Annual Budget for the Fiscal Year 2019 as presented by the Mayor.

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

- (a) If federal, state or local grant funds that are received during the fiscal year ending June 30, 2019 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, 2019 fall short of the estimates appropriated by this ordinance the affected appropriations reduced by the amount of the shortfall in receipts.

SECTION IV: APPROPRIATION: There is hereby appropriated out of the revenues of the City of Houston, for the fiscal year beginning July 1, 2019 the sum of \$1,020,285.00 which sum is deemed by Council to be necessary to defray all expenditures of the City during said budget year to be divided and appropriated in accordance with the attached budget proposal as follows:

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

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

ADOPTED by the Houston City Council on June 28, 2018.

THE CITY OF HOUSTON, ALASKA


Virgie Thompson, Mayor

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

ATTEST:



Sonya Dukes CMC, City Clerk



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



**CITY OF HOUSTON
ADOPTED REVENUE FY2019
Ordinance #18-06**

Revenues	Acct Number	Line Item	FY2019 Adopted
<u>Taxes</u>	4015	Sales Tax	\$362,000
	4019	Vendor Fees	\$200
	4017	Sales Tax Penalties & Interest	\$2,500
	4020	Property Taxes	\$377,866
	4025	Motor Vehicle Taxes	\$11,500
	4098-4	MJ Excise Tax (cultiv.)	\$75,000
<u>Licenses & Permits</u>	4036	Animal Control Registration & Vac	\$1,000
	4037	COH Business License	\$7,500
	4098-1	MJ COH Business License	\$125
	4098-2	MJ COH Excise Tax License	\$1,250
	4098-5	MJ SOA License Fee	\$2,000
	4038	Permits, Various	\$25,000
<u>Fines & Penalties</u>	4041	Fines/Citations	\$500
<u>Misc. Fees</u>	4051	Administrative Fees	\$100
<u>Rentals</u>	4064	Wildbird Annual Rent	\$100
	4065	Office 9-1	\$10,000
<u>Leases</u>	4071	Cell Tower Lease	\$6,900
	4072	Carrie McKee	\$2,400
<u>Other Revenues</u>	4092	Houston/Willow Parking	\$250
	4031	PFD Levy	\$0
	4054	Appeals	\$0
	4099	Interest Income	\$100
	4096	Donations/Founders Day	\$10,000
	4097	Donations/Other	\$0
<u>Shared Revenues</u>	4111	Community Revenue Sharing	\$114,444
	4112	Raw Fish Tax Refunds	\$2,450
	4113	Utility Co-op Tax Refunds	\$0
	4114	Liquor License Tax Refund	\$7,100
		Total Adopted Revenues FY2019	\$1,020,285



**CITY OF HOUSTON
ADOPTED EXPENSES FY2019
Ordinance #13-06**

Acct Number	Adopted Operating Expenditures Line Item	Adopted 2019	Admin	Fire Combined	P/W Roads	Council
5101	Personnel Services Health Insurance	\$81,729	\$38,729	\$13,000	\$30,000	
5104	Payroll Taxes	\$40,000	\$12,000	\$11,500	\$15,000	\$1,500
5105	Salaries	\$442,685	\$157,685	\$130,000	\$140,000	\$15,000
5120	Casual Labor	\$10,000		\$10,000		
5201	Travel Rental Car/Taxi/Parking	\$900	\$100	\$500	\$200	\$100
5202	Airfare & Lodging	\$2,600	\$500	\$600	\$500	\$1,000
5203	Per Diem	\$620	\$120	\$400	\$100	
5204	Training	\$6,700	\$2,000	\$4,000	\$700	
5205	Mileage	\$400	\$100		\$250	\$50
5206	Travel Expense - Other	\$250			\$250	
5302	Facility Expenses Telephone Service	\$13,540	\$2,400	\$7,000	\$3,540	\$600
5303	Electric / Utilities	\$31,100	\$3,100	\$22,000	\$6,000	
5304	Heating Fuel	\$16,500	\$2,500	\$9,000	\$5,000	
5305	Natural Gas	\$4,000		\$4,000		
5306	Building Repair & Maint.	\$24,000		\$21,000	\$3,000	
5307	Solid Waste	\$7,560	\$1,560	\$3,500	\$2,500	
5401	Supplies Supplies/Consumables	\$6,150	\$2,000	\$1,300	\$2,500	\$350
5402	Postage	\$2,250	\$1,500	\$500	\$250	
5403	Janitorial Supplies	\$700		\$500	\$200	
5404	Animal Food & Supplies	\$1,500		\$1,500		
5405	Accounting Software Supplies	\$500	\$500			
5406	Delivery	\$500			\$500	
5501	Equipment Rescue	\$3,000		\$3,000		
5502	Equipment & Gear Purchases	\$54,986		\$52,886	\$2,000	\$100
5503	Equipment & Vehicle Repair & Maint.	\$35,000		\$15,000	\$20,000	
5504	Equipment Rental	\$8,000			\$8,000	
5506	Vehicle Fuel	\$32,000		\$13,000	\$19,000	
5507	Training Supplies & Equipment	\$2,000		\$2,000		
5600	Dues Dues	\$5,100	\$1,200	\$900	\$200	\$2,800
5601	Licenses Licenses	\$3,625	\$650	\$2,500	\$200	\$275
5602	Subscriptions Subscriptions	\$1,242		\$200	\$670	\$372
5703	Other Operating Exp Records Management	\$0				
5705	Background / Drug Testing	\$1,200	\$50	\$400	\$750	
5704	Interest Expenses	\$0				
5801	Insurance Mobile equipment Insurance	\$2,400		\$2,400		
5803	General Liability Insurance	\$6,880	\$1,280	\$4,000	\$1,600	
5804	Life and Disability Insurance	\$2,080	\$480	\$1,000	\$600	
5805	Property Insurance	\$8,440	\$400	\$7,000	\$1,040	
5806	Vehicle Insurance	\$18,268		\$14,000	\$4,268	
5807	Worker's Compensation	\$26,100	\$5,600	\$13,500	\$7,000	
5900	Fees Bank & Court Fees	\$0				
6002	Contractual Contractual (Office Equipment)	\$4,400	\$2,500	\$400	\$1,500	
6003	Contractual (Medical)	\$4,000		\$4,000		
6004	Contractual (Legal Services)	\$12,500	\$6,000	\$1,000	\$500	\$5,000
6005	Contractual (Accounting/Audit)	\$500	\$500			
6006	Contractual (I/T Services)	\$14,920	\$4,000	\$7,000	\$3,920	
6008	Contractual (Towing Services)	\$500			\$500	
6009	Contractual (Veternarian Services)	\$4,000		\$4,000		
6010	Contractual (Security Services)	\$2,200	\$300	\$1,600	\$300	
6012	Contractual (LID)	\$3,700		\$700		\$3,000
6011	Contractual (Training and Testing)	\$700		\$700		
6013	Contractual (Planner)	\$500			\$500	
6014	Contractual (HPD Officer)	\$0				
6021	Records Information Software	\$400	\$400			
6022	Supplies	\$250	\$250			
6023	Destruction	\$150	\$150			
6031	Elections Advertising	\$1,400	\$1,400			
6032	Ballots	\$900	\$900			
6033	Labor	\$560	\$560			
6034	Supplies	\$1,000	\$1,000			
6041	Appeal/Hearings Hearing Officer	\$500	\$500			
6042	Transcripts / Supplies	\$100	\$100			
6050	Discretionary Fund Discretionary Fund	\$100	\$100			
6100	Advertising Advertising & Promotion	\$2,400	\$1,500	\$400	\$500	
6300	Printing & Signage	\$4,000	\$500	\$500	\$2,000	\$1,000
6200	Dispatch Dispatch	\$13,100		\$13,100		
6400	Donations/Spcl Evnt Donations & Special City Events	\$0				
6500	Special Occasions/Cards & Flowers	\$0				
6600	Summer Maintenance	\$25,000			\$25,000	
6700	Winter Maintenance	\$18,000			\$18,000	
TOTAL ADOPTED EXPENDITURES FY2019:		\$1,020,285	\$255,114	\$405,486	\$328,538	\$31,147

City of Houston
Budget vs. Actual - Expenses FY2019
Administration

Expense Line Item	FY2019	Budget	% Over Budget
5100 - Personal Services			
5101 - Health Insurance	\$0.00	\$38,728.80	(\$38,728.80)
5104 - Payroll Taxes	\$0.00	\$12,000.00	(\$12,000.00)
5105 - Salaries	\$0.00	\$157,684.80	(\$157,684.80)
Total 5100 - Personal Services	\$0.00	\$208,413.60	(\$208,413.60)
5200 - Travel Expense			
5201 - Rental Car/Taxi/Parking	\$0.00	\$100.00	(\$100.00)
5202 - Air Fare & Lodging	\$0.00	\$500.00	(\$500.00)
5203 - Per Diem	\$0.00	\$120.00	(\$120.00)
5204 - Training	\$0.00	\$2,000.00	(\$2,000.00)
5205 - Mileage	\$0.00	\$100.00	(\$100.00)
5206 - Travel Expense - Other			
Total 5200 - Travel Expense	\$0.00	\$2,820.00	(\$2,820.00)
5300 - Facility Expenses			
5302 - Telephone Expense	\$0.00	\$3,500.00	(\$3,500.00)
5303 - Utilities	\$0.00	\$3,100.00	(\$3,100.00)
5304 - Heating Fuel	\$0.00	\$2,500.00	(\$2,500.00)
5305 - Natural Gas			
5306 - Building Repair & Maint.			
5307 - Solid Waste	\$0.00	\$1,560.00	(\$1,560.00)
Total 5300 - Facility Expenses	\$0.00	\$9,560.00	(\$9,560.00)
5400 - Supplies			
5401 - Supplies/Consumables	\$0.00	\$2,000.00	(\$2,000.00)
5402 - Postage	\$0.00	\$1,500.00	(\$1,500.00)
5403 - Janitorial Supplies			
5404 - Animal Food & Supplies			
5405 - Accting Software Supply	\$0.00	\$500.00	(\$500.00)
5406 - Delivery			
Total 5400 - Supplies	\$0.00	\$4,000.00	(\$4,000.00)
5500 - Equipment			
5501 - Rescue			
5502 - Equipment/Gear Purchases			
5503 - Equipt/Veh.Repair/Maint			
5504 - Equipment Rental	23		

City of Houston
Budget vs. Actual - Expenses FY2019
Administration

Expense Line Item	FY2019	Budget	% Over Budget
5506 - Vehicle Fuel			
5507 - Training Supplies/Equip.			
Total 5500 - Equipment			
5600 - Dues, Licenses, Subscriptions			
5600 - Dues	\$0.00	\$1,200.00	(\$1,200.00)
5601 - Licenses	\$0.00	\$650.00	(\$650.00)
5602 - Subscriptions			
Total 5600 - Dues, Licenses, Subscriptions	\$0.00	\$1,850.00	(\$1,850.00)
5700 - Other Operating Expenses			
5705 - Background/Drug Testing	\$0.00	\$50.00	(\$50.00)
5703 - Records Management			
5704 - Interest			
Total 5700 - Other Operating Expenses	\$0.00	\$50.00	(\$50.00)
5800 - Insurance Expense			
5801 - Mobile Equip Insurance			
5803 - General Liability Insur	\$0.00	\$1,280.00	(\$1,280.00)
5804 - Life & Disability Insur	\$0.00	\$480.00	(\$480.00)
5805 - Property Insurance	\$0.00	\$400.00	(\$400.00)
5806 - Vehicle Insurance			
5807 - Worker's Compensation	\$0.00	\$5,600.00	(\$5,600.00)
Total 5800 - Insurance Expense	\$0.00	\$7,760.00	(\$7,760.00)
5900 - Bank/Court/C.C. Fees			
6000 - Contractual			
6002 - Office Equipment	\$0.00	\$2,500.00	(\$2,500.00)
6003 - Medical			
6004 - Legal	\$0.00	\$6,000.00	(\$6,000.00)
6005 - Accounting/Audit	\$0.00	\$500.00	(\$500.00)
6006 - I/T Services	\$0.00	\$4,000.00	(\$4,000.00)
6008 - Towing Services			
6009 - Veterinarian Services			
6010 - Security Services	\$0.00	\$300.00	(\$300.00)
6011 - Training and Testing			
Total 6000 - Contractual	\$0.00	\$13,300.00	(\$13,300.00)

City of Houston
Budget vs. Actual - Expenses FY2019
Administration

Expense Line Item	FY2019	Budget	% Over Budget
6020 - Records Info Program			
6021 - Software	\$0.00	\$400.00	(\$400.00)
6022 - Supplies	\$0.00	\$250.00	(\$250.00)
6023 - Records Destruction	\$0.00	\$150.00	(\$150.00)
Total 6020 - Records Info Program	\$0.00	\$800.00	(\$800.00)
6030 - Elections			
6031 - Advertising	\$0.00	\$1,400.00	(\$1,400.00)
6032 - Ballots	\$0.00	\$900.00	(\$900.00)
6033 - Labor	\$0.00	\$560.00	(\$560.00)
6034 - Supplies	\$0.00	\$1,000.00	(\$1,000.00)
Total 6030 - Elections	\$0.00	\$3,860.00	(\$3,860.00)
6040 - Appeals / Hearings			
6041 - Hearing Officer	\$0.00	\$500.00	(\$500.00)
6042 - Transcripts / Supplies	\$0.00	\$100.00	(\$100.00)
Total 6040 - Appeals / Hearings	\$0.00	\$600.00	(\$600.00)
6050 - Discretionary Fund	\$0.00	\$100.00	(\$100.00)
6100 - Advertising and Promotion	\$0.00	\$1,500.00	(\$1,500.00)
6200 - Dispatch			
6300 - Printing & Signage			
6301 - Elections Printing			
6300 - Printing & Signage - Other	\$0.00	\$500.00	(\$500.00)
Total 6300 - Printing & Signage	\$0.00	\$500.00	(\$500.00)
6500 - Cards & Flowers			
6600 - Summer Maintenance			
6700 - Winter Maintenance			
Total Expense	\$0.00	\$255,113.60	(\$255,113.60)

City of Houston
Budget vs. Actual - All Expenses Template FY2019
Fire Department

Expense Line Item	FY2019	Budget	% Over Budget
5100 - Personal Services			
5101 - Health Insurance	\$0.00	\$13,000.00	-\$13,000.00
5104 - Payroll Taxes	\$0.00	\$11,500.00	-\$11,500.00
5105 - Salaries	\$0.00	\$130,000.00	-\$130,000.00
5120 - Casual Labor & Elections	\$0.00	\$10,000.00	-\$10,000.00
Total 5100 - Personal Services	\$0.00	\$164,500.00	-\$164,500.00
5200 - Travel Expense			
5201 - Rental Car/Taxi/Parking	\$0.00	\$500.00	-\$500.00
5202 - Air Fare & Lodging	\$0.00	\$600.00	-\$600.00
5203 - Per Diem	\$0.00	\$400.00	-\$400.00
5204 - Training	\$0.00	\$4,000.00	-\$4,000.00
5205 - Mileage			
5200 - Travel Expense - Other			
Total 5200 - Travel Expense	\$0.00	\$5,500.00	-\$5,500.00
5300 - Facility Expenses			
5302 - Telephone Expense	\$0.00	\$7,000.00	-\$7,000.00
5303 - Utilities	\$0.00	\$22,000.00	-\$22,000.00
5304 - Heating Fuel	\$0.00	\$9,000.00	-\$9,000.00
5305 - Natural Gas	\$0.00	\$4,000.00	-\$4,000.00
5306 -Building Repair & Maint.	\$0.00	\$21,000.00	-\$21,000.00
5307 -Solid Waste	\$0.00	\$3,500.00	-\$3,500.00
Total 5300 - Facility Expenses	\$0.00	\$66,500.00	-\$66,500.00
5400 - Supplies			
5401 - Supplies/Consumables	\$0.00	\$1,300.00	-\$1,300.00
5402 - Postage and Delivery	\$0.00	\$500.00	-\$500.00
5403 - Janitorial Supplies	\$0.00	\$500.00	-\$500.00
5404 - Animal Food & Supplies	\$0.00	\$1,500.00	-\$1,500.00
5405 - Accting Software Suppliy			
Total 5400 - Supplies	\$0.00	\$3,800.00	-\$3,800.00
5500 - Equipment			

City of Houston
Budget vs. Actual - All Expenses Template FY2019
Fire Department

	5501 - Rescue	\$0.00	\$3,000.00	-\$3,000.00
	5502 - Equipment/Gear Purchases	\$0.00	\$52,886.00	-\$52,886.00
	5503 - Equipt/Veh.Repair/Maint	\$0.00	\$15,000.00	-\$15,000.00
	5506 - Vehicle Fuel	\$0.00	\$13,000.00	-\$13,000.00
	5507 - Training Supplies/Equip.	\$0.00	\$2,000.00	-\$2,000.00
	Total 5500 - Equipment	\$0.00	\$85,886.00	-\$85,886.00
	5600 - Dues, Licenses, Subscriptions			
	5600 - Dues	\$0.00	\$900.00	-\$900.00
	5601 - Licenses	\$0.00	\$2,500.00	-\$2,500.00
	5602 - Subscriptions	\$0.00	\$200.00	-\$200.00
	Total 5600 - Dues, Licenses, Subscriptions	\$0.00	\$3,600.00	-\$3,600.00
	5700 - Other Operating Expenses			
	5705 - Background/Drug Testing	\$0.00	\$400.00	-\$400.00
	5703 - Records Management			
	5704 - Interest			
	Total 5700 - Other Operating Expenses	\$0.00	\$400.00	-\$400.00
	5800 - Insurance Expense			
	5801 - Mobile Equip Insurance	\$0.00	\$2,400.00	-\$2,400.00
	5803 - General Liability Insur	\$0.00	\$4,000.00	-\$4,000.00
	5804 - Life & Disability Insur	\$0.00	\$1,000.00	-\$1,000.00
	5805 - Property Insurance	\$0.00	\$7,000.00	-\$7,000.00
	5806 - Vehicle Insurance	\$0.00	\$14,000.00	-\$14,000.00
	5807 - Worker's Compensation	\$0.00	\$13,500.00	-\$13,500.00
	Total 5800 - Insurance Expense	\$0.00	\$41,900.00	-\$41,900.00
	5900 - Bank/Court/C.C. Fees			
	6000 - Contractual			
	6002 - Office Equipment	\$0.00	\$400.00	-\$400.00
	6003 - Medical	\$0.00	\$4,000.00	-\$4,000.00
	6004 - Legal	\$0.00	\$1,000.00	-\$1,000.00
	6005 - Accounting/Audit			
	6006 - I/T Services	\$0.00	\$7,000.00	-\$7,000.00
	6009 - Veterinarian Services	\$0.00	\$4,000.00	-\$4,000.00

City of Houston
Budget vs. Actual - All Expenses Template FY2019
Fire Department

	6010 - Security Services	\$0.00	\$1,600.00	-\$1,600.00
	6011 - Training and Testing	\$0.00	\$700.00	-\$700.00
	6012 - LID	\$0.00	\$700.00	-\$700.00
	Total 6000 - Contractual	\$0.00	\$19,400.00	-\$19,400.00
	6020 - Records Info Program			
	6021 - Software			
	6022 - Supplies			
	6023 - Records Destruction			
	Total 6020 - Records Info Program			
	6030 - Elections			
	6031 - Advertising			
	6032 - Ballots			
	6033 - Labor			
	6034 - Supplies			
	Total 6030 - Elections			
	6040 - Appeals / Hearings			
	6041 - Hearing Officer			
	6042 - Transcripts / Supplies			
	Total 6040 - Appeals / Hearings			
	6050 - Discretionary Fund			
	6100 - Advertising and Promotion	\$0.00	\$400.00	-\$400.00
	6200 - Dispatch	\$0.00	\$13,100.00	-\$13,100.00
	6300 - Printing & Signage			
	6301 - Elections Printing			
	6300 - Printing & Signage - Other	\$0.00	\$500.00	-\$500.00
	Total 6300 - Printing & Signage	\$0.00	\$500.00	-\$500.00
	6500 - Cards & Flowers			
	Total Expense	\$0.00	\$405,486.00	-\$405,486.00

City of Houston
Budget vs. Actual - Expenses FY2019
Council

Expense Line Item	FY2019	Budget	% Over Budget
5100 - Personal Services			
5101 - Health Insurance			
5104 - Payroll Taxes	\$0.00	\$1,500.00	(\$1,500.00)
5105 - Salaries	\$0.00	\$15,000.00	(\$15,000.00)
5120 - Casual Labor & Elections			
Total 5100 - Personal Services	\$0.00	\$16,500.00	(\$16,500.00)
5200 - Travel Expense			
5201 - Rental Car/Taxi/Parking	\$0.00	\$100.00	(\$100.00)
5202 - Air Fare & Lodging	\$0.00	\$1,000.00	(\$1,000.00)
5203 - Per Diem			
5204 - Training			
5205 - Mileage	\$0.00	\$50.00	(\$50.00)
5200 - Travel Expense - Other			
Total 5200 - Travel Expense	\$0.00	\$1,150.00	(\$1,150.00)
5300 - Facility Expenses			
5302 - Telephone Expense	\$0.00	\$600.00	(\$600.00)
5303 - Utilities			
5304 - Heating Fuel			
5305 - Natural Gas			
5306 - Building Repair & Maint.			
5307 - Solid Waste			
Total 5300 - Facility Expenses	\$0.00	\$600.00	(\$600.00)
5400 - Supplies			
5401 - Supplies/Consumables	\$0.00	\$350.00	(\$350.00)
5402 - Postage and Delivery			
5403 - Janitorial Supplies			
5404 - Animal Food & Supplies			
5405 - Accting Software Suppliy			
Total 5400 - Supplies	\$0.00	\$350.00	(\$350.00)
5500 - Equipment			
5501 - Rescue			
5502 - Equipment/Gear Purchases	\$0.00	\$100.00	(\$100.00)
5503 - Equipt/Veh.Repair/Maint			
5506 - Vehicle Fuel	29		

City of Houston
Budget vs. Actual - Expenses FY2019
Council

Expense Line Item	FY2019	Budget	% Over Budget
5507 - Training Supplies/Equip.			
Total 5500 - Equipment	\$0.00	\$100.00	(\$100.00)
5600 - Dues, Licenses, Subscriptions			
5600 - Dues	\$0.00	\$2,800.00	(\$2,800.00)
5601 - Licenses	\$0.00	\$275.00	(\$275.00)
5602 - Subscriptions	\$0.00	\$372.25	(\$372.25)
Total 5600 - Dues, Licenses, Subscriptions	\$0.00	\$3,447.25	(\$3,447.25)
5700 - Other Operating Expenses			
5705 - Background/Drug Testing			
5703 - Records Management			
5704 - Interest			
Total 5700 - Other Operating Expenses			
5800 - Insurance Expense			
5801 - Mobile Equip Insurance			
5803 - General Liability Insur			
5804 - Life & Disability Insur			
5805 - Property Insurance			
5806 - Vehicle Insurance			
5807 - Worker's Compensation			
Total 5800 - Insurance Expense			
5900 - Bank/Court/C.C. Fees			
6000 - Contractual			
6002 - Office Equipment			
6003 - Medical			
6004 - Legal	\$0.00	\$5,000.00	(\$5,000.00)
6005 - Accounting/Audit		\$3,000.00	(\$3,000.00)
6006 - I/T Services			
6009 - Veterinarian Services			
6010 - Security Services			
6011 - Training and Testing			
Total 6000 - Contractual	\$0.00	\$8,000.00	(\$8,000.00)
6020 - Records Info Program			
6021 - Software			
6022 - Supplies	30		

City of Houston
Budget vs. Actual - Expenses FY2019
Council

Expense Line Item	FY2019	Budget	% Over Budget
6023 - Records Destruction			
Total 6020 - Records Info Program			
6030 - Elections			
6031 - Advertising			
6032 - Ballots			
6033 - Labor			
6034 - Supplies			
Total 6030 - Elections			
6040 - Appeals / Hearings			
6041 - Hearing Officer			
6042 - Transcripts / Supplies			
Total 6040 - Appeals / Hearings			
6050 - Discretionary Fund			
6100 - Advertising and Promotion			
6200 - Dispatch			
6300 - Printing & Signage			
6301 - Elections Printing			
6300 - Printing & Signage - Other	\$0.00	\$1,000.00	(\$1,000.00)
Total 6300 - Printing & Signage	\$0.00	\$1,000.00	(\$1,000.00)
6400 - Donations / Special Events			
6500 - Cards & Flowers			
Total Expense	\$0.00	\$31,147.25	(\$31,147.25)

City of Houston
Budget vs. Actual - All Expenses Template FY2019
Public Works/Roads

Expense Line Item	FY2019	Budget	% Over Budget
5100 - Personal Services			
5101 - Health Insurance	\$0.00	\$30,000.00	(\$30,000.00)
5104 - Payroll Taxes	\$0.00	\$15,000.00	(\$15,000.00)
5105 - Salaries	\$0.00	\$140,000.00	(\$140,000.00)
5120 - Casual Labor & Elections			
Total 5100 - Personal Services	\$0.00	\$185,000.00	(\$185,000.00)
5200 - Travel Expense			
5201 - Rental Car/Taxi/Parking	\$0.00	\$200.00	(\$200.00)
5202 - Air Fare & Lodging	\$0.00	\$500.00	(\$500.00)
5203 - Per Diem	\$0.00	\$100.00	(\$100.00)
5204 - Training	\$0.00	\$700.00	(\$700.00)
5205 - Mileage	\$0.00	\$250.00	(\$250.00)
5206 - Travel Expense - Other	\$0.00	\$250.00	(\$250.00)
Total 5200 - Travel Expense	\$0.00	\$2,000.00	(\$2,000.00)
5300 - Facility Expenses			
5302 - Telephone Expense	\$0.00	\$3,540.00	(\$3,540.00)
5303 - Utilities	\$0.00	\$6,000.00	(\$6,000.00)
5304 - Heating Fuel	\$0.00	\$5,000.00	(\$5,000.00)
5305 - Natural Gas			
5306 - Building Repair & Maint.	\$0.00	\$3,000.00	(\$3,000.00)
5307 - Solid Waste	\$0.00	\$2,500.00	(\$2,500.00)
Total 5300 - Facility Expenses	\$0.00	\$20,040.00	(\$20,040.00)
5400 - Supplies			
5401 - Supplies/Consumables	\$0.00	\$2,500.00	(\$2,500.00)
5402 - Postage	\$0.00	\$250.00	(\$250.00)
5403 - Janitorial Supplies	\$0.00	\$200.00	(\$200.00)
5404 - Animal Food & Supplies			
5405 - Accting Software Supply			
5406 - Delivery	\$0.00	\$500.00	(\$500.00)
Total 5400 - Supplies	\$0.00	\$3,450.00	(\$3,450.00)
5500 - Equipment			
5501 - Rescue			
5502 - Equipment/Gear Purchases	\$0.00	\$2,000.00	(\$2,000.00)

City of Houston
Budget vs. Actual - All Expenses Template FY2019
Public Works/Roads

Expense Line Item	FY2019	Budget	% Over Budget
5503 - Equip/Veh.Repair/Maint	\$0.00	\$20,000.00	(\$20,000.00)
5504 - Equipment Rental	\$0.00	\$8,000.00	(\$8,000.00)
5506 - Vehicle Fuel	\$0.00	\$19,000.00	(\$19,000.00)
5507 - Training Supplies/Equip.			
Total 5500 - Equipment	\$0.00	\$49,000.00	(\$49,000.00)
5600 - Dues, Licenses, Subscriptions			
5600 - Dues	\$0.00	\$200.00	(\$200.00)
5601 - Licenses	\$0.00	\$200.00	(\$200.00)
5602 - Subscriptions	\$0.00	\$670.00	(\$670.00)
Total 5600 - Dues, Licenses, Subscriptions	\$0.00	\$1,070.00	(\$1,070.00)
5700 - Other Operating Expenses			
5705 - Background/Drug Testing	\$0.00	\$750.00	(\$750.00)
5703 - Records Management			
5704 - Interest			
Total 5700 - Other Operating Expenses	\$0.00	\$750.00	(\$750.00)
5800 - Insurance Expense			
5801 - Mobile Equip Insurance			
5803 - General Liability Insur	\$0.00	\$1,600.00	(\$1,600.00)
5804 - Life & Disability Insur	\$0.00	\$600.00	(\$600.00)
5805 - Property Insurance	\$0.00	\$1,040.00	(\$1,040.00)
5806 - Vehicle Insurance	\$0.00	\$4,268.00	(\$4,268.00)
5807 - Worker's Compensation	\$0.00	\$7,000.00	(\$7,000.00)
Total 5800 - Insurance Expense	\$0.00	\$14,508.00	(\$14,508.00)
5900 - Bank/Court/C.C. Fees			
6000 - Contractual			
6002 - Office Equipment	\$0.00	\$1,500.00	(\$1,500.00)
6003 - Medical			
6004 - Legal	\$0.00	\$500.00	(\$500.00)
6005 - Accounting/Audit			
6006 - I/T Services	\$0.00	\$3,920.00	(\$3,920.00)
6008 - Towing Services	\$0.00	\$500.00	(\$500.00)
6009 - Veterinarian Services			
6010 - Security Services	\$0.00	\$300.00	(\$300.00)

City of Houston
Budget vs. Actual - All Expenses Template FY2019
Public Works/Roads

Expense Line Item	FY2019	Budget	% Over Budget
6011 - Training and Testing			
6012 - Planner	\$0.00	\$500.00	(\$500.00)
Total 6000 - Contractual	\$0.00	\$7,220.00	(\$7,220.00)
6020 - Records Info Program			
6021 - Software			
6022 - Supplies			
6023 - Records Destruction			
Total 6020 - Records Info Program			
6030 - Elections			
6031 - Advertising			
6032 - Ballots			
6033 - Labor			
6034 - Supplies			
Total 6030 - Elections			
6040 - Appeals / Hearings			
6041 - Hearing Officer			
6042 - Transcripts / Supplies			
Total 6040 - Appeals / Hearings			
6050 - Discretionary Fund			
6100 - Advertising and Promotion	\$0.00	\$500.00	(\$500.00)
6200 - Dispatch			
6300 - Printing & Signage			
6301 - Elections Printing			
6300 - Printing & Signage - Other	\$0.00	\$2,000.00	(\$2,000.00)
Total 6300 - Printing & Signage	\$0.00	\$2,000.00	(\$2,000.00)
6500 - Cards & Flowers			
6600 - Summer Maintenance	\$0.00	\$25,000.00	(\$25,000.00)
6700 - Winter Maintenance	\$0.00	\$18,000.00	(\$18,000.00)
Total Expense	\$0.00	\$328,538.00	(\$328,538.00)

City of Houston
Budget vs. Actual - Expenses FY2019
HPD Officer

Expense Line Item	FY2019	Budget	% Over Budget
5100 - Personal Services			
5101 - Health Insurance			
5104 - Payroll Taxes			
5105 - Salaries			
5120 - Casual Labor & Elections			
Total 5100 - Personal Services			
5200 - Travel Expense			
5201 - Rental Car/Taxi/Parking			
5202 - Air Fare & Lodging			
5203 - Per Diem			
5204 - Training			
5205 - Mileage			
5200 - Travel Expense - Other			
Total 5200 - Travel Expense			
5300 - Facility Expenses			
5302 - Telephone Expense			
5303 - Utilities			
5304 - Heating Fuel			
5305 - Natural Gas			
5306 -Building Repair & Maint.			
5307 -Solid Waste			
Total 5300 - Facility Expenses			
5400 - Supplies			
5401 - Supplies/Consumables			
5402 - Postage and Delivery			
5403 - Janitorial Supplies			
5404 - Animal Food & Supplies			
5405 - Accting Software Suppliy			
Total 5400 - Supplies			
5500 - Equipment			
5501 - Rescue			
5502 - Equipment/Gear Purchases			

City of Houston
Budget vs. Actual - Expenses FY2019
HPD Officer

Expense Line Item	FY2019	Budget	% Over Budget
5503 - Equipt/Veh.Repair/Maint			
5506 - Vehicle Fuel			
5507 - Training Supplies/Equip.			
Total 5500 - Equipment			
5600 - Dues, Licenses, Subscriptions			
5600 - Dues			
5601 - Licenses			
5602 - Subscriptions			
Total 5600 - Dues, Licenses, Subscriptions			
5700 - Other Operating Expenses			
5705 - Background/Drug Testing			
5703 - Records Management			
5704 - Interest			
Total 5700 - Other Operating Expenses			
5800 - Insurance Expense			
5801 - Mobile Equip Insurance			
5803 - General Liability Insur			
5804 - Life & Disability Insur			
5805 - Property Insurance			
5806 - Vehicle Insurance			
5807 - Worker's Compensation			
Total 5800 - Insurance Expense			
5900 - Bank/Court/C.C. Fees			
6000 - Contractual			
6002 - Office Equipment			
6003 - Medical			
6004 - Legal			
6005 - Accounting/Audit			
6006 - I/T Services			
6009 - Veterinarian Services			
6010 - Security Services			
6011 - Training and Testing			

City of Houston
Budget vs. Actual - Expenses FY2019
HPD Officer

Expense Line Item	FY2019	Budget	% Over Budget
6012 - WPD Officer			
Total 6000 - Contractual			
6020 - Records Info Program			
6021 - Software			
6022 - Supplies			
6023 - Records Destruction			
Total 6020 - Records Info Program			
6030 - Elections			
6031 - Advertising			
6032 - Ballots			
6033 - Labor			
6034 - Supplies			
Total 6030 - Elections			
6040 - Appeals / Hearings			
6041 - Hearing Officer			
6042 - Transcripts / Supplies			
Total 6040 - Appeals / Hearings			
6050 - Discretionary Fund			
6100 - Advertising andPromotion			
6200 - Dispatch			
6300 - Printing & Signage			
6301 - Elections Printing			
6300 - Printing & Signage - Other			
Total 6300 - Printing & Signage			
6400 - Donations / Special Events			
6500 - Cards & Flowers			
Total Expense			



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Introduction

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

The approved comprehensive fiscal year 2019 annual budget is presented in ten major sections: Overview, General Fund, Special Revenue Funds, Solid Waste Enterprise Fund, Port Enterprise Fund, M/V Susitna Fund, Debt Service Funds, Capital Projects/Grant/Match Funds, Internal Service Funds and Other Information. The Overview Section includes the mill levies adopted for fiscal year 2019, beginning and ending fund balances and reconciliations, revenue and expenditure summaries and graphs for fiscal year 2017, 2018 and 2019 and personnel comparisons for the current year and prior years. The General Fund section contains the information relating to the areawide fund (i.e., general government operations), such as administration, planning, ambulance service and finance. The Special Revenue Funds section includes the nonareawide fund, Enhanced 911, land management fund, fire service areas, road service areas, special service areas and the educational fund.

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

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

The Debt Service Fund section contains ten separate funds. This includes the debt service for the school facilities, the Central Mat-Su and West Lakes Public Safety Buildings, the parks and recreation bond projects, Transportation System Bonds and the debt service for the Animal Care Facility. A fund for the Fireweed Building was established in fiscal year 2018.

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

The Internal Service Funds section contains the information related to the low cost loans available to the service areas. The Other Information section includes the personnel data by fund, department and division. Also included is an Appendix of Economic and other data related to the Borough. This includes information related to Assessed Value,



MATANUSKA-SUSITNA BOROUGH

Budget Summary

population, etc. Additionally, a Glossary of key terms is included.

The borough exercises the following areawide powers: property assessment and collection of taxes, planning and zoning, parks and recreation, emergency medical service and historic preservation. In addition to general borough activities, the Assembly approves the total annual school budget, levies the necessary taxes and approves the borrowing of money and the issuance of bonds for both the borough and school construction projects. Therefore, the budget of the school district is included in the borough's comprehensive budget as a component unit. The school district's operating budget was delivered to the Mayor, Assembly and Borough Manager on April 3, 2018. The School Board approved their proposed operating budget on March 21, 2018.

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 2019 goal for the Matanuska-Susitna Borough is process improvement and infrastructure building. The Matanuska-Susitna Borough is the fastest growing area in the State of Alaska. We are currently sitting at a population greater than 104,166. We are the second largest community in Alaska. The Matanuska-Susitna Borough is working to improve our areas of service and infrastructure to support our continual growth into the next decade.

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

Timetable

Administration held a work session with the Assembly on March 27, 2018 to review the proposed budget. On April 17, 2018 the Borough Manager introduced the proposed budget to the Assembly and the Public. Public hearings throughout the Borough were held by the Assembly on the proposed fiscal year 2019 budget on April 24th, April 26th and April 30th. The Assembly began deliberation on the budget on May 3, 2018. The proposed budget as amended was adopted on May 3, 2018.

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.

Major Assembly Amendments to the Manager's Proposed Budget

The fiscal year 2019 assembly adopted comprehensive budget includes the borough's general operations, the school district's operations, special revenue operations including road, fire and special service areas, enterprise operations,



MATANUSKA-SUSITNA BOROUGH

Budget Summary

debt service and certain capital projects and grants. There was one technical amendment to record the increase in the school funding mill rate from 6.25 mills to 6.30 mills resulting in an increase of a \$463,356 transfer from the areawide fund to the education operating fund. The Assembly also proposed and approved numerous amendments throughout the budget, which are detailed below.

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

Upon approval of the Assembly amendments, the mill levies were set. The areawide mill rate was approved at a rate of 10.331 mills and the nonareawide fund was approved at a rate of .548 mills. In addition to the amendments to these mill levies, the following summarizes the other major amendments to the Manager's Proposed Budget:

Assembly Amendments to Proposed Budget:

1. A decrease in Areawide Mill Rate to 10.331.
2. A decrease of \$30,000 to the Community Transportation Grant Match and an increase of \$30,000 to a capital project for Safety Improvements on the Fish Passage Project on Beaver Lake Road at Meadow Creek to install guardrails.
3. A decrease of \$50,000 to the Community Transportation Grant Match and an increase of \$50,000 to a capital project for West Lake Access Repairs.
4. A decrease of \$50,000 to the Community Transportation Grant Match and an increase of \$50,000 to a Grants/Pass Through/Match to support Neighborhood Watch programs and Civil Patrols.
5. A decrease of \$150,000 to the Community Transportation Grant Match and an increase of \$150,000 to Development Service for an additional Code Enforcement Officer or a contract with a law enforcement agency to serve Matanuska-Susitna Borough code violations.
6. A decrease of \$900,000 to the Community Transportation Grant Match and an increase of \$900,000 to the Willow Library capital project.
7. A decrease of \$150,000 to the Community Transportation Grant Match and an increase of \$150,000 to Permanent Wages and Benefits to provide an additional full-time assistant attorney focusing on litigation related to code violations and handle workload increases.
8. A decrease to Assembly Travel Tickets of \$3,500 and a decrease to Assembly Expense Reimbursements Outside Borough of \$3,500.
9. A decrease to Mayor Wages and Benefits of 14,450 and an increase in the Willow Library Capital Project.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Fiscal Year 2019 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 2019 assembly adopted comprehensive budget is approximately \$4.6 million more than the 2018 revised budget. Capital increased by \$3.9 million. Additionally, Education increased \$1.5 million and General Government decreased \$1.6 million as a result of a reduction in debt service for education bonds which reduced the payoff of various bond series.

The adopted comprehensive budget for fiscal year 2019 totals \$399.7 million. Included in this total is \$247.5 million for school operations, \$36.5 million for debt service, \$56.9 million for borough operations, \$12.2 million for fire service area operations, \$12.8 million for road service area operations, \$11 million for the Solid Waste and Port enterprise operations, \$17.3 million for capital projects, \$.5 million for the dust control program, \$2.8 million for miscellaneous grants, and \$2.2 million for other service areas and E-911 operations. There are two major funds, Education and areawide, which are discussed in detail below.

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

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

Fund Balance with a Change of 10% Increase/Decrease			
Fund	Estimated Fund Balance, after Reserves, As of June 30, 2018	Estimated Fund Balance As of June 30, 2019	Description
Areawide / General Fund	\$ 46,016,755	\$ 15,216	Decrease is a result of expenditures exceeding budgeted revenues by utilizing the unassigned fund balance.
Aggregate Non-Major Funds	\$ 23,185,717	\$ 16,676,404	Decrease is the result of increased expenditures exceeding budgeted revenues and utilization of the fund balances.

Table 1: Fund balance changes of 10%

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



MATANUSKA-SUSITNA BOROUGH

Budget Summary

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 28, 2017. For fiscal year 2019 the required contribution was \$31,044,783.

The School Administration presented and discussed their budget at a Special Assembly meeting on April 3rd. In fiscal year 2018 the district received local funding from the borough in the amount of \$55,841,300. The local contribution to education included in this budget is \$58,374,918.

In addition to the direct contribution to the school district for local effort, \$29,155,819 must be provided for school debt service. It is estimated that the borough will receive \$19,942,047 from the state for debt service reimbursement on school related construction. The portion of school debt borne by the taxpayers for fiscal year 2019 is budgeted at \$9,213,772. The increase in the mill rate associated with the unreimbursed debt service is approximately 0.99 mills. The adopted fiscal year 2019 school budget is \$247,489,086 as compared to the budget for the district in fiscal year 2018 of \$245,971,492. Student enrollment for fiscal year 2019 has been projected at 19,040. This represents a projected increase of 72 students from the official count in fiscal year 2018.

The following tables identify the source of funding for school operations and mill rate equivalent for the local portion of the debt service for school construction and improvements.

School Support					
	Federal	State	Local	Borough	Total
Operate Schools	2,316,768	186,342,400	455,000	58,374,918	247,489,086
Debt Service	-	19,942,047	-	9,213,772	29,155,819
Total	2,316,768	206,284,447	455,000	67,588,690	276,644,905

Table 2: School Support

Mill Rate Equivalents – School Debt		
Description	Amount	Mill Rate Equivalent
School debt service	\$29,155,819	3.08
State reimbursement	\$19,942,047	2.10
Local portion of non-reimbursed school debt	\$9,213,772	0.98

Table 3: School Debt and Mill Rate Equivalents

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.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

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 2019 budget shows an increase of approximately \$4,410,800 in total taxes. This relates to an increase in the mill rate for the debt service payments.

Overall the Borough experienced an increase in assessed value of approximately 3.2 percent. This increase in assessed value is namely due to the new residences and commercial buildings that were constructed over the past year and a reevaluation of residential and recreational lake front properties. Regarding new construction, while the volume of new construction has declined new construction of both residential and commercial has continued. The following table 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				
Fiscal Year	Residential		Non-residential	
	No. of Units	Value	No. of Units	Value
2007	1,533	258,054,200	186	115,217,400
2008	1,224	233,957,300	97	31,039,000
2009	775	114,754,139	36	45,761,861
2010	547	86,668,220	37	19,010,480
2011	328	55,930,941	25	20,802,400
2012	447	80,165,700	70	33,097,400
2013	433	84,882,500	74	26,028,308
2014	475	99,735,100	101	39,675,000
2015	590	123,732,800	211	99,256,100
2016	542	120,329,500	252	104,608,300
2017	533	112,393,300	250	89,565,700
2018	629	124,037,900	235	79,831,600

Table 4: Commercial & Residential Construction Value



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Senior Citizen and Disabled Veteran Exemption

Alaska Statutes mandate that properties meeting certain criteria are exempt from local taxation. The state was then to reimburse the municipality for those lost revenues. Unfortunately, this has become an unfunded mandate. The state is no longer funding an appropriation for reimbursement to the municipalities for this mandate. The financial implications of the mandate are compounded as increasing numbers of properties qualify for exemption. Over the last two fiscal years, assessed valuations for these properties increased by \$200 million, as illustrated in Table 5. If the state had fully funded this mandated program, the Assembly could reduce the areawide mill rate by 1.48 mills from the proposed level of 10.331 mills to 8.851 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
2008	5,949,931	-	5,949,931
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

Table 5: Senior Citizen and Disabled Veteran Property Tax Exemptions

Changes to the Operating Budget

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

Regarding the increased funds for debt service, Borough Code mandates the total debt cannot exceed 7% of Assessed Value. Current debt plus anticipated debt issuance in fiscal year 2019 (\$290,020,000) is far below that mandated level of \$696,146,167.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Fund 100: Areawide Revenues and Operations

The majority of the Revenues in the areawide Fund are from taxes. The mill rate for the areawide Fund was amended and subsequently approved at 10.331 mills. These taxes predominately fund Education. Below is a table which identifies the funding allocation of the mill rate.

Funding Allocation	Millage
Contribution to Education	6.30 mills
Net debt service on education bonds	.994 mills
Net debt service on all other bonds	.524 mills
Borough Operations and Capital	<u>2.513 mills</u>
Total	<u>10.331 mills</u>

Table 6: Funding Allocation of the FY 2019 Mill Rate

Overall the general fund expenditures and transfers increased by \$3.2 million from the revised fiscal year 2018 budget. In preparing this budget, the new programs or projects that were added were those that would assist in enhancing the quality of life for our residents. This includes funding for ten new full time positions. Also, expenditures were increased to meet the new school funding calculation and capital project. Additionally, funds were approved to meet the specific goals of each department, detailed in the Mission Statement and Goals section of the budget document.

Changes to the Capital Budget

Approved in the capital projects/grant budget was \$1,170,000 in matching funds for Community Transportation Grants. At one time, many grants did not require a match. That unfortunately is a thing of the past. These funds will provide a match for grants as approved by the Assembly through adoption of a Resolution. Also included is \$150,000 as a grant match for the Human Services Grant.

Besides funds for matching grants, \$105,000 was approved for the DSJ Building parking lot rehabilitation. \$1,285,000 was approved for various Emergency Services projects such as ambulance remounts, cardiac monitors and cardiac defibrillators. \$975,000 was approved for Aerial imagery and software upgrades for Information Technology. \$914,450 was approved for the new Willow Library and Community Center.

On October 21, 2014 Ordinance 14-108 was approved. This ordinance changed the allocation of vehicle taxes, the amount allowed for dust control and established a paving and calcium chloride reserve. The dust control road matching funds program was approved at \$500,000. This amount represents the amount allowed as vehicle tax revenue for this program for fiscal year 2019. If amounts are received in excess of \$500,000, they will be allocated to the reserve account in accordance with code. The dust control matching program continues to be an extremely popular program with the residents of the Borough.

Lastly, \$1,512,500 has been approved for grants to the Mat-Su Convention and Visitors Bureau, the cities, other entities and for tourism related infrastructure.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Fund 200: Nonareawide

Overall expenditures in the nonareawide fund increased approximately \$1,693,583 as compared to fiscal year 2018. Capital included in the budget is for one vehicle for Animal Care for \$38,000 and a fiber glass animal box in the amount of \$30,000, as well as \$25,000 for sidewalk repair. \$1,200,000 is allocated for a new Willow Library, and \$200,000 for the Sutton Library fire suppression system.

Fund 202: Enhanced-911

Within this budget, it was proposed by the Enhanced 911 Advisory Board for the fee to remain at \$2.00. 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 increase of \$219,415 for operations. This is due to \$225,000 for the lake access improvement capital project, the timber crews and land survey and an increase in personnel costs due to a change in cost center allocation.

Fire Service Areas

In fiscal year 2017, Certificates of Participation in the amount of \$10,700,000 were issued for Station 7-3 in West Lakes Fire Service Area (\$5,700,000) and Station 6-2 (\$5,000,000) in Central Mat-Su Fire Service Area. Station 7-3 was completed in fiscal year 2018 and Station 6-2 is on track for construction this spring with site work underway.

Regarding Capital, Central Mat-Su proposed \$2,450,000 for the purchase of self-contained breathing apparatus (SBCA) upgrades, personal protective clothing and various equipment replacement or refurbishment. West Lakes proposed \$510,000 in capital. This is for the purchase of pagers and radios, a new command vehicle with associated equipment, personal protective equipment and additional equipment for Station 7-3. Butte requested \$455,000 for a command vehicle and SBCA equipment. Sutton requested \$90,000 for SBCA equipment. Willow requested \$235,000 in communication equipment, airpack upgrades, as well as paving and well development. Greater Palmer has requested \$60,000 for command vehicle replacement. Lastly, Talkeetna Fire Service Area has requested \$205,000 in airpack upgrades and rescue engine equipment.

Road Service Areas

Included in the road service area budgets are not only their operating budgets but also monies for their capital projects. In prior years, a separate ordinance had been brought to the Assembly to appropriate monies from the individual service areas for various capital projects. In this budget, we have incorporated the transfer for capital projects within the proposed budget. The specific projects were identified and prioritized in Assembly Memorandum 17-111 approved by the Assembly on December 5, 2017.

Other Service Areas

The other service areas are status quo with the exception of Talkeetna Water and Sewer which has an estimated deficit of \$497,470, an increase of approximately \$9,495 from fiscal year 2018. A sales tax was implemented in fiscal year 2018 with voter approval. Additionally, there is \$50,000 in capital for the SCADA (meter) system upgrade.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Solid Waste Enterprise Fund

The Solid Waste Enterprise Fund is utilized to assist in clearly identifying the true cost of Solid Waste operations and whether fees are sufficient to cover expenses of operation. Three new positions were approved in this budget. Rate increases beginning July 1, 2018 are proposed in resolution 18-006 in order to continue to eliminate the deficit in operations.

Regarding capital, \$640,000 was requested for various projects including a box truck with a forklift, a truck with a plow, a front end loader and a waste container.

Port Enterprise Fund

The Port Enterprise Fund was created in fiscal year 2005. This was created for several purposes. By segregating this in an Enterprise Fund, the true cost of the Port operation will clearly be apparent. Additionally, this addresses the Port Commission's request of segregating revenues from Port Operations from those revenues of all other operations. This is an operation where fees are charged to external users. Unfortunately, the Port has not experienced the revenues expected. As such, in accordance with direction from our auditors, the Port Enterprise Fund operations will be paid by the General Fund through a transfer to the Port Enterprise Fund. The transfer is for operational expenses (less depreciations) plus the interest payment on the debt. Additionally, they have requested to see a trend in the reduction of the deficit. The Port Director position was eliminated in this budget. There is \$750,000 in capital for phase II of the barge dock repair and deferred maintenance.

Personnel

There were eleven new positions approved and one position eliminated in this budget. An information Technology Project Manager was approved for the Information Technology Department. Approved in Planning were a Planning Technician, a Right of Way Inspector and a possible Code Enforcement Officer. The last position is contingent on determination by the Borough Manager as to need. The Department of Emergency Service added two Emergency Medical Technician II positions. An Accounting Assistant II was approved in Finance. Law had an Assistant Borough Attorney approved in its amendments. Two Solid Waste Utility workers and an Administrative Assistant were approved for Solid Waste. Finally, the Port Director position was eliminated in this budget. It is important to note; the Matanuska-Susitna Borough has one employee for every 323 residents. A higher ratio than any other Municipality in the State.

Fiscal Year 2019 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 reduced 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 \$247 million (62 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.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

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, Liesel Weiland and Candie Graham in addition to Layla Lesley for the hours they have put in either working on or preparing this document. As always, we are available to assist you in reviewing and evaluating this budget. To review a copy of this budget online, go to www.matsugov.us, Transparency, Borough Budgets, 2019 Budget.



MATANUSKA-SUSITNA BOROUGH

The Budget Process

Budget Preparation

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

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

Estimated Revenues

Developing the budget for estimated revenues is a dynamic process. The preliminary revenue projections may change due to the fact that several of the revenues of the borough depend on events that may not occur until after the preliminary budget is published. Examples of these events are the actions of the Alaska State Legislature regarding the setting of funding levels for local governments and the fact that the assessment roll is not finalized until May 31st. The state legislature is meeting on the state budget at the same time that the borough budget is being developed. As the state budget solidifies, adjustments are made to the borough estimates. The School Board is required by MSB 3.04.020(B) to formally present the school budget for the following school year, including its request for local effort, to the Borough Assembly by March 31st. Within 30 days after receipt of the school budget, the assembly must furnish a statement to the School Board of the amount to be made available to the School District from local sources. This will be completed through the approval of the Resolution for Minimum Funding for the District on April 17, 2018. 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 17, 2018. The preliminary budget document included all funds for which budgets were to be set. This allowed the Assembly to see the entire borough spending plan, including service areas, at the same time they are considering the school district budget.

In the case of the Fiscal Year 2019 budget, Public Hearings were held throughout the Borough on April 24th, 26th and 30th. Deliberations were held May 3rd and the budget was adopted as amended.



MATANUSKA-SUSITNA BOROUGH

The Budget Process - Budget Calendar Fiscal Year 2019

Date	Budget Activity
December 20, 2017	Budget system is turned on and directions are distributed with the personnel sheets.
January 12, 2018	Revised salary personnel worksheets noting overtime and/or temporary wages are to be returned to the Budget Division Manager.
January 18, 2018	Preliminary Tax Roll is complete.
January 31, 2018	All salary and benefit information is revised and entered into budget system.
January 31, 2018	Revised capital requests, including justification, submitted to the Finance Director.
January 31, 2018	Request and justification for new positions (if allowed) submitted to the Manager and Finance Director.
Week of January 31, 2018	Assessment notices are mailed.
February 1-March 2, 2018	Appeal period.
February 9, 2018	Update tax revenues following preliminary completion of tax roll.
February 15, 2018	Final divisional budgets to be reviewed and updated accordingly by department heads. Submit detailed description of requests for training, travel, professional services, other contractual, furnishings, and equipment to Budget & Revenue Division Manager.
February 15, 2018	Budget system is closed for input at 5:00 p.m.
February 16, 2018	Preliminary mill rates to be provided by Public Works Director & Emergency Services Director for RSAs, FSAs and SSAs.
February 28, 2018	Department directors have reviewed budgets with applicable boards and commissions including E-911, Animal Care, Board of Supervisors, etc.
March 5 – March 7, 2018	Assessor prepares revised tax roll following the appeal period.
March 13, 2018	Joint meeting with the Assembly and the School Board.
March 19, 2018	Final mill rates for RSAs, FSAs and SSAs submitted to Finance Director from Public Works Director & Emergency Services Director.
March 26 – April 6, 2018	Finalization of Borough Manager's fiscal year 2019 proposed budget and completion of final modifications.
March 27, 2018	Work Session: Managers overview of proposed budget.
April 3, 2018	School district to deliver their budget to Borough.
April 9 – 13, 2018	Complete production of budget document.
Not posted as of 4/13/18	State Legislative Session ends.
April 17, 2018	Introduction of Manager's proposed fiscal year 2019 budget.
April 24, 2018	Special Meeting: Budget Public Hearing-Menard Sports Center.
April 26, 2018	Special Meeting: Budget Public Hearing-Assembly Chambers.
April 30, 2018	Special Meeting: Budget Public Hearing-Willow Community Center
May 3, 2018	Special Meeting: Budget Deliberations and adoption as amended.



MATANUSKA-SUSITNA BOROUGH

The Budget Process - Process for Budget Amendments

Budget Amendments

To amend the budget after it has been established, the Assembly may transfer appropriations between major classifications of departments by resolution; however, transfer of appropriations between funds must be done by ordinance. The Borough Manager has the authority to transfer amounts within a department. Supplemental appropriations, except emergency appropriations, may be made by ordinance only after public hearings and Assembly approval has taken place. Emergency appropriations may be done by Assembly ordinance without a public hearing, but are only effective for 60 days. Extensions of such appropriations must go through the public hearing process.

Transfer of Budgeted Funds Within a Department or Service Area Fund

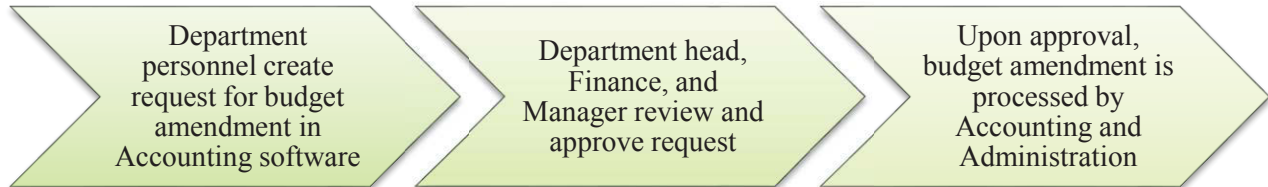


Figure 1: Transfer of Budget Funds within Department

Increase of Overall Department or Service Area Fund

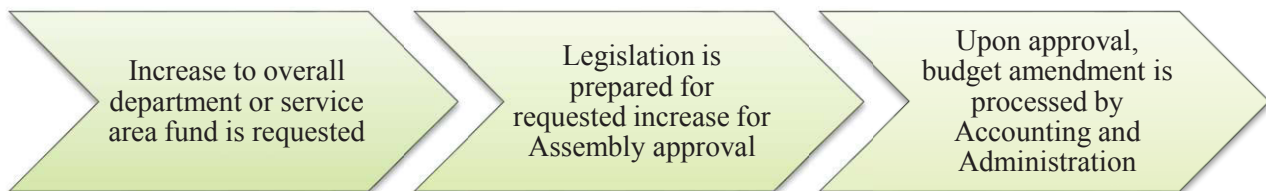


Figure 2: Increase of Overall Department Budget



MATANUSKA-SUSITNA BOROUGH

Description of the Budget Document

Basis of Budgeting and Accounting

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

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

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

Budget Document Description

The budget document itself is divided into several sections. The first part of the budget includes the Table of Contents and the Transmittal Letter. Next is the Introduction Section, which includes the Budget Ordinances for the Borough and the Cities, the 2019 Budget Calendar, narratives about the Budget Process, Budget Document, Fund Structure and Financial Policies. Ordinance No. 18-018 appropriated monies from the central treasury and established the rate of levy for all Borough Operating Funds, Enterprise Funds and Capital Funds for fiscal year 2019. The ordinance also appropriated monies from the central treasury for the Education Operating Fund and established the rate of levy for all Operating Funds. Additionally, it set the surcharge for the wireline and wireless Enhanced 911 systems for the period beginning July 1, 2018 through June 30, 2019.

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 2017 expenditures, the 2018 expenditures as amended, and the 2019 budget as approved by the assembly in addition to any subsequent amendments.



MATANUSKA-SUSITNA BOROUGH

Description of the Budget Document

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 2019 Approved Positions, a history and economic profile of the Matanuska-Susitna Borough, property tax and assessed value information, as well as a glossary and chart of accounts.



MATANUSKA-SUSITNA BOROUGH

Fund Balance and Governmental Funds

Fund Balances

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

The Borough applies the provisions of GASB (Governmental Accounting Standards Board) Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. There are five types of fund balance:

Restricted

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

Unrestricted

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

The Borough has established the following reserves:

	Actual FY2017	Estimated FY2018	Estimated FY2019
Minimum Fund Balance	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000
Self-Insurance	\$ 150,000	\$ 150,000	\$ 150,000
Compensated Absences	\$ 250,000	\$ 250,000	\$ 250,000
Assembly Project	\$ 57,217	\$ 57,217	\$ 57,217
Major Repairs and Renovations	\$ 29,248	\$ 29,248	\$ 800,000
Capital	\$ 500,000	\$ 500,000	\$ 1,000,000
Emergency Response	\$ 1,200,000	\$ 1,200,000	\$ 1,000,000
School Site Acquisitions	\$ 1,898,798	\$ 1,898,798	\$ 2,302,157
Paving Projects and Calcium Chloride	\$ 3,984,043	\$ 3,984,043	\$ 6,095,473
Alaska LNG Project	-	-	\$ 250,000

Table 6: Borough Reserves



MATANUSKA-SUSITNA BOROUGH

Fund Balance and Governmental Funds

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

Proprietary Funds - Working Capital

Working capital refers to the difference between current assets and current liabilities reported in a proprietary fund. This measure indicates relative liquidity. Credit rating agencies consider the availability of working capital in their evaluations of a local government's creditworthiness. Working capital is also important in mitigating unanticipated events and ensuring stable services and fees.

Proprietary Funds - Net Assets

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

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



MATANUSKA-SUSITNA BOROUGH

Fund Descriptions and Fund Structure

Fund Structure

The accounts of the borough are organized on the basis of funds and account groups, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. The various funds are grouped into seven fund types and three broad fund categories.

Funds	Fund Type	Major Services Provided	Description
General Fund	General	<ul style="list-style-type: none"> • Emergency Services • Public Works • Community Development • General Government 	Accounts for the financial and general operations of the borough.
Non-areawide Services	Special Revenue	<ul style="list-style-type: none"> • Economic Development • Animal Care • Vehicle Removal Program • Libraries (outside of Cities) 	Accounts for the non-areawide operations of the borough.
Enhanced 911	Special Revenue	<ul style="list-style-type: none"> • Public Safety 	Accounts for the enhancement and maintenance of the E-911 emergency reporting system.
Land Management	Special Revenue	<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	Special Revenue	<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	Special Revenue	<ul style="list-style-type: none"> • Road Service 	Sixteen service area funds account for road services to individual road service areas.
Special Service Areas	Special Revenue	<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	Special Revenue	<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	Proprietary	<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	Proprietary	<ul style="list-style-type: none"> • Port Lease and Permit Fees 	Accounts for all operations of Port MacKenzie.
Debt Service Funds	Debt Service	<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	Special Revenue	<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.

Table 7: Borough Fund Structure and Description



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

Fund Descriptions and Fund Structure

General Fund – Functional Units

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

Fund / Department / Division	Percent of GF Expenditures	Fund / Department / Division	Percent of GF Expenditures
General Fund		General Fund cont.	
Non Departmental	66.77%	Public Works	1.61%
Education Operating		Public Works Administration	
Education Debt Service		Maintenance	
Other Debt Service		Operations	
Capital Projects Transfers		Community Cleanup	
Grants / Pass Through Transfers			
Assembly	4.73%	Emergency Services	9.43%
Assembly		Telecommunications Network	
Assembly Reserve		Emergency Services Administration	
Borough Clerk		Emergency Medical Service Board	
Elections		Fleet Maintenance	
Records Management		Rescue Services	
Administration		Ambulance Operations	
Human Resources		Emergency Services Building	
Purchasing		Emergency Services Station	
Law		Local Emergency Planning Board	
Labor Relations Board		Emergency Management	
Board of Adjustment & Appeals			
Office of Administrative Hearing		Community Development	2.98%
Mayor	0.05%	Outdoor Ice Rinks	
Information Technology	3.77%	Brett Memorial Ice Arena	
Geographic Information Systems		Recreational Services	
IT Administration		Community Pools	
Office of Information Technology		Parks & Recreation	
Maintenance & Licensing		Community Dev. Administration	
		Community Enrichment	
Finance	5.94%	Recreation Infrastructure	
Common Contractual		Northern Region	
Revenue & Budget			
Finance Administration		Capital Projects	1.93%
Accounting		Capital Projects Administration	
Assessment		Project Management	
Planning & Land Use	2.79%	Pre-Design & Engineering	
Planning		Purchasing	
Platting			
Planning Administration			
Development Services			

Figure 3: General Fund Structure



MATANUSKA-SUSITNA BOROUGH

Financial Policies and Procedures

Policy Overview

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

The Matanuska-Susitna Borough's financial policies set forth the basic framework for the overall fiscal management of the borough. The established long-range policies regarding financial management take a conservative approach on forecasting revenues due to the uncertainty of revenue sources, particularly state revenues. This policy takes into consideration any changes in circumstances or conditions when evaluating both the current and long-range goals, and has helped to maintain financial stability.

Borough Government

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

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

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

- Prudent budgeting and effective budgetary control
- Efficient safeguarding of borough assets
- Debt administration procedures that include the scheduling of bond payments spread over the life of the issue, producing a total debt service schedule that is manageable
- Maintenance of a sound investment policy of borough monies
- Striving to maintain the best possible rating on bonds



MATANUSKA-SUSITNA BOROUGH

Financial Policies and Procedures

Encumbrance Accounting and Unspent Budget

Formal budgetary integration is employed as a management control device during the year for the areawide fund, special revenue funds and capital projects funds through the use of an encumbrance accounting system. Under this system, purchase orders, contracts and other forms of legal commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget. At year end all encumbrances lapse with the exception of capital funds. The budgetary basis is the same as the Generally Accepted Accounting Principles (GAAP) basis, where encumbrances outstanding at year end in Capital Funds are not treated as expenditures but as reservations of fund balance.

Established Reserves and Targets

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

Budget Adjustment Practices

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

Internal Controls and Purchasing

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

Use of Debt and the Legal Level of Debt

In accordance with Borough Code, 3.04.090(C), areawide general obligation bonds may only be issued if the principal amount of debt outstanding for areawide purposes after issuance does not exceed seven percent of the assessed valuation of the Borough for the current year. As of July 2017, our outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Transportation, is \$290,020,000. Our certified assessed value as of May 26, 2017 was \$9,944,945,242. Based on the current certified roll, areawide general obligation debt is 2.92% of assessed



MATANUSKA-SUSITNA BOROUGH

Financial Policies and Procedures

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. The state of Alaska reimburses municipalities for expenditures incurred for school debt from 60 percent to 70 percent depending on whether the project has been reviewed (60 percent reimbursement) or approved (70 percent reimbursement) by the Department of Education and Early Development. Additionally, the State reimburses debt on Port's at a current rate of 100% on a one-year lag.

Investment Policy

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

Debt Ratings

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

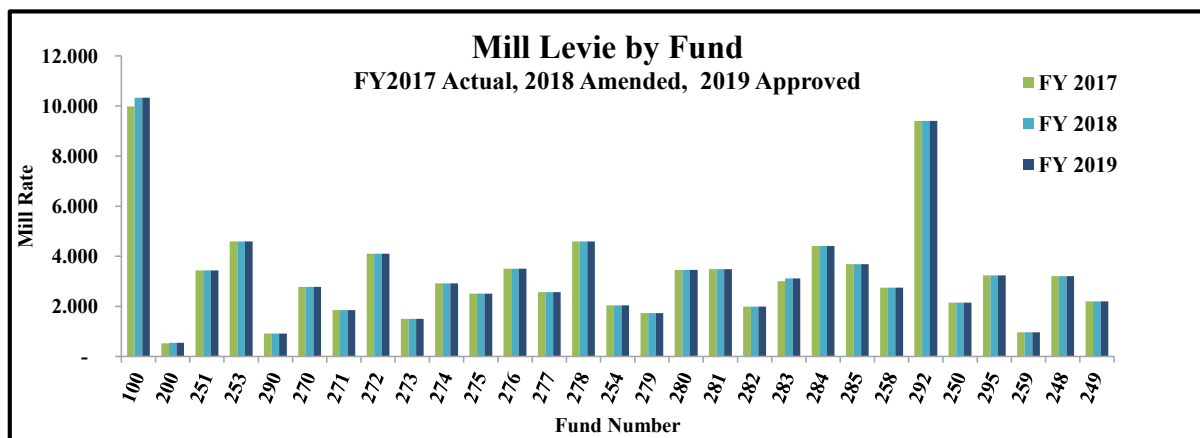
- | | |
|------------------------|-----|
| ➤ Standard & Poor's | AA+ |
| ➤ Fitch Rating Service | AA |



MATANUSKA-SUSITNA BOROUGH

Mill Levies for Borough Services

CODE	FUND	DESCRIPTION	FY 2017 APPROVED	FY 2018 APPROVED	FY 2019 APPROVED
	100	Areawide	9.984	10.332	10.331
	200	Non-Areawide	0.525	0.548	0.548
FSA 2	251	Butte Fire Service Area	3.430	3.430	3.430
FSA 4	253	Sutton Fire Service Area	4.590	4.590	4.590
SSA 7	290	Talkeetna Flood Control	0.910	0.910	0.910
RSA 9	270	Midway Road Service Area	2.780	2.780	2.780
RSA 14	271	Fairview Road Service Area	1.850	1.850	1.850
RSA 15	272	Caswell Road Service Area	4.100	4.100	4.100
RSA 16	273	South Colony Road Service Area	1.500	1.500	1.500
RSA 17	274	Knik Road Service Area	2.920	2.920	2.920
RSA 19	275	Lazy Mountain Road Service Area	2.510	2.510	2.510
RSA 20	276	Greater Willow Road Service Area	3.500	3.500	3.500
RSA 21	277	Big Lake Road Service Area	2.570	2.570	2.570
RSA 23	278	North Colony Road Service Area	4.590	4.590	4.590
FSA 24	254	Talkeetna Fire Service Area	2.040	2.040	2.040
RSA 25	279	Bogard Road Service Area	1.730	1.730	1.730
RSA 26	280	Greater Butte Road Service Area	3.450	3.450	3.450
RSA 27	281	Meadow Lakes Road Service Area	3.480	3.480	3.480
RSA 28	282	Gold Trails Road Service Area	1.990	1.990	1.990
RSA 29	283	Greater Talkeetna Road Service Area	3.010	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
CITY PROPOSED/APPROVED MILL RATES					
CTY 5	800	City of Palmer	3.000	3.000	3.000
CTY 12	800	City of Houston	3.000	3.000	3.000
CTY 13	800	City of Wasilla	-	-	-





MATANUSKA-SUSITNA BOROUGH

**Consolidated Reconciliation of Unreserved
Borough Funds**

No.	Fund Title	Estimated Fund Balance as of June 30, 2018	Estimated Revenue 2018-2019	Transfers In	Transfers Out	Estimated Expenditures 2018-2019	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2018
100	Areawide General	46,016,755	141,779,977	1,403,266	101,797,049	50,482,886	36,904,847	15,216
200	Non-Areawide	1,896,036	5,281,300	-	1,947,100	4,921,541	130,000	178,695
202	Enhanced 911	1,730,724	2,381,500	-	-	1,620,283	-	2,491,941
203	Land Management	1,438,626	955,250	-	275,000	1,485,432	168,488	464,956
204	Education-Operating	-	189,114,168	58,374,918	-	247,489,086	-	-
Fire Service Areas								
245	Fire Fleet Maintenance	-	-	376,200	-	376,200	-	-
248	Caswell FSA	369,076	348,470	-	63,369	313,304	-	340,873
249	West Lakes FSA	1,036,742	2,910,680	367,286	1,242,653	2,448,024	-	624,031
250	Central Mat-Su FSA	8,647,721	10,485,230	23,500	3,895,346	6,863,400	-	8,397,705
251	Butte FSA	1,285,838	910,590	13,000	569,623	678,500	-	961,305
253	Sutton FSA	245,713	231,530	-	151,212	217,109	-	108,922
254	Talkeetna FSA	316,521	360,970	26,000	282,239	324,314	-	96,938
258	Willow FSA	637,242	850,190	-	344,976	555,036	30,000	557,420
259	Gr Palmer FSA	4,052,765	1,322,200	-	138,736	457,370	-	4,778,859
Fire Service Area Subtotal		16,591,618	17,419,860	805,986	6,688,154	12,233,257	30,000	15,866,053
Road Service Areas								
265	Road Service Areas Admin	-	-	2,673,479	216,400	2,457,079	-	-
266	RSA Grid Roller Maintenance	-	-	-	-	-	-	-
270	Midway RSA	57,310	1,716,380	-	1,121,991	592,334	2,003	57,362
271	Fairview RSA	50,872	1,158,050	-	617,990	538,863	1,177	50,892
272	Caswell Lakes RSA	75,181	638,190	-	154,416	483,758	-	75,197
273	South Colony RSA	56,124	1,531,200	-	454,007	1,072,842	4,318	56,157
274	Knik RSA	50,852	2,884,660	-	1,561,502	1,323,120	-	50,890
275	Lazy Mountain RSA	52,554	253,510	-	29,036	224,437	24	52,567
276	Greater Willow RSA	50,139	946,750	-	397,599	549,138	-	50,152
277	Big Lake RSA	51,289	1,278,660	-	250,683	1,027,968	-	51,298
278	North Colony RSA	43,275	188,510	-	22,765	175,314	533	33,173
279	Bogard RSA	49,631	1,724,620	-	779,539	941,054	4,003	49,655
280	Gr Butte RSA	45,590	936,290	-	457,115	478,934	225	45,606
281	Meadow Lakes RSA	50,332	1,939,460	-	991,739	947,661	-	50,392
282	Gold Trails RSA	48,399	1,769,490	-	748,001	1,019,067	2,413	48,408
283	Greater Talkeetna RSA	140,126	619,040	-	107,139	511,892	-	140,135
284	Trapper Creek RSA	145,311	230,660	-	51,329	179,331	-	145,311
285	Alpine RSA	42,378	259,150	-	30,758	269,582	108	1,080
Road Service Area Subtotal		1,009,363	18,074,620	2,673,479	7,992,009	12,792,374	14,804	958,275
290	Talkeetna Flood Control	95,339	30,010	-	-	42,796	-	82,553
291	Garden Terrace Estates	107,034	-	-	-	-	-	107,034
292	Point Mackenzie Service Area	461,516	57,500	-	-	83,429	-	435,587
293	Talkeetna Water & Sewer	(487,975)	535,000	-	62,000	456,130	26,365	(497,470)
294	Freedom Hills	15,029	-	-	-	15,000	-	29
295	Circle View/Stampede	32,537	21,990	-	-	5,255	6,000	43,272
296	Chase Trail Service Area	6,453	620	-	-	7,073	-	-
297	Road Outside Service Area	233	-	-	-	233	-	-
300	Debt Service-Schools	2,359,783	-	29,160,000	-	29,155,819	-	2,363,964
301	Debt Service - USDA Fronteras	-	393,300	-	-	393,300	-	-
302	Fireweed Building Debt Service	35	-	89,570	-	89,565	-	40
315	Debt Service Station 6-1-COPS	-	-	-	-	-	-	-
316	Debt Service Station 5-1-COPS	935,357	-	765,000	-	764,325	-	936,032
318	Debt Service Station 6-2 COPS	1,060,681	-	498,800	-	498,750	-	1,060,731
319	Debt Service Station 7-3 COPS	914,129	-	563,300	-	563,300	-	914,129
320	Debt Service Parks & Rec	1,657,557	-	2,060,850	-	2,060,850	-	1,657,557



MATANUSKA-SUSITNA BOROUGH

**Consolidated Reconciliation of Unreserved
Borough Funds**

No.	Fund Title	Estimated Fund Balance as of June 30, 2018	Estimated Revenue 2018-2019	Transfers In	Transfers Out	Estimated Expenditures 2018-2019	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2018
325	Debt Service- Animal Care COPs	572,648	-	540,100	-	540,050	-	572,698
330	Transportation System Debt	772,292	-	2,384,100	-	2,384,025	-	772,367
Borough Operating Total		77,185,770	376,045,095	99,319,369	118,761,312	368,084,759	37,280,504	28,423,659
Enterprise Funds								
510	Solid Waste	3,009,959	9,749,250	-	720,700	8,809,606	896,770	4,125,673
520	Port	(11,405,994)	773,513	700,000	750,000	2,163,444	1,218,247	(11,627,678)
Enterprise Funds Total		(8,396,035)	10,522,763	700,000	1,470,700	10,973,050	2,115,017	(11,732,039)
Revolving Loans		737	-	-	737	-	-	-
Capital Appropriations								
	Areawide Capital Projects	412,000	-	5,034,450	412,000	5,034,450	-	-
	Areawide: MSCVB & Infrastructue	-	-	1,137,500	-	1,137,500	-	-
	A/W-Road Program	-	-	500,000	-	500,000	-	-
	A/W - Grants	-	-	1,695,000	-	1,695,000	-	-
	Non-Areawide Capital Projects	-	-	1,293,000	-	1,293,000	-	-
	Enhanced 911 Capital Projects	-	-	-	-	-	-	-
	Land Management Capital Projects	-	-	225,000	-	225,000	-	-
	Fire Service Area Capital Projects	-	-	4,005,000	-	4,005,000	-	-
	Road Service Area Capital Projects	-	-	5,295,430	-	5,295,430	-	-
	Talkeetna Water & Sewer Capital Projects	-	-	50,000	-	50,000	-	-
	Solid Waste Capital Projects	-	-	640,000	-	640,000	-	-
	Port Capital Projects	-	-	750,000	-	750,000	-	-
Capital Appropriations Total		412,000	-	20,625,380	412,000	20,625,380	-	-
GRAND TOTALS		69,202,472	386,567,858	120,644,749	120,644,749	399,683,189	39,395,521	16,691,620



MATANUSKA-SUSITNA BOROUGH

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

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide General	111,158,530	450,000	6,195,400	21,442,047	2,500,000	34,000	141,779,977
200	Non-Areawide	4,181,700	1,500	253,100	785,000	-	60,000	5,281,300
202	Enhanced 911	-	1,500	2,380,000	-	-	-	2,381,500
203	Land Management	-	23,000	80,750	-	-	851,500	955,250
204	Education-Operating	-	-	-	186,342,400	2,316,768	455,000	189,114,168
248	Caswell Lakes FSA	347,470	1,000	-	-	-	-	348,470
249	West Lakes FSA	2,897,680	3,000	-	-	-	10,000	2,910,680
250	Central Mat-Su FSA	10,240,230	15,000	210,000	-	-	20,000	10,485,230
251	Butte FSA	908,790	1,800	-	-	-	-	910,590
253	Sutton FSA	231,130	400	-	-	-	-	231,530
254	Talkeetna FSA	359,970	1,000	-	-	-	-	360,970
258	Willow FSA	847,190	1,000	-	-	-	2,000	850,190
259	Gr Palmer Consolidated FSA	1,314,200	7,000	-	-	-	1,000	1,322,200
270	Midway RSA	1,715,780	600	-	-	-	-	1,716,380
271	Fairview RSA	1,157,450	600	-	-	-	-	1,158,050
272	Caswell Lakes RSA	637,940	250	-	-	-	-	638,190
273	South Colony RSA	1,530,200	1,000	-	-	-	-	1,531,200
274	Knik RSA	2,884,060	600	-	-	-	-	2,884,660
275	Lazy Mountain RSA	253,210	300	-	-	-	-	253,510
276	Greater Willow RSA	946,250	500	-	-	-	-	946,750
277	Big Lake RSA	1,278,160	500	-	-	-	-	1,278,660
278	North Colony RSA	188,210	300	-	-	-	-	188,510
279	Bogard RSA	1,723,620	1,000	-	-	-	-	1,724,620
280	Greater Butte RSA	935,940	350	-	-	-	-	936,290
281	Meadow Lakes RSA	1,938,960	500	-	-	-	-	1,939,460
282	Gold Trails RSA	1,768,840	650	-	-	-	-	1,769,490
283	Greater Talkeetna RSA	618,740	300	-	-	-	-	619,040
284	Trapper Creek RSA	230,360	300	-	-	-	-	230,660
285	Alpine RSA	258,850	300	-	-	-	-	259,150
290	Talkeetna Flood Control	29,860	150	-	-	-	-	30,010
292	Point MacKenzie SA	56,500	1,000	-	-	-	-	57,500
293	Talkeetna Water & Sewer	120,000	-	415,000	-	-	-	535,000
294	Freedom Hills	-	-	-	-	-	-	-
295	Circle View/Stampede Estates	21,840	150	-	-	-	-	21,990
296	Chase Trail Service Area	610	10	-	-	-	-	620
301	Debt Service - USDA Fronteras	-	-	-	-	-	393,300	393,300
510	Solid Waste Enterprise Fund	-	-	9,645,500	-	-	103,750	9,749,250
520	Port Enterprise Fund	-	-	61,000	712,513	-	-	773,513
	TOTALS	150,782,270	515,560	19,240,750	209,281,960	4,816,768	1,930,550	386,567,858



MATANUSKA-SUSITNA BOROUGH

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

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide General	107,570,170	300,000	6,977,900	24,297,038	3,055,000	29,000	142,229,108
200	Non-Areawide	4,048,300	1,000	252,250	791,250	-	10,000	5,102,800
202	Enhanced 911	-	2,200	2,380,000	-	-	-	2,382,200
203	Land Management	-	24,500	68,000	-	-	711,500	804,000
204	Education-Operating	-	-	-	187,245,368	2,391,858	492,966	190,130,192
248	Caswell Lakes FSA	333,400	750	-	-	-	-	334,150
249	West Lakes FSA	2,777,890	2,500	-	-	-	367,631	3,148,021
250	Central Mat-Su FSA	9,907,330	12,000	200,000	-	-	49,000	10,168,330
251	Butte FSA	882,220	1,500	-	-	-	-	883,720
253	Sutton FSA	231,070	400	-	-	-	-	231,470
254	Talkeetna FSA	354,380	1,000	-	-	-	1,000	356,380
258	Willow FSA	825,010	800	-	-	-	2,000	827,810
259	Gr Palmer Consolidated FSA	1,269,750	6,000	-	-	-	1,000	1,276,750
270	Midway RSA	1,683,620	500	-	-	-	-	1,684,120
271	Fairview RSA	1,163,340	600	-	-	-	-	1,163,940
272	Caswell Lakes RSA	650,750	250	-	-	-	-	651,000
273	South Colony RSA	1,536,210	1,200	-	-	-	-	1,537,410
274	Knik RSA	2,890,440	500	-	-	-	-	2,890,940
275	Lazy Mountain RSA	254,560	250	-	-	-	-	254,810
276	Greater Willow RSA	941,720	250	-	-	-	-	941,970
277	Big Lake RSA	1,277,310	300	-	-	-	-	1,277,610
278	North Colony RSA	188,280	250	-	-	-	-	188,530
279	Bogard RSA	1,728,060	1,000	-	-	-	-	1,729,060
280	Greater Butte RSA	941,330	300	-	-	-	-	941,630
281	Meadow Lakes RSA	1,935,310	700	-	-	-	-	1,936,010
282	Gold Trails RSA	1,780,100	700	-	-	-	-	1,780,800
283	Greater Talkeetna RSA	617,380	300	-	-	-	-	617,680
284	Trapper Creek RSA	227,160	300	-	-	-	-	227,460
285	Alpine RSA	258,100	280	-	-	-	-	258,380
290	Talkeetna Flood Control	18,840	150	-	-	-	-	18,990
292	Point MacKenzie SA	56,900	1,000	-	-	-	-	57,900
293	Talkeetna Water & Sewer	-	60	386,760	-	-	-	386,820
294	Freedom Hills	-	-	-	-	-	-	-
295	Circle View/Stampede Estates	21,940	100	-	-	-	-	22,040
296	Chase Trail Service Area	600	10	-	-	-	-	610
301	Debt Service - USDA Fronteras	-	-	-	-	-	494,502	494,502
510	Solid Waste Enterprise Fund	-	-	9,096,500	-	-	-	9,096,500
520	Port Enterprise Fund	-	-	-	709,913	61,000	-	770,913
	TOTALS	146,371,470	361,650	19,361,410	213,043,569	5,507,858	2,158,599	386,804,556



MATANUSKA-SUSITNA BOROUGH

**Revenue Summary Net of Transfers
Fiscal Year 2017 Actual**

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide General	100,236,344	467,267	5,892,127	21,251,447	3,553,671	815,538	132,216,394
200	Non-Areawide	3,791,927	2,748	248,467	879,935	-	23,057	4,946,134
202	Enhanced 911	-	2,238	-	6,969	-	2,361,533	2,370,740
203	Land Management	-	26,934	128,647	21,886	-	2,300,680	2,478,147
204	Education-Operating	-	-	-	201,955,165	416,316	9,750,542	212,122,023
248	Caswell Lakes FSA	311,957	1,018	-	4,949	-	-	317,924
249	West Lakes FSA	2,647,401	3,365	-	199	-	43,076	2,694,041
250	Central Mat-Su FSA	9,588,165	16,507	251,051	70,041	-	45,109	9,970,873
251	Butte FSA	869,377	2,072	-	68	-	11,095	882,612
253	Sutton FSA	223,442	470	-	33	-	33,880	257,825
254	Talkeetna FSA	344,297	901	-	34	-	1	345,233
258	Willow FSA	816,489	1,202	-	4,949	-	2,585	825,225
259	Gr Palmer Consolidated FSA	1,225,076	7,510	-	-	-	19,740	1,252,326
265	Road Service Areas Admin	-	-	-	50,287	-	19	50,306
270	Midway RSA	1,681,929	827	-	-	-	-	1,682,756
271	Fairview RSA	1,141,999	613	-	-	-	-	1,142,612
272	Caswell Lakes RSA	610,917	260	-	-	-	-	611,177
273	South Colony RSA	1,516,075	1,114	-	-	4,800	4,910	1,526,899
274	Knik RSA	2,761,236	736	-	-	-	-	2,761,972
275	Lazy Mountain RSA	252,812	426	-	-	-	-	253,238
276	Greater Willow RSA	944,618	611	-	-	-	-	945,229
277	Big Lake RSA	1,253,803	628	-	-	-	-	1,254,431
278	North Colony RSA	186,480	351	-	-	-	-	186,831
279	Bogard RSA	1,652,990	1,014	-	-	-	-	1,654,004
280	Greater Butte RSA	932,087	459	-	-	-	-	932,546
281	Meadow Lakes RSA	1,865,958	576	-	-	-	-	1,866,534
282	Gold Trails RSA	1,738,937	655	-	-	-	-	1,739,592
283	Greater Talkeetna RSA	591,849	304	-	-	-	-	592,153
284	Trapper Creek RSA	226,778	298	-	-	-	-	227,076
285	Alpine RSA	263,172	300	-	-	-	-	263,472
290	Talkeetna Flood Control	30,356	186	-	-	-	-	30,542
292	Point MacKenzie SA	20,266	934	-	-	-	-	21,200
293	Talkeetna Water & Sewer	(38)	-	329,804	1,606	-	80	331,452
294	Freedom Hills	-	53	-	-	-	-	53
295	Circle View/Stampede Estates	21,390	211	-	-	-	-	21,601
296	Chase Trail Service Area	600	14	-	-	-	-	614
300	Debt Service - Schools	-	-	-	-	-	36,780,805	36,780,805
301	Debt Service - USDA Fronteras	-	-	-	-	-	-	-
316	Debt Service Station 5-1 COP'S	-	-	-	-	-	766	766
318	Debt Service Station 6-2 COP'S	-	-	-	-	-	500,802	500,802
319	Debt Service Station 7-3 COP'S	-	-	-	-	-	567,450	567,450
320	Debt Service Parks & Rec	-	-	-	-	-	1,765,661	1,765,661
325	Debt Service - Animal Care COP'S	-	-	-	-	-	2,595,085	2,595,085
510	Solid Waste Enterprise Fund	-	8,879	8,946,289	15,642	-	109,800	9,080,610
520	Port Enterprise Fund	-	-	-	720,655	184,869	47,270	952,794
	TOTALS	137,748,689	551,681	15,796,385	224,983,865	4,159,656	57,779,484	441,019,760



MATANUSKA-SUSITNA BOROUGH
Expenditure Summary by Fund / Division
Net of Transfers

Fund	Fund / Function	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
100	Areawide General			
	Assembly	5,080,644	5,965,913	7,337,092
	Mayor	74,535	83,519	67,440
	Information Technology	5,394,098	5,763,670	5,727,880
	Finance	7,534,474	8,585,061	9,011,696
	Planning	3,602,766	4,105,158	4,380,315
	Public Works	2,090,608	2,240,498	2,438,684
	Emergency Services	11,384,777	13,483,412	14,071,315
	Community Development	4,181,675	4,254,969	4,519,183
	Capital Projects	3,479,280	3,797,365	2,929,281
	Areawide Expenditure Subtotal	42,822,857	48,279,565	50,482,886
200	Non-Areawide			
	Assembly	2,445,010	2,594,829	2,902,395
	Information Technology	213,612	163,733	213,085
	Finance	335	2,000	3,500
	Public Works	54,879	61,434	68,866
	Community Development	1,488,424	1,577,552	1,733,695
	Non-Areawide Expenditure Subtotal	4,202,260	4,399,548	4,921,541
202	Enhanced 911	1,207,017	2,231,511	1,620,283
203	Land Management	949,976	1,491,517	1,485,432
245	Fire Fleet Maintenance	300,772	362,517	376,200
248	Caswell FSA	254,089	358,027	313,304
249	West Lakes FSA	1,770,993	2,205,368	2,448,024
250	Central Mat-Su FSA	4,382,997	6,832,371	6,863,400
251	Butte FSA	458,775	695,742	678,500
253	Sutton FSA	151,596	225,242	217,109
254	Talkeetna FSA	196,363	314,804	324,314
258	Willow FSA	434,229	678,514	555,036
259	Gr Palmer Consolidated FSA	396,227	542,002	457,370
265	Road Service Areas Admin	2,209,956	2,359,876	2,457,079
266	RSA Grid Roller Maintenance	762	-	-
270	Midway RSA	443,557	579,417	592,334
271	Fairview RSA	460,298	524,144	538,863
272	Caswell Lakes RSA	428,889	468,036	483,758
273	South Colony RSA	812,878	1,037,838	1,072,842
274	Knik RSA	1,228,715	1,274,181	1,323,120
275	Lazy Mountain RSA	133,669	211,919	224,437
276	Greater Willow RSA	483,844	578,437	549,138
277	Big Lake RSA	782,782	1,012,684	1,027,968
278	North Colony RSA	139,064	179,523	175,314
279	Bogard RSA	677,974	899,046	941,054
280	Greater Butte RSA	408,397	472,527	478,934
281	Meadow Lakes RSA	866,893	904,075	947,661
282	Gold Trails RSA	853,038	999,125	1,019,067
283	Greater Talkeetna RSA	478,841	506,109	511,892
284	Trapper Creek RSA	121,321	176,470	179,331
285	Alpine RSA	183,994	261,927	269,582
290	Talkeetna Flood Control	675	42,166	42,796
292	Point MacKenzie Service Area	68,497	73,676	83,429
293	Talkeetna Water & Sewer	352,635	389,018	456,130
294	Freedom Hills Road	-	14,726	15,000
295	Circle View/Stampede Estates	285	5,270	5,255
296	Chase Trail Service Area	-	2,000	7,073
297	Roads Outside Service Area	-	95	233
300	Debt Service-Schools	69,790,039	33,316,944	29,155,819
301	Debt Service USDA Fronteras	133,977	494,502	393,300



MATANUSKA-SUSITNA BOROUGH

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

Fund	Fund / Function	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
302	UA Fireweed	89,566	89,565	89,565
316	Debt Service Station 5-1 COPS	763,126	764,125	764,325
318	Debt Service Station 6-2 COPS	105,171	496,550	498,750
319	Debt Service Station 7-3 COPS	120,681	567,450	563,300
320	Debt Service Parks & Rec	476,400	2,000,505	2,060,850
325	Debt Service - Animal Care COPS	3,129,840	529,490	540,050
330	Transportation System Debt	2,381,476	2,383,850	2,384,025
Borough Operating Total		145,655,391	122,231,994	120,595,673
510	Solid Waste Enterprise	7,571,182	7,725,277	8,809,606
520	Port Enterprise	1,870,386	2,400,551	2,163,444
Enterprise Funds Total		9,441,568	10,125,828	10,973,050
204	Education-Operating	277,151,640	245,971,492	247,489,086
Education Operating Total		277,151,640	245,971,492	247,489,086
	Areawide Capital Projects	4,363,725	2,443,300	5,034,450
	Areawide Road Program	500,000	500,000	500,000
	Areawide-Wasilla Planning Grant	-	225,000	225,000
	Areawide-Neighborhood Watch Program	-	-	50,000
	Areawide Grants/Match	348,000	350,000	1,320,000
	Areawide MSCVB & Infrastructure	1,150,000	1,135,000	1,137,500
	Areawide Youth Programs	100,000	-	100,000
	Non-Areawide Capital Projects	119,500	136,010	1,293,000
	Enhanced 911 Capital Projects	1,000,000	53,276	-
	Land Management Capital Projects	915,000	-	225,000
	Education Capital Projects	96,527	-	-
	Caswell Lakes FSA	81,864	85,000	-
	West Lakes FSA	296,832	1,125,000	510,000
	Central Mat-Su FSA Capital Projects	6,400,000	1,486,000	2,450,000
	Butte FSA Capital Projects	61,833	125,000	455,000
	Sutton FSA Capital Projects	817	-	90,000
	Talkeetna FSA Capital Projects	351,075	50,000	205,000
	Willow FSA Cap.	81,864	100,000	235,000
	Gr Palmer FSA Cap.	765,500	860,000	60,000
	Admin RSA Cap.	181,600	196,800	193,300
	Midway RSA Cap.	851,880	1,120,400	885,850
	Fairview RSA Cap.	547,550	592,480	444,980
	Caswell Lakes RSA Cap.	46,970	113,275	28,430
	South Colony RSA Cap.	648,490	324,040	246,350
	Knik RSA Cap.	980,790	1,335,600	1,094,100
	Lazy Mountain RSA Cap.	15,240	151,360	5,890
	Greater Willow RSA Cap.	291,890	370,130	247,430
	Big Lake RSA Cap.	166,080	171,200	71,890
	North Colony RSA Cap.	-	89,000	-
	Bogard RSA Cap.	526,080	893,000	541,840
	Greater Butte RSA Cap.	318,440	427,500	324,890
	Meadow Lakes RSA Cap.	964,510	755,200	705,000
	Gold Trails RSA Cap.	736,010	526,000	486,850
	Greater Talkeetna RSA Cap.	-	24,700	3,600
	Trapper Creek RSA Cap.	61,450	34,106	15,030
	Alpine RSA Cap.	25,000	46,000	-
	Talkeetna Water & Sewer S.A. Cap.	-	-	50,000
	Solid Waste Capital Projects	900,861	884,788	640,000
	Port Capital Projects	3,267,498	-	750,000
Capital Projects / Grants Subtotal		27,162,876	16,729,165	20,625,380
Grand Total		459,411,475	395,058,479	399,683,189



MATANUSKA-SUSITNA BOROUGH

**Summary of Actual Revenue and Expenditures
2017 Actual, 2018 As Amended,
and 2019 Approved**

Fund	Fund Title	2016-2017		2017-2018		2018-2019	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
100	Areawide General	132,216,394	42,822,857	142,229,108	48,279,565	141,779,977	50,482,886
200	Non-Areawide	4,946,134	4,202,260	5,102,800	4,399,548	5,281,300	4,921,541
202	Enhanced 911	2,370,740	1,207,017	2,382,200	2,231,511	2,381,500	1,620,283
203	Land Management	2,478,147	949,976	804,000	1,491,517	955,250	1,485,432
245	Fire Fleet Maintenance	-	300,772	-	362,517	-	376,200
248	Caswell FSA	317,924	254,089	334,150	358,027	348,470	313,304
249	West Lakes FSA	2,694,041	1,770,993	3,148,021	2,205,368	2,910,680	2,448,024
250	Central Mat-Su FSA	9,970,873	4,382,997	10,168,330	6,832,371	10,485,230	6,863,400
251	Butte FSA	882,612	458,775	883,720	695,742	910,590	678,500
253	Sutton FSA	257,825	151,596	231,470	225,242	231,530	217,109
254	Talkeetna FSA	345,233	196,363	356,380	314,804	360,970	324,314
258	Willow FSA	825,225	434,229	827,810	678,514	850,190	555,036
259	Gr Palmer Consolidated FSA	1,252,326	396,227	1,276,750	542,002	1,322,200	457,370
265	Road Service Areas Admin	50,306	2,209,956	-	2,359,876	-	2,457,079
266	RSA Grid Roller Maintenance	-	762	-	-	-	-
270	Midway RSA	1,682,756	443,557	1,684,120	579,417	1,716,380	592,334
271	Fairview RSA	1,142,612	460,298	1,163,940	524,144	1,158,050	538,863
272	Caswell Lakes RSA	611,177	428,889	651,000	468,036	638,190	483,758
273	South Colony RSA	1,526,899	812,878	1,537,410	1,037,838	1,531,200	1,072,842
274	Knik RSA	2,761,972	1,228,715	2,890,940	1,274,181	2,884,660	1,323,120
275	Lazy Mountain RSA	253,238	133,669	254,810	211,919	253,510	224,437
276	Greater Willow RSA	945,229	483,844	941,970	578,437	946,750	549,138
277	Big Lake RSA	1,254,431	782,782	1,277,610	1,012,684	1,278,660	1,027,968
278	North Colony RSA	186,831	139,064	188,530	179,523	188,510	175,314
279	Bogard RSA	1,654,004	677,974	1,729,060	899,046	1,724,620	941,054
280	Greater Butte RSA	932,546	408,397	941,630	472,527	936,290	478,934
281	Meadow Lakes RSA	1,866,534	866,893	1,936,010	904,075	1,939,460	947,661
282	Gold Trails RSA	1,739,592	853,038	1,780,800	999,125	1,769,490	1,019,067
283	Greater Talkeetna RSA	592,153	478,841	617,680	506,109	619,040	511,892
284	Trapper Creek RSA	227,076	121,321	227,460	176,470	230,660	179,331
285	Alpine RSA	263,472	183,994	258,380	261,927	259,150	269,582
290	Talkeetna Flood Control	30,542	675	18,990	42,166	30,010	42,796
292	Point MacKenzie Service Area	21,200	68,497	57,900	73,676	57,500	83,429
293	Talkeetna Water & Sewer	331,452	352,635	386,820	389,018	535,000	456,130
294	Freedom Hills Road	53	-	-	14,726	-	15,000
295	Circle View/Stampede Estates	21,601	285	22,040	5,270	21,990	5,255
296	Chase Trail Service Area	614	-	610	2,000	620	7,073



MATANUSKA-SUSITNA BOROUGH

Summary of Actual Revenue and Expenditures
2017 Actual, 2018 As Amended,
and 2019 Approved

Fund		2016-2017		2017-2018		2018-2019	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
297	Roads Outside Service Area	-	-	-	95	-	233
300	Debt Service-Schools	36,780,805	69,790,039	-	33,316,944	-	29,155,819
301	Debt Service USDA - Fronteras	-	133,977	494,502	494,502	393,300	393,300
302	UA Fireweed	-	89,566	-	89,565	-	89,565
315	Debt Service Station 6-1 COP'S	-	-	-	-	-	-
316	Debt Service Station 5-1 COP'S	766	763,126	-	764,125	-	764,325
318	Debt Service Station 6-2 COP'S	500,802	105,171	-	496,550	-	498,750
319	Debt Service Station 7-3 COP'S	567,450	120,681	-	567,450	-	563,300
320	Debt Service Parks & Rec	1,765,661	476,400	-	2,000,505	-	2,060,850
325	Debt Service - Animal Care COPs	2,595,085	3,129,840	-	529,490	-	540,050
330	Transportation System Debt	-	2,381,476	-	2,383,850	-	2,384,025
Borough Operating Sub-Total		218,864,333	145,655,391	186,806,951	122,231,994	186,930,927	120,595,673
510	Solid Waste Enterprise	9,080,610	7,571,182	9,096,500	7,725,277	9,749,250	8,809,606
520	Port Enterprise	952,794	1,870,386	770,913	2,400,551	773,513	2,163,444
530	Ferry Enterprise	-	-	-	-	-	-
Enterprise Fund Subtotal		10,033,404	9,441,568	9,867,413	10,125,828	10,522,763	10,973,050
204	Education-Operating	212,122,023	277,151,640	190,130,192	245,971,492	189,114,168	247,489,086
Borough/Other Capital		-	27,162,876	-	16,729,165	-	20,625,380
Grand Totals		441,019,760	459,411,475	386,804,556	395,058,479	386,567,858	399,683,189



MATANUSKA-SUSITNA BOROUGH

Major Revenue Sources and Descriptions

Taxes

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

Interest

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

Fees

Fee revenue includes all of the various fees charged by the borough for services rendered. These include ambulance, ice arena, pool, animal care, water & sewer, solid waste, port, and general government fees. All fees are determined based upon utilization and the Assembly approved fee schedules. Fees rise very gradually every year to cover the increased costs of operations. Fees also rise with increased usage.

State

State revenue includes all funds provided by the State of Alaska to the borough. The largest sources are School Debt Service Reimbursement followed by Telephone Cooperatives Tax. State revenues are determined by previous actual debt service payments and utilization by telephone and cell users. Amounts have increased as debt issuance increases. The Telephone Cooperative Tax increases as the population and corresponding cell phone use increases. For Education, the State of Alaska School Foundation is the primary source of revenue.

Federal

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

Other

Other revenue includes all miscellaneous revenues received by the borough. These include donations, land sales, land leases, sales of general fixed assets and fines. It is unknown exactly how much will be received in any given year.



MATANUSKA-SUSITNA BOROUGH
Major Revenue Sources and Descriptions

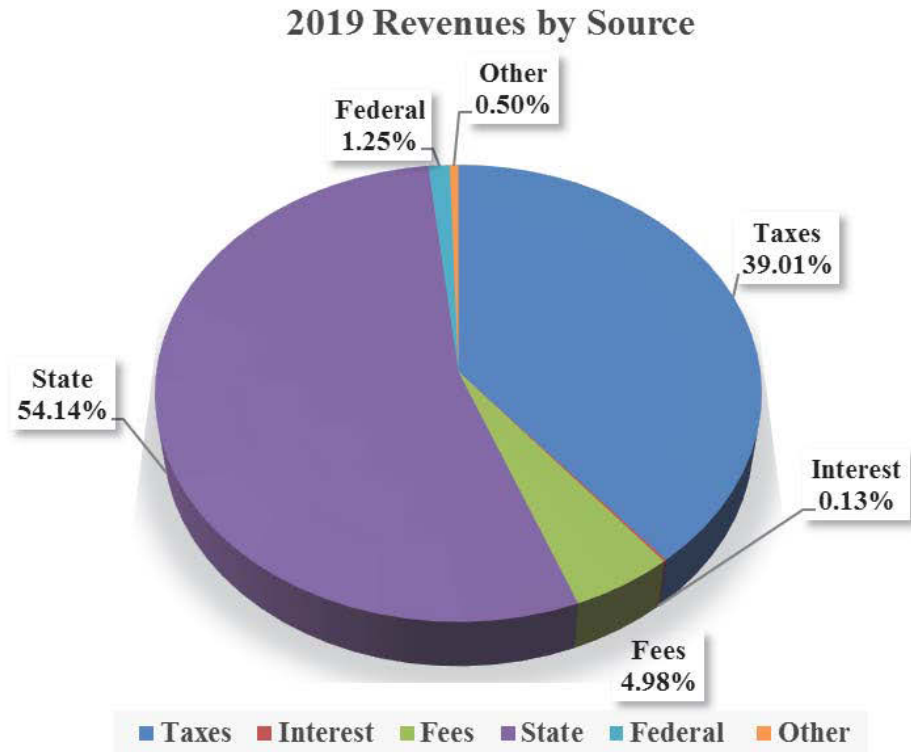


Figure 4: 2019 Revenues by Source

Matanuska-Susitna Borough Revenues – 5 Year Comparison					
	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2019 Approved
Taxes	125,516,418	132,378,416	137,748,689	146,371,470	150,782,270
Interest	616,755	314,357	551,681	361,650	515,560
Fees	15,350,292	20,360,889	15,796,385	19,361,410	19,240,750
State	231,029,307	214,665,680	224,983,865	213,043,569	209,281,960
Federal	7,444,471	17,294,144	4,159,656	5,507,858	4,816,768
Other	42,397,518	14,294,552	57,779,484	2,158,599	1,930,550
Total Revenues	422,354,761	399,308,038	441,019,760	386,804,556	386,567,858

Table 8: Borough Revenues - 5-year comparison



MATANUSKA-SUSITNA BOROUGH

PERSONNEL FULL-TIME EQUIVALENT (FTE)

Personnel Overview

Fiscal Year 2019 Personnel Changes

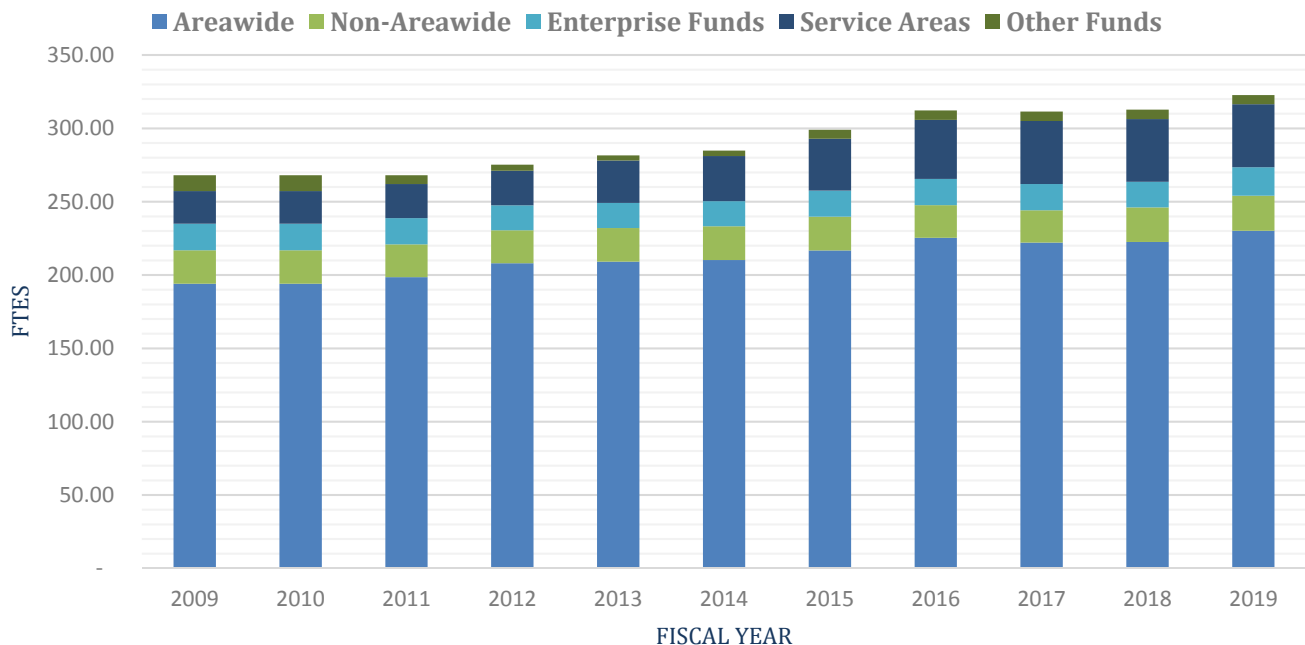
The fiscal year 2019 budget includes the addition of 11 full time positions and the elimination of one. The Information Technology Department received an Information Technology Project Manager. The Planning Department added a Planning Technician, Right of Way Inspector, and a possible Code Enforcement Officer. The last position is contingent on the Borough Manager’s determination of need. The Department of Emergency Services added two Emergency Medical Technician II positions.

The Finance Department added an Accounting Assistant II position and Law added an attorney. The Solid Waste Enterprise added two Utility Workers and one Administrative Assistant to their personnel. Finally, The Port Director position was eliminated for the 2019 budget year.

Matanuska-Susitna Borough Personnel

The Mat-Su Borough has a total of 322.68 FTE (Full-Time Equivalent) positions. Using the most recent population figures, the Matanuska-Susitna Borough has one employee for every 323 residents, a more efficient ratio than any other Municipality in the State. Figure 5 shows the historical FTEs by major fund category.

Historical FTE by Fund Category



*Excludes Project Funded FTEs

Figure 5: Mat-Su Borough Historical FTEs



MATANUSKA-SUSITNA BOROUGH

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

Department	Fund Category	Fund	2016	2017	2018	Approved 2019	Increase/ (Decrease)
Mayor & Assembly	Areawide Fund	100	25.10	24.95	24.95	32.95	8.00
	Non-Areawide Fund	200	12.85	12.55	14.60	14.65	0.05
			37.95	37.50	39.55	47.60	8.05
Information Technology	Areawide Fund	100	20.75	20.75	21.25	21.95	0.70
	Non-Areawide Fund	200	1.00	1.00	0.50	0.80	0.30
			21.75	21.75	21.75	22.75	1.00
Finance	Areawide Fund	100	52.00	52.00	51.00	52.00	1.00
			52.00	52.00	51.00	52.00	1.00
Planning & Land Use	Areawide Fund	100	26.20	26.20	26.20	29.00	2.80
			26.20	26.20	26.20	29.00	2.80
Community Development	Areawide Fund	100	22.35	22.35	22.35	22.45	0.10
	Non-Areawide Fund	200	8.14	8.14	8.14	8.14	-
	Land Management	203	4.95	4.95	4.95	5.05	0.10
			35.44	35.44	35.44	35.64	0.20
Emergency Services	Areawide Fund	100	42.99	40.75	41.23	43.24	2.01
	Enhanced 911	202	1.50	1.50	1.50	1.25	(0.25)
	Fire Service Areas	245 - 259	26.36	28.25	28.02	28.20	0.18
			70.85	70.50	70.75	72.69	1.94
Public Works	Areawide Fund	100	11.50	11.52	11.52	11.43	(0.09)
	Non-Areawide Fund	200	0.31	0.31	0.31	0.31	0.00
	Road & Special Service Areas	265-297	13.88	14.70	14.70	14.79	0.09
	Solid Waste Enterprise Fund	510	15.87	15.92	15.42	18.42	3.00
			41.56	42.45	41.95	44.95	3.00
Capital Projects	Areawide Fund	100	24.45	23.55	24.05	17.05	(7.00)
			24.45	23.55	24.05	17.05	(7.00)
Port	Port Enterprise Fund	520	2.00	2.00	2.00	1.00	(1.00)
			2.00	2.00	2.00	1.00	(1.00)
Total Borough Operating FTE			312.20	311.39	312.68	322.68	10.00
Project Funded Employees FTE			2.00	1.00	1.00	-	(1.00)
GRAND TOTAL			314.20	312.39	313.68	322.68	9.00



MATANUSKA-SUSITNA BOROUGH

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

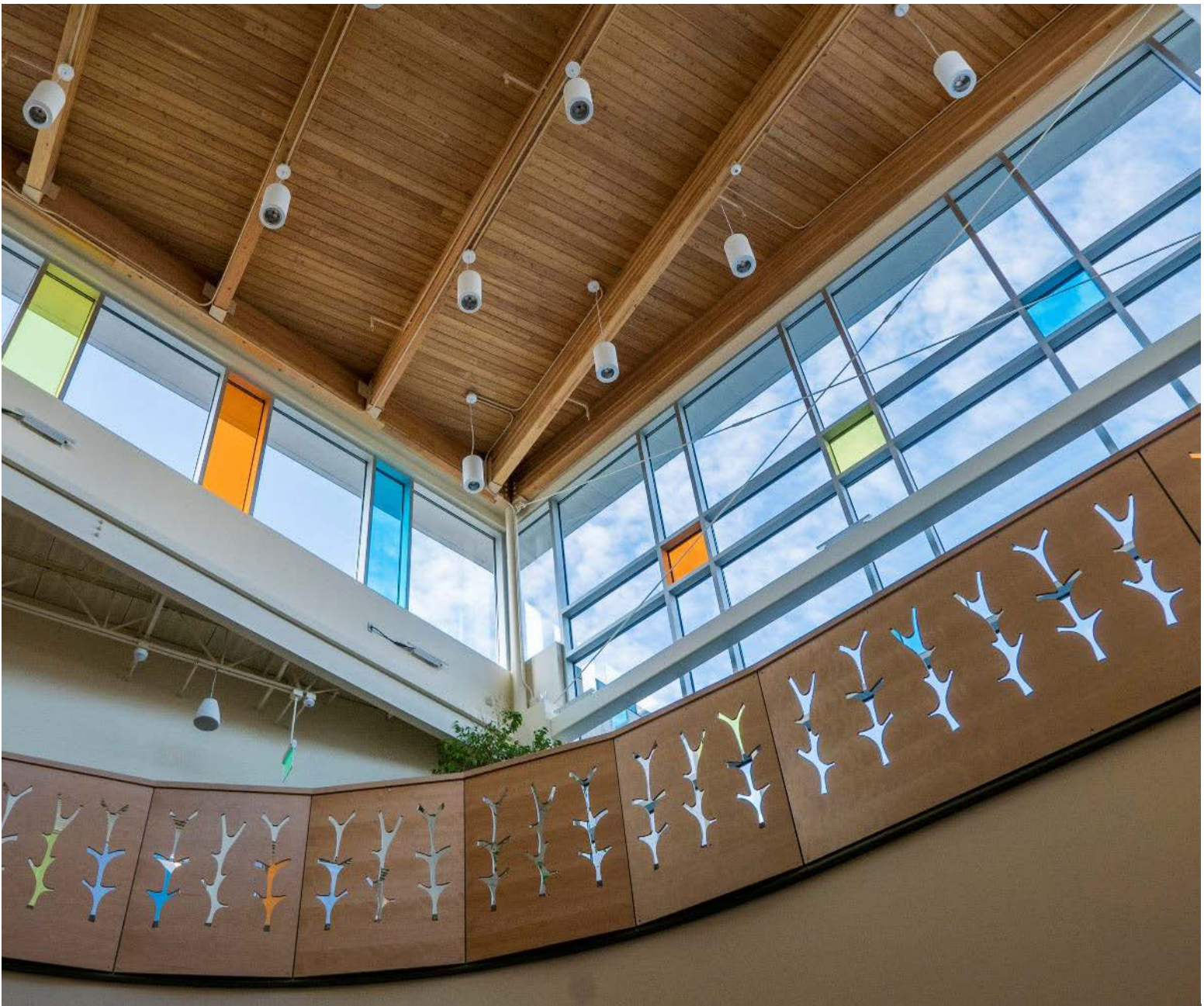
Department	Division	Department - Division No.	Approved				Increase/ (Decrease)
			2016	2017	2018	2019	
Mayor and Assembly	Borough Clerk	100-103	3.65	3.65	3.65	3.65	-
	Elections	100-105	1.85	1.85	1.85	1.85	-
	Records Management	100-106	2.50	2.50	2.50	2.50	-
	Administration	100-110	7.10	6.95	6.95	6.95	-
	Law	100-111	6.00	6.00	6.00	7.00	1.00
	Human Resources	100-115	4.00	4.00	4.00	4.00	-
	Purchasing	100-128	-	-	-	7.00	7.00
Total Mayor and Assembly			25.10	24.95	24.95	32.95	1.00
Information Technology	GIS	115-116	6.00	6.00	7.00	7.00	-
	Information Technology Administration	115-117	2.75	2.75	2.75	2.75	-
	Information Technology	115-121	12.00	12.00	11.50	12.20	0.70
Total Information Technology			20.75	20.75	21.25	21.95	0.70
Finance	Finance-Administration	120-120	3.00	3.00	2.00	2.00	-
	Revenue/Budget	120-119	12.00	12.00	12.00	14.00	2.00
	Accounting	120-125	15.00	15.00	15.00	14.00	(1.00)
	Assessments	120-140	22.00	22.00	22.00	22.00	-
Total Finance			52.00	52.00	51.00	52.00	1.00
Planning & Land Use	Planning	130-130	6.20	8.20	7.20	8.00	0.80
	Platting	130-131	6.00	6.00	6.00	6.00	-
	Cultural Resources	130-132	1.00	-	-	-	-
	Planning-Administration	130-133	2.00	2.00	2.00	2.00	-
	Environmental	130-137	1.00	-	-	-	-
	Development Services	130-139	10.00	10.00	11.00	13.00	2.00
Total Planning & Land Use			26.20	26.20	26.20	29.00	2.80
Public Works	Public Works-Administration	150-150	0.70	0.70	0.70	0.70	-
	Facility Maintenance	150-151	9.58	9.63	9.63	9.55	(0.07)
	Operations	150-155	0.70	0.73	0.73	0.71	(0.01)
	Community Clean-up	150-158	0.52	0.47	0.47	0.47	-
Total Public Works			11.50	11.52	11.52	11.43	(0.09)
Emergency Services	Telecommunications	100-126	0.50	0.50	0.50	0.75	0.25
	Public Safety-Administration	160-300	12.10	9.83	9.84	7.63	(2.21)
	Fleet Maintenance - Areawide	160-310	1.06	1.00	1.00	1.00	-
	Rescue	160-330	0.37	0.21	0.31	0.31	-
	Ambulance Operations	166-334	28.96	28.21	28.53	32.51	3.98
	Emergency Management	160-380	-	1.00	1.04	1.04	-
Total Emergency Services			42.99	40.75	41.23	43.24	2.01
Community Development	Brett Memorial Ice Arena	170-124	4.00	4.00	4.00	4.00	-
	Recreational Services	170-129	1.85	1.85	1.85	1.85	-
	Community Pools	170-136	9.50	9.50	9.50	9.50	-
	Outdoor Recreation	170-142	1.00	1.00	1.00	1.00	-
	Administration	170-145	4.00	4.00	4.00	4.10	0.10
	Trails Maintenance	170-147	1.00	1.00	1.00	1.00	-
	Nothern Region Outdoor Recreation	170-149	1.00	1.00	1.00	1.00	-
Total Community Development			22.35	22.35	22.35	22.45	0.10
Capital Projects	Capital Projects - Administration	180-180	2.00	2.00	2.00	2.00	-
	Project Management	180-181	6.00	6.00	6.00	6.00	-
	Pre-Design & Engineering	180-182	9.45	8.55	9.05	9.05	-
	Purchasing	180-183	7.00	7.00	7.00	-	(7.00)
Total Capital Projects			24.45	23.55	24.05	17.05	(7.00)
Total FTE - Fund 100 Areawide			225.34	222.07	222.55	230.08	7.53



MATANUSKA-SUSITNA BOROUGH

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

Department	Division	Department - Division No.	2016	2017	2018	Approved 2019	Increase/ (Decrease)
Fund 200 Non-Areawide							
Assembly	Economic Development	100-114	1.00	0.50	0.55	0.60	0.05
	Animal Care	100-606	11.85	12.05	14.05	14.05	-
Information Technology	Information Technology	115-121	1.00	1.00	0.50	0.80	0.30
Community Development	Sutton Library	170-503	1.75	1.75	1.75	1.75	-
	Talkeetna Library	170-504	1.88	1.88	1.88	1.88	-
	Trapper Creek Library	170-505	0.75	0.75	0.75	0.75	-
	Willow Library	170-507	1.88	1.88	1.88	1.88	-
	Big Lake Library	170-508	1.88	1.88	1.88	1.88	-
Public Works	Vehicle Removal Program	150-415	0.31	0.31	0.31	0.31	-
Total Fund 200 Non-Areawide			22.30	22.00	23.55	23.90	0.35
Fund 202 Enhanced 911							
Emergency Services	Enhanced 911	115-121	1.50	1.50	1.50	1.25	(0.25)
Total Fund 202 Enhanced 911			1.50	1.50	1.50	1.25	(0.25)
Fund 203 Land Management							
Land Management	Land Management	170-141	3.95	3.95	3.95	4.05	0.10
	Community Development Admin	170-145	1.00	1.00	1.00	1.00	-
Total Fund 203 Land Management			4.95	4.95	4.95	5.05	0.10
Fund 248 - 259 Fire Service Areas							
Emergency Services	Fleet Maintenance - Fire	245-000	-	2.00	2.00	2.00	-
	Caswell Fire Service Area	248-000	0.56	0.59	0.62	0.62	-
	West Lakes Fire Service Area	249-000	4.94	5.27	5.76	5.75	(0.01)
	Central Fire Service Area	250-000	19.98	19.33	18.23	18.42	0.19
	Butte Fire Service Area	251-000	0.18	0.20	0.35	0.35	-
	Sutton Fire Service Area	253-000	0.04	0.11	0.12	0.12	-
	Talkeetna Fire Service Area	254-000	0.09	0.15	0.22	0.22	-
	Willow Fire Service Area	258-000	0.57	0.60	0.69	0.69	-
	Greater Palmer Fire Service Area	259-000	-	-	0.03	0.03	-
Total Fire Service Areas			26.36	28.25	28.02	28.20	0.18
Fund 270 - 297 Road and Special Service Areas							
Public Works	Talkeetna Sewer/Water Svc. Area	293-000	1.03	1.05	1.13	1.21	0.09
	Road Service Areas-Admin	265-000	12.85	13.65	13.58	13.58	-
Total Road and Special Service Areas			13.88	14.70	14.70	14.79	0.09
Fund 510 Solid Waste Enterprise Fund							
Public Works	Sanitary Landfills -- Central	150-401	5.55	6.60	6.05	6.95	0.90
	Sanitary Landfills -- Transfer Sites	150-402	7.72	6.35	6.55	8.65	2.10
	Hazardous Waste	150-416	2.60	2.60	2.40	2.40	-
	Recycling	150-417	-	0.37	0.42	0.42	-
Total Fund 510 Solid Waste Enterprise Fund			15.87	15.92	15.42	18.42	3.00
Fund 520 Port Enterprise Fund							
	Port	100-112	2.00	2.00	2.00	1.00	(1.00)
Total 520 Port Enterprise Fund			2.00	2.00	2.00	1.00	(1.00)
Total FTE - Funds 200 - 520			86.86	89.32	90.13	92.60	2.47
Project Funded Employees							
Fund 480 - Misc. Capital Projects							
	SAFER		1.00	1.00	1.00	-	(1.00)
	Cultural Resources - Kabata		1.00	-	-	-	-
Total Fund 480 - Misc. Capital Projects			2.00	1.00	1.00	-	(1.00)
Total FTE - Project Funded Employees			2.00	1.00	1.00	-	(1.00)



General Fund

Assembly
Clerk
Administration
Law
Mayor
Information Technology
Finance
Planning

Public Works
EMS
Community Development
Capital Projects

MATANUSKA-SUSITNA BOROUGH

Mission Statement and Goals

Vision

Community of choice to live and work where every citizen matters

Mission

Providing outstanding Borough services to the Matanuska-Susitna community

Goals

- *Promote prosperous, safe and healthy communities*
- *Deliver high quality public services*
- *Ensure sound infrastructure*
- *Protect and enhance the Borough's natural resources*

Fiscal Year 2019 Matanuska-Susitna Goal

Process improvement and infrastructure building for the benefit of all Borough residents





MATANUSKA-SUSITNA BOROUGH

Mission Statement and Goals

Areawide Mission, Vision & Strategic Goals

Borough Clerk

Vision - We provide efficient, trustworthy, and transparent services that can be relied upon.

Mission – Provide the highest quality of service and support to the Assembly, Borough staff, and Borough citizens with integrity and teamwork. We are dedicated to preserving historical records, ensuring a fair electoral process, and providing a direct link between the residents and their local government.

Goals:

1. Continue to provide an open legislative process
2. Enhance the electoral process by making information more readily available for the community
3. Enhance the record's management program by ensuring compliance
4. Enhance professional skills of the Clerk's Office

Administration

Public Affairs

Vision - Public Affairs will help foster understanding and build trust for the Mat-Su Borough through clear communications to help achieve Mat-Su Borough goals and priorities

Mission – Public Affairs provides accurate, timely, sometimes inspiring communications and finds the salient points in the gobbledygook for the Borough and its citizens.

Goals:

1. Clear, accurate, timely, sometimes inspiring communications.

Human Resources

Vision - To support the Mat-Su Borough's mission through innovative workforce programs, processes, policies, and practices that enable the Borough to be the community of choice to live and work where every citizen matters.

Mission - Provide high quality, fair and customer-focused service in the management of human resources. Strategically partner with our customers to ensure the employment and retention of a qualified and competent workforce.

Goals:

2. Increase customer satisfaction and improve customer perception of human resource services
3. Assess and improve exit interview process
4. To develop the metrics for human resource processes and activities
5. Identify and select an integrated human resource information system, which facilitates the sharing of data at all levels of the Borough
6. Implement policies and procedures that comply with the MSBEA Collective Bargaining Agreement and applicable laws and regulations



MATANUSKA-SUSITNA BOROUGH

Mission Statement and Goals

Purchasing

Vision - The Mat-Su Borough Purchasing Division to be recognized as a valued partner by providing a transparent, ethical and collaborative approach of effective purchasing and procurement.

Mission - To provide responsive, ethical and efficient procurement services with a strong focus on maximizing the value delivered to the Matanuska-Susitna Borough.

Goals:

1. Promote local vendor participation through outreach and use of allowable local vendor preferences
2. Ultimate transparency in public procurement
3. Provide goods & services at the time needed and in the proper quantity and quality needed
4. Ensure fair and open procurement

Animal Care

Vision - To provide safety and welfare for the animals and residents of the Mat-Su Borough with compassion.

Mission - To be the leading authority in animal care and protection in the Mat-Su Borough.

Goals:

1. Provide high quality sheltering and vet care to shelter animals
2. Rescue, rehabilitate, treat and rehome adoptable animals
3. Educate, advocate and enforce Title 24 to ensure humane animal care and reduce the number of lost domestic animals
4. Assist with public safety and animal rescues
5. Reduce overpopulation by increasing spay and neuter activities
6. Prevent animal abuse and promote pet retention through responsible pet ownership.

Law

Vision - To provide the Mat-Su Borough a full range of legal services from advice to representation in furtherance of the overall vision: The community of choice to live and work where every citizen matters.

Mission - We are: knowledgeable, thoughtful and forthright. We inspire: confidence, competence, and excellence. We deliver: honest, timely, and accurate advice and representation. We will: work together.

Goals:

1. Encourage more open and comprehensive communication
2. Reduce inefficiencies
3. Be more proactive
4. Support Assembly goals and objectives
5. Maintain and enhance our professional skills



MATANUSKA-SUSITNA BOROUGH

Mission Statement and Goals

Information Technology

Vision - 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.

Mission - 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.

Goals:

1. Build a smart community
2. Enterprise approach to systems and data
3. Make IT an exhilarating experience
4. Provide tools and training to elevate organizational management maturity

Finance

Vision - Finance provides fiscal support to Mat-Su Borough departments enabling them to service taxpayers, residents and visitors through the assessment & collection of taxes, processing financial transactions, maintaining reporting systems, preparing realistic budgets and ensuring compliance with Borough, State and Federal laws

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.

Goals:

1. Provide efficient and effective customer service to both internal and external customers.
2. Provide sound fiscal and financial planning, advice, analysis and coordination in support of informed government policy and decision making.
3. To find new methods to increase efficiency and develop improved procedures for all financial processes and to maintain a strong, sustainable government financial position.



Photo Courtesy of Stefan Hinman, Government Peak Trail Illumination



MATANUSKA-SUSITNA BOROUGH

Mission Statement and Goals

Planning

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

Mission – Building quality communities.

Goals:

1. Plan safe, efficient transportation systems and public facilities
2. Promote safe, healthy, resilient communities
3. Provide efficient internal operations
4. Provide outstanding customer service

Public Works

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

Mission - The mission of the Public Works Department is to provide safe and efficient operation and maintenance of Borough roads, vehicles and facilities as well as cost effective and safe operation of Borough utilities including solid waste disposal, water treatment, wastewater treatment and flood control services.



Photo Courtesy of Stefan Hinman, Silver Salmon Drive Fish Passage Culvert



MATANUSKA-SUSITNA BOROUGH

Mission Statement and Goals

Goals:

1. Improve compliance with health and safety regulations
2. Provide Borough owned and operated leachate treatment
3. Continue to provide world class road maintenance and upgrade services
4. Implement a strategy that meets resident solid waste disposal needs in the most efficient and effective manner
5. Be good stewards of taxpayer funds and facilities
6. Upgrade Wastewater Treatment Plant

Emergency Services

Vision - The Mat-Su Borough Emergency Services providers enjoy an unparalleled level of mission success and respect by the communities they serve.

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.

Goals:

1. Requirements development for new stations (Purinton, Flintlock, Sunshine)
2. Develop comprehensive recapitalization program for DES facilities, Motorized fleet and equipment
3. Evaluate Increased HAZMAT/Trench and water rescue capabilities requirements
4. Continue to establish streamlined EOC employment process
5. Develop weighted effort road map for integrated communications network
6. Develop 90% organic training capability





MATANUSKA-SUSITNA BOROUGH

Mission Statement and Goals

Community Development

Overarching Departmental Vision Statement: 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.

Parks, Recreation and Library Services Division

Mission Statement:

We Create Community through People, Parks, Trails, Facilities, Programs and Opportunities.

Strategic Goals:

- 1) Provide recreational experiences and opportunities for all ages
- 2) Offer affordable and accessible trails, programs and classes
- 3) Provide diverse learning experiences
- 4) Promote lifelong health and wellbeing
- 5) Maintain environmental stewardship of our lands, parks, trails and facilities
- 6) Seek opportunities to improve public safety on recreational lands, trails and facilities

Projects and Strategic Plan Goals

Short/Mid-term Goals (1-5 years):

- 1) Lighting, self-locking gates and security cameras at key recreation sites
- 2) Clean up attractive-nuisance LAWCON sites
- 3) Online liability waiver for all activities
- 4) Develop trail from Mile 10.6 to GPRA
- 5) Matanuska River Park Expansion
- 6) Parking lot at Oilwell Road
- 7) Standardize signage for parks/trails

Long Term Goals (5+ Years):

- 1) Develop Parks/Rec Code
- 2) Develop consistent Lake Access policy and improve lake accesses

Recreation Services Service Catalogue

Trail construction and maintenance (Alcantra Trail System; Pioneer Ridge-Austin Helmer's trail; Crevasse Moraine trail system; Lazy Mountain Trail, Lazy Moose Trail, Mat River Park Trail System, Morgan Horse trail, 7-mile Canoe trail, West Butte Trail, Eska Falls Hiking trails, Govt Peak Ski trails, Govt Peak Summer trails, Plumley-Maud trail, Jim creek public use area); Palmer and Wasilla Pools (learn to swim classes for all ages, lifeguarding and WSI classes, water aerobics, club swim teams, public open swim and lap swim, private rentals, birthday parties); Five (5) libraries (summer reading programs, preschool story hour, book club, facility rental, computers for public use, Wifi, video conferencing, E-readers, audio book downloads, test proctoring, community events center); Brett Ice Arena (learn to skate, learn to play hockey, public skate, private rentals, adult and youth hockey leagues, summer



MATANUSKA-SUSITNA BOROUGH

Mission Statement and Goals

skill camps, birthday parties); Borough Gym; Alcantra Sports Complex; Mat River Campground; Talkeetna River Park Campground, Government Peak Recreation Area; Mile 10.6; Deshka River Rec Area; Jay Nolfi Park, Jordan Lake Park; Talkeetna Village Park; Christiansen Lake Park; Big Lake Boat Launch; Lake public access points (Seymour, Memory, Neklason, Cottonwood, Walby, Island); Sunshine Creek fishing area; Community Enrichment Grants; Trail Use Permits; Film Use Permits; and Manage volunteer groups.

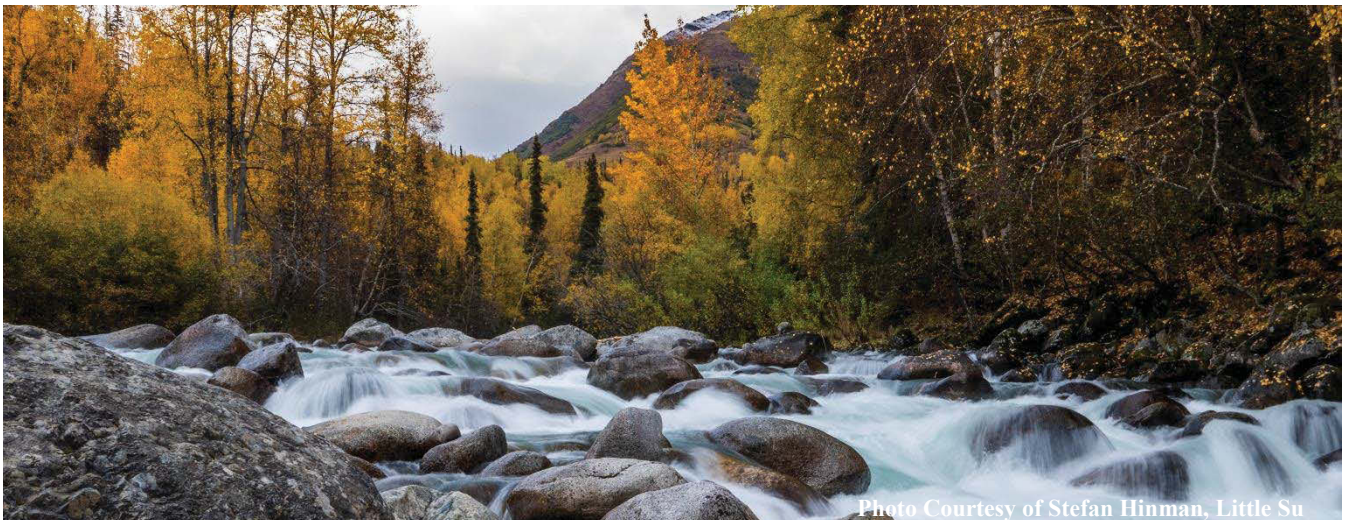
Capital Projects

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

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

Goals:

1. Maintain a competent workforce through continued education
2. Maintain accountability for our commitments and obligations to the citizens and our co-workers
3. Build quality public facilities, roads and bridges within established budgets





MATANUSKA-SUSITNA BOROUGH

General Fund - Introduction

General Fund

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

Areawide Personnel (FTE) by Department				
Department	2016	2017	2018	Approved 2019
Capital Projects	24.45	23.55	24.05	17.05
Community Development	22.35	22.35	22.35	22.45
Emergency Services	42.99	40.75	41.23	43.24
Finance	52.00	52.00	51.00	52.00
Information Technology	20.75	20.75	21.25	21.95
Mayor and Assembly	25.10	24.95	24.95	31.95
Planning & Land Use	26.20	26.20	26.20	28.00
Public Works	11.50	11.52	11.52	11.43
Grand Total	225.34	222.07	222.55	228.08

Table 9 shows a summary of full time equivalent (FTE) personnel within each areawide department. See section R. Personnel for a full list of approved positions.

Table 9: Areawide Personnel by Department



Photo Courtesy of Stefan Hinman



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	134,223,825	144,765,489	143,183,243
TOTAL EXPENDITURES	141,536,714	149,003,355	152,279,935

Audited fund balance 6/30/2017 \$ 51,209,186

2018 Fiscal year revenues and transfers	\$ 144,765,489	
2018 Fiscal year expenditures and transfers	(149,003,355)	
Adjusted Reserves	(800,000)	
GASB 31 adjustment	(154,565)	
Estimated adjustment to fund balance		(5,192,431)

Estimated total fund balance 6/30/2018 46,016,755

Fiscal Year 2019 operations:

Estimated operating revenues	141,779,977	
Recoveries/Other	1,202,529	
Transfers in	200,737	
Estimated operating expenditures	(50,482,886)	
Grants/Pass Through	(2,832,500)	
Transfers Out:		
Education Operating	(58,374,918)	
Education Debt Service	(29,160,000)	
Parks & Recreation Debt Service	(2,060,850)	
Certificates of Participation	(413,100)	
Transportation System Debt Service	(2,384,100)	
Port Enterprise Fund	(700,000)	
Fireweed Building Debt Service	(89,570)	
Capital Projects	(5,034,450)	
Dust Control Program	(500,000)	
FSA's (Fleet Maintenance Rental)	(149,061)	
FSA's (Ambulance Bld Rental)	(98,500)	
Estimated FY2019 adjustment to fund balance		(9,096,692)

Appropriated reservations and required adjustments to fund balance:

Reserve for Minimum Fund Balance	(25,000,000)	
Reserve for Self Insurance	(150,000)	
Reserve for Compensated Absences	(250,000)	
Reserve for Assembly Project	(57,217)	
Reserve Alaska LNG Project	(250,000)	
Reserve for Major Repairs and Renovations	(800,000)	
Reserve for Capital	(1,000,000)	
Reserve for Emergency Response	(1,000,000)	
Reserve for School Site Acquisitions	(2,302,157)	
Reserve for match for Paving Projects and Calcium Chloride	(6,095,473)	
Adjustment to fund balance for Reserves		(36,904,847)

Estimated unassigned fund balance 6/30/2019 \$ 15,216

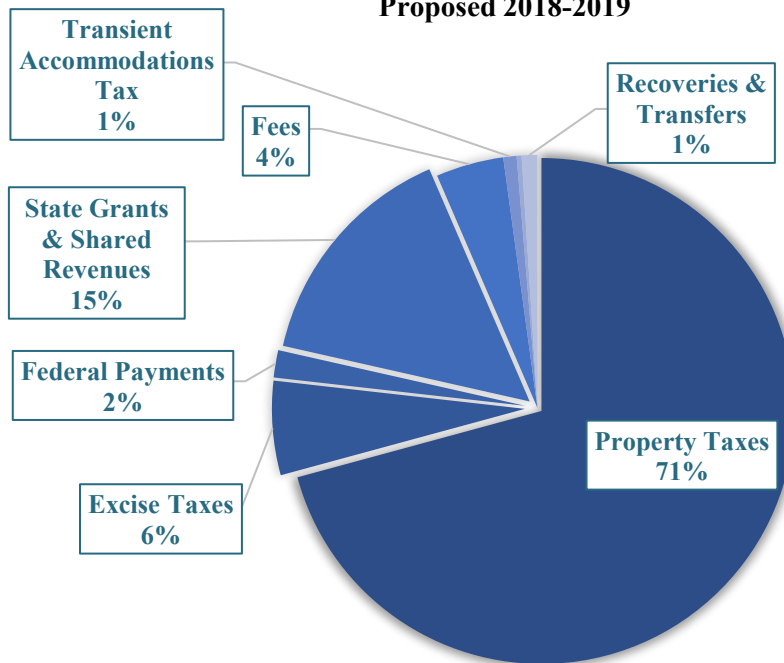


MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Revenue Summary**

Classification	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
Property Taxes	90,857,920	98,058,670	101,337,030
Marijuana Sales Tax	57,531	-	300,000
Excise Taxes	8,171,682	8,309,000	8,309,000
Federal Payments	3,553,671	3,055,000	2,500,000
State Grants & Shared Revenues	21,251,447	24,297,038	21,442,047
Fees	5,834,596	6,977,900	6,195,400
Transient Accommodations Tax	1,206,742	1,202,500	1,212,500
Interest Earnings	467,267	300,000	450,000
Recoveries & Transfers	2,007,431	2,536,381	1,403,266
Other	815,538	29,000	34,000
Total Revenues	134,223,825	144,765,489	143,183,243

**Total Revenue by Classification
Proposed 2018-2019**





MATANUSKA-SUSITNA BOROUGH

FUND 100 - AREAWIDE
Revenue Detail

Account	Classification	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
	General Property Taxes			
311 100	Real Property Taxes	84,389,471	91,322,300	95,142,900
311 101	Real Prop-Scit/Dvet/Farm	1,476	-	-
311 102	Real Prop Taxes - Delinquent	1,967,730	2,300,000	2,000,000
311 200	Personal Property Taxes	565,126	577,400	582,700
311 400	Penalty & Interest on Delinquent Taxes	996,649	1,000,000	1,000,000
311 500	Vehicle Tax/State Collected	2,937,468	2,858,970	2,611,430
	Total 311	90,857,920	98,058,670	101,337,030
	Marijuana Sales Tax			
313 100	Marijuana Sales Tax	57,531	-	300,000
	Total 313	57,531	-	300,000
	Excise Tax			
315 100	Tobacco ExciseTax	7,624,591	8,300,000	8,300,000
315 200	Excise License	547,091	9,000	9,000
	Total 315	8,171,682	8,309,000	8,309,000
	Federal Payments			
331 000	Federal Grants	12	55,000	-
333 000	Federal PILT	3,553,659	3,000,000	2,500,000
	Total 33X	3,553,671	3,055,000	2,500,000
	State Shared Revenue			
335 350	State Shared Revenue Areawide	2,751,236	1,700,000	1,500,000
	Total 335	2,751,236	1,700,000	1,500,000
	Other State Revenue			
337 100	School Debt Service Reimbursement	17,764,283	22,597,038	19,942,047
337 800	State PERS Relief	735,928	-	-
	Total 337	18,500,211	22,597,038	19,942,047
	PILT			
338 100	Miscellaneous PILT	12,910	9,000	9,000
	Total 338	12,910	9,000	9,000
	General Government			
341 000	Various Fees	779,491	745,400	327,800
341 920	LID Fees	(8,434)	-	-
341 940	Foreclosure Fees	158,876	100,000	120,000
341 980	Liquor License Fees	2,500	1,500	1,500
341 985	Marijuana License Review Fee	13,200	4,000	15,000



MATANUSKA-SUSITNA BOROUGH

FUND 100 - AREAWIDE
Revenue Detail

		2016-2017	2017-2018	2018-2019
Account	Classification	Actual	Amended	Approved
341 990	Business License Fees	464,100	250,000	300,000
	Total 341	1,409,733	1,100,900	764,300
	Other General Government			
342 000	Ambulance EMS Fees	3,094,646	4,802,500	4,501,500
343 000	Park & Rec Fees	203,478	179,500	200,000
346 000	Brett Memorial Ice Arena Fees	459,130	360,000	360,000
347 000	Community Pool Fees	667,609	535,000	369,600
	Total 34X	4,424,863	5,877,000	5,431,100
	Transient Accommodation Tax			
348 100	Transient Accommodation Tax	1,202,576	1,200,000	1,210,000
348 200	Penalty & Interest	4,166	2,500	2,500
	Total 348	1,206,742	1,202,500	1,212,500
	Interest Earnings			
361 100	Interest on Investments	467,267	300,000	450,000
	Total 361	467,267	300,000	450,000
	Transfers from Other Funds			
367 400	Capital Projects	958,796	1,400,000	200,000
367 510	Revolving Loan	820	-	737
	Total 367	959,616	1,400,000	200,737
	Recovery of Wages & Fringes			
368 XXX	Service Areas and Other Projects	103,983	124,000	142,700
368 130	School - Projects	172,904	100,000	100,000
368 150	Borough - Projects	64,994	50,000	50,000
368 210	Land Management Fund	49,500	49,500	50,000
368 220	Service Area Funds	566,934	703,381	745,829
368 230	Nonareawide Fund	89,500	109,500	114,000
	Total 368	1,047,815	1,136,381	1,202,529
	Miscellaneous			
3xx xxx	Other Revenue Sources	802,628	20,000	25,000
	Total Revenues	134,223,825	144,765,489	143,183,243

MATANUSKA-SUSITNA BOROUGH

**FUND 100- AREAWIDE
Revenue Commentary**

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$10,473,941,480 for areawide purposes. A mill rate of 10.331 has been approved to generate adequate tax revenue to fund the budget and the required reserves.

NET TAX LEVY REQUIREMENT

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	9,397,396,730	97,084,500	-	1,941,600	95,142,900
Sr Cit/Vets	953,056,180	9,846,000	9,846,000	-	-
Farm	65,934,200	-	-	-	-
Personal	57,554,370	594,500	-	11,800	582,700
Total	10,473,941,480	107,525,000	9,846,000	1,953,400	95,725,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes-Current	95,142,900
311 102	Real Property Taxes-Delinquent	2,000,000
311 200	Personal Property Taxes-Current	582,700

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 2019 is estimated at \$1,000,000.

311 500 VEHICLE TAX/STATE COLLECTED: The State Department of Motor Vehicles collects registration tax at time of registration. Receipts of \$2,611,430 are estimated for fiscal year 2019. Of that amount, \$500,000 will be transferred to the road dust control program. The remaining balance is being appropriated to a reserve for match for paving projects and calcium chloride.

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 \$300,000 are estimated for fiscal year 2019.

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 \$8,300,000 are estimated for fiscal year 2019.

315 200 EXCISE LICENSE: A license is required to purchase cigarettes or any other tobacco products within the borough. Receipts of \$9,000 are estimated for fiscal year 2019.

MATANUSKA-SUSITNA BOROUGH

**FUND 100- AREAWIDE
Revenue Commentary**

333 000 FEDERAL PAYMENTS

333 000 Federal payment-in-lieu-of-taxes is computed on approximately 1,910,000 acres of federal land within the borough, times a dollar amount per acre, modified by a maximum revenue allowed per capita. Payment of this revenue is subject to an annual federal appropriation but is estimated at \$2,500,000 for fiscal year 2019.

335 000 STATE REVENUE

335 350 State shared revenues in the amount of \$1,500,000 is projected for fiscal year 2019.

337 000 OTHER STATE REVENUE

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

Amount to be funded by the state is 60 to 70%. of debt service. The anticipated revenue under the previously described calculation is as follows:

General Obligation Bond Series	Debt Service	State Funded Rate	Estimated Reimbursement
2007 Series A	\$ 3,744,350	64.0076%	\$ 2,396,668
2009 Series A	886,500	70.0000%	620,550
2011 Series A	1,602,225	70.0000%	1,121,558
2012 Series A	6,949,594	70.0000%	4,864,716
2012 Series B	73,200	63.3497%	46,372
2013 Series A	1,041,050	70.0000%	728,735
2014 Series B	2,244,075	70.0000%	1,570,852
2015 Series A	6,918,100	66.5629%	4,604,888
2015 Series B	4,328,525	70.0000%	3,029,968
2016 Series A	1,368,200	70.0000%	957,740
Total Estimated Reimbursement			\$ 19,942,047

338 000 PILOT

338 100 Payment in lieu of taxes from miscellaneous sources is estimated to be \$9,000 in fiscal year 2019.

MATANUSKA-SUSITNA BOROUGH

**FUND 100- AREAWIDE
Revenue Commentary**

341 000 GENERAL GOVERNMENT

341 xxx These accounts include fees collected for rental of the borough gym, plan specifications, utility permit fees, other permit fees, NSF and attorney fees, zoning and subdivision fees, foreclosure fees, computer report fees, Clerk's office fees, LID fees, business license fees, real estate transfer fees and other miscellaneous fees. The total fees are estimated to be \$764,300 for fiscal year 2019.

342 000 EMERGENCY SERVICES

342 xxx \$4,501,500 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2019.

343 000 PARKS & RECREATION FEES

343 xxx During fiscal year 2019 \$60,000 is projected to be collected in fees from Matanuska River Park, \$20,000 from the Government Peak Recreation Area, and \$104,000 from Trailhead Parking. An additional \$16,000 is budgeted for other park related fees.

346 000 ICE ARENA FEES

Ice arena fees include rentals, concessions, skating, lessons, and other fees. \$360,000 is estimated to be generated from the ice arena operation.

347 000 COMMUNITY POOLS

Estimated revenues of \$369,600 from concessions, swimming, lessons, and other related fees are expected to be generated from the pool operations.

348 000 TRANSIENT ACCOMMODATIONS TAX

It is estimated that \$1,210,000 will be received in fiscal year 2019 from bed taxes. Additionally, \$2,500 in late payment penalties are expected to be received.

361 000 INTEREST EARNINGS

Interest earned from investments is estimated at \$450,000.

367 000 TRANSFER FROM OTHER FUNDS

Transfers to the areawide fund will total \$200,737. This represents interest paid on revolving loans and capital project transfers.

368 000 RECOVERY OF WAGES, FRINGES, MAINTENANCE AND OTHER EXPENSES

It is estimated that the general fund will recover a total of \$1,202,529 from these sources.

3xx xxx OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2019 are projected to equal \$25,000.



MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Expenditure Detail**

Division	Division Name	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
000	Non Departmental	98,713,857	100,723,790	101,549,488
101	Assembly	361,696	420,670	442,339
102	Assembly Reserve	-	40,000	40,000
103	Borough Clerk	512,949	531,386	546,955
105	Elections	395,424	406,356	486,620
106	Records Management	433,823	457,834	487,054
110	Administration	1,446,650	1,680,701	1,721,446
115	Human Resources	606,908	692,979	699,475
111	Law	1,321,270	1,691,437	1,913,458
116	Geographic Info System	924,443	1,133,470	1,260,173
117	Information Technology Admin	403,435	448,965	472,901
121	Information Technology	1,705,735	1,658,588	1,793,788
122	Maintenance & Licensing	2,360,485	2,522,647	2,201,018
128	Purchasing	-	-	955,195
604	Labor Relations Board	-	5,550	5,550
609	Board of Adjustments & Appeals	1,043	5,600	5,600
612	Bid Review Committee	881	33,400	33,400
104	Mayor	74,535	83,519	67,440
113	Common Contractual	1,301,194	1,820,450	1,829,700
119	Revenue and Budget	1,501,188	1,622,529	1,774,679
120	Finance Admin	497,082	787,524	776,458
125	Accounting	1,631,596	1,736,317	1,760,579
140	Assessment	2,603,414	2,618,241	2,870,280
130	Planning	871,121	1,255,120	1,222,923
131	Platting	742,899	746,825	788,107
132	Cultural Resources	-	-	-
133	Planning Admin	411,077	478,053	474,712
137	Environmental	-	-	-
139	Development Services	1,577,669	1,625,160	1,894,573
150	Public Works Admin	126,081	169,228	164,952
151	Facility Maintenance	1,747,855	1,857,480	1,923,297
155	Operations	119,464	121,682	124,839
158	Community Clean Up	97,208	92,108	225,596
126	Telecommunication	754,798	1,375,325	1,498,104
300	Emergency Services Admin	1,672,682	1,816,878	1,551,890



MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Expenditure Detail**

Division	Division Name	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
301	Emergency Medical Service Board	301	1,125	1,125
310	Fleet Maintenance	172,744	257,176	286,988
330	Rescue Units	865,341	988,029	1,058,858
334	Ambulance Operations	7,656,098	8,410,614	8,990,747
350	Emergency Services Bldg	65,841	98,544	114,067
351	Emergency Services Station	53,614	84,278	101,615
360	Local Emerg. Planning Board	4,859	11,950	11,950
380	Emergency Management	138,499	439,493	703,532
123	Outdoor Ice Rinks	803	3,100	5,100
124	Brett Memorial Ice Arena	821,978	822,216	853,570
129	Recreational Services	314,653	307,946	318,725
136	Community Pools	1,566,280	1,376,489	1,551,663
142	Parks & Recreation	402,915	497,451	523,469
145	Community Development Admin	685,126	711,987	711,402
146	Community Enrichment	20,414	27,500	27,500
147	Recreation Infrastructure	216,728	310,173	333,068
149	Northern Region	152,778	198,107	194,686
180	Capital Projects Admin	419,850	385,820	403,375
181	Project Management	968,520	976,996	997,366
182	Pre-Design & Engineering	1,299,546	1,514,244	1,528,540
183	Purchasing	791,364	920,305	-
	Total Expenditures	141,536,714	149,003,355	152,279,935



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	84,389,471	91,322,300	95,142,900
311.101	Real Prop-SCit/DVet/Farm	1,476	0	0
311.102	Real Property-Delinquent	1,967,730	2,300,000	2,000,000
311.200	Personal Property	565,126	577,400	582,700
311.400	Penalty & Interest	996,649	1,000,000	1,000,000
311.500	Vehicle Tax State Collec	2,937,468	2,858,970	2,611,430
Total General Property Taxes		90,857,920	98,058,670	101,337,030
RE13-Sales Taxes				
313.100	Marijuana Sales Tax	57,531	0	300,000
Total Sales Taxes		57,531	0	300,000
RE15-Excise Taxes				
315.100	Tobacco Excise Tax	7,624,591	8,300,000	8,300,000
315.200	Excise License	547,091	9,000	9,000
Total Excise Taxes		8,171,682	8,309,000	8,309,000
RE31-Federal Grants				
331.000	Federal Grants	12	55,000	0
Total Federal Grants		12	55,000	0
RE33-Federal Pilot				
333.000	Federal Pilot	3,553,659	3,000,000	2,500,000
Total Federal Pilot		3,553,659	3,000,000	2,500,000
RE35-State Shared Revenue				
335.350	State Shared A/W	2,751,236	1,700,000	1,500,000
Total State Shared Revenue		2,751,236	1,700,000	1,500,000
RE37-Other State Revenue				
337.100	Debt Service Reimb	17,764,283	22,597,038	19,942,047
337.800	State PERS Relief	735,928	0	0
Total Other State Revenue		18,500,211	22,597,038	19,942,047
RE38-Other Pilot Revenue				
338.100	Miscellaneous Pilot	12,910	9,000	9,000
Total Other Pilot Revenue		12,910	9,000	9,000



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Revenue</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.100	Nsf & Atty Fees	2,902	2,500	3,000
341.200	Recording Fees	123	1,000	1,000
341.210	Borough Gym Fees	27,089	25,000	25,000
341.230	Computer Pub Access Fees	450	0	0
341.300	Planning Recording Fees	0	100	0
341.350	Land Use & Zoning Permits	28,950	25,000	20,000
341.351	Mandatory LUP	225	100	100
341.352	Liquor License Referral	11,100	8,000	9,000
341.355	Sutton CUP	5,500	5,000	3,000
341.359	Multi-Family LUP	1,425	1,000	1,000
341.360	Special Events Fee	1,000	1,000	1,000
341.400	Subdivision Fees	122,428	125,000	125,000
341.500	Clerk'S Office Fees	22	0	0
341.550	Candidate Filing Fees	200	200	200
341.700	Eng. Inspection Fees	18,479	8,500	8,500
341.720	Utility Permit App Fee	89,682	70,000	70,000
341.740	Rght Of Way Prmit App Fee	31,615	42,000	30,000
341.750	Plans/Specs	440	500	500
341.830	Lease Revenue	400,000	400,000	0
341.900	Miscellaneous Fees	37,615	30,000	30,000
341.905	Sale of Maps	221	500	500
341.906	Sale-Query,Subd Index&Oth	25	0	0
341.920	Lid Fee'S	(8,434)	0	0
341.940	Foreclosure Fees	158,876	100,000	120,000
341.980	Liquor License Fees	2,500	1,500	1,500
341.985	Marijuana License Review Fee	13,200	4,000	15,000
341.990	Business License Fee	464,100	250,000	300,000
Total General Government		1,409,733	1,100,900	764,300
RE42-Public Safety				
342.000	Ambulance Fees	3,084,953	4,800,000	4,500,000
342.100	EMS Rescue	9,223	2,500	1,500
342.600	Ems - Donations	470	0	0
Total Public Safety		3,094,646	4,802,500	4,501,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE43-Parks & Recreation Fees				
343.320	Park Fees-Palmer	53,423	50,000	60,000
343.360	Park Fees-Deshka Park	311	400	300
343.365	Park fees-Talkeetna	11,811	10,000	10,000
343.400	Trailhead Parking Fees	112,973	101,000	104,000
343.500	Government Peak Rec Area Fees	20,022	12,000	20,000
343.700	Boat Launch Fees	1,213	2,000	1,500
343.800	Alcantra Usage Fees	3,370	4,000	4,000
343.900	Miscellaneous	355	100	200
Total Parks & Recreation Fees		203,478	179,500	200,000
RE46-Ice Arena Fees				
346.100	Ice Arena Fees	459,130	360,000	360,000
Total Ice Arena Fees		459,130	360,000	360,000
RE47-Community Pool Revenues				
347.100	Palmer Pool Revenues	332,832	235,000	219,600
347.200	Wasilla Pool Revenues	334,777	300,000	150,000
Total Community Pool Revenues		667,609	535,000	369,600
RE48-Transient Accommodation Tax				
348.100	Bed Tax Revenues	1,202,576	1,200,000	1,210,000
348.200	Penalty & Interest	4,166	2,500	2,500
Total Transient Accommodation Tax		1,206,742	1,202,500	1,212,500
RE61-Interest Earnings				
361.100	Interest On Investments	467,267	300,000	450,000
Total Interest Earnings		467,267	300,000	450,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	958,796	1,400,000	200,000
367.510	Revolving Loan	820	0	737
Total Transfer From Other Funds		959,616	1,400,000	200,737



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE68-Recovery Wage,Fringe,Exp				
368.120	Service Areas-Fnd 405/410	33,368	30,000	50,000
368.130	Schools- Fund 400	172,904	100,000	100,000
368.140	Sanitary Fills- Fund 420	203	0	0
368.150	Boro/415/425/430/435/440	64,994	50,000	50,000
368.210	Land Management	49,500	49,500	50,000
368.220	Service Areas	566,934	703,381	745,829
368.230	Non-Areawide	89,500	109,500	114,000
368.240	Solid Waste Fund	57,490	79,000	80,700
368.300	Grant Projects- Fund 480	12,922	15,000	12,000
Total Recovery Wage,Fringe,Exp		1,047,815	1,136,381	1,202,529
RE69-Other Revenue Sources				
369.100	Miscellaneous	775,850	10,000	10,000
369.300	Insurance Claim Proceeds	13,663	0	0
369.700	Credit Card Discounts	(4,706)	0	0
Total Other Revenue Sources		784,807	10,000	10,000
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	17,821	10,000	15,000
Total Proceeds Of Gfs Disposal		17,821	10,000	15,000
Division Total: Non-Departmental		134,223,825	\$144,765,489	\$143,183,243
Department Total: Non-Departmental		134,223,825	\$144,765,489	\$143,183,243
Fund Total: AREAWIDE		134,223,825	\$144,765,489	\$143,183,243



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
445.145	Trnfr to - Debt Svc (Loan)	0	89,600	89,570
Total Debt Service		0	89,600	89,570
EX45-Operating Fund Transfers				
445.140	Trnfr To- Debt Svc (Schl)	33,625,000	33,318,000	29,160,000
445.141	Trnfr To- Debt Svc (P&R)	340,000	2,000,550	2,060,850
445.142	Trnfr To- Debt Svc (COPs)	378,000	405,000	413,100
445.144	Trnfr To-Debt Svc (Trans Sys)	2,381,000	2,383,000	2,384,100
445.220	Trnfr To- Education Oprtg	55,841,300	55,841,300	58,374,918
445.300	Trnfr To- Port Ent Fund	900,000	700,000	700,000
Total Operating Fund Transfers		93,465,300	94,647,850	93,092,968
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	500,000	0	0
446.500	Transfer To- Fund 480	1,711,870	25,000	0
446.700	Tfr415/425/430/435/440/47	1,939,687	5,736,340	8,041,950
446.900	Transfer To- Fund 450	997,000	0	0
Total Capital Project Transfers		5,148,557	5,761,340	8,041,950
EX49-Transfers/Pass Throughs				
449.205	Transfers - City of Wasilla Planni	0	225,000	225,000
449.210	Transfers-Youth Programs	0	0	100,000
449.215	Transfers - Youth Court	100,000	0	0
Total Transfers/Pass Throughs		100,000	225,000	325,000
Division Total: Non-Departmental		98,713,857	100,723,790	101,549,488
Department Total: Non-Departmental		98,713,857	100,723,790	101,549,488



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX11-Salaries & Wages				
411.100	Permanent Wages	95,266	94,900	94,900
Total Salaries & Wages		95,266	94,900	94,900
EX12-Benefits				
412.100	Insurance Contrib	163,850	163,100	163,100
412.190	Life Insurance	1,006	1,001	1,001
412.300	Medicare	1,382	1,377	1,377
412.400	Retirement Contrib. - DB Plan	4,202	23,735	26,174
412.600	Workers Compensation	1,822	494	494
412.700	Sbs Contribution	5,841	5,818	5,818
Total Benefits		178,103	195,525	197,964
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	17,352	19,770	17,000
413.200	Expense Reimb-Within Boro	0	500	500
Total Expenses Within Borough		17,352	20,270	17,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,167	1,637	1,000
414.200	Exp Reimb- Outside Boro	5,439	12,113	9,250
414.400	Travel Tickets	1,974	11,250	7,750
Total Expenses Outside Of Boro		8,580	25,000	18,000
EX21-Communications				
421.100	Communication Network Service	489	1,500	1,000
421.200	Postage	259	550	550
Total Communications		748	2,050	1,550
EX23-Printing				
423.000	Printing	44	625	625
Total Printing		44	625	625
EX25-Rental/Lease				
425.200	Building Rental	0	1,200	600
Total Rental/Lease		0	1,200	600
EX26-Professional Charges				
426.200	Legal	0	2,000	5,000
426.300	Dues & Fees	40,760	41,000	41,000
426.600	Computer Software/Online Servi	3,747	1,550	23,500
426.900	Other Professional Chgs	0	950	1,000
Total Professional Charges		44,507	45,500	70,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	391	800	800
Total Maintenance Services		391	800	800



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	3,750	3,750
429.210	Training/Instructor Fees	0	0	2,000
429.900	Other Contractual	8,887	15,000	17,000
Total Other Contractual		8,887	18,750	22,750
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,502	1,550	1,550
Total Office Supplies		1,502	1,550	1,550
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	800	800
431.900	Other Maint. Supplies	0	900	900
Total Maintenance Supplies		0	1,700	1,700
EX33-Misc Supplies				
433.100	Personnel Supplies	3,791	4,000	4,000
433.110	Clothing	0	500	500
433.300	Books/Subscriptions	92	300	300
433.900	Other Supplies	226	1,000	1,000
Total Misc Supplies		4,109	5,800	5,800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,477	5,000	5,100
434.100	Other Equip under \$5,000	90	0	0
434.300	Furniture Under \$5,000	640	2,000	3,000
Total Equipment Under \$5,000		2,207	7,000	8,100
Division Total: Assembly		361,696	420,670	442,339



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<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve				
EX29-Other Contractual				
429.900	Other Contractual	0	40,000	40,000
Total Other Contractual		0	40,000	40,000
Division Total: Assembly Reserve		0	40,000	40,000



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX11-Salaries & Wages				
411.100	Permanent Wages	282,853	283,876	289,320
411.300	Overtime Wages	6,126	11,000	11,000
Total Salaries & Wages		288,979	294,876	300,320
EX12-Benefits				
412.100	Insurance Contrib	85,427	85,045	85,045
412.190	Life Insurance	525	522	522
412.200	Unemployment Contrib	1,751	1,770	1,802
412.300	Medicare	4,230	4,276	4,355
412.400	Retirement Contrib. - DB Plan	75,617	73,749	82,829
412.410	PERS Tier IV - DC Plan	7,189	0	0
412.411	PERS Tier IV - Health Plan	512	0	0
412.412	PERS Tier IV - HRA	1,853	0	0
412.413	PERS Tier IV - OD&D	74	0	0
412.600	Workers Compensation	5,482	1,534	1,562
412.700	Sbs Contribution	17,500	18,076	18,410
Total Benefits		200,160	184,972	194,525
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	347	725	550
413.300	Exp Allowance-Within Boro	2,712	2,755	2,700
Total Expenses Within Borough		3,059	3,480	3,250
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	145	400	400
414.200	Exp Reimb- Outside Boro	2,128	4,410	4,410
414.400	Travel Tickets	806	2,550	2,550
Total Expenses Outside Of Boro		3,079	7,360	7,360
EX21-Communications				
421.100	Communication Network Service	1,097	1,500	1,500
421.200	Postage	1,288	2,000	2,000
Total Communications		2,385	3,500	3,500
EX23-Printing				
423.000	Printing	0	200	200
Total Printing		0	200	200
EX26-Professional Charges				
426.200	Legal	0	4,000	7,000
426.300	Dues & Fees	710	1,010	1,000
426.600	Computer Software/Online Servi	0	1,000	1,000
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		710	6,510	9,500



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX28-Maintenance Services				
428.300	Equipment Maint Services	391	500	500
Total Maintenance Services		391	500	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,850	3,000	3,000
429.210	Training/Instructor Fees	0	300	300
429.900	Other Contractual	5,226	14,990	13,000
Total Other Contractual		7,076	18,290	16,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,421	3,000	3,000
Total Office Supplies		1,421	3,000	3,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	150	150
Total Maintenance Supplies		0	150	150
EX33-Misc Supplies				
433.100	Personnel Supplies	1,999	1,500	1,500
433.300	Books/Subscriptions	147	350	350
433.900	Other Supplies	390	1,300	1,300
Total Misc Supplies		2,536	3,150	3,150
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,153	2,867	2,200
434.100	Other Equip under \$5,000	0	230	0
434.300	Furniture Under \$5,000	0	2,301	3,000
Total Equipment Under \$5,000		3,153	5,398	5,200
Division Total: Borough Clerk		512,949	531,386	546,955



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX11-Salaries & Wages				
411.100	Permanent Wages	137,982	140,045	143,695
411.300	Overtime Wages	2,169	3,500	3,500
411.400	Nonemployee Compensation	44,665	45,000	45,000
Total Salaries & Wages		184,816	188,545	192,195
EX12-Benefits				
412.100	Insurance Contrib	43,301	43,105	43,105
412.190	Life Insurance	266	265	265
412.200	Unemployment Contrib	849	862	884
412.250	Fica	949	2,790	2,790
412.300	Medicare	2,282	2,734	2,787
412.400	Retirement Contrib. - DB Plan	42,035	35,901	40,597
412.410	PERS Tier IV - DC Plan	799	0	0
412.411	PERS Tier IV - Health Plan	57	0	0
412.412	PERS Tier IV - HRA	206	0	0
412.413	PERS Tier IV - OD&D	9	0	0
412.600	Workers Compensation	3,574	747	766
412.700	Sbs Contribution	8,580	8,800	9,024
Total Benefits		102,907	95,204	100,218
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	5,246	5,200	9,000
413.300	Exp Allowance-Within Boro	904	900	900
Total Expenses Within Borough		6,150	6,100	9,900
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	149	400	400
414.200	Exp Reimb- Outside Boro	297	975	975
414.400	Travel Tickets	0	1,125	1,125
Total Expenses Outside Of Boro		446	2,500	2,500
EX21-Communications				
421.200	Postage	2,532	3,000	5,000
Total Communications		2,532	3,000	5,000
EX22-Advertising				
422.000	Advertising	8,775	10,800	15,000
Total Advertising		8,775	10,800	15,000
EX23-Printing				
423.000	Printing	57,413	65,000	100,000
Total Printing		57,413	65,000	100,000



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX25-Rental/Lease				
425.200	Building Rental	0	500	800
425.300	Equipment Rental	0	400	400
Total Rental/Lease		0	900	1,200
EX26-Professional Charges				
426.300	Dues & Fees	295	320	320
426.600	Computer Software/Online Servi	0	500	500
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		295	1,320	1,320
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,000	1,000
Total Maintenance Services		0	1,000	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	300	1,237	1,237
429.900	Other Contractual	15,701	19,500	41,350
Total Other Contractual		16,001	20,737	42,587
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,384	4,900	3,600
Total Office Supplies		1,384	4,900	3,600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	100	100
Total Maintenance Supplies		0	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	36	200	200
433.300	Books/Subscriptions	219	250	250
433.900	Other Supplies	3,189	4,500	8,800
Total Misc Supplies		3,444	4,950	9,250
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	0	450
434.100	Other Equip under \$5,000	275	480	1,500
434.300	Furniture Under \$5,000	0	820	800
Total Equipment Under \$5,000		275	1,300	2,750
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	10,986	0	0
Total Equipment Over \$5000		10,986	0	0
Division Total: Elections		395,424	406,356	486,620



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	182,093	174,685	182,423
411.300	Overtime Wages	2,814	3,000	3,000
Total Salaries & Wages		184,907	177,685	185,423
EX12-Benefits				
412.100	Insurance Contrib	58,502	58,250	58,250
412.190	Life Insurance	359	358	358
412.200	Unemployment Contrib	1,110	1,067	1,113
412.300	Medicare	2,682	2,577	2,689
412.400	Retirement Contrib. - DB Plan	55,074	44,439	51,140
412.600	Workers Compensation	3,349	924	965
412.700	Sbs Contribution	11,335	10,893	11,367
Total Benefits		132,411	118,508	125,882
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	14	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		14	550	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	109	500	500
414.200	Exp Reimb- Outside Boro	1,045	1,912	1,912
414.400	Travel Tickets	1,753	1,500	1,500
Total Expenses Outside Of Boro		2,907	3,912	3,912
EX26-Professional Charges				
426.300	Dues & Fees	945	1,040	925
426.600	Computer Software/Online Servi	47,621	66,082	74,412
426.900	Other Professional Chgs	0	500	3,500
Total Professional Charges		48,566	67,622	78,837
EX28-Maintenance Services				
428.300	Equipment Maint Services	16,200	22,570	24,150
Total Maintenance Services		16,200	22,570	24,150
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,375	3,750	3,750
429.210	Training/Instructor Fees	0	3,250	250
429.900	Other Contractual	46,592	53,550	43,550
Total Other Contractual		47,967	60,550	47,550
EX30-Office Supplies				
430.100	Office Supplies < \$500	217	600	400
Total Office Supplies		217	600	400



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
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	36	200	200
433.300	Books/Subscriptions	55	200	400
433.900	Other Supplies	457	2,285	2,400
Total Misc Supplies		548	2,685	3,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	39	2,000
434.100	Other Equip under \$5,000	86	1,113	3,350
Total Equipment Under \$5,000		86	1,152	5,350
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	10,000
Total Equipment Over \$5000		0	0	10,000
Division Total: Records Management		433,823	457,834	487,054



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	745,321	779,298	746,103
411.200	Temp Wages & Adjmts	6,123	0	25,000
411.300	Overtime Wages	3,751	4,000	4,000
Total Salaries & Wages		755,195	783,298	775,103
EX12-Benefits				
412.100	Insurance Contrib	161,935	160,770	161,935
412.190	Life Insurance	986	987	994
412.200	Unemployment Contrib	4,533	4,562	4,651
412.300	Medicare	10,972	11,025	11,239
412.400	Retirement Contrib. - DB Plan	41,179	183,898	206,879
412.410	PERS Tier IV - DC Plan	107,293	0	0
412.411	PERS Tier IV - Health Plan	6,793	0	0
412.412	PERS Tier IV - HRA	11,584	0	0
412.413	PERS Tier IV - OD&D	980	0	0
412.600	Workers Compensation	13,778	3,954	4,031
412.700	Sbs Contribution	40,457	46,607	47,514
Total Benefits		400,490	411,803	437,243
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	309	1,000	1,000
413.200	Expense Reimb-Within Boro	2,326	6,000	6,000
413.900	Other Exp - Within Boro	178	1,000	1,000
Total Expenses Within Borough		2,813	8,000	8,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	434	500	500
414.200	Exp Reimb- Outside Boro	9,645	5,000	6,000
414.400	Travel Tickets	4,514	8,000	8,000
Total Expenses Outside Of Boro		14,593	13,500	14,500
EX21-Communications				
421.200	Postage	270	400	400
Total Communications		270	400	400
EX22-Advertising				
422.000	Advertising	912	5,850	7,000
Total Advertising		912	5,850	7,000
EX23-Printing				
423.000	Printing	555	6,379	8,000
Total Printing		555	6,379	8,000



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX26-Professional Charges				
426.200	Legal	1,779	13,800	50,000
426.300	Dues & Fees	6,252	12,000	12,000
426.900	Other Professional Chgs	145,375	200,000	200,000
Total Professional Charges		153,406	225,800	262,000
EX27-Insurance & Bond				
427.900	Insurance Deductible	0	13,200	0
Total Insurance & Bond		0	13,200	0
EX28-Maintenance Services				
428.100	Building Maint Services	1,037	0	0
428.300	Equipment Maint Services	516	1,700	1,200
428.400	Vehicle Maint Services	0	5,000	5,000
Total Maintenance Services		1,553	6,700	6,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	545	4,000	4,000
429.210	Training/Instructor Fees	0	4,000	4,000
429.900	Other Contractual	99,287	174,580	175,000
Total Other Contractual		99,832	182,580	183,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,921	4,000	4,000
Total Office Supplies		1,921	4,000	4,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	138	150	150
Total Fuel/Oil-Vehicle Use		138	150	150
EX33-Misc Supplies				
433.100	Personnel Supplies	7,892	11,000	11,000
433.110	Clothing	283	328	0
433.300	Books/Subscriptions	1,285	1,173	1,500
433.500	Training Supplies	437	1,621	0
433.900	Other Supplies	1,082	1,500	1,500
Total Misc Supplies		10,979	15,621	14,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	810	620	200
434.100	Other Equip under \$5,000	3,183	900	1,150
434.300	Furniture Under \$5,000	0	1,900	500
Total Equipment Under \$5,000		3,993	3,420	1,850
Division Total: Administration		1,446,650	1,680,701	1,721,446



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX11-Salaries & Wages				
411.100	Permanent Wages	587,175	604,210	724,225
411.200	Temp Wages & Adjmts	7,128	6,000	6,000
411.300	Overtime Wages	12,735	15,000	15,000
Total Salaries & Wages		607,038	625,210	745,225
EX12-Benefits				
412.100	Insurance Contrib	139,800	139,800	163,100
412.190	Life Insurance	850	858	1,001
412.200	Unemployment Contrib	3,642	3,752	4,472
412.300	Medicare	8,842	9,066	10,806
412.400	Retirement Contrib. - DB Plan	114,903	151,113	203,879
412.410	PERS Tier IV - DC Plan	40,980	0	0
412.411	PERS Tier IV - Health Plan	2,656	0	0
412.412	PERS Tier IV - HRA	6,210	0	0
412.413	PERS Tier IV - OD&D	383	0	0
412.600	Workers Compensation	7,658	3,252	3,857
412.700	Sbs Contribution	33,215	38,326	45,518
Total Benefits		359,139	346,167	432,633
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	86	400	400
413.200	Expense Reimb-Within Boro	78	400	400
Total Expenses Within Borough		164	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	308	1,000	1,000
414.200	Exp Reimb- Outside Boro	1,068	10,000	10,000
414.400	Travel Tickets	2,732	10,000	10,000
Total Expenses Outside Of Boro		4,108	21,000	21,000
EX21-Communications				
421.100	Communication Network Service	1,048	2,900	2,900
421.200	Postage	481	1,000	1,000
Total Communications		1,529	3,900	3,900
EX23-Printing				
423.000	Printing	420	600	600
Total Printing		420	600	600



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX26-Professional Charges				
426.200	Legal	197,083	500,000	512,000
426.300	Dues & Fees	3,914	6,500	4,000
426.500	Recording Fees	0	800	800
426.600	Computer Software/Online Servi	0	2,500	2,500
426.900	Other Professional Chgs	77,952	96,000	100,000
Total Professional Charges		278,949	605,800	619,300
EX27-Insurance & Bond				
427.500	Liability Insurance	11,659	11,960	15,500
Total Insurance & Bond		11,659	11,960	15,500
EX28-Maintenance Services				
428.400	Vehicle Maint Services	112	1,000	1,000
Total Maintenance Services		112	1,000	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	(59)	7,000	7,000
429.210	Training/Instructor Fees	440	4,000	4,000
429.900	Other Contractual	15,554	25,300	25,500
Total Other Contractual		15,935	36,300	36,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,360	5,000	5,000
Total Office Supplies		2,360	5,000	5,000
EX33-Misc Supplies				
433.100	Personnel Supplies	818	1,200	1,200
433.300	Books/Subscriptions	4,743	24,500	20,500
433.900	Other Supplies	0	300	300
Total Misc Supplies		5,561	26,000	22,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,883	4,000	4,000
434.100	Other Equip under \$5,000	0	1,700	0
434.300	Furniture Under \$5,000	2,307	2,000	6,000
Total Equipment Under \$5,000		4,190	7,700	10,000
EX51-Equipment Over \$5000				
451.200	Vehicles	30,106	0	0
Total Equipment Over \$5000		30,106	0	0
Division Total: Law		1,321,270	1,691,437	1,913,458



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	338,539	347,309	362,313
411.200	Temp Wages & Adjmts	15,314	40,000	21,110
411.300	Overtime Wages	562	2,500	0
Total Salaries & Wages		354,415	389,809	383,423
EX12-Benefits				
412.100	Insurance Contrib	93,634	93,200	93,200
412.190	Life Insurance	575	572	572
412.200	Unemployment Contrib	2,127	2,339	2,301
412.300	Medicare	5,141	5,653	5,560
412.400	Retirement Contrib. - DB Plan	22,580	87,488	99,926
412.410	PERS Tier IV - DC Plan	49,543	0	0
412.411	PERS Tier IV - Health Plan	3,146	0	0
412.412	PERS Tier IV - HRA	6,175	0	0
412.413	PERS Tier IV - OD&D	454	0	0
412.600	Workers Compensation	6,781	2,027	1,994
412.700	Sbs Contribution	21,257	23,896	23,504
Total Benefits		211,413	215,175	227,057
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	273	1,000	1,000
413.200	Expense Reimb-Within Boro	84	2,500	2,500
Total Expenses Within Borough		357	3,500	3,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	304	900	900
414.200	Exp Reimb- Outside Boro	1,788	6,000	6,000
414.400	Travel Tickets	1,059	4,000	4,000
Total Expenses Outside Of Boro		3,151	10,900	10,900
EX21-Communications				
421.200	Postage	249	500	500
Total Communications		249	500	500
EX23-Printing				
423.000	Printing	0	350	350
Total Printing		0	350	350
EX26-Professional Charges				
426.200	Legal	0	4,000	4,000
426.300	Dues & Fees	1,434	2,000	2,000
426.900	Other Professional Chgs	18,838	20,000	20,000
Total Professional Charges		20,272	26,000	26,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,500	1,500
Total Maintenance Services		0	1,500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	5,000	5,000
429.210	Training/Instructor Fees	1,800	9,500	7,500
429.900	Other Contractual	491	7,000	10,000
Total Other Contractual		2,291	21,500	22,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,788	10,000	10,000
Total Office Supplies		4,788	10,000	10,000
EX31-Maintenance Supplies				
431.400	Grounds Maint Supplies	28	0	0
Total Maintenance Supplies		28	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	759	1,800	1,800
433.110	Clothing	22	0	0
433.300	Books/Subscriptions	377	500	500
433.500	Training Supplies	0	4,000	5,000
433.900	Other Supplies	3,701	4,445	4,445
Total Misc Supplies		4,859	10,745	11,745
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	40	1,000	1,000
434.300	Furniture Under \$5,000	5,045	2,000	1,000
Total Equipment Under \$5,000		5,085	3,000	2,000
Division Total: Human Resources		606,908	692,979	699,475



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 128-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	499,397
411.300	Overtime Wages	0	0	5,000
Total Salaries & Wages		0	0	504,397
EX12-Benefits				
412.100	Insurance Contrib	0	0	163,100
412.190	Life Insurance	0	0	1,001
412.200	Unemployment Contrib	0	0	3,027
412.300	Medicare	0	0	7,314
412.400	Retirement Contrib. - DB Plan	0	0	139,113
412.600	Workers Compensation	0	0	2,623
412.700	Sbs Contribution	0	0	30,920
Total Benefits		0	0	347,098
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	8,100
414.400	Travel Tickets	0	0	4,250
Total Expenses Outside Of Boro		0	0	12,350
EX21-Communications				
421.200	Postage	0	0	2,500
Total Communications		0	0	2,500
EX22-Advertising				
422.000	Advertising	0	0	50,000
Total Advertising		0	0	50,000
EX23-Printing				
423.000	Printing	0	0	1,200
Total Printing		0	0	1,200
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	0	800
Total Utilities-Building Oprtns		0	0	800
EX26-Professional Charges				
426.300	Dues & Fees	0	0	700
426.900	Other Professional Chgs	0	0	5,000
Total Professional Charges		0	0	5,700
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	500
Total Maintenance Services		0	0	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 128-Purchasing				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	6,500
429.900	Other Contractual	0	0	10,000
Total Other Contractual		0	0	16,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	5,200
Total Office Supplies		0	0	5,200
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	1,000
Total Maintenance Supplies		0	0	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	1,700
433.110	Clothing	0	0	150
433.120	Tools under \$500	0	0	250
433.200	Medical Supplies	0	0	150
433.300	Books/Subscriptions	0	0	500
433.500	Training Supplies	0	0	400
433.900	Other Supplies	0	0	650
Total Misc Supplies		0	0	3,800
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	650
434.300	Furniture Under \$5,000	0	0	3,500
Total Equipment Under \$5,000		0	0	4,150
Division Total: Purchasing		0	0	955,195



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

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly 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

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 609-Board Of Adjmt. & Appeals				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	24	200	200
413.200	Expense Reimb-Within Boro	0	200	200
413.500	Meeting Comp - W/I Boro	850	2,500	2,500
Total Expenses Within Borough		874	2,900	2,900
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		0	100	100
EX26-Professional Charges				
426.200	Legal	0	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX29-Other Contractual				
429.900	Other Contractual	0	800	800
Total Other Contractual		0	800	800
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	100	100
Total Office Supplies		0	100	100
EX33-Misc Supplies				
433.900	Other Supplies	169	200	200
Total Misc Supplies		169	200	200
Division Total: Board Of Adjmt. & Appeals		1,043	5,600	5,600



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6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Office of Administrative Hearing				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		0	400	400
EX26-Professional Charges				
426.200	Legal	450	32,000	33,000
Total Professional Charges		450	32,000	33,000
EX29-Other Contractual				
429.900	Other Contractual	431	1,000	0
Total Other Contractual		431	1,000	0
Division Total: Office of Administrative Hearing		881	33,400	33,400
Department Total: Assembly		5,080,644	5,965,913	7,337,092



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX11-Salaries & Wages				
411.100	Permanent Wages	30,091	29,975	19,325
Total Salaries & Wages		30,091	29,975	19,325
EX12-Benefits				
412.100	Insurance Contrib	23,504	23,300	23,300
412.190	Life Insurance	145	143	143
412.300	Medicare	437	435	281
412.400	Retirement Contrib. - DB Plan	9,469	7,497	5,330
412.600	Workers Compensation	576	156	101
412.700	Sbs Contribution	1,845	1,838	1,185
Total Benefits		35,976	33,369	30,340
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	3,186	4,500	7,500
413.200	Expense Reimb-Within Boro	422	800	800
Total Expenses Within Borough		3,608	5,300	8,300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	116	1,000	1,000
414.200	Exp Reimb- Outside Boro	1,225	8,100	1,300
414.400	Travel Tickets	2,093	2,500	2,500
Total Expenses Outside Of Boro		3,434	11,600	4,800
EX21-Communications				
421.200	Postage	163	400	400
Total Communications		163	400	400
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		0	200	200
EX23-Printing				
423.000	Printing	209	400	400
Total Printing		209	400	400
EX26-Professional Charges				
426.300	Dues & Fees	520	1,200	1,500
426.900	Other Professional Chgs	0	200	700
Total Professional Charges		520	1,400	2,200
EX29-Other Contractual				
429.900	Other Contractual	0	100	600
Total Other Contractual		0	100	600



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6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX30-Office Supplies				
430.100	Office Supplies < \$500	29	400	400
Total Office Supplies		29	400	400
EX33-Misc Supplies				
433.100	Personnel Supplies	295	125	225
433.300	Books/Subscriptions	0	100	100
433.900	Other Supplies	210	150	150
Total Misc Supplies		505	375	475
Division Total: Mayor		74,535	83,519	67,440
Department Total: Mayor		74,535	83,519	67,440



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	476,403	582,551	633,113
411.200	Temp Wages & Adjmts	33,662	55,605	71,398
411.300	Overtime Wages	4,850	10,000	10,000
Total Salaries & Wages		514,915	648,156	714,511
EX12-Benefits				
412.100	Insurance Contrib	139,850	163,100	163,100
412.190	Life Insurance	859	1,001	1,001
412.200	Unemployment Contrib	3,094	3,889	4,288
412.300	Medicare	7,478	9,399	10,361
412.400	Retirement Contrib. - DB Plan	88,371	148,197	177,371
412.410	PERS Tier IV - DC Plan	36,068	0	0
412.411	PERS Tier IV - Health Plan	2,389	0	0
412.412	PERS Tier IV - HRA	6,188	0	0
412.413	PERS Tier IV - OD&D	345	0	0
412.600	Workers Compensation	9,829	3,371	3,716
412.700	Sbs Contribution	31,650	39,732	43,800
Total Benefits		326,121	368,689	403,637
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	140	0	0
414.200	Exp Reimb- Outside Boro	35	0	0
Total Expenses Outside Of Boro		175	0	0
EX26-Professional Charges				
426.300	Dues & Fees	862	1,925	1,925
426.600	Computer Software/Online Servi	2,400	0	0
Total Professional Charges		3,262	1,925	1,925
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,840	2,000	3,100
Total Maintenance Services		1,840	2,000	3,100
EX29-Other Contractual				
429.900	Other Contractual	64,335	105,400	110,000
Total Other Contractual		64,335	105,400	110,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,871	4,600	4,300
Total Office Supplies		1,871	4,600	4,300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	100	100
Total Maintenance Supplies		0	100	100



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX33-Misc Supplies				
433.100	Personnel Supplies	574	800	800
433.300	Books/Subscriptions	649	0	0
433.900	Other Supplies	2,359	0	0
Total Misc Supplies		3,582	800	800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	7,470	1,800	1,800
434.100	Other Equip under \$5,000	872	0	0
Total Equipment Under \$5,000		8,342	1,800	1,800
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	20,000
Total Equipment Over \$5000		0	0	20,000
Division Total: Geographic Info Systems		924,443	1,133,470	1,260,173



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	230,535	237,883	248,106
Total Salaries & Wages		230,535	237,883	248,106
EX12-Benefits				
412.100	Insurance Contrib	70,375	69,900	69,900
412.190	Life Insurance	431	429	429
412.200	Unemployment Contrib	1,384	1,428	1,489
412.300	Medicare	3,343	3,450	3,598
412.400	Retirement Contrib. - DB Plan	0	59,495	68,428
412.410	PERS Tier IV - DC Plan	41,879	0	0
412.411	PERS Tier IV - Health Plan	2,714	0	0
412.412	PERS Tier IV - HRA	6,175	0	0
412.413	PERS Tier IV - OD&D	392	0	0
412.600	Workers Compensation	4,409	1,237	1,291
412.700	Sbs Contribution	14,132	14,583	15,209
Total Benefits		145,234	150,522	160,344
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	400	400
413.200	Expense Reimb-Within Boro	0	800	800
Total Expenses Within Borough		0	1,200	1,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,179	1,500	2,000
414.200	Exp Reimb- Outside Boro	1,858	1,200	4,000
414.400	Travel Tickets	833	600	2,100
Total Expenses Outside Of Boro		3,870	3,300	8,100
EX21-Communications				
421.200	Postage	75	100	100
Total Communications		75	100	100
EX22-Advertising				
422.000	Advertising	15	0	0
Total Advertising		15	0	0
EX23-Printing				
423.000	Printing	0	5,000	0
Total Printing		0	5,000	0
EX26-Professional Charges				
426.300	Dues & Fees	115	200	200
Total Professional Charges		115	200	200



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	10,000	10,000
Total Maintenance Services		0	10,000	10,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	9,082	3,510	7,451
429.900	Other Contractual	0	25,400	25,400
Total Other Contractual		9,082	28,910	32,851
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,299	4,300	4,300
Total Office Supplies		3,299	4,300	4,300
EX33-Misc Supplies				
433.100	Personnel Supplies	3,181	3,850	4,000
433.300	Books/Subscriptions	259	2,700	2,700
433.900	Other Supplies	0	1,000	1,000
Total Misc Supplies		3,440	7,550	7,700
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	20	0	0
434.300	Furniture Under \$5,000	7,750	0	0
Total Equipment Under \$5,000		7,770	0	0
Division Total: IT Administration		403,435	448,965	472,901



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6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Tect				
EX11-Salaries & Wages				
411.100	Permanent Wages	958,321	942,106	1,018,577
411.200	Temp Wages & Adjmts	74,528	92,221	83,000
411.300	Overtime Wages	1,687	15,000	15,000
Total Salaries & Wages		1,034,536	1,049,327	1,116,577
EX12-Benefits				
412.100	Insurance Contrib	280,516	267,950	284,260
412.190	Life Insurance	1,722	1,645	1,745
412.200	Unemployment Contrib	6,201	6,296	6,700
412.300	Medicare	14,985	15,216	16,191
412.400	Retirement Contrib. - DB Plan	112,650	239,373	285,061
412.410	PERS Tier IV - DC Plan	107,582	0	0
412.411	PERS Tier IV - Health Plan	6,994	0	0
412.412	PERS Tier IV - HRA	16,434	0	0
412.413	PERS Tier IV - OD&D	1,009	0	0
412.600	Workers Compensation	19,644	5,457	5,807
412.700	Sbs Contribution	63,350	64,324	68,447
Total Benefits		631,087	600,261	668,211
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	108	0	0
Total Expenses Outside Of Boro		108	0	0
EX26-Professional Charges				
426.300	Dues & Fees	275	0	0
Total Professional Charges		275	0	0
EX29-Other Contractual				
429.900	Other Contractual	31,200	0	0
Total Other Contractual		31,200	0	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	708	0	0
433.900	Other Supplies	3,181	6,898	9,000
Total Misc Supplies		3,889	6,898	9,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,128	0	0
434.300	Furniture Under \$5,000	3,512	2,102	0
Total Equipment Under \$5,000		4,640	2,102	0
Division Total: Office of Information Technol		1,705,735	1,658,588	1,793,788



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6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 122-Maintenance & Licensing				
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	(124)	11,650	15,000
414.400	Travel Tickets	640	4,700	6,900
Total Expenses Outside Of Boro		516	16,350	21,900
EX21-Communications				
421.100	Communication Network Service	395,332	458,575	367,390
Total Communications		395,332	458,575	367,390
EX26-Professional Charges				
426.300	Dues & Fees	863	925	1,150
426.600	Computer Software/Online Servi	1,044,090	1,035,291	1,037,228
Total Professional Charges		1,044,953	1,036,216	1,038,378
EX28-Maintenance Services				
428.300	Equipment Maint Services	45,971	52,156	49,750
428.500	Commun Equip Maint Servic	1,965	4,775	0
Total Maintenance Services		47,936	56,931	49,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	16,279	73,675	45,500
429.900	Other Contractual	549,853	515,460	368,000
Total Other Contractual		566,132	589,135	413,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	1,984	0	0
Total Maintenance Supplies		1,984	0	0
EX33-Misc Supplies				
433.900	Other Supplies	265	0	0
Total Misc Supplies		265	0	0
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	254,891	198,020	206,100
434.100	Other Equip under \$5,000	16,484	0	0
Total Equipment Under \$5,000		271,375	198,020	206,100
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	31,992	167,420	104,000
Total Equipment Over \$5000		31,992	167,420	104,000
Division Total: Maintenance & Licensing		2,360,485	2,522,647	2,201,018
Department Total: Information Technology		5,394,098	5,763,670	5,727,880



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX12-Benefits				
412.800	Wellness/Other	504	3,335	0
Total Benefits		504	3,335	0
EX21-Communications				
421.200	Postage	(8,689)	30,000	30,000
Total Communications		(8,689)	30,000	30,000
EX22-Advertising				
422.000	Advertising	99,797	200,000	175,000
Total Advertising		99,797	200,000	175,000
EX23-Printing				
423.000	Printing	0	5,000	5,000
Total Printing		0	5,000	5,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	197,756	241,249	245,000
424.200	Water & Sewer	10,499	50,000	50,000
424.300	Natural Gas	49,708	88,751	80,000
424.500	Garbage Pickups	11,173	20,000	20,000
424.550	Recycling Pickups	3,012	7,000	7,000
424.600	Heating Fuel-Oil	0	8,000	8,000
Total Utilities-Building Oprtns		272,148	415,000	410,000
EX25-Rental/Lease				
425.300	Equipment Rental	72,123	100,000	100,000
Total Rental/Lease		72,123	100,000	100,000
EX26-Professional Charges				
426.100	Auditing & Accounting	124,584	120,000	130,000
426.200	Legal	33,132	75,000	75,000
426.300	Dues & Fees	6,853	1,000	7,000
426.600	Computer Software/Online Servi	0	0	10,000
426.700	Occupational Health	0	0	18,000
426.900	Other Professional Chgs	31,734	34,165	35,000
Total Professional Charges		196,303	230,165	275,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX27-Insurance & Bond				
427.100	Property Insurance	269,865	145,624	124,500
427.200	Vehicle Insurance	0	5,250	7,000
427.300	Crime Insurance	7,658	9,899	11,000
427.500	Liability Insurance	51,057	55,555	72,000
427.520	Professional Liab Insur	1,700	700	1,700
427.600	Insurance Consulting Fee	139,250	159,422	160,000
427.700	Risk Management Training	0	5,000	5,000
427.800	Insurance Adjusters Fees	(25,327)	45,000	45,000
427.900	Insurance Deductible	0	40,000	40,000
Total Insurance & Bond		444,203	466,450	466,200
EX28-Maintenance Services				
428.300	Equipment Maint Services	63,795	100,000	100,000
Total Maintenance Services		63,795	100,000	100,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	36,703	36,000	40,000
429.600	Vehicle and Junk Removal	0	2,000	2,000
429.900	Other Contractual	91,444	115,500	120,000
Total Other Contractual		128,147	153,500	162,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	10,000	5,000
430.200	Copier/Fax Supplies	16,678	35,000	30,000
Total Office Supplies		16,678	45,000	35,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	438	1,500	1,000
Total Maintenance Supplies		438	1,500	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	4,275	10,000	10,000
433.200	Medical Supplies	3,225	10,000	10,000
433.300	Books/Subscriptions	0	2,500	2,500
433.900	Other Supplies	660	2,500	2,500
Total Misc Supplies		8,160	25,000	25,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	6,571	5,500	5,500
434.100	Other Equip under \$5,000	266	10,000	10,000
434.300	Furniture Under \$5,000	750	10,000	10,000
Total Equipment Under \$5,000		7,587	25,500	25,500



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

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,000	10,000
451.300	Furniture over \$5,000	0	10,000	10,000
Total Equipment Over \$5000		0	20,000	20,000
Division Total: Common Contractual		1,301,194	1,820,450	1,829,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX11-Salaries & Wages				
411.100	Permanent Wages	722,599	747,564	841,509
411.200	Temp Wages & Adjmts	49,407	50,000	30,000
411.300	Overtime Wages	8,526	35,000	20,000
Total Salaries & Wages		780,532	832,564	891,509
EX12-Benefits				
412.100	Insurance Contrib	279,600	279,600	326,200
412.190	Life Insurance	1,655	1,716	2,002
412.200	Unemployment Contrib	4,684	4,996	5,350
412.300	Medicare	11,319	12,073	12,927
412.400	Retirement Contrib. - DB Plan	121,327	194,164	237,605
412.410	PERS Tier IV - DC Plan	57,711	0	0
412.411	PERS Tier IV - Health Plan	3,955	0	0
412.412	PERS Tier IV - HRA	12,335	0	0
412.413	PERS Tier IV - OD&D	571	0	0
412.600	Workers Compensation	14,765	4,329	4,636
412.700	Sbs Contribution	47,564	51,037	54,650
Total Benefits		555,486	547,915	643,370
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	64,735	95,000	95,000
Total Communications		64,735	95,000	95,000
EX22-Advertising				
422.000	Advertising	1,470	1,500	1,600
422.010	Foreclosure Advertising	12,080	14,000	14,000
Total Advertising		13,550	15,500	15,600
EX23-Printing				
423.000	Printing	23,731	25,000	26,000
Total Printing		23,731	25,000	26,000
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Optrns		0	250	250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,500	2,000
Total Rental/Lease		0	1,500	2,000
EX26-Professional Charges				
426.300	Dues & Fees	90	2,600	3,000
426.500	Recording Fees	2,823	6,500	6,500
426.900	Other Professional Chgs	36,268	55,000	55,000
Total Professional Charges		39,181	64,100	64,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	85	5,550	3,000
Total Maintenance Services		85	5,550	3,000
EX29-Other Contractual				
429.900	Other Contractual	6,786	7,600	7,600
Total Other Contractual		6,786	7,600	7,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	9,352	10,375	11,000
Total Office Supplies		9,352	10,375	11,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	20	450	500
Total Maintenance Supplies		20	450	500
EX33-Misc Supplies				
433.100	Personnel Supplies	171	300	200
433.300	Books/Subscriptions	400	200	200
433.500	Training Supplies	0	200	200
433.900	Other Supplies	69	575	1,000
Total Misc Supplies		640	1,275	1,600
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,642	3,500	3,500
434.100	Other Equip under \$5,000	1,536	4,350	6,000
434.300	Furniture Under \$5,000	3,912	7,350	3,000
Total Equipment Under \$5,000		7,090	15,200	12,500
Division Total: Revenue & Budget		1,501,188	1,622,529	1,774,679



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX11-Salaries & Wages				
411.100	Permanent Wages	181,082	186,086	190,535
411.200	Temp Wages & Adjmts	24,248	30,000	10,000
411.300	Overtime Wages	274	7,000	3,000
Total Salaries & Wages		205,604	223,086	203,535
EX12-Benefits				
412.100	Insurance Contrib	69,900	46,600	46,600
412.190	Life Insurance	219	286	286
412.200	Unemployment Contrib	1,234	1,339	1,222
412.300	Medicare	2,982	3,235	2,952
412.400	Retirement Contrib. - DB Plan	37,259	48,291	53,377
412.600	Workers Compensation	2,722	1,161	1,059
412.700	Sbs Contribution	10,652	13,676	12,477
Total Benefits		124,968	114,588	117,973
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	350	350
413.200	Expense Reimb-Within Boro	27	1,500	1,000
413.900	Other Exp - Within Boro	20	0	0
Total Expenses Within Borough		47	1,850	1,350
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	160	5,000	5,000
414.200	Exp Reimb- Outside Boro	18,295	25,000	26,000
414.400	Travel Tickets	8,574	15,000	16,000
Total Expenses Outside Of Boro		27,029	45,000	47,000
EX21-Communications				
421.100	Communication Network Service	0	2,000	0
421.200	Postage	94	1,000	1,000
421.300	Communication Network	0	1,000	1,000
Total Communications		94	4,000	2,000
EX23-Printing				
423.000	Printing	87	5,000	5,000
Total Printing		87	5,000	5,000



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6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX26-Professional Charges				
426.100	Auditing & Accounting	725	25,000	25,000
426.200	Legal	4,451	85,000	85,000
426.300	Dues & Fees	(10,032)	25,000	25,000
426.500	Recording Fees	0	500	0
426.600	Computer Software/Online Servi	1,491	15,000	15,000
426.900	Other Professional Chgs	64,728	100,000	100,000
Total Professional Charges		61,363	250,500	250,000
EX28-Maintenance Services				
428.100	Building Maint Services	340	400	400
428.300	Equipment Maint Services	188	600	600
Total Maintenance Services		528	1,000	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	13,605	20,000	20,000
429.210	Training/Instructor Fees	8,750	8,000	9,000
429.900	Other Contractual	45,560	65,000	70,000
Total Other Contractual		67,915	93,000	99,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	757	1,000	1,000
430.200	Copier/Fax Supplies	0	1,000	1,000
Total Office Supplies		757	2,000	2,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	45	0	0
431.300	Equipment Maint Supplies	434	1,000	1,000
Total Maintenance Supplies		479	1,000	1,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	40	100
Total Fuel/Oil-Vehicle Use		0	40	100
EX33-Misc Supplies				
433.100	Personnel Supplies	5,815	4,000	6,000
433.300	Books/Subscriptions	516	2,500	1,500
433.900	Other Supplies	853	4,960	4,000
Total Misc Supplies		7,184	11,460	11,500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	827	10,000	10,000
434.300	Furniture Under \$5,000	200	5,000	5,000
Total Equipment Under \$5,000		1,027	15,000	15,000



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

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,000	10,000
451.300	Furniture over \$5,000	0	10,000	10,000
Total Equipment Over \$5000		0	20,000	20,000
Division Total: Admin-Finance		497,082	787,524	776,458



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX11-Salaries & Wages				
411.100	Permanent Wages	909,019	939,289	932,626
411.200	Temp Wages & Adjmts	0	11,998	0
411.300	Overtime Wages	13	10,000	15,000
Total Salaries & Wages		909,032	961,287	947,626
EX12-Benefits				
412.100	Insurance Contrib	349,500	349,500	326,200
412.190	Life Insurance	2,133	2,145	2,002
412.200	Unemployment Contrib	5,455	5,846	5,686
412.300	Medicare	13,182	14,128	13,741
412.400	Retirement Contrib. - DB Plan	148,292	237,418	261,356
412.410	PERS Tier IV - DC Plan	72,497	0	0
412.411	PERS Tier IV - Health Plan	5,022	0	0
412.412	PERS Tier IV - HRA	16,248	0	0
412.413	PERS Tier IV - OD&D	725	0	0
412.600	Workers Compensation	17,153	5,067	4,928
412.700	Sbs Contribution	55,724	59,724	58,090
Total Benefits		685,931	673,828	672,003
EX21-Communications				
421.200	Postage	6,597	11,000	11,500
Total Communications		6,597	11,000	11,500
EX23-Printing				
423.000	Printing	4,237	7,500	7,500
Total Printing		4,237	7,500	7,500
EX26-Professional Charges				
426.300	Dues & Fees	1,769	3,700	4,200
426.900	Other Professional Chgs	2,866	2,000	2,500
Total Professional Charges		4,635	5,700	6,700
EX28-Maintenance Services				
428.100	Building Maint Services	0	1,000	60,000
428.300	Equipment Maint Services	1,011	3,859	2,000
Total Maintenance Services		1,011	4,859	62,000
EX29-Other Contractual				
429.900	Other Contractual	4,815	40,000	3,000
Total Other Contractual		4,815	40,000	3,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,934	8,194	7,000
430.200	Copier/Fax Supplies	0	250	1,500
Total Office Supplies		7,934	8,444	8,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	1,250	2,500
431.300	Equipment Maint Supplies	778	2,200	1,000
Total Maintenance Supplies		778	3,450	3,500
EX33-Misc Supplies				
433.100	Personnel Supplies	276	500	0
433.300	Books/Subscriptions	1,591	5,450	6,250
433.900	Other Supplies	1,544	4,000	4,000
Total Misc Supplies		3,411	9,950	10,250
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	4,000	4,000
434.100	Other Equip under \$5,000	852	1,000	4,000
434.300	Furniture Under \$5,000	2,363	5,000	20,000
Total Equipment Under \$5,000		3,215	10,000	28,000
EX53-Miscellaneous				
453.000	Miscellaneous	0	300	0
Total Miscellaneous		0	300	0
Division Total: Accounting		1,631,596	1,736,317	1,760,579



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,396,808	1,426,457	1,504,021
411.200	Temp Wages & Adjmts	33,974	45,000	65,000
411.300	Overtime Wages	5,563	7,500	12,500
Total Salaries & Wages		1,436,345	1,478,957	1,581,521
EX12-Benefits				
412.100	Insurance Contrib	512,600	512,600	512,600
412.190	Life Insurance	3,065	3,146	3,146
412.200	Unemployment Contrib	8,618	8,874	9,490
412.300	Medicare	20,828	21,445	22,933
412.400	Retirement Contrib. - DB Plan	259,063	357,715	418,257
412.410	PERS Tier IV - DC Plan	93,745	0	0
412.411	PERS Tier IV - Health Plan	6,508	0	0
412.412	PERS Tier IV - HRA	21,448	0	0
412.413	PERS Tier IV - OD&D	940	0	0
412.600	Workers Compensation	89,619	46,943	49,485
412.700	Sbs Contribution	88,048	90,661	96,948
Total Benefits		1,104,482	1,041,384	1,112,859
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	301	650	650
413.200	Expense Reimb-Within Boro	0	300	300
413.500	Meeting Comp - W/I Boro	2,700	4,500	4,500
Total Expenses Within Borough		3,001	5,450	5,450
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	600
Total Expenses Outside Of Boro		0	0	600
EX21-Communications				
421.200	Postage	33,583	33,000	46,000
421.300	Communication Network	163	600	0
Total Communications		33,746	33,600	46,000
EX23-Printing				
423.000	Printing	3,019	9,000	10,000
Total Printing		3,019	9,000	10,000
EX25-Rental/Lease				
425.200	Building Rental	660	800	800
425.300	Equipment Rental	3,684	4,500	4,500
Total Rental/Lease		4,344	5,300	5,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX26-Professional Charges				
426.300	Dues & Fees	830	1,500	1,500
426.500	Recording Fees	0	250	250
426.900	Other Professional Chgs	0	300	300
Total Professional Charges		830	2,050	2,050
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	1,000
428.300	Equipment Maint Services	0	3,000	4,000
428.400	Vehicle Maint Services	0	1,000	4,000
428.920	Other Maintenance Service	0	0	500
Total Maintenance Services		0	4,000	9,500
EX29-Other Contractual				
429.900	Other Contractual	1,587	10,500	61,800
Total Other Contractual		1,587	10,500	61,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,877	5,500	5,500
Total Office Supplies		3,877	5,500	5,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	349	4,000	4,000
431.300	Equipment Maint Supplies	129	1,800	200
Total Maintenance Supplies		478	5,800	4,200
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	200	0
432.200	Gas	0	500	500
Total Fuel/Oil-Vehicle Use		0	700	500
EX33-Misc Supplies				
433.100	Personnel Supplies	147	850	850
433.110	Clothing	0	3,500	3,500
433.120	Tools under \$500	232	850	850
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	1,203	1,200	1,200
433.900	Other Supplies	2,084	3,000	2,000
Total Misc Supplies		3,666	9,500	8,500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	1,805	3,000	3,000
434.300	Furniture Under \$5,000	392	3,500	7,500
Total Equipment Under \$5,000		2,197	6,500	10,500



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

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	5,842	0	6,000
Total Equipment Over \$5000		5,842	0	6,000
Division Total: Assessment		2,603,414	2,618,241	2,870,280
Department Total: Finance		7,534,474	8,585,061	9,011,696



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX11-Salaries & Wages				
411.100	Permanent Wages	429,191	536,370	580,426
411.200	Temp Wages & Adjmts	44,050	58,197	19,448
411.300	Overtime Wages	2,237	10,000	4,500
Total Salaries & Wages		475,478	604,567	604,374
EX12-Benefits				
412.100	Insurance Contrib	191,060	167,760	186,400
412.190	Life Insurance	798	1,030	1,144
412.200	Unemployment Contrib	2,853	3,699	3,626
412.300	Medicare	6,896	8,937	8,764
412.400	Retirement Contrib. - DB Plan	87,117	135,396	161,323
412.410	PERS Tier IV - DC Plan	25,856	0	0
412.411	PERS Tier IV - Health Plan	1,696	0	0
412.412	PERS Tier IV - HRA	4,347	0	0
412.413	PERS Tier IV - OD&D	245	0	0
412.600	Workers Compensation	13,273	3,811	3,143
412.700	Sbs Contribution	29,147	37,783	37,049
Total Benefits		363,288	358,416	401,449
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	243	0
413.900	Other Exp - Within Boro	0	309	0
Total Expenses Within Borough		0	552	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	126	0	0
414.400	Travel Tickets	0	690	0
414.800	Moving Expenses	0	2,000	0
Total Expenses Outside Of Boro		126	2,690	0
EX21-Communications				
421.200	Postage	2,682	5,938	7,000
Total Communications		2,682	5,938	7,000
EX22-Advertising				
422.000	Advertising	0	25,800	30,000
Total Advertising		0	25,800	30,000
EX23-Printing				
423.000	Printing	148	11,200	1,500
Total Printing		148	11,200	1,500



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

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX26-Professional Charges				
426.300	Dues & Fees	880	1,925	3,500
426.900	Other Professional Chgs	5,000	30,250	0
Total Professional Charges		5,880	32,175	3,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,612	0
Total Maintenance Services		0	1,612	0
EX29-Other Contractual				
429.300	Planning Studies	0	132,000	167,500
429.310	Census Study	0	24,894	0
429.710	Testing	11,704	18,000	0
429.900	Other Contractual	3,192	10,683	3,000
Total Other Contractual		14,896	185,577	170,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,277	3,420	3,500
Total Office Supplies		1,277	3,420	3,500
EX33-Misc Supplies				
433.300	Books/Subscriptions	324	200	1,100
433.500	Training Supplies	0	499	0
433.900	Other Supplies	3,320	2,900	0
Total Misc Supplies		3,644	3,599	1,100
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,312	5,106	0
434.100	Other Equip under \$5,000	0	1,271	0
434.300	Furniture Under \$5,000	2,390	8,011	0
Total Equipment Under \$5,000		3,702	14,388	0
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	5,186	0
Total Equipment Over \$5000		0	5,186	0
Division Total: Planning		871,121	1,255,120	1,222,923



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX11-Salaries & Wages				
411.100	Permanent Wages	422,820	427,747	451,821
411.300	Overtime Wages	12	2,000	2,000
Total Salaries & Wages		422,832	429,747	453,821
EX12-Benefits				
412.100	Insurance Contrib	140,443	139,800	139,800
412.190	Life Insurance	862	858	858
412.200	Unemployment Contrib	2,538	2,579	2,723
412.300	Medicare	6,132	6,232	6,581
412.400	Retirement Contrib. - DB Plan	86,587	107,480	125,164
412.410	PERS Tier IV - DC Plan	26,670	0	0
412.411	PERS Tier IV - Health Plan	1,739	0	0
412.412	PERS Tier IV - HRA	4,116	0	0
412.413	PERS Tier IV - OD&D	251	0	0
412.600	Workers Compensation	8,087	2,235	2,360
412.700	Sbs Contribution	25,920	26,344	27,820
Total Benefits		303,345	285,528	305,306
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	346	2,100	2,100
413.500	Meeting Comp - W/I Boro	7,100	8,500	8,500
413.900	Other Exp - Within Boro	52	0	100
Total Expenses Within Borough		7,498	10,600	10,700
EX21-Communications				
421.200	Postage	4,840	10,000	10,000
Total Communications		4,840	10,000	10,000
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX23-Printing				
423.000	Printing	140	600	600
Total Printing		140	600	600
EX26-Professional Charges				
426.300	Dues & Fees	1,360	1,100	1,200
426.350	Credit Card Fees	0	2,750	630
426.500	Recording Fees	102	200	200
Total Professional Charges		1,462	4,050	2,030
EX28-Maintenance Services				
428.300	Equipment Maint Services	563	0	0
Total Maintenance Services		563	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX29-Other Contractual				
429.900	Other Contractual	608	1,780	2,000
Total Other Contractual		608	1,780	2,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,300	3,000	3,000
Total Office Supplies		1,300	3,000	3,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	220	0
433.300	Books/Subscriptions	0	50	50
433.900	Other Supplies	311	500	500
Total Misc Supplies		311	770	550
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	650	0
Total Equipment Under \$5,000		0	650	0
Division Total: Platting		742,899	746,825	788,107



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	197,520	202,635	209,279
411.200	Temp Wages & Adjmts	50,485	58,000	60,320
411.300	Overtime Wages	0	4,000	2,000
Total Salaries & Wages		248,005	264,635	271,599
EX12-Benefits				
412.100	Insurance Contrib	46,822	46,600	46,600
412.190	Life Insurance	288	286	286
412.200	Unemployment Contrib	1,489	1,588	1,630
412.300	Medicare	3,597	3,838	3,939
412.400	Retirement Contrib. - DB Plan	38,846	51,680	58,271
412.410	PERS Tier IV - DC Plan	13,385	0	0
412.411	PERS Tier IV - Health Plan	872	0	0
412.412	PERS Tier IV - HRA	2,059	0	0
412.413	PERS Tier IV - OD&D	126	0	0
412.600	Workers Compensation	4,751	1,377	1,413
412.700	Sbs Contribution	15,003	16,223	16,649
Total Benefits		127,238	121,592	128,788
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,641	4,000	4,000
413.200	Expense Reimb-Within Boro	189	1,000	500
413.500	Meeting Comp - W/I Boro	5,550	7,500	7,500
413.900	Other Exp - Within Boro	436	253	500
Total Expenses Within Borough		8,816	12,753	12,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	215	850	750
414.200	Exp Reimb- Outside Boro	1,819	7,465	7,000
414.400	Travel Tickets	1,657	4,321	3,500
Total Expenses Outside Of Boro		3,691	12,636	11,250
EX21-Communications				
421.200	Postage	827	500	200
Total Communications		827	500	200
EX22-Advertising				
422.000	Advertising	0	0	250
Total Advertising		0	0	250
EX23-Printing				
423.000	Printing	25	1,000	200
Total Printing		25	1,000	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 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	163	400	250
Total Rental/Lease		163	900	750
EX26-Professional Charges				
426.300	Dues & Fees	280	900	1,050
426.900	Other Professional Chgs	0	105	500
Total Professional Charges		280	1,005	1,550
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	2,500	500
428.400	Vehicle Maint Services	0	1,500	2,000
Total Maintenance Services		0	4,000	2,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,567	13,435	12,000
429.210	Training/Instructor Fees	0	750	0
429.900	Other Contractual	378	645	5,300
Total Other Contractual		3,945	14,830	17,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,573	8,000	8,000
430.200	Copier/Fax Supplies	6,531	8,000	8,000
Total Office Supplies		13,104	16,000	16,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,500	1,000
Total Maintenance Supplies		0	1,500	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	3,016	4,000	3,000
433.120	Tools under \$500	0	75	75
433.300	Books/Subscriptions	903	1,000	750
433.500	Training Supplies	0	500	0
433.900	Other Supplies	864	2,500	2,000
Total Misc Supplies		4,783	8,075	5,825
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	200	1,407	0
434.100	Other Equip under \$5,000	0	1,107	2,000
434.300	Furniture Under \$5,000	0	4,310	3,000
Total Equipment Under \$5,000		200	6,824	5,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	11,803	0
Total Equipment Over \$5000		0	11,803	0



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

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
	Division Total: Planning-Admin	<u>411,077</u>	<u>478,053</u>	<u>474,712</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	835,093	848,372	1,037,377
411.200	Temp Wages & Adjmts	73,820	101,000	72,800
411.300	Overtime Wages	22,321	35,000	29,000
Total Salaries & Wages		931,234	984,372	1,139,177
EX12-Benefits				
412.100	Insurance Contrib	242,045	256,300	302,900
412.190	Life Insurance	1,486	1,573	1,859
412.200	Unemployment Contrib	5,588	6,033	6,836
412.300	Medicare	13,504	14,578	16,518
412.400	Retirement Contrib. - DB Plan	214,912	220,932	294,107
412.410	PERS Tier IV - DC Plan	33,418	0	0
412.411	PERS Tier IV - Health Plan	2,234	0	0
412.412	PERS Tier IV - HRA	6,266	0	0
412.413	PERS Tier IV - OD&D	323	0	0
412.600	Workers Compensation	44,065	21,127	28,044
412.700	Sbs Contribution	57,085	61,630	69,832
Total Benefits		620,926	582,173	720,096
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	90	0	0
Total Expenses Outside Of Boro		90	0	0
EX21-Communications				
421.200	Postage	3,489	5,000	5,000
Total Communications		3,489	5,000	5,000
EX22-Advertising				
422.000	Advertising	2,106	2,700	5,000
Total Advertising		2,106	2,700	5,000
EX23-Printing				
423.000	Printing	1,432	620	1,100
Total Printing		1,432	620	1,100
EX26-Professional Charges				
426.300	Dues & Fees	2,295	3,515	2,600
426.350	Credit Card Fees	0	2,900	1,000
426.500	Recording Fees	0	100	0
426.900	Other Professional Chgs	2,522	0	5,000
Total Professional Charges		4,817	6,515	8,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,045	1,300	1,300
428.920	Other Maintenance Service	0	1,000	500
Total Maintenance Services		1,045	2,300	1,800
EX29-Other Contractual				
429.900	Other Contractual	3,383	28,700	4,200
Total Other Contractual		3,383	28,700	4,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,001	1,000	800
Total Office Supplies		1,001	1,000	800
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	450	0	0
Total Maintenance Supplies		450	0	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	37	0	0
Total Fuel/Oil-Vehicle Use		37	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	227	1,050	500
433.110	Clothing	165	3,150	3,500
433.120	Tools under \$500	43	540	300
433.300	Books/Subscriptions	0	830	0
433.900	Other Supplies	1,514	1,500	1,200
Total Misc Supplies		1,949	7,070	5,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	755	469	0
434.100	Other Equip under \$5,000	922	1,531	1,500
434.300	Furniture Under \$5,000	4,033	2,710	1,800
Total Equipment Under \$5,000		5,710	4,710	3,300
Division Total: Development Services		1,577,669	1,625,160	1,894,573
Department Total: Planning & Land Use		3,602,766	4,105,158	4,380,315



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	73,992	89,280	91,402
411.200	Temp Wages & Adjmts	5,701	4,500	6,300
Total Salaries & Wages		79,693	93,780	97,702
EX12-Benefits				
412.100	Insurance Contrib	16,310	16,310	16,310
412.190	Life Insurance	87	101	101
412.200	Unemployment Contrib	480	563	587
412.300	Medicare	1,159	1,360	1,417
412.400	Retirement Contrib. - DB Plan	0	22,329	25,209
412.410	PERS Tier IV - DC Plan	14,224	0	0
412.411	PERS Tier IV - Health Plan	874	0	0
412.412	PERS Tier IV - HRA	1,237	0	0
412.413	PERS Tier IV - OD&D	128	0	0
412.600	Workers Compensation	6,334	3,836	3,936
412.700	Sbs Contribution	4,898	5,749	5,990
Total Benefits		45,731	50,248	53,550
EX14-Expenses Outside Of Boro				
414.400	Travel Tickets	0	693	0
Total Expenses Outside Of Boro		0	693	0
EX21-Communications				
421.200	Postage	239	250	250
Total Communications		239	250	250
EX23-Printing				
423.000	Printing	0	703	250
Total Printing		0	703	250
EX26-Professional Charges				
426.200	Legal	0	12,000	0
426.300	Dues & Fees	30	0	500
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		30	12,500	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,000	2,000
429.210	Training/Instructor Fees	0	6,000	6,000
Total Other Contractual		0	8,000	8,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	388	500	500
Total Office Supplies		388	500	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	147	600
433.300	Books/Subscriptions	0	200	200
433.500	Training Supplies	0	200	200
433.900	Other Supplies	0	7	700
Total Misc Supplies		0	554	1,700
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	1,000	1,000
434.300	Furniture Under \$5,000	0	1,000	1,000
Total Equipment Under \$5,000		0	2,000	2,000
Division Total: Public Works-Admin		126,081	169,228	164,952



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	683,212	676,235	708,076
411.200	Temp Wages & Adjmts	65,686	85,520	104,025
411.300	Overtime Wages	13,024	25,000	26,000
Total Salaries & Wages		761,922	786,755	838,101
EX12-Benefits				
412.100	Insurance Contrib	224,263	247,563	222,515
412.190	Life Insurance	1,376	1,520	1,366
412.200	Unemployment Contrib	4,599	4,721	5,029
412.300	Medicare	11,115	11,408	12,153
412.400	Retirement Contrib. - DB Plan	62,179	175,379	202,459
412.410	PERS Tier IV - DC Plan	83,470	0	0
412.411	PERS Tier IV - Health Plan	5,622	0	0
412.412	PERS Tier IV - HRA	15,466	0	0
412.413	PERS Tier IV - OD&D	810	0	0
412.600	Workers Compensation	128,158	45,303	48,148
412.700	Sbs Contribution	46,979	47,890	51,376
Total Benefits		584,037	533,784	543,046
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	500	500
413.300	Exp Allowance-Within Boro	4,459	3,279	5,000
Total Expenses Within Borough		4,459	3,779	5,500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	370	414	2,000
414.300	Expense Allow- O/S Boro	0	1,000	1,000
Total Expenses Outside Of Boro		370	1,414	3,000
EX21-Communications				
421.200	Postage	120	125	100
Total Communications		120	125	100
EX22-Advertising				
422.000	Advertising	0	500	250
Total Advertising		0	500	250
EX23-Printing				
423.000	Printing	430	225	250
Total Printing		430	225	250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX24-Utilities-Building Optrns				
424.100	Electricity	1,406	1,375	1,500
424.400	Lp-Propane	47	150	150
424.500	Garbage Pickups	10	500	500
424.600	Heating Fuel-Oil	1,080	1,080	1,000
Total Utilities-Building Optrns		2,543	3,105	3,150
EX25-Rental/Lease				
425.300	Equipment Rental	1,768	3,495	3,500
Total Rental/Lease		1,768	3,495	3,500
EX26-Professional Charges				
426.300	Dues & Fees	2,473	2,745	3,000
426.900	Other Professional Chgs	0	325	500
Total Professional Charges		2,473	3,070	3,500
EX27-Insurance & Bond				
427.900	Insurance Deductible	0	1,083	0
Total Insurance & Bond		0	1,083	0
EX28-Maintenance Services				
428.100	Building Maint Services	61,499	103,103	80,000
428.200	Grounds Maint Services	15,876	7,500	8,000
428.300	Equipment Maint Services	14,458	15,223	15,000
428.400	Vehicle Maint Services	13,242	28,795	25,000
Total Maintenance Services		105,075	154,621	128,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,199	427	5,000
429.210	Training/Instructor Fees	0	0	1,000
429.710	Testing	85	567	1,000
429.900	Other Contractual	5,262	3,559	30,000
Total Other Contractual		6,546	4,553	37,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,015	3,090	3,000
Total Office Supplies		3,015	3,090	3,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	69,608	81,520	75,000
431.200	Building Maint Supplies	84,792	112,487	120,000
431.300	Equipment Maint Supplies	2,532	5,731	7,000
431.400	Grounds Maint Supplies	45	5,138	4,000
431.900	Other Maint. Supplies	1,149	1,187	1,500
Total Maintenance Supplies		158,126	206,063	207,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	6,448	6,987	7,000
432.200	Gas	88,057	110,000	110,000
Total Fuel/Oil-Vehicle Use		94,505	116,987	117,000
EX33-Misc Supplies				
433.100	Personnel Supplies	4,630	8,595	5,000
433.110	Clothing	286	600	500
433.120	Tools under \$500	5,504	8,149	6,500
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	1,190	1,900	2,000
433.500	Training Supplies	0	300	300
433.900	Other Supplies	2,991	4,094	4,000
Total Misc Supplies		14,601	23,738	18,400
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	7,865	7,615	10,000
434.300	Furniture Under \$5,000	0	0	2,000
Total Equipment Under \$5,000		7,865	7,615	12,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	3,478	0
Total Equipment Over \$5000		0	3,478	0
Division Total: Maintenance		1,747,855	1,857,480	1,923,297



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	70,024	66,796	67,855
411.200	Temp Wages & Adjmts	0	5,000	5,200
411.300	Overtime Wages	528	2,500	2,625
Total Salaries & Wages		70,552	74,296	75,680
EX12-Benefits				
412.100	Insurance Contrib	17,916	16,893	16,602
412.190	Life Insurance	111	104	102
412.200	Unemployment Contrib	424	446	455
412.300	Medicare	1,024	1,078	1,098
412.400	Retirement Contrib. - DB Plan	17,348	17,331	19,439
412.410	PERS Tier IV - DC Plan	2,316	0	0
412.411	PERS Tier IV - Health Plan	151	0	0
412.412	PERS Tier IV - HRA	360	0	0
412.413	PERS Tier IV - OD&D	22	0	0
412.600	Workers Compensation	4,422	2,279	2,273
412.700	Sbs Contribution	4,324	4,555	4,640
Total Benefits		48,418	42,686	44,609
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	239	250	250
Total Communications		239	250	250
EX23-Printing				
423.000	Printing	0	0	100
Total Printing		0	0	100
EX26-Professional Charges				
426.300	Dues & Fees	55	750	500
Total Professional Charges		55	750	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,000	2,000
Total Other Contractual		0	2,000	2,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	200	200	200
Total Office Supplies		200	200	200
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	300	300
Total Misc Supplies		0	300	300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	0	1,000	1,000
Total Equipment Under \$5,000		0	1,000	1,000
Division Total: Operations		119,464	121,682	124,839



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX11-Salaries & Wages				
411.100	Permanent Wages	25,898	25,684	28,726
411.300	Overtime Wages	104	1,000	1,000
Total Salaries & Wages		26,002	26,684	29,726
EX12-Benefits				
412.100	Insurance Contrib	10,951	10,951	10,951
412.190	Life Insurance	61	68	68
412.200	Unemployment Contrib	157	161	179
412.300	Medicare	378	387	432
412.400	Retirement Contrib. - DB Plan	1,162	6,674	8,199
412.410	PERS Tier IV - DC Plan	3,349	0	0
412.411	PERS Tier IV - Health Plan	235	0	0
412.412	PERS Tier IV - HRA	792	0	0
412.413	PERS Tier IV - OD&D	34	0	0
412.600	Workers Compensation	2,465	2,197	2,468
412.700	Sbs Contribution	1,596	1,636	1,823
Total Benefits		21,180	22,074	24,120
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
Total Expenses Within Borough		0	100	100
EX21-Communications				
421.100	Communication Network Service	378	500	600
421.200	Postage	8,261	8,600	8,600
Total Communications		8,639	9,100	9,200
EX22-Advertising				
422.000	Advertising	0	2,500	2,500
Total Advertising		0	2,500	2,500
EX23-Printing				
423.000	Printing	1,739	3,000	3,000
Total Printing		1,739	3,000	3,000
EX26-Professional Charges				
426.600	Computer Software/Online Servi	523	0	0
426.900	Other Professional Chgs	0	1,000	0
Total Professional Charges		523	1,000	0
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	200	200
429.600	Vehicle and Junk Removal	0	0	7,500
429.900	Other Contractual	19,977	20,000	142,000
Total Other Contractual		19,977	20,200	149,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX30-Office Supplies				
430.100	Office Supplies < \$500	78	250	250
430.200	Copier/Fax Supplies	0	100	100
Total Office Supplies		78	350	350
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,365	2,100	2,100
Total Fuel/Oil-Vehicle Use		1,365	2,100	2,100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	300	300
433.110	Clothing	0	500	500
433.120	Tools under \$500	0	200	250
433.900	Other Supplies	435	2,500	2,500
Total Misc Supplies		435	3,500	3,550
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	488	500	0
434.100	Other Equip under \$5,000	0	1,000	1,150
434.300	Furniture Under \$5,000	1,277	0	100
Total Equipment Under \$5,000		1,765	1,500	1,250
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	15,505	0	0
Total Equipment Over \$5000		15,505	0	0
Division Total: Community Cleanup		97,208	92,108	225,596
Department Total: Public Works		2,090,608	2,240,498	2,438,684



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

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX11-Salaries & Wages				
411.100	Permanent Wages	43,955	46,247	65,238
411.200	Temp Wages & Adjmts	0	0	47,000
411.300	Overtime Wages	0	3,500	3,500
411.400	Nonemployee Compensation	0	0	135,000
Total Salaries & Wages		43,955	49,747	250,738
EX12-Benefits				
412.100	Insurance Contrib	11,706	11,650	17,475
412.150	On-Call Health Insurance	0	0	3,368
412.190	Life Insurance	72	72	108
412.200	Unemployment Contrib	264	299	695
412.300	Medicare	638	722	3,636
412.400	Retirement Contrib. - DB Plan	0	12,442	56,191
412.410	PERS Tier IV - DC Plan	8,135	0	0
412.411	PERS Tier IV - Health Plan	518	0	0
412.412	PERS Tier IV - HRA	1,030	0	0
412.413	PERS Tier IV - OD&D	75	0	0
412.600	Workers Compensation	841	1,423	7,172
412.700	Sbs Contribution	2,695	3,050	15,371
Total Benefits		25,974	29,658	104,016
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
414.200	Exp Reimb- Outside Boro	0	500	2,000
414.400	Travel Tickets	0	800	3,200
Total Expenses Outside Of Boro		0	1,400	5,300
EX21-Communications				
421.100	Communication Network Service	0	8,300	87,000
Total Communications		0	8,300	87,000
EX23-Printing				
423.000	Printing	0	160	0
Total Printing		0	160	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	209	8,550	15,000
424.300	Natural Gas	0	0	1,000
424.400	Lp-Propane	2,128	5,000	5,000
424.500	Garbage Pickups	0	0	1,200
424.600	Heating Fuel-Oil	0	1,500	1,500
Total Utilities-Building Oprtns		2,337	15,050	23,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX25-Rental/Lease				
425.300	Equipment Rental	2,310	4,500	3,000
Total Rental/Lease		2,310	4,500	3,000
EX26-Professional Charges				
426.300	Dues & Fees	420	2,235	4,500
426.900	Other Professional Chgs	0	0	50,000
Total Professional Charges		420	2,235	54,500
EX27-Insurance & Bond				
427.100	Property Insurance	328	1,235	1,600
427.500	Liability Insurance	104	120	150
Total Insurance & Bond		432	1,355	1,750
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,400	1,000
428.400	Vehicle Maint Services	0	0	3,000
428.500	Commun Equip Maint Servic	0	5,000	62,000
Total Maintenance Services		0	6,400	66,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	500	5,000
429.900	Other Contractual	428,927	626,595	540,000
Total Other Contractual		428,927	627,095	545,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	500	5,000
431.200	Building Maint Supplies	0	1,070	2,000
431.300	Equipment Maint Supplies	21,914	33,820	25,000
Total Maintenance Supplies		21,914	35,390	32,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	0
432.200	Gas	655	500	15,000
Total Fuel/Oil-Vehicle Use		655	1,000	15,000
EX33-Misc Supplies				
433.110	Clothing	0	0	5,000
433.120	Tools under \$500	500	500	1,000
433.900	Other Supplies	31,016	50,115	30,000
Total Misc Supplies		31,516	50,615	36,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	0	108,100
434.100	Other Equip under \$5,000	49,318	65,673	60,000
434.300	Furniture Under \$5,000	0	0	1,000
Total Equipment Under \$5,000		49,318	65,673	169,100



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

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	147,040	476,747	105,000
Total Equipment Over \$5000		147,040	476,747	105,000
Division Total: Telecommunication Network		754,798	1,375,325	1,498,104



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	769,840	781,663	655,845
411.200	Temp Wages & Adjmts	81,538	145,000	100,000
411.300	Overtime Wages	8,616	20,000	20,000
411.400	Nonemployee Compensation	932	20,000	15,000
Total Salaries & Wages		860,926	966,663	790,845
EX12-Benefits				
412.100	Insurance Contrib	226,709	229,259	182,654
412.150	On-Call Health Insurance	5	487	374
412.190	Life Insurance	1,286	1,408	1,122
412.200	Unemployment Contrib	5,167	5,801	4,656
412.300	Medicare	12,499	14,018	11,468
412.400	Retirement Contrib. - DB Plan	130,018	194,582	186,618
412.410	PERS Tier IV - DC Plan	61,830	0	0
412.411	PERS Tier IV - Health Plan	3,646	0	0
412.412	PERS Tier IV - HRA	7,177	0	0
412.413	PERS Tier IV - OD&D	832	0	0
412.600	Workers Compensation	65,353	55,933	42,088
412.700	Sbs Contribution	52,726	59,258	48,479
Total Benefits		567,248	560,746	477,459
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	336	350	350
413.200	Expense Reimb-Within Boro	0	400	400
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		336	850	850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	349	150	150
414.200	Exp Reimb- Outside Boro	499	5,381	2,850
414.400	Travel Tickets	3,049	5,100	4,000
Total Expenses Outside Of Boro		3,897	10,631	7,000
EX21-Communications				
421.100	Communication Network Service	100	0	0
421.200	Postage	33	850	850
Total Communications		133	850	850
EX22-Advertising				
422.000	Advertising	1,960	3,250	7,250
Total Advertising		1,960	3,250	7,250



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX23-Printing				
423.000	Printing	200	9,400	4,000
Total Printing		200	9,400	4,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	11,290	24,000	20,000
424.300	Natural Gas	7,762	14,000	14,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	1,738	3,500	3,500
424.550	Recycling Pickups	480	800	800
Total Utilities-Building Oprtns		21,270	42,400	38,400
EX25-Rental/Lease				
425.200	Building Rental	16,004	18,989	38,906
425.300	Equipment Rental	6,944	8,500	8,500
Total Rental/Lease		22,948	27,489	47,406
EX26-Professional Charges				
426.200	Legal	80,000	0	0
426.300	Dues & Fees	1,767	2,500	2,500
426.900	Other Professional Chgs	0	1,980	1,980
Total Professional Charges		81,767	4,480	4,480
EX27-Insurance & Bond				
427.100	Property Insurance	3,031	3,250	4,200
427.200	Vehicle Insurance	17,036	10,100	11,000
427.500	Liability Insurance	2,142	2,250	2,600
Total Insurance & Bond		22,209	15,600	17,800
EX28-Maintenance Services				
428.100	Building Maint Services	1,460	4,000	4,000
428.200	Grounds Maint Services	598	1,650	1,650
428.300	Equipment Maint Services	4,261	7,500	7,000
428.400	Vehicle Maint Services	5,132	13,500	17,800
428.920	Other Maintenance Service	0	1,600	1,600
Total Maintenance Services		11,451	28,250	32,050
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	614	5,850	3,000
429.210	Training/Instructor Fees	8,486	5,000	5,000
429.710	Testing	259	750	750
429.900	Other Contractual	4,695	5,100	5,100
Total Other Contractual		14,054	16,700	13,850



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,426	8,000	5,200
430.200	Copier/Fax Supplies	1,191	1,500	1,500
Total Office Supplies		3,617	9,500	6,700
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,540	15,000	15,000
431.200	Building Maint Supplies	1,469	5,000	3,500
431.300	Equipment Maint Supplies	2,185	4,900	13,500
431.400	Grounds Maint Supplies	54	1,000	1,000
Total Maintenance Supplies		10,248	25,900	33,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	716	1,500	1,500
432.200	Gas	10,900	18,000	18,000
Total Fuel/Oil-Vehicle Use		11,616	19,500	19,500
EX33-Misc Supplies				
433.100	Personnel Supplies	6,408	7,000	7,000
433.110	Clothing	2,310	2,000	3,000
433.120	Tools under \$500	0	450	450
433.200	Medical Supplies	7,374	5,000	1,000
433.300	Books/Subscriptions	2,279	3,000	1,500
433.500	Training Supplies	1,365	5,250	1,500
433.900	Other Supplies	3,313	7,000	7,000
Total Misc Supplies		23,049	29,700	21,450
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,150	469	0
434.100	Other Equip under \$5,000	11,653	6,500	14,000
434.300	Furniture Under \$5,000	2,950	7,500	15,000
Total Equipment Under \$5,000		15,753	14,469	29,000
EX51-Equipment Over \$5000				
451.200	Vehicles	0	30,500	0
Total Equipment Over \$5000		0	30,500	0
Division Total: Emergency Services Admin		1,672,682	1,816,878	1,551,890



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 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	301	500	500
413.200	Expense Reimb-Within Boro	0	125	125
Total Expenses Within Borough		301	625	625
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	500
Total Misc Supplies		0	500	500
Division Total: Emer Med Service Board		301	1,125	1,125



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

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Aml				
EX11-Salaries & Wages				
411.100	Permanent Wages	56,901	58,459	63,412
411.200	Temp Wages & Adjmts	17,624	18,631	20,000
411.300	Overtime Wages	6,522	11,000	15,000
Total Salaries & Wages		81,047	88,090	98,412
EX12-Benefits				
412.100	Insurance Contrib	23,322	23,394	23,394
412.190	Life Insurance	144	144	144
412.200	Unemployment Contrib	485	530	591
412.300	Medicare	1,172	1,278	1,427
412.400	Retirement Contrib. - DB Plan	10	17,372	21,626
412.410	PERS Tier IV - DC Plan	11,117	0	0
412.411	PERS Tier IV - Health Plan	744	0	0
412.412	PERS Tier IV - HRA	2,051	0	0
412.413	PERS Tier IV - OD&D	108	0	0
412.600	Workers Compensation	8,019	6,410	7,162
412.700	Sbs Contribution	4,954	5,401	6,033
Total Benefits		52,126	54,529	60,377
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	2,400	1,212
414.400	Travel Tickets	0	2,750	1,980
Total Expenses Outside Of Boro		0	5,150	3,192
EX23-Printing				
423.000	Printing	0	90	36
Total Printing		0	90	36
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,174	8,760	8,760
424.200	Water & Sewer	887	1,440	1,440
424.300	Natural Gas	4,252	7,200	7,200
424.500	Garbage Pickups	0	628	1,425
424.550	Recycling Pickups	288	540	540
Total Utilities-Building Oprtns		10,601	18,568	19,365
EX25-Rental/Lease				
425.200	Building Rental	827	15,865	15,865
425.300	Equipment Rental	1,730	3,300	3,300
Total Rental/Lease		2,557	19,165	19,165



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Aml				
EX26-Professional Charges				
426.300	Dues & Fees	320	366	282
426.900	Other Professional Chgs	105	147	147
Total Professional Charges		425	513	429
EX27-Insurance & Bond				
427.100	Property Insurance	1,707	1,850	1,900
427.500	Liability Insurance	219	230	250
Total Insurance & Bond		1,926	2,080	2,150
EX28-Maintenance Services				
428.100	Building Maint Services	2,650	7,739	9,600
428.200	Grounds Maint Services	735	900	900
428.300	Equipment Maint Services	482	1,200	1,440
428.400	Vehicle Maint Services	644	3,600	3,720
428.920	Other Maintenance Service	0	120	240
Total Maintenance Services		4,511	13,559	15,900
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	75	3,000	1,992
429.710	Testing	124	360	240
429.900	Other Contractual	3,352	3,678	3,000
Total Other Contractual		3,551	7,038	5,232
EX30-Office Supplies				
430.100	Office Supplies < \$500	164	570	450
430.200	Copier/Fax Supplies	31	120	120
Total Office Supplies		195	690	570
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,611	9,300	7,980
431.200	Building Maint Supplies	242	1,500	1,500
431.300	Equipment Maint Supplies	390	3,480	3,480
431.400	Grounds Maint Supplies	0	120	120
431.900	Other Maint. Supplies	0	414	534
Total Maintenance Supplies		6,243	14,814	13,614
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	440	1,140	1,200
432.200	Gas	132	2,170	2,340
Total Fuel/Oil-Vehicle Use		572	3,310	3,540



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Amb				
EX33-Misc Supplies				
433.100	Personnel Supplies	127	1,050	1,050
433.110	Clothing	0	600	1,140
433.120	Tools under \$500	6,027	12,000	8,040
433.200	Medical Supplies	198	210	96
433.300	Books/Subscriptions	0	1,500	1,500
433.500	Training Supplies	0	570	570
433.900	Other Supplies	948	2,490	2,670
Total Misc Supplies		7,300	18,420	15,066
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	1,690	2,580	4,500
434.300	Furniture Under \$5,000	0	1,980	2,400
Total Equipment Under \$5,000		1,690	4,560	6,900
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	3,600	21,240
451.300	Furniture over \$5,000	0	3,000	1,800
Total Equipment Over \$5000		0	6,600	23,040
Division Total: Fleet Maintenance - DES Amb		172,744	257,176	286,988



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX11-Salaries & Wages				
411.100	Permanent Wages	22,028	29,155	27,157
411.200	Temp Wages & Adjmts	0	0	600
411.300	Overtime Wages	167	0	0
411.400	Nonemployee Compensation	386,460	370,000	410,000
Total Salaries & Wages		408,655	399,155	437,757
EX12-Benefits				
412.100	Insurance Contrib	5,109	7,266	7,172
412.150	On-Call Health Insurance	896	9,010	10,229
412.190	Life Insurance	32	45	43
412.200	Unemployment Contrib	131	176	167
412.300	Medicare	5,911	5,788	6,348
412.400	Retirement Contrib. - DB Plan	3,721	6,604	7,709
412.410	PERS Tier IV - DC Plan	1,655	0	0
412.411	PERS Tier IV - Health Plan	108	0	0
412.412	PERS Tier IV - HRA	217	0	0
412.413	PERS Tier IV - OD&D	44	0	0
412.600	Workers Compensation	49,244	28,671	31,487
412.700	Sbs Contribution	24,986	24,469	26,835
Total Benefits		92,054	82,029	89,990
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	950	3,500
414.400	Travel Tickets	0	1,000	2,500
Total Expenses Outside Of Boro		0	1,950	6,000
EX21-Communications				
421.100	Communication Network Service	0	2,038	0
Total Communications		0	2,038	0
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
EX24-Utilities-Building Oprtns				
424.100	Electricity	849	3,400	3,400
424.300	Natural Gas	2,740	4,200	7,200
Total Utilities-Building Oprtns		3,589	7,600	10,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX25-Rental/Lease				
425.200	Building Rental	18,429	40,989	36,000
425.300	Equipment Rental	250	0	0
Total Rental/Lease		18,679	40,989	36,000
EX26-Professional Charges				
426.300	Dues & Fees	715	200	825
426.600	Computer Software/Online Servi	2,297	0	4,000
426.900	Other Professional Chgs	88	4,000	4,000
Total Professional Charges		3,100	4,200	8,825
EX27-Insurance & Bond				
427.100	Property Insurance	0	3,940	300
427.200	Vehicle Insurance	29,113	17,500	22,500
427.500	Liability Insurance	642	670	1,100
Total Insurance & Bond		29,755	22,110	23,900
EX28-Maintenance Services				
428.100	Building Maint Services	436	500	500
428.200	Grounds Maint Services	30	600	0
428.300	Equipment Maint Services	10,480	5,000	30,000
428.400	Vehicle Maint Services	4,672	11,912	31,912
428.920	Other Maintenance Service	525	250	1,000
Total Maintenance Services		16,143	18,262	63,412
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,125	1,500	1,500
429.210	Training/Instructor Fees	1,600	2,500	0
429.710	Testing	204	300	300
429.900	Other Contractual	61,127	71,060	90,000
Total Other Contractual		67,056	75,360	91,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	31	400	1,400
430.200	Copier/Fax Supplies	94	200	200
Total Office Supplies		125	600	1,600
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	17,139	21,400	25,000
431.200	Building Maint Supplies	203	1,500	1,500
431.300	Equipment Maint Supplies	4,797	15,624	18,624
431.400	Grounds Maint Supplies	0	0	1,000
Total Maintenance Supplies		22,139	38,524	46,124



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,130	2,500	1,700
432.200	Gas	15,311	25,000	25,000
Total Fuel/Oil-Vehicle Use		16,441	27,500	26,700
EX33-Misc Supplies				
433.100	Personnel Supplies	1,477	9,000	3,500
433.110	Clothing	10,896	23,000	15,000
433.120	Tools under \$500	249	3,000	3,000
433.200	Medical Supplies	5,854	3,200	3,200
433.300	Books/Subscriptions	0	1,000	1,000
433.500	Training Supplies	59	2,650	1,650
433.900	Other Supplies	31,654	22,000	38,000
Total Misc Supplies		50,189	63,850	65,350
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	3,600	0
434.100	Other Equip under \$5,000	50,588	63,650	60,000
Total Equipment Under \$5,000		50,588	67,250	60,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	86,828	114,912	80,000
451.200	Vehicles	0	20,900	10,000
Total Equipment Over \$5000		86,828	135,812	90,000
Division Total: Rescue Units		865,341	988,029	1,058,858



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,723,331	1,878,710	2,283,455
411.200	Temp Wages & Adjmts	32,503	139,160	100,000
411.300	Overtime Wages	840,663	847,633	714,533
411.400	Nonemployee Compensation	1,263,425	1,678,475	1,678,475
Total Salaries & Wages		3,859,922	4,543,978	4,776,463
EX12-Benefits				
412.100	Insurance Contrib	657,293	664,857	757,507
412.150	On-Call Health Insurance	2,567	54,139	41,878
412.190	Life Insurance	3,847	4,082	4,650
412.200	Unemployment Contrib	15,583	17,194	18,588
412.300	Medicare	55,984	65,889	69,259
412.400	Retirement Contrib. - DB Plan	72,982	681,859	826,845
412.410	PERS Tier IV - DC Plan	427,523	0	0
412.411	PERS Tier IV - Health Plan	26,983	0	0
412.412	PERS Tier IV - HRA	50,503	0	0
412.413	PERS Tier IV - OD&D	3,890	0	0
412.600	Workers Compensation	456,942	329,135	346,124
412.700	Sbs Contribution	236,659	278,546	292,798
Total Benefits		2,010,756	2,095,701	2,357,649
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	727	0	2,000
414.200	Exp Reimb- Outside Boro	0	0	5,000
414.400	Travel Tickets	0	7,000	4,000
Total Expenses Outside Of Boro		727	7,000	11,000
EX21-Communications				
421.200	Postage	1,249	3,000	3,000
Total Communications		1,249	3,000	3,000
EX22-Advertising				
422.000	Advertising	0	1,990	2,500
Total Advertising		0	1,990	2,500
EX23-Printing				
423.000	Printing	2,018	9,000	10,000
Total Printing		2,018	9,000	10,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX24-Utilities-Building Optrns				
424.100	Electricity	18,852	23,000	23,000
424.200	Water & Sewer	707	1,000	1,000
424.300	Natural Gas	4,778	7,400	7,400
424.400	Lp-Propane	83	1,000	500
424.500	Garbage Pickups	1,794	6,000	6,000
424.550	Recycling Pickups	0	800	0
424.600	Heating Fuel-Oil	19,995	30,000	25,000
Total Utilities-Building Optrns		46,209	69,200	62,900
EX25-Rental/Lease				
425.200	Building Rental	154,676	252,935	282,935
425.300	Equipment Rental	10,046	14,000	14,000
Total Rental/Lease		164,722	266,935	296,935
EX26-Professional Charges				
426.300	Dues & Fees	7,590	15,000	12,000
426.600	Computer Software/Online Servi	17,181	0	0
426.900	Other Professional Chgs	280,806	170,000	170,000
Total Professional Charges		305,577	185,000	182,000
EX27-Insurance & Bond				
427.100	Property Insurance	4,862	5,200	9,000
427.200	Vehicle Insurance	61,848	37,120	15,500
427.500	Liability Insurance	7,377	7,680	12,500
Total Insurance & Bond		74,087	50,000	37,000
EX28-Maintenance Services				
428.100	Building Maint Services	2,365	14,200	14,200
428.200	Grounds Maint Services	9,943	12,000	12,000
428.300	Equipment Maint Services	26,164	39,000	30,000
428.400	Vehicle Maint Services	21,890	55,000	100,000
428.920	Other Maintenance Service	3,060	4,500	4,500
Total Maintenance Services		63,422	124,700	160,700
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	513	10,000	20,000
429.210	Training/Instructor Fees	5,240	1,000	11,000
429.710	Testing	425	600	600
429.900	Other Contractual	65,698	80,000	50,000
Total Other Contractual		71,876	91,600	81,600



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

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,419	8,000	8,000
430.200	Copier/Fax Supplies	1,438	4,000	1,000
Total Office Supplies		7,857	12,000	9,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	83,710	100,819	135,000
431.200	Building Maint Supplies	6,575	9,500	9,500
431.300	Equipment Maint Supplies	30,497	38,000	38,000
431.400	Grounds Maint Supplies	483	1,000	1,000
Total Maintenance Supplies		121,265	149,319	183,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	9,054	13,000	13,000
432.200	Gas	112,484	164,000	164,000
Total Fuel/Oil-Vehicle Use		121,538	177,000	177,000
EX33-Misc Supplies				
433.100	Personnel Supplies	21,219	25,000	40,000
433.110	Clothing	31,641	20,000	60,000
433.120	Tools under \$500	3,809	6,500	6,500
433.200	Medical Supplies	478,896	395,000	420,000
433.300	Books/Subscriptions	3,413	5,000	5,000
433.500	Training Supplies	20,401	14,000	14,000
433.900	Other Supplies	3,863	15,000	20,000
Total Misc Supplies		563,242	480,500	565,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	820	0	0
434.100	Other Equip under \$5,000	55,273	15,510	20,000
434.300	Furniture Under \$5,000	13,486	10,000	20,000
Total Equipment Under \$5,000		69,579	25,510	40,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	113,442	55,000	15,000
451.200	Vehicles	49,276	59,181	0
451.300	Furniture over \$5,000	0	4,000	19,000
Total Equipment Over \$5000		162,718	118,181	34,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	9,334	0	0
Total Small Bldg Const/Imprv		9,334	0	0
Division Total: Ambulance Operations		7,656,098	8,410,614	8,990,747



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX21-Communications				
421.100	Communication Network Service	0	0	12,600
Total Communications		0	0	12,600
EX24-Utilities-Building Oprtns				
424.100	Electricity	21,211	23,400	23,400
424.200	Water & Sewer	2,767	3,600	3,600
424.300	Natural Gas	18,375	21,150	22,207
424.500	Garbage Pickups	1,525	2,160	2,160
424.550	Recycling Pickups	432	1,058	585
Total Utilities-Building Oprtns		44,310	51,368	51,952
EX25-Rental/Lease				
425.300	Equipment Rental	162	450	450
Total Rental/Lease		162	450	450
EX26-Professional Charges				
426.300	Dues & Fees	203	54	225
426.600	Computer Software/Online Servi	0	0	1,890
426.900	Other Professional Chgs	0	1,800	0
Total Professional Charges		203	1,854	2,115
EX27-Insurance & Bond				
427.100	Property Insurance	4,503	4,800	6,000
Total Insurance & Bond		4,503	4,800	6,000
EX28-Maintenance Services				
428.100	Building Maint Services	7,236	11,970	11,970
428.200	Grounds Maint Services	690	1,980	1,980
428.300	Equipment Maint Services	2,120	2,227	2,700
Total Maintenance Services		10,046	16,177	16,650
EX29-Other Contractual				
429.900	Other Contractual	827	7,200	8,100
Total Other Contractual		827	7,200	8,100
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	4,095	5,400	5,400
431.300	Equipment Maint Supplies	303	1,305	1,305
431.400	Grounds Maint Supplies	198	675	675
Total Maintenance Supplies		4,596	7,380	7,380
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	223	1,170	810
Total Fuel/Oil-Vehicle Use		223	1,170	810



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

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX33-Misc Supplies				
433.120	Tools under \$500	0	450	450
433.900	Other Supplies	113	675	540
Total Misc Supplies		113	1,125	990
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	858	2,160	2,160
434.300	Furniture Under \$5,000	0	2,160	2,160
Total Equipment Under \$5,000		858	4,320	4,320
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	2,700	2,700
Total Equipment Over \$5000		0	2,700	2,700
Division Total: Emergency Services Bldg		65,841	98,544	114,067



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station				
EX21-Communications				
421.100	Communication Network Service	0	0	14,580
Total Communications		0	0	14,580
EX24-Utilities-Building Oprtns				
424.100	Electricity	19,134	22,680	23,814
424.300	Natural Gas	13,333	16,740	17,577
424.500	Garbage Pickups	1,113	1,728	1,728
424.550	Recycling Pickups	519	648	648
Total Utilities-Building Oprtns		34,099	41,796	43,767
EX25-Rental/Lease				
425.300	Equipment Rental	162	540	540
Total Rental/Lease		162	540	540
EX26-Professional Charges				
426.300	Dues & Fees	98	108	108
426.600	Computer Software/Online Servi	0	864	0
Total Professional Charges		98	972	108
EX27-Insurance & Bond				
427.100	Property Insurance	7,749	8,300	10,000
Total Insurance & Bond		7,749	8,300	10,000
EX28-Maintenance Services				
428.100	Building Maint Services	6,988	6,480	6,480
428.200	Grounds Maint Services	331	2,376	2,376
428.300	Equipment Maint Services	1,180	2,376	2,376
Total Maintenance Services		8,499	11,232	11,232
EX29-Other Contractual				
429.710	Testing	79	108	108
429.900	Other Contractual	0	5,616	5,566
Total Other Contractual		79	5,724	5,674
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	2,525	4,200	2,700
431.300	Equipment Maint Supplies	201	1,566	1,566
431.400	Grounds Maint Supplies	145	810	810
Total Maintenance Supplies		2,871	6,576	5,076
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	486	486
Total Fuel/Oil-Vehicle Use		0	486	486



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station				
EX33-Misc Supplies				
433.120	Tools under \$500	0	540	540
433.900	Other Supplies	57	1,080	1,080
Total Misc Supplies		57	1,620	1,620
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	2,700	2,700
434.300	Furniture Under \$5,000	0	1,092	2,592
Total Equipment Under \$5,000		0	3,792	5,292
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	3,240	3,240
Total Equipment Over \$5000		0	3,240	3,240
Division Total: Emergency Services Station 5		53,614	84,278	101,615



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 360-Local Emer. Pl. Board				
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	49	0	0
414.200	Exp Reimb- Outside Boro	8	0	0
Total Expenses Outside Of Boro		57	0	0
EX22-Advertising				
422.000	Advertising	0	2,050	3,050
Total Advertising		0	2,050	3,050
EX23-Printing				
423.000	Printing	1,761	4,000	4,000
Total Printing		1,761	4,000	4,000
EX25-Rental/Lease				
425.200	Building Rental	500	1,550	1,550
Total Rental/Lease		500	1,550	1,550
EX26-Professional Charges				
426.300	Dues & Fees	510	500	500
Total Professional Charges		510	500	500
EX28-Maintenance Services				
428.920	Other Maintenance Service	0	200	200
Total Maintenance Services		0	200	200
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	275	275
Total Office Supplies		0	275	275
EX33-Misc Supplies				
433.100	Personnel Supplies	0	275	275
433.110	Clothing	425	600	600
433.200	Medical Supplies	862	1,000	1,000
433.900	Other Supplies	744	1,500	500
Total Misc Supplies		2,031	3,375	2,375
Division Total: Local Emer. Pl. Board		4,859	11,950	11,950



**Matanuska-Susitna Borough
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Expense**

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	44,824	5,767	103,078
411.200	Temp Wages & Adjmts	0	24,820	30,000
411.300	Overtime Wages	0	3,250	3,000
411.400	Nonemployee Compensation	36,701	144,308	300,000
Total Salaries & Wages		81,525	178,145	436,078
EX12-Benefits				
412.100	Insurance Contrib	23,300	24,252	24,216
412.150	On-Call Health Insurance	183	3,514	7,485
412.190	Life Insurance	70	149	149
412.200	Unemployment Contrib	265	846	817
412.300	Medicare	1,170	4,151	6,324
412.400	Retirement Contrib. - DB Plan	4,416	24,765	29,257
412.410	PERS Tier IV - DC Plan	12,658	0	0
412.411	PERS Tier IV - Health Plan	97	0	0
412.412	PERS Tier IV - HRA	188	0	0
412.413	PERS Tier IV - OD&D	14	0	0
412.600	Workers Compensation	9,667	20,707	31,635
412.700	Sbs Contribution	4,946	17,545	26,732
Total Benefits		56,974	95,929	126,615
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	150	150
413.200	Expense Reimb-Within Boro	0	300	300
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		0	550	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	150
414.200	Exp Reimb- Outside Boro	0	1,500	1,500
414.400	Travel Tickets	0	4,500	3,500
Total Expenses Outside Of Boro		0	6,150	5,150
EX21-Communications				
421.200	Postage	0	1,500	1,000
Total Communications		0	1,500	1,000
EX22-Advertising				
422.000	Advertising	0	2,900	1,000
Total Advertising		0	2,900	1,000
EX23-Printing				
423.000	Printing	0	4,500	4,500
Total Printing		0	4,500	4,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management				
EX24-Utilities-Building Optrns				
424.100	Electricity	0	1,200	6,000
424.300	Natural Gas	0	3,500	3,000
424.500	Garbage Pickups	0	0	800
Total Utilities-Building Optrns		0	4,700	9,800
EX25-Rental/Lease				
425.200	Building Rental	0	39,419	39,989
425.300	Equipment Rental	0	5,000	5,000
Total Rental/Lease		0	44,419	44,989
EX26-Professional Charges				
426.300	Dues & Fees	0	5,230	2,000
426.900	Other Professional Chgs	0	1,620	600
Total Professional Charges		0	6,850	2,600
EX27-Insurance & Bond				
427.200	Vehicle Insurance	0	0	1,500
427.500	Liability Insurance	0	0	800
Total Insurance & Bond		0	0	2,300
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,550	1,550
428.400	Vehicle Maint Services	0	3,800	7,000
428.920	Other Maintenance Service	0	1,000	1,000
Total Maintenance Services		0	6,350	9,550
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,000	1,000
429.210	Training/Instructor Fees	0	6,000	1,000
429.900	Other Contractual	0	2,300	500
Total Other Contractual		0	9,300	2,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	2,500	2,500
430.200	Copier/Fax Supplies	0	500	500
Total Office Supplies		0	3,000	3,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	20,100	15,000
431.200	Building Maint Supplies	0	300	3,500
431.300	Equipment Maint Supplies	0	8,500	5,000
Total Maintenance Supplies		0	28,900	23,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	1,000	1,000
432.200	Gas	0	10,000	5,000
Total Fuel/Oil-Vehicle Use		0	11,000	6,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	500
433.110	Clothing	0	5,000	5,000
433.120	Tools under \$500	0	1,000	1,000
433.200	Medical Supplies	0	300	300
433.300	Books/Subscriptions	0	100	100
433.500	Training Supplies	0	1,500	1,500
433.900	Other Supplies	0	1,000	5,000
Total Misc Supplies		0	9,400	13,400
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	5,900	0
434.100	Other Equip under \$5,000	0	5,000	6,000
434.300	Furniture Under \$5,000	0	5,000	5,000
Total Equipment Under \$5,000		0	15,900	11,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,000	0
Total Equipment Over \$5000		0	10,000	0
Division Total: Emergency Management		138,499	439,493	703,532
Department Total: Emergency Services		11,384,777	13,483,412	14,318,876



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks				
EX24-Utilities-Building Oprtns				
424.400	Lp-Propane	274	700	500
Total Utilities-Building Oprtns		274	700	500
EX29-Other Contractual				
429.900	Other Contractual	529	1,800	500
Total Other Contractual		529	1,800	500
EX31-Maintenance Supplies				
431.400	Grounds Maint Supplies	0	600	600
431.900	Other Maint. Supplies	0	0	3,500
Total Maintenance Supplies		0	600	4,100
Division Total: Outdoor Ice Rinks		803	3,100	5,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX11-Salaries & Wages				
411.100	Permanent Wages	242,069	235,726	227,972
411.200	Temp Wages & Adjmts	91,533	87,007	90,523
411.300	Overtime Wages	872	2,000	2,000
Total Salaries & Wages		334,474	324,733	320,495
EX12-Benefits				
412.100	Insurance Contrib	94,437	93,200	93,200
412.190	Life Insurance	580	572	572
412.200	Unemployment Contrib	2,007	1,949	1,923
412.300	Medicare	4,850	4,709	4,648
412.400	Retirement Contrib. - DB Plan	44,368	55,840	63,427
412.410	PERS Tier IV - DC Plan	15,745	0	0
412.411	PERS Tier IV - Health Plan	1,130	0	0
412.412	PERS Tier IV - HRA	4,126	0	0
412.413	PERS Tier IV - OD&D	163	0	0
412.600	Workers Compensation	38,470	14,776	14,583
412.700	Sbs Contribution	20,504	19,907	19,647
Total Benefits		226,380	190,953	198,000
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	234	385	500
Total Expenses Within Borough		234	385	500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	115	0
Total Expenses Outside Of Boro		0	115	0
EX21-Communications				
421.200	Postage	78	100	100
Total Communications		78	100	100
EX22-Advertising				
422.000	Advertising	2,230	900	3,000
Total Advertising		2,230	900	3,000
EX23-Printing				
423.000	Printing	194	400	400
Total Printing		194	400	400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX24-Utilities-Building Oprtns				
424.100	Electricity	106,000	120,165	126,000
424.200	Water & Sewer	19,144	23,000	22,000
424.300	Natural Gas	28,966	36,425	35,000
424.400	Lp-Propane	361	400	400
424.500	Garbage Pickups	0	0	3,500
Total Utilities-Building Oprtns		154,471	179,990	186,900
EX25-Rental/Lease				
425.200	Building Rental	12,363	19,100	18,500
425.300	Equipment Rental	3,050	4,050	4,000
Total Rental/Lease		15,413	23,150	22,500
EX26-Professional Charges				
426.300	Dues & Fees	3,884	3,650	3,700
426.350	Credit Card Fees	4,999	6,200	6,200
Total Professional Charges		8,883	9,850	9,900
EX28-Maintenance Services				
428.100	Building Maint Services	715	3,000	3,000
428.200	Grounds Maint Services	0	1,000	1,000
428.300	Equipment Maint Services	2,547	4,200	4,000
428.920	Other Maintenance Service	0	1,440	1,200
Total Maintenance Services		3,262	9,640	9,200
EX29-Other Contractual				
429.900	Other Contractual	29,628	33,150	35,000
Total Other Contractual		29,628	33,150	35,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	468	500	500
Total Office Supplies		468	500	500
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	27,592	28,400	15,000
431.300	Equipment Maint Supplies	13,926	9,800	5,500
431.400	Grounds Maint Supplies	193	250	250
431.900	Other Maint. Supplies	0	200	200
Total Maintenance Supplies		41,711	38,650	20,950
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	15	195	125
432.200	Gas	138	250	250
Total Fuel/Oil-Vehicle Use		153	445	375



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX33-Misc Supplies				
433.100	Personnel Supplies	254	200	200
433.110	Clothing	140	130	500
433.120	Tools under \$500	132	2,700	200
433.200	Medical Supplies	0	75	75
433.900	Other Supplies	3,596	4,490	5,000
Total Misc Supplies		4,122	7,595	5,975
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	277	0	0
434.100	Other Equip under \$5,000	0	1,660	3,775
434.300	Furniture Under \$5,000	0	0	1,500
Total Equipment Under \$5,000		277	1,660	5,275
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	25,000
451.300	Furniture over \$5,000	0	0	9,500
Total Equipment Over \$5000		0	0	34,500
Division Total: Brett Memorial Ice Arena		821,978	822,216	853,570



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	176,125	174,706	179,003
411.200	Temp Wages & Adjmts	13,543	7,700	8,011
Total Salaries & Wages		189,668	182,406	187,014
EX12-Benefits				
412.100	Insurance Contrib	43,308	43,105	43,105
412.190	Life Insurance	266	265	265
412.200	Unemployment Contrib	1,139	1,095	1,123
412.300	Medicare	2,751	2,645	2,712
412.400	Retirement Contrib. - DB Plan	19,647	43,694	49,369
412.410	PERS Tier IV - DC Plan	20,573	0	0
412.411	PERS Tier IV - Health Plan	1,278	0	0
412.412	PERS Tier IV - HRA	2,059	0	0
412.413	PERS Tier IV - OD&D	185	0	0
412.600	Workers Compensation	5,624	949	973
412.700	Sbs Contribution	11,627	11,182	11,464
Total Benefits		108,457	102,935	109,011
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	832	1,000	1,000
Total Expenses Within Borough		832	1,000	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	133	75	100
Total Expenses Outside Of Boro		133	75	100
EX21-Communications				
421.200	Postage	299	500	500
Total Communications		299	500	500
EX22-Advertising				
422.000	Advertising	1,694	2,000	2,000
Total Advertising		1,694	2,000	2,000
EX23-Printing				
423.000	Printing	371	500	500
Total Printing		371	500	500
EX26-Professional Charges				
426.300	Dues & Fees	317	0	325
426.350	Credit Card Fees	(1,657)	300	300
426.600	Computer Software/Online Servi	0	1,500	0
Total Professional Charges		(1,340)	1,800	625



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX29-Other Contractual				
429.900	Other Contractual	13,570	15,500	15,500
Total Other Contractual		13,570	15,500	15,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	44	130	500
430.200	Copier/Fax Supplies	0	125	0
Total Office Supplies		44	255	500
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	11	100	100
431.300	Equipment Maint Supplies	26	125	125
Total Maintenance Supplies		37	225	225
EX33-Misc Supplies				
433.900	Other Supplies	202	530	750
Total Misc Supplies		202	530	750
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	220	0
434.100	Other Equip under \$5,000	686	0	0
434.300	Furniture Under \$5,000	0	0	1,000
Total Equipment Under \$5,000		686	220	1,000
Division Total: Recreational Services		314,653	307,946	318,725



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX11-Salaries & Wages				
411.100	Permanent Wages	560,813	535,104	578,577
411.200	Temp Wages & Adjmts	311,338	240,000	178,500
411.300	Overtime Wages	496	2,500	1,000
Total Salaries & Wages		872,647	777,604	758,077
EX12-Benefits				
412.100	Insurance Contrib	233,000	233,000	233,000
412.190	Life Insurance	1,424	1,430	1,430
412.200	Unemployment Contrib	5,236	4,666	4,549
412.300	Medicare	12,654	11,276	10,993
412.400	Retirement Contrib. - DB Plan	41,929	134,455	159,848
412.410	PERS Tier IV - DC Plan	69,995	0	0
412.411	PERS Tier IV - Health Plan	4,880	0	0
412.412	PERS Tier IV - HRA	16,329	0	0
412.413	PERS Tier IV - OD&D	704	0	0
412.600	Workers Compensation	170,745	47,590	46,395
412.700	Sbs Contribution	53,507	47,668	46,471
Total Benefits		610,403	480,085	502,686
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
Total Expenses Within Borough		0	250	250
EX22-Advertising				
422.000	Advertising	0	1,000	1,000
Total Advertising		0	1,000	1,000
EX23-Printing				
423.000	Printing	1,661	1,500	1,000
Total Printing		1,661	1,500	1,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	100	100,000
424.200	Water & Sewer	0	0	40,000
424.300	Natural Gas	0	0	60,000
424.500	Garbage Pickups	12	500	500
Total Utilities-Building Oprtns		12	600	200,500
EX25-Rental/Lease				
425.300	Equipment Rental	2,076	3,000	3,000
Total Rental/Lease		2,076	3,000	3,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX26-Professional Charges				
426.300	Dues & Fees	2,566	2,500	2,500
426.350	Credit Card Fees	7,890	7,000	7,000
426.900	Other Professional Chgs	1,125	2,250	2,250
Total Professional Charges		11,581	11,750	11,750
EX28-Maintenance Services				
428.100	Building Maint Services	0	5,000	5,000
428.200	Grounds Maint Services	0	0	1,000
428.300	Equipment Maint Services	2,007	3,000	2,000
Total Maintenance Services		2,007	8,000	8,000
EX29-Other Contractual				
429.710	Testing	3,062	4,500	2,500
Total Other Contractual		3,062	4,500	2,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,701	2,000	1,000
Total Office Supplies		1,701	2,000	1,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	19,751	26,000	17,000
431.300	Equipment Maint Supplies	1,466	7,000	4,000
431.400	Grounds Maint Supplies	198	1,000	700
431.900	Other Maint. Supplies	22,454	30,000	20,000
Total Maintenance Supplies		43,869	64,000	41,700
EX33-Misc Supplies				
433.100	Personnel Supplies	522	1,000	1,000
433.110	Clothing	30	500	500
433.120	Tools under \$500	199	500	500
433.200	Medical Supplies	89	300	200
433.500	Training Supplies	1,824	1,000	1,000
433.700	Resale Supplies	44	400	0
433.900	Other Supplies	3,489	5,000	5,000
Total Misc Supplies		6,197	8,700	8,200
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	572	0	0
434.100	Other Equip under \$5,000	10,492	13,500	10,500
434.300	Furniture Under \$5,000	0	0	1,500
Total Equipment Under \$5,000		11,064	13,500	12,000
Division Total: Community Pools		1,566,280	1,376,489	1,551,663



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX11-Salaries & Wages				
411.100	Permanent Wages	85,356	73,362	76,515
411.200	Temp Wages & Adjmts	113,909	116,345	141,160
411.300	Overtime Wages	0	500	500
Total Salaries & Wages		199,265	190,207	218,175
EX12-Benefits				
412.100	Insurance Contrib	23,405	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	1,196	1,142	1,310
412.300	Medicare	2,890	2,758	3,164
412.400	Retirement Contrib. - DB Plan	23,112	18,473	21,241
412.600	Workers Compensation	22,079	13,410	15,382
412.700	Sbs Contribution	12,313	11,660	13,375
Total Benefits		85,139	70,886	77,915
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	45	200	50
Total Expenses Within Borough		45	200	50
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	50	50
Total Expenses Outside Of Boro		0	50	50
EX21-Communications				
421.200	Postage	0	40	40
Total Communications		0	40	40
EX22-Advertising				
422.000	Advertising	0	2,500	3,000
Total Advertising		0	2,500	3,000
EX23-Printing				
423.000	Printing	1,205	1,750	1,750
Total Printing		1,205	1,750	1,750
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,275	23,500	35,000
424.200	Water & Sewer	1,249	6,000	2,500
424.300	Natural Gas	1,928	1,250	1,250
424.400	Lp-Propane	0	150	150
424.500	Garbage Pickups	5,134	9,094	12,500
424.600	Heating Fuel-Oil	2,903	7,000	7,000
Total Utilities-Building Oprtns		19,489	46,994	58,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX25-Rental/Lease				
425.200	Building Rental	28,240	12,690	0
425.300	Equipment Rental	889	4,110	4,570
Total Rental/Lease		29,129	16,800	4,570
EX26-Professional Charges				
426.300	Dues & Fees	643	1,308	1,308
426.350	Credit Card Fees	278	2,100	2,100
426.900	Other Professional Chgs	0	0	400
Total Professional Charges		921	3,408	3,808
EX28-Maintenance Services				
428.100	Building Maint Services	1,675	5,525	7,000
428.300	Equipment Maint Services	0	5,000	5,000
428.400	Vehicle Maint Services	0	3,350	10,000
428.920	Other Maintenance Service	230	6,250	8,200
Total Maintenance Services		1,905	20,125	30,200
EX29-Other Contractual				
429.500	Labor Services	620	2,400	3,000
429.710	Testing	517	1,500	2,292
429.900	Other Contractual	26,359	31,714	21,084
Total Other Contractual		27,496	35,614	26,376
EX30-Office Supplies				
430.100	Office Supplies < \$500	692	800	1,000
430.200	Copier/Fax Supplies	0	50	0
Total Office Supplies		692	850	1,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,724	1,250	2,000
431.200	Building Maint Supplies	4,550	6,460	7,000
431.300	Equipment Maint Supplies	4,864	15,575	15,875
431.400	Grounds Maint Supplies	5,299	6,000	7,000
431.900	Other Maint. Supplies	495	750	750
Total Maintenance Supplies		17,932	30,035	32,625
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	82	850	850
432.200	Gas	1,012	5,500	10,500
Total Fuel/Oil-Vehicle Use		1,094	6,350	11,350



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX33-Misc Supplies				
433.100	Personnel Supplies	592	700	700
433.110	Clothing	866	500	750
433.120	Tools under \$500	257	1,000	1,000
433.300	Books/Subscriptions	0	100	100
433.500	Training Supplies	0	0	500
433.900	Other Supplies	1,760	16,575	15,000
Total Misc Supplies		3,475	18,875	18,050
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	5,338	8,867	4,610
434.300	Furniture Under \$5,000	0	0	500
Total Equipment Under \$5,000		5,338	8,867	5,110
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	9,790	43,600	16,000
Total Equipment Over \$5000		9,790	43,600	16,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	300	15,000
Total Small Bldg Const/Imprv		0	300	15,000
Division Total: Parks & Recreation		402,915	497,451	523,469



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX11-Salaries & Wages				
411.100	Permanent Wages	410,048	355,542	379,595
411.200	Temp Wages & Adjmts	12,081	68,437	27,508
411.300	Overtime Wages	1,971	2,000	2,000
Total Salaries & Wages		424,100	425,979	409,103
EX12-Benefits				
412.100	Insurance Contrib	102,483	93,200	95,530
412.190	Life Insurance	629	572	587
412.200	Unemployment Contrib	2,545	2,556	2,455
412.300	Medicare	6,151	6,177	5,932
412.400	Retirement Contrib. - DB Plan	59,145	89,422	105,244
412.410	PERS Tier IV - DC Plan	36,202	0	0
412.411	PERS Tier IV - Health Plan	2,487	0	0
412.412	PERS Tier IV - HRA	4,446	0	0
412.413	PERS Tier IV - OD&D	359	0	0
412.600	Workers Compensation	16,618	12,828	11,998
412.700	Sbs Contribution	24,789	26,113	25,078
Total Benefits		255,854	230,868	246,824
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	568	1,200	1,200
Total Expenses Within Borough		568	1,200	1,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,000	500
414.200	Exp Reimb- Outside Boro	0	3,000	4,700
414.400	Travel Tickets	0	1,000	1,600
Total Expenses Outside Of Boro		0	5,000	6,800
EX21-Communications				
421.200	Postage	0	400	400
Total Communications		0	400	400
EX26-Professional Charges				
426.300	Dues & Fees	0	500	500
426.900	Other Professional Chgs	0	18,890	20,000
Total Professional Charges		0	19,390	20,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,275	1,325	3,750
429.210	Training/Instructor Fees	800	1,825	1,825
429.900	Other Contractual	2,424	25,000	20,000
Total Other Contractual		4,499	28,150	25,575



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX30-Office Supplies				
430.100	Office Supplies < \$500	105	500	500
Total Office Supplies		105	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	100	100
433.110	Clothing	0	200	200
433.300	Books/Subscriptions	0	200	200
Total Misc Supplies		0	500	500
Division Total: Community Develop-Admin		685,126	711,987	711,402



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

6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 146-Community Enrichment				
EX29-Other Contractual				
429.900	Other Contractual	20,414	27,500	27,500
Total Other Contractual		20,414	27,500	27,500
Division Total: Community Enrichment		20,414	27,500	27,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure				
EX11-Salaries & Wages				
411.100	Permanent Wages	49,914	54,242	55,875
411.200	Temp Wages & Adjmts	71,502	129,279	134,502
Total Salaries & Wages		121,416	183,521	190,377
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	132	143	143
412.200	Unemployment Contrib	728	1,102	1,143
412.300	Medicare	1,761	2,662	2,761
412.400	Retirement Contrib. - DB Plan	0	13,566	15,411
412.410	PERS Tier IV - DC Plan	7,945	0	0
412.411	PERS Tier IV - Health Plan	550	0	0
412.412	PERS Tier IV - HRA	1,814	0	0
412.413	PERS Tier IV - OD&D	80	0	0
412.600	Workers Compensation	14,410	12,939	13,422
412.700	Sbs Contribution	7,545	11,250	11,671
Total Benefits		58,265	64,962	67,851
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	964	1,000	1,000
Total Expenses Within Borough		964	1,200	1,200
EX22-Advertising				
422.000	Advertising	0	3,000	2,000
Total Advertising		0	3,000	2,000
EX23-Printing				
423.000	Printing	1,101	3,000	3,000
Total Printing		1,101	3,000	3,000
EX25-Rental/Lease				
425.300	Equipment Rental	40	850	850
Total Rental/Lease		40	850	850
EX26-Professional Charges				
426.300	Dues & Fees	113	250	400
Total Professional Charges		113	250	400
EX28-Maintenance Services				
428.200	Grounds Maint Services	850	9,850	9,850
428.300	Equipment Maint Services	0	1,000	1,000
428.400	Vehicle Maint Services	45	5,000	5,000
428.920	Other Maintenance Service	805	4,000	4,000
Total Maintenance Services		1,700	19,850	19,850



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure				
EX29-Other Contractual				
429.900	Other Contractual	5,030	5,740	5,740
Total Other Contractual		5,030	5,740	5,740
EX30-Office Supplies				
430.100	Office Supplies < \$500	228	250	250
Total Office Supplies		228	250	250
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	419	1,250	2,250
431.200	Building Maint Supplies	510	750	750
431.300	Equipment Maint Supplies	891	4,750	4,750
431.400	Grounds Maint Supplies	2,391	4,250	4,250
431.900	Other Maint. Supplies	229	500	500
Total Maintenance Supplies		4,440	11,500	12,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	256	750	750
432.200	Gas	0	1,000	1,000
Total Fuel/Oil-Vehicle Use		256	1,750	1,750
EX33-Misc Supplies				
433.100	Personnel Supplies	675	1,100	1,100
433.110	Clothing	376	300	400
433.120	Tools under \$500	306	900	900
433.200	Medical Supplies	36	100	100
433.900	Other Supplies	16,483	3,500	3,500
Total Misc Supplies		17,876	5,900	6,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	130	8,400	3,300
Total Equipment Under \$5,000		130	8,400	3,300
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	5,169	0	18,000
Total Equipment Over \$5000		5,169	0	18,000
Division Total: Recreation Infrastructure Mair		216,728	310,173	333,068



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - North				
EX11-Salaries & Wages				
411.100	Permanent Wages	48,328	50,032	54,269
411.200	Temp Wages & Adjmts	15,799	19,310	20,090
411.300	Overtime Wages	0	500	500
Total Salaries & Wages		64,127	69,842	74,859
EX12-Benefits				
412.100	Insurance Contrib	23,319	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	385	420	450
412.300	Medicare	930	1,013	1,086
412.400	Retirement Contrib. - DB Plan	15,208	12,638	15,106
412.600	Workers Compensation	7,986	4,924	5,278
412.700	Sbs Contribution	3,931	4,282	4,589
Total Benefits		51,903	46,720	49,952
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	150	0
Total Expenses Within Borough		0	150	0
EX23-Printing				
423.000	Printing	1,131	1,750	1,750
Total Printing		1,131	1,750	1,750
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,001	3,200	3,500
424.200	Water & Sewer	2,144	3,100	3,100
424.400	Lp-Propane	0	50	50
424.500	Garbage Pickups	2,859	2,250	4,000
424.600	Heating Fuel-Oil	2,160	5,000	4,000
Total Utilities-Building Oprtns		10,164	13,600	14,650
EX25-Rental/Lease				
425.300	Equipment Rental	168	1,000	1,000
Total Rental/Lease		168	1,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	0	0	150
Total Professional Charges		0	0	150
EX28-Maintenance Services				
428.100	Building Maint Services	1,498	1,000	1,500
428.300	Equipment Maint Services	24	500	500
428.400	Vehicle Maint Services	45	1,200	2,000
428.920	Other Maintenance Service	4,050	3,850	5,600
Total Maintenance Services		5,617	6,550	9,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - Northern				
EX29-Other Contractual				
429.500	Labor Services	300	1,400	1,400
429.900	Other Contractual	2,248	2,000	2,500
Total Other Contractual		2,548	3,400	3,900
EX30-Office Supplies				
430.100	Office Supplies < \$500	232	400	350
Total Office Supplies		232	400	350
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,964	1,800	3,000
431.200	Building Maint Supplies	3,966	4,715	5,800
431.300	Equipment Maint Supplies	1,673	2,500	3,100
431.400	Grounds Maint Supplies	3,364	3,365	4,600
431.900	Other Maint. Supplies	415	800	700
Total Maintenance Supplies		12,382	13,180	17,200
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	198	300	300
432.200	Gas	27	1,500	1,500
Total Fuel/Oil-Vehicle Use		225	1,800	1,800
EX33-Misc Supplies				
433.100	Personnel Supplies	166	300	300
433.110	Clothing	331	200	200
433.120	Tools under \$500	399	625	400
433.200	Medical Supplies	11	200	200
433.900	Other Supplies	638	1,750	1,500
Total Misc Supplies		1,545	3,075	2,600
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	2,736	11,901	875
Total Equipment Under \$5,000		2,736	11,901	875
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	24,739	16,000
Total Equipment Over \$5000		0	24,739	16,000
Division Total: Community Dev - Northern Re		152,778	198,107	194,686
Department Total: Community Development		4,181,675	4,254,969	4,519,183



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	189,654	192,377	203,079
411.200	Temp Wages & Adjmts	4,538	1,500	5,000
411.300	Overtime Wages	186	0	0
Total Salaries & Wages		194,378	193,877	208,079
EX12-Benefits				
412.100	Insurance Contrib	46,824	46,600	46,600
412.190	Life Insurance	288	286	286
412.200	Unemployment Contrib	1,167	1,164	1,249
412.300	Medicare	2,819	2,812	3,018
412.400	Retirement Contrib. - DB Plan	24,542	48,114	56,010
412.410	PERS Tier IV - DC Plan	21,238	0	0
412.411	PERS Tier IV - Health Plan	1,315	0	0
412.412	PERS Tier IV - HRA	2,059	0	0
412.413	PERS Tier IV - OD&D	190	0	0
412.600	Workers Compensation	4,559	5,300	5,627
412.700	Sbs Contribution	11,916	11,885	12,756
Total Benefits		116,917	116,161	125,546
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	56	100
413.200	Expense Reimb-Within Boro	0	121	200
Total Expenses Within Borough		0	177	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	56	100
414.200	Exp Reimb- Outside Boro	0	153	8,000
414.400	Travel Tickets	0	1,177	2,500
Total Expenses Outside Of Boro		0	1,386	10,600
EX21-Communications				
421.200	Postage	55	250	250
Total Communications		55	250	250
EX22-Advertising				
422.000	Advertising	0	0	500
Total Advertising		0	0	500
EX23-Printing				
423.000	Printing	70	65	500
Total Printing		70	65	500
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	500
Total Rental/Lease		0	0	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/1/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin				
EX26-Professional Charges				
426.200	Legal	0	0	500
426.300	Dues & Fees	540	230	500
426.900	Other Professional Chgs	0	0	5,000
Total Professional Charges		540	230	6,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	1,000
Total Maintenance Services		0	0	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,723	10,803	15,000
429.900	Other Contractual	568	55,121	15,000
Total Other Contractual		7,291	65,924	30,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,359	3,650	5,000
Total Office Supplies		1,359	3,650	5,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	2,000
431.300	Equipment Maint Supplies	0	0	1,000
Total Maintenance Supplies		0	0	3,000
EX33-Misc Supplies				
433.100	Personnel Supplies	1,638	2,000	3,000
433.200	Medical Supplies	0	0	100
433.300	Books/Subscriptions	110	0	500
433.500	Training Supplies	895	0	0
433.900	Other Supplies	1,188	1,100	2,500
Total Misc Supplies		3,831	3,100	6,100
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	0	1,000
434.100	Other Equip under \$5,000	285	0	1,000
434.300	Furniture Under \$5,000	5,558	1,000	4,000
Total Equipment Under \$5,000		5,843	1,000	6,000
EX41-Debt Service				
445.145	Trnfr to - Debt Svc (Loan)	89,566	0	0
Total Debt Service		89,566	0	0
Division Total: Capital Projects Admin		419,850	385,820	403,375



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6/1/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	552,767	545,100	551,674
411.200	Temp Wages & Adjmts	4,589	7,750	30,000
411.300	Overtime Wages	2,100	5,000	5,000
Total Salaries & Wages		559,456	557,850	586,674
EX12-Benefits				
412.100	Insurance Contrib	139,800	139,800	139,800
412.190	Life Insurance	846	858	858
412.200	Unemployment Contrib	3,353	3,348	3,521
412.300	Medicare	8,101	8,090	8,507
412.400	Retirement Contrib. - DB Plan	149,099	137,580	153,531
412.410	PERS Tier IV - DC Plan	12,353	0	0
412.411	PERS Tier IV - Health Plan	596	0	0
412.412	PERS Tier IV - HRA	1,389	0	0
412.413	PERS Tier IV - OD&D	86	0	0
412.600	Workers Compensation	40,881	21,773	22,961
412.700	Sbs Contribution	34,246	34,198	35,964
Total Benefits		390,750	345,647	365,142
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	500
414.200	Exp Reimb- Outside Boro	0	0	350
Total Expenses Outside Of Boro		0	0	850
EX21-Communications				
421.200	Postage	85	200	500
Total Communications		85	200	500
EX22-Advertising				
422.000	Advertising	0	0	800
Total Advertising		0	0	800
EX26-Professional Charges				
426.300	Dues & Fees	855	975	3,000
426.900	Other Professional Chgs	0	6,000	15,000
Total Professional Charges		855	6,975	18,000



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	500
Total Maintenance Services		0	0	500
EX29-Other Contractual				
429.900	Other Contractual	12,364	64,120	15,000
Total Other Contractual		12,364	64,120	15,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	400
Total Maintenance Supplies		0	0	400
EX33-Misc Supplies				
433.100	Personnel Supplies	572	642	2,000
433.110	Clothing	0	70	250
433.300	Books/Subscriptions	0	0	500
433.900	Other Supplies	259	450	450
Total Misc Supplies		831	1,162	3,200
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	0	1,000
434.100	Other Equip under \$5,000	145	0	1,500
434.300	Furniture Under \$5,000	4,034	1,042	3,500
Total Equipment Under \$5,000		4,179	1,042	6,000
Division Total: Project Management		968,520	976,996	997,366



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design & Engineering				
EX11-Salaries & Wages				
411.100	Permanent Wages	673,221	750,603	781,998
411.200	Temp Wages & Adjmts	0	6,400	0
411.300	Overtime Wages	908	5,000	5,000
Total Salaries & Wages		674,129	762,003	786,998
EX12-Benefits				
412.100	Insurance Contrib	188,597	210,865	210,865
412.190	Life Insurance	1,158	1,295	1,295
412.200	Unemployment Contrib	4,049	4,573	4,722
412.300	Medicare	9,786	11,050	11,412
412.400	Retirement Contrib. - DB Plan	109,193	190,577	217,054
412.410	PERS Tier IV - DC Plan	57,892	0	0
412.411	PERS Tier IV - Health Plan	3,729	0	0
412.412	PERS Tier IV - HRA	8,045	0	0
412.413	PERS Tier IV - OD&D	538	0	0
412.600	Workers Compensation	39,878	27,402	28,171
412.700	Sbs Contribution	41,370	46,711	48,243
Total Benefits		464,235	492,473	521,762
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	1,050	1,050
Total Expenses Within Borough		0	1,050	1,050
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	750	750
414.200	Exp Reimb- Outside Boro	61	0	0
Total Expenses Outside Of Boro		61	750	750
EX21-Communications				
421.200	Postage	477	750	750
Total Communications		477	750	750
EX22-Advertising				
422.000	Advertising	0	915	1,000
Total Advertising		0	915	1,000
EX23-Printing				
423.000	Printing	70	750	250
Total Printing		70	750	250
EX25-Rental/Lease				
425.300	Equipment Rental	0	400	250
Total Rental/Lease		0	400	250



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design & Engineering				
EX26-Professional Charges				
426.300	Dues & Fees	2,525	7,485	11,980
426.500	Recording Fees	145	2,500	1,000
426.900	Other Professional Chgs	93,177	95,000	110,000
Total Professional Charges		95,847	104,985	122,980
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	418	750
Total Maintenance Services		0	418	750
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	0	1,500
429.300	Planning Studies	22,353	0	0
429.710	Testing	0	0	750
429.900	Other Contractual	20,483	79,000	75,000
Total Other Contractual		42,836	79,000	77,250
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	450	250
Total Maintenance Supplies		0	450	250
EX33-Misc Supplies				
433.100	Personnel Supplies	1,220	1,000	250
433.110	Clothing	1,264	0	0
433.120	Tools under \$500	21	1,000	1,000
433.300	Books/Subscriptions	0	1,000	500
433.900	Other Supplies	5,106	2,100	1,500
Total Misc Supplies		7,611	5,100	3,250
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,324	0	0
434.100	Other Equip under \$5,000	7,128	1,200	250
434.300	Furniture Under \$5,000	3,578	1,000	1,000
Total Equipment Under \$5,000		12,030	2,200	1,250
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	2,250	63,000	10,000
Total Equipment Over \$5000		2,250	63,000	10,000
Division Total: Pre-Design & Engineering		1,299,546	1,514,244	1,528,540



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	423,565	497,234	0
411.300	Overtime Wages	12	5,000	0
Total Salaries & Wages		423,577	502,234	0
EX12-Benefits				
412.100	Insurance Contrib	163,100	163,100	0
412.190	Life Insurance	837	1,001	0
412.200	Unemployment Contrib	2,542	3,014	0
412.300	Medicare	6,143	7,283	0
412.400	Retirement Contrib. - DB Plan	104,532	125,609	0
412.410	PERS Tier IV - DC Plan	14,193	0	0
412.411	PERS Tier IV - Health Plan	977	0	0
412.412	PERS Tier IV - HRA	3,044	0	0
412.413	PERS Tier IV - OD&D	141	0	0
412.600	Workers Compensation	7,938	2,612	0
412.700	Sbs Contribution	25,966	30,787	0
Total Benefits		329,413	333,406	0
EX21-Communications				
421.200	Postage	1,373	2,500	0
Total Communications		1,373	2,500	0
EX22-Advertising				
422.000	Advertising	19,519	50,000	0
Total Advertising		19,519	50,000	0
EX23-Printing				
423.000	Printing	537	1,200	0
Total Printing		537	1,200	0
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	24	800	0
Total Utilities-Building Optrns		24	800	0
EX26-Professional Charges				
426.300	Dues & Fees	265	665	0
426.900	Other Professional Chgs	0	5,000	0
Total Professional Charges		265	5,665	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	432	500	0
Total Maintenance Services		432	500	0
EX29-Other Contractual				
429.900	Other Contractual	1,465	10,000	0
Total Other Contractual		1,465	10,000	0



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing				
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,126	5,200	0
Total Office Supplies		2,126	5,200	0
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	1,403	1,700	0
433.110	Clothing	70	0	0
433.120	Tools under \$500	0	250	0
433.200	Medical Supplies	72	150	0
433.300	Books/Subscriptions	303	450	0
433.500	Training Supplies	0	450	0
433.900	Other Supplies	310	650	0
Total Misc Supplies		2,158	3,650	0
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,075	0	0
434.100	Other Equip under \$5,000	94	650	0
434.300	Furniture Under \$5,000	7,306	3,500	0
Total Equipment Under \$5,000		10,475	4,150	0
Division Total: Purchasing		791,364	920,305	0
Department Total: Capital Projects		3,479,280	3,797,365	2,929,281
Fund Total: AREAWIDE		141,536,714	149,003,355	152,279,935

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Non-Areawide Services

Administration
Animal Care
Information Technology
Public Works
Community Development



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	5,004,717	5,162,800	5,281,300
TOTAL EXPENDITURES	4,976,260	5,175,058	6,868,641

Audited fund balance 6/30/2017 \$ 1,908,294

Estimated revenues 2017-2018 fiscal year \$ 5,162,800

Estimated expenditures 2017-2018 fiscal year (5,175,058)

Estimated FY2017 adjustment to fund balance (12,258)

Estimated fund balance 6/30/2018 1,896,036

Fiscal Year 2019 operations:

Estimated revenues 2018-2019 fiscal year 5,231,300

Transfers In 50,000

Estimated expenditures 2018-2019 fiscal year (4,921,541)

Transfers out:

Areawide (114,000)

Debt Service (540,100)

Capital (1,293,000)

Estimated FY2019 adjustment to fund balance (1,587,341)

Estimated fund balance 6/30/2019 308,695

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

Reserve for insurance losses (10,000)

Reserve for sick/annual leave (20,000)

Reserve for Capital (100,000)

Estimated adjustment to fund balance (130,000)

Estimated fund balance 6/30/2019 178,695

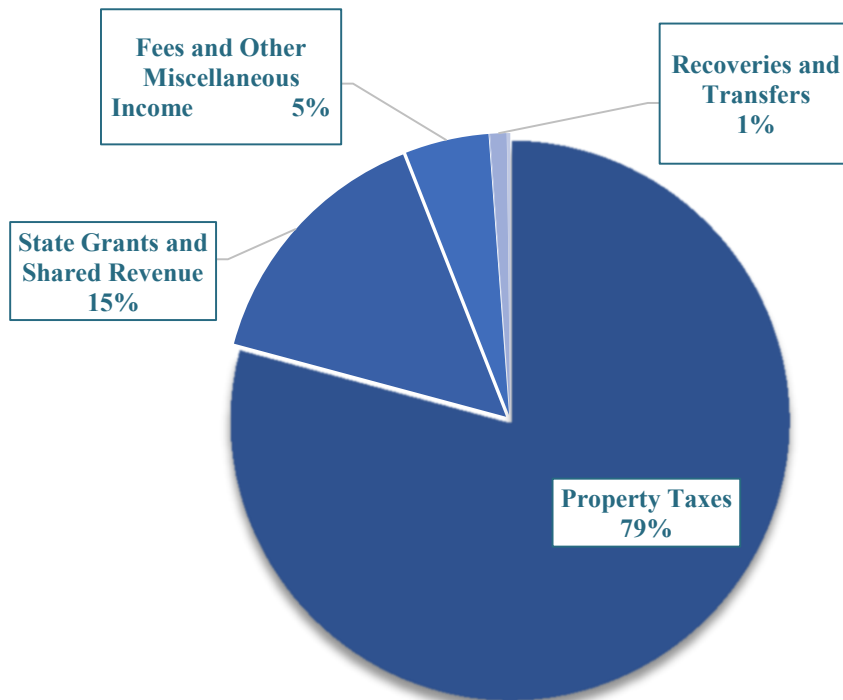


MATANUSKA-SUSITNA BOROUGH
Fund 200 - Non-Areawide

REVENUE SUMMARY

Classification	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
Property Taxes	3,791,927	4,048,300	4,181,700
State Grants and Shared Revenue	879,935	791,250	785,000
Fees and Other Miscellaneous Income	248,467	252,250	253,100
Interest Earnings	2,748	1,000	1,500
Recoveries and Transfers	58,583	60,000	50,000
Miscellaneous	23,057	10,000	10,000
TOTAL REVENUES	5,004,717	5,162,800	5,281,300

**Total Revenue by Classification
Proposed 2018-2019**





MATANUSKA-SUSITNA BOROUGH

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

REVENUE DETAIL

Account	Classification	2015-2016 Actual	2016-2017 Amended	2017-2018 Approved
	GENERAL PROPERTY TAXES			
311 100	Real Property Taxes	3,661,390	3,969,000	4,097,300
311 101	Real Prop-Scit/Dvet/Farm	77	-	-
311 102	Real Property Taxes - Delinquent	80,915	35,000	40,000
311 200	Personal Property Tax	3,928	4,300	4,400
311 400	Penalty and Interest	45,617	40,000	40,000
	TOTAL 311	3,791,927	4,048,300	4,181,700
	STATE GRANTS			
334 400	Sutton Library	6,900	8,250	7,000
334 400	Talkeetna Library	6,900	8,250	7,000
334 400	Big Lake Library	6,900	8,250	7,000
334 400	Trapper Creek Library	6,900	8,250	7,000
334 400	Willow Library	6,900	8,250	7,000
	TOTAL 334	34,500	41,250	35,000
	STATE PAYMENT-IN-LIEU-OF-TAXES			
336 100	Utility Co-Operative Tax	751,988	750,000	750,000
	TOTAL 336	751,988	750,000	750,000
	OTHER STATE REVENUE			
337 800	State PERS Relief	93,447	-	-
	TOTAL 337	93,447	-	-
	GENERAL GOVERNMENT			
341 900	Miscellaneous Fees	100	500	100
341 935	Library Fees & Fines	29,239	31,000	30,000
341 950	Animal Licensing Fees	12,977	15,000	13,000
341 951	Kennel Licensing Fees	2,201	2,500	2,500
341 952	Animal Impound Fees	21,318	22,000	22,000
341 953	Kennel & Boarding Fees	6,382	10,000	9,000
341 954	Animal Adoption Fees	114,188	110,000	115,000
341 955	Animal Microchips	8,854	10,000	10,000
341 956	Animal Care Crematory Fees	4,646	7,500	7,500
341 957	Euthanasia Fees	1,378	2,000	2,000
341 958	Spay/Neuter Fees	494	500	500
341 959	Animal Treatment Fees	13,693	15,000	15,000
341 960	Animal Care Fines	6,175	6,000	6,000
341 961	Animal Supply Sales	851	250	500
	TOTAL 341	222,496	232,250	233,100
	ANIMAL CARE FEES			
345 000	Animal Care - Retr Cks	(232)	-	-
345 100	A/C Wasilla	9,203	10,000	10,000
345 200	A/C Palmer	17,000	10,000	10,000
	TOTAL 345	25,971	20,000	20,000



MATANUSKA-SUSITNA BOROUGH

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

361 100	INTEREST EARNINGS			
	Interest Earnings	2,748	1,000	1,500
	TOTAL 361	2,748	1,000	1,500
367 400	TRANSFER FROM OTHER FUNDS			
	Capital Projects	232	-	-
	TOTAL 367	232	-	-
368 500	RECOVERY WAGES,FRINGE,EXP.			
	From School District	58,351	60,000	50,000
	TOTAL 368	58,351	60,000	50,000
369 900	OTHER REVENUES			
	Donations	23,057	10,000	10,000
	TOTAL 369	23,057	10,000	10,000
TOTAL REVENUES		5,004,717	5,162,800	5,281,300

EXPENDITURE DETAIL

Division	Division Name	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
000	Intergovernmental Transfers	654,500	639,500	654,100
000	Capital Projects	119,500	136,010	1,293,000
113	Common Contractual	335	2,000	3,500
114	Economic Development	278,555	305,472	386,044
121	Information Technology	213,612	163,733	213,085
415	Vehicle Removal Program	54,879	61,434	68,866
501	Library Board	417	1,000	1,000
503	Sutton Library	319,531	315,958	360,604
504	Talkeetna Library	365,635	403,172	417,232
505	Trapper Creek Library	168,200	176,923	185,517
507	Willow Library	285,211	302,429	332,191
508	Big Lake Library	349,430	378,070	437,151
606	Animal Care	2,166,455	2,284,807	2,511,801
614	Animal Care Board	-	4,550	4,550
TOTAL EXPENDITURES		4,976,260	5,175,058	6,868,641

MATANUSKA-SUSITNA BOROUGH

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

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$8,596,176,740 for non-areawide purposes. A mill rate of .548 has been approved to generate adequate tax revenue to fund the budget and the required reserves.

NET TAX LEVY REQUIREMENT

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	7,707,256,650	4,223,500	-	126,200	4,097,300
Sr Cit/Vet	816,956,060	447,600	447,600	-	-
Farm	63,631,480	-	-	-	-
Personal	8,332,550	4,500	-	100	4,400
Total	8,596,176,740	4,675,600	447,600	126,300	4,101,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes-Current	4,097,300
311 102	Real Property Taxes-Delinquent	40,000
311 200	Personal Property Taxes-Current	4,400

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

Penalty on Delinquent Accounts:

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

Interest: Simple interest at 2% above prime

Collection of penalty and interest charges in fiscal year 2019 is estimated at \$40,000.

311 500 VEHICLE TAX/STATE COLLECTED: Due to a change in the allocation of vehicle tax revenue, no funds are allocated to the Nonareawide Fund for fiscal year 2019.

334 000 STATE GRANTS

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

336 000 STATE PILOT

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

MATANUSKA-SUSITNA BOROUGH

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

341 000 GENERAL GOVERNMENT

- 341 900 MISCELLANEOUS FEES: Revenue from miscellaneous fees is estimated at \$100.
- 341 935 LIBRARY FEES AND FINES: Estimated revenue from library fees and fines is \$30,000.
- 341 950 ANIMAL LICENSING FEES: Revenue derived from animal licensing fees is estimated at \$13,000.
- 341 951 KENNEL LICENSING FEES: Revenue derived from kennel licensing fees is estimated at \$2,500.
- 341 952 ANIMAL IMPOUND FEES: Revenue derived from animal impound fees is estimated at \$22,000.
- 341 953 KENNEL & BOARDING FEES: Revenue derived from kennel & boarding fees is estimated at \$9,000.
- 341 954 ANIMAL ADOPTION FEES: Revenue derived from animal adoption fees is estimated at \$115,000.
- 341 955 ANIMAL MICROCHIPS: Estimated revenue from the sale of animal care microchips is \$10,000.
- 341 956 ANIMAL CARE CREMATORY FEES: Estimated revenue from the utilization of the animal care crematorium is \$7,500.
- 341 957 EUTHANASIA FEES: Revenue derived from this source is estimated at \$2,000.
- 341 958 SPAY/NEUTER FEES: Revenue derived from this source is estimated at \$500.
- 341 959 ANIMAL TREATMENT FEES: Revenue derived from this source is estimated at \$15,000.
- 341 960 ANIMAL CARE FINES: \$6,000 is estimated for animal care fines.
- 341 961 ANIMAL SUPPLY SALES: Revenue derived from this source is estimated at \$500.

345 000 ANIMAL CARE FEES

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

MATANUSKA-SUSITNA BOROUGH

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

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

361 100 INTEREST INCOME

Earnings from cash on hand in the central treasury attributable to the Non-Areawide Fund is estimated at \$1,500.

368 500 RECOVERY WAGES, FRINGE, EXPENSES

During fiscal year 1996 an automated library computer system was installed to connect all the borough and city libraries. The School District shares in the cost of hiring a systems administrator as well as system maintenance costs. For fiscal year 2019 the school district's portion is \$50,000. The cities did not renew. Their portion is \$0.

369 900 OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2019 are projected to equal \$10,000.



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/15/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Revenue</u>	<u>2018 Amend ed Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	3,661,390	3,969,000	4,097,300
311.101	Real Prop-SCit/DVet/Farm	77	0	0
311.102	Real Property-Delinquent	80,915	35,000	40,000
311.200	Personal Property	3,928	4,300	4,400
311.400	Penalty & Interest	45,617	40,000	40,000
Total General Property Taxes		3,791,927	4,048,300	4,181,700
RE34-State Grants				
334.400	Library	34,500	41,250	35,000
Total State Grants		34,500	41,250	35,000
RE36-State Pilot				
336.100	Utility	751,988	750,000	750,000
Total State Pilot		751,988	750,000	750,000
RE37-Other State Revenue				
337.800	State PERS Relief	93,447	0	0
Total Other State Revenue		93,447	0	0
RE41-General Government				
341.900	Miscellaneous Fees	100	500	100
341.935	Library Fees & Fines	29,239	31,000	30,000
341.950	Animal Licensing Fees	12,977	15,000	13,000
341.951	Kennel Licensing Fees	2,201	2,500	2,500
341.952	Animal Impound Fees	21,318	22,000	22,000
341.953	Kennel & Boarding Fees	6,382	10,000	9,000
341.954	Animal Adoption Fees	114,188	110,000	115,000
341.955	Animal Microchips	8,854	10,000	10,000
341.956	A/C Crematory Fees	4,646	7,500	7,500
341.957	Euthanasia Fees	1,378	2,000	2,000
341.958	Spay/Neuter Fees	494	500	500
341.959	Animal Treatment Fees	13,693	15,000	15,000
341.960	Animal Care Fines	6,175	6,000	6,000
341.961	Animal Supply Sales	851	250	500
Total General Government		222,496	232,250	233,100



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/15/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Revenue</u>	<u>2018 Amend ed Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE45-Animal Care Fees				
345.000	Animal Care - Retr Cks	(232)	0	0
345.100	A/C Wasilla	9,203	10,000	10,000
345.200	A/C Palmer	17,000	10,000	10,000
Total Animal Care Fees		25,971	20,000	20,000
RE61-Interest Earnings				
361.100	Interest On Investments	2,748	1,000	1,500
Total Interest Earnings		2,748	1,000	1,500
RE67-Transfer From Other Funds				
367.400	Capital Projects	232	0	0
Total Transfer From Other Funds		232	0	0
RE68-Recovery Wage,Fringe,Exp				
368.500	School District	58,351	60,000	50,000
Total Recovery Wage,Fringe,Exp		58,351	60,000	50,000
RE69-Other Revenue Sources				
369.900	Donations	23,057	10,000	10,000
Total Other Revenue Sources		23,057	10,000	10,000
Division Total: Non-Departmental		5,004,717	\$5,162,800	\$5,281,300
Department Total: Non-Departmental		5,004,717	\$5,162,800	\$5,281,300
Fund Total: NON AREAWIDE		5,004,717	\$5,162,800	\$5,281,300



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

5/15/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	16,500	16,500	17,000
443.260	Computer - Admin & Audit	21,500	21,500	22,000
443.280	Finance - Admin & Audit	21,500	21,500	22,000
443.290	Legal - Admin & Audit	20,000	20,000	21,000
443.300	Maintenance	10,000	20,000	21,000
443.305	Fleet Maintenance	0	10,000	11,000
Total Intra Govern/Recov Expens		89,500	109,500	114,000
EX45-Operating Fund Transfers				
445.143	Trnfr To- Debt Svc (NonAW)	565,000	530,000	540,100
Total Operating Fund Transfers		565,000	530,000	540,100
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	110,000	0	0
446.700	Tfr415/425/430/435/440/47	9,500	136,010	1,293,000
Total Capital Project Transfers		119,500	136,010	1,293,000
Division Total: Non-Departmental		774,000	775,510	1,947,100
Department Total: Non-Departmental		774,000	775,510	1,947,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/15/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	58,496	59,028	71,820
Total Salaries & Wages		58,496	59,028	71,820
EX12-Benefits				
412.100	Insurance Contrib	11,650	12,815	13,980
412.190	Life Insurance	72	79	86
412.200	Unemployment Contrib	349	355	431
412.300	Medicare	842	856	1,042
412.400	Retirement Contrib. - DB Plan	0	14,763	19,808
412.410	PERS Tier IV - DC Plan	11,150	0	0
412.411	PERS Tier IV - Health Plan	683	0	0
412.412	PERS Tier IV - HRA	1,021	0	0
412.413	PERS Tier IV - OD&D	99	0	0
412.600	Workers Compensation	1,110	307	374
412.700	Sbs Contribution	3,557	3,619	4,403
Total Benefits		30,533	32,794	40,124
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	4,925	3,000	1,500
413.200	Expense Reimb-Within Boro	372	4,000	4,000
Total Expenses Within Borough		5,297	7,000	5,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	2,071	1,500	1,500
414.200	Exp Reimb- Outside Boro	10,518	35,000	10,000
414.400	Travel Tickets	7,245	22,000	10,000
Total Expenses Outside Of Boro		19,834	58,500	21,500
EX21-Communications				
421.200	Postage	0	200	200
Total Communications		0	200	200
EX22-Advertising				
422.000	Advertising	50	1,000	1,000
Total Advertising		50	1,000	1,000
EX23-Printing				
423.000	Printing	1,814	1,000	1,000
Total Printing		1,814	1,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	2,169	4,000	4,000
426.600	Computer Software/Online Servi	0	500	500
426.900	Other Professional Chgs	300	4,000	20,000
Total Professional Charges		2,469	8,500	24,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/15/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX27-Insurance & Bond				
427.500	Liability Insurance	198	250	200
Total Insurance & Bond		198	250	200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	60	3,000	3,000
429.210	Training/Instructor Fees	0	500	500
429.900	Other Contractual	159,804	132,500	215,500
Total Other Contractual		159,864	136,000	219,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	500	500
Total Office Supplies		0	500	500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	200	200
Total Maintenance Supplies		0	200	200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	500
Total Equipment Under \$5,000		0	500	500
Division Total: Economic Development		278,555	305,472	386,044



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/15/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX11-Salaries & Wages				
411.100	Permanent Wages	852,569	915,496	972,637
411.200	Temp Wages & Adjmts	188,316	164,316	208,425
411.300	Overtime Wages	9,338	15,000	21,525
Total Salaries & Wages		1,050,223	1,094,812	1,202,587
EX12-Benefits				
412.100	Insurance Contrib	280,765	327,365	327,365
412.190	Life Insurance	1,682	2,010	2,010
412.200	Unemployment Contrib	6,302	6,570	7,216
412.300	Medicare	15,229	15,875	17,438
412.400	Retirement Contrib. - DB Plan	166,135	232,718	274,190
412.410	PERS Tier IV - DC Plan	53,966	0	0
412.411	PERS Tier IV - Health Plan	3,597	0	0
412.412	PERS Tier IV - HRA	9,760	0	0
412.413	PERS Tier IV - OD&D	519	0	0
412.600	Workers Compensation	77,128	31,154	34,226
412.700	Sbs Contribution	64,348	67,113	73,719
Total Benefits		679,431	682,805	736,164
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.300	Exp Allowance-Within Boro	0	200	200
413.900	Other Exp - Within Boro	44	1,000	1,000
Total Expenses Within Borough		44	1,400	1,400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	500	500
414.200	Exp Reimb- Outside Boro	303	500	500
414.300	Expense Allow- O/S Boro	0	2,820	5,500
414.400	Travel Tickets	981	5,000	10,000
Total Expenses Outside Of Boro		1,284	8,820	16,500
EX21-Communications				
421.100	Communication Network Service	25,057	30,000	40,000
421.200	Postage	629	2,000	2,000
Total Communications		25,686	32,000	42,000
EX22-Advertising				
422.000	Advertising	967	2,000	2,000
Total Advertising		967	2,000	2,000
EX23-Printing				
423.000	Printing	4,359	4,000	4,000
Total Printing		4,359	4,000	4,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/15/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended Budget	2019 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX24-Utilities-Building Optrns				
424.100	Electricity	54,228	50,500	60,000
424.300	Natural Gas	44,436	40,500	45,000
424.400	Lp-Propane	0	300	300
424.500	Garbage Pickups	3,708	9,500	9,500
424.600	Heating Fuel-Oil	0	500	500
Total Utilities-Building Optrns		102,372	101,300	115,300
EX25-Rental/Lease				
425.300	Equipment Rental	0	850	850
Total Rental/Lease		0	850	850
EX26-Professional Charges				
426.200	Legal	0	500	500
426.300	Dues & Fees	2,992	2,500	2,500
426.350	Credit Card Fees	2,302	300	300
426.600	Computer Software/Online Servi	655	3,960	0
426.900	Other Professional Chgs	16,160	16,000	6,000
Total Professional Charges		22,109	23,260	9,300
EX27-Insurance & Bond				
427.100	Property Insurance	11,821	13,000	13,500
427.200	Vehicle Insurance	0	1,000	0
427.500	Liability Insurance	1,793	2,000	3,000
Total Insurance & Bond		13,614	16,000	16,500
EX28-Maintenance Services				
428.100	Building Maint Services	7,862	20,000	25,000
428.200	Grounds Maint Services	181	770	1,000
428.300	Equipment Maint Services	7,547	15,000	15,000
428.400	Vehicle Maint Services	1,037	3,500	3,500
428.920	Other Maintenance Service	0	250	250
Total Maintenance Services		16,627	39,520	44,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	598	1,000	10,000
429.210	Training/Instructor Fees	1,510	5,000	5,000
429.710	Testing	517	550	2,000
429.900	Other Contractual	1,546	15,000	15,000
Total Other Contractual		4,171	21,550	32,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,314	10,000	10,000
430.200	Copier/Fax Supplies	622	500	500
Total Office Supplies		6,936	10,500	10,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/15/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,413	5,000	10,000
431.200	Building Maint Supplies	14,202	18,000	18,000
431.300	Equipment Maint Supplies	5,158	5,000	5,000
431.400	Grounds Maint Supplies	468	1,000	1,000
431.900	Other Maint. Supplies	0	250	250
Total Maintenance Supplies		22,241	29,250	34,250
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	400	400
432.200	Gas	13,325	33,040	50,000
432.300	Diesel Fuel	0	800	800
Total Fuel/Oil-Vehicle Use		13,325	34,240	51,200
EX33-Misc Supplies				
433.100	Personnel Supplies	6,760	8,500	8,500
433.110	Clothing	716	1,000	1,000
433.120	Tools under \$500	66	1,000	1,000
433.200	Medical Supplies	777	1,500	1,500
433.300	Books/Subscriptions	470	500	500
433.500	Training Supplies	0	500	500
433.700	Resale Supplies	3,007	3,000	3,000
433.900	Other Supplies	95,789	65,000	50,000
433.950	AC&R Animal Supplies	56,577	75,000	105,000
Total Misc Supplies		164,162	156,000	171,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	6,907	15,000	15,000
434.100	Other Equip under \$5,000	4,089	1,000	1,000
434.300	Furniture Under \$5,000	3,122	5,500	5,500
Total Equipment Under \$5,000		14,118	21,500	21,500
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	135	0	0
Total Capital Project Transfers		135	0	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	24,651	5,000	0
Total Equipment Over \$5000		24,651	5,000	0
Division Total: Animal Care & Regulation		2,166,455	2,284,807	2,511,801



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/15/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 614-Animal Care & Reg. Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	800	800
Total Expenses Within Borough		0	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
Total Expenses Outside Of Boro		0	100	100
EX23-Printing				
423.000	Printing	0	500	500
Total Printing		0	500	500
EX26-Professional Charges				
426.200	Legal	0	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX29-Other Contractual				
429.900	Other Contractual	0	1,550	1,550
Total Other Contractual		0	1,550	1,550
EX33-Misc Supplies				
433.900	Other Supplies	0	100	100
Total Misc Supplies		0	100	100
Division Total: Animal Care & Reg. Board		0	4,550	4,550
Department Total: Assembly		2,445,010	2,594,829	2,902,395



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX11-Salaries & Wages				
411.100	Permanent Wages	93,344	38,658	63,620
411.300	Overtime Wages	17	2,000	2,000
Total Salaries & Wages		93,361	40,658	65,620
EX12-Benefits				
412.100	Insurance Contrib	23,300	11,650	18,640
412.190	Life Insurance	112	72	115
412.200	Unemployment Contrib	563	232	394
412.300	Medicare	1,359	561	952
412.400	Retirement Contrib. - DB Plan	24,669	9,669	18,098
412.410	PERS Tier IV - DC Plan	18	0	0
412.411	PERS Tier IV - Health Plan	4	0	0
412.412	PERS Tier IV - HRA	11	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	1,408	202	342
412.700	Sbs Contribution	5,745	2,370	4,023
Total Benefits		57,190	24,756	42,564
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	300	0
Total Expenses Within Borough		0	300	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	50	50
414.200	Exp Reimb- Outside Boro	0	1,100	1,100
414.400	Travel Tickets	0	1,000	1,000
Total Expenses Outside Of Boro		0	2,150	2,150
EX21-Communications				
421.100	Communication Network Service	5,990	800	0
421.200	Postage	2	2,500	100
421.300	Communication Network	0	7,200	7,200
Total Communications		5,992	10,500	7,300
EX26-Professional Charges				
426.300	Dues & Fees	0	250	150
426.600	Computer Software/Online Servi	45,456	53,389	57,026
Total Professional Charges		45,456	53,639	57,176
EX27-Insurance & Bond				
427.500	Liability Insurance	160	170	150
Total Insurance & Bond		160	170	150



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,175	2,175
429.900	Other Contractual	0	10,000	0
Total Other Contractual		0	12,175	2,175
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	2,750	2,750
Total Maintenance Supplies		0	2,750	2,750
EX33-Misc Supplies				
433.300	Books/Subscriptions	10,901	11,700	11,700
Total Misc Supplies		10,901	11,700	11,700
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	552	3,886	5,000
434.100	Other Equip under \$5,000	0	1,049	6,500
Total Equipment Under \$5,000		552	4,935	11,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	10,000
Total Equipment Over \$5000		0	0	10,000
Division Total: Office of Information Technolo		213,612	163,733	213,085
Department Total: Information Technology		213,612	163,733	213,085



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX26-Professional Charges				
426.700	Occupational Health	0	0	2,500
426.900	Other Professional Chgs	0	765	0
Total Professional Charges		0	765	2,500
EX27-Insurance & Bond				
427.800	Insurance Adjusters Fees	0	232	1,000
Total Insurance & Bond		0	232	1,000
EX29-Other Contractual				
429.900	Other Contractual	0	1,003	0
Total Other Contractual		0	1,003	0
EX33-Misc Supplies				
433.200	Medical Supplies	335	0	0
Total Misc Supplies		335	0	0
Division Total: Common Contractual		335	2,000	3,500
Department Total: Finance		335	2,000	3,500



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX11-Salaries & Wages				
411.100	Permanent Wages	18,658	18,377	20,219
411.300	Overtime Wages	84	1,000	500
Total Salaries & Wages		18,742	19,377	20,719
EX12-Benefits				
412.100	Insurance Contrib	7,223	7,223	7,223
412.190	Life Insurance	41	45	45
412.200	Unemployment Contrib	113	117	125
412.300	Medicare	272	281	301
412.400	Retirement Contrib. - DB Plan	1,162	4,847	5,715
412.410	PERS Tier IV - DC Plan	2,304	0	0
412.411	PERS Tier IV - Health Plan	159	0	0
412.412	PERS Tier IV - HRA	494	0	0
412.413	PERS Tier IV - OD&D	23	0	0
412.600	Workers Compensation	2,340	1,506	1,617
412.700	Sbs Contribution	1,149	1,188	1,271
Total Benefits		15,280	15,207	16,297
EX21-Communications				
421.100	Communication Network Service	379	500	600
421.200	Postage	0	0	500
Total Communications		379	500	1,100
EX22-Advertising				
422.000	Advertising	0	0	200
Total Advertising		0	0	200
EX23-Printing				
423.000	Printing	0	800	800
Total Printing		0	800	800
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,000	0
Total Professional Charges		0	1,000	0
EX27-Insurance & Bond				
427.500	Liability Insurance	32	100	100
Total Insurance & Bond		32	100	100
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	200	200
429.600	Vehicle and Junk Removal	16,810	20,000	25,000
429.900	Other Contractual	472	0	600
Total Other Contractual		17,282	20,200	25,800



**Matanuska-Susitna Borough
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Expense**

5/15/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX30-Office Supplies				
430.100	Office Supplies < \$500	78	350	250
430.200	Copier/Fax Supplies	0	0	100
Total Office Supplies		78	350	350
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,365	2,100	2,100
Total Fuel/Oil-Vehicle Use		1,365	2,100	2,100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	300	300
433.900	Other Supplies	0	500	500
Total Misc Supplies		0	800	800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	473	500	0
434.100	Other Equip under \$5,000	0	500	500
434.300	Furniture Under \$5,000	1,248	0	100
Total Equipment Under \$5,000		1,721	1,000	600
Division Total: Vehicle Removal Program		54,879	61,434	68,866
Department Total: Public Works		54,879	61,434	68,866



**Matanuska-Susitna Borough
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<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended Budget	2019 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	417	1,000	1,000
Total Expenses Within Borough		417	1,000	1,000
Division Total: Library Board		417	1,000	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/15/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	126,618	120,970	146,483
411.200	Temp Wages & Adjmts	8,658	10,500	14,529
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		135,276	131,720	161,262
EX12-Benefits				
412.100	Insurance Contrib	46,885	46,600	46,600
412.190	Life Insurance	288	286	286
412.200	Unemployment Contrib	812	791	848
412.300	Medicare	761	1,910	2,417
412.400	Retirement Contrib. - DB Plan	38,097	30,317	41,961
412.600	Workers Compensation	2,483	1,259	1,528
412.700	Sbs Contribution	8,293	8,075	10,217
Total Benefits		97,619	89,238	103,857
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	175	175
Total Expenses Within Borough		0	175	175
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	65	150	150
414.200	Exp Reimb- Outside Boro	0	600	600
414.400	Travel Tickets	0	625	800
Total Expenses Outside Of Boro		65	1,375	1,550
EX21-Communications				
421.100	Communication Network Service	6,526	7,200	7,200
421.200	Postage	1,127	1,200	1,560
Total Communications		7,653	8,400	8,760
EX22-Advertising				
422.000	Advertising	0	150	150
Total Advertising		0	150	150
EX23-Printing				
423.000	Printing	177	200	200
Total Printing		177	200	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,376	9,700	10,500
424.500	Garbage Pickups	719	750	750
424.600	Heating Fuel-Oil	6,232	11,000	8,000
Total Utilities-Building Oprtns		16,327	21,450	19,250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX25-Rental/Lease				
425.300	Equipment Rental	2,335	2,400	2,400
Total Rental/Lease		2,335	2,400	2,400
EX26-Professional Charges				
426.300	Dues & Fees	184	300	300
426.350	Credit Card Fees	(640)	0	0
426.600	Computer Software/Online Servi	0	700	1,500
Total Professional Charges		(456)	1,000	1,800
EX27-Insurance & Bond				
427.100	Property Insurance	5,490	5,850	6,500
427.500	Liability Insurance	234	250	400
Total Insurance & Bond		5,724	6,100	6,900
EX28-Maintenance Services				
428.100	Building Maint Services	18,695	13,000	16,000
428.200	Grounds Maint Services	1,400	4,300	3,325
428.300	Equipment Maint Services	477	300	500
Total Maintenance Services		20,572	17,600	19,825
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	200
429.710	Testing	850	700	1,100
429.900	Other Contractual	6,053	6,900	6,900
Total Other Contractual		6,903	7,600	8,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	411	900	900
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		411	1,100	1,100
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,515	700	1,000
431.300	Equipment Maint Supplies	276	750	750
431.400	Grounds Maint Supplies	55	125	125
431.900	Other Maint. Supplies	534	1,100	900
Total Maintenance Supplies		2,380	2,675	2,775
EX33-Misc Supplies				
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	16,483	18,200	19,200
433.900	Other Supplies	558	1,000	1,000
Total Misc Supplies		17,041	19,300	20,300



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

5/15/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended Budget	2019 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	5,806	4,700	0
434.100	Other Equip under \$5,000	1,698	775	2,100
Total Equipment Under \$5,000		7,504	5,475	2,100
Division Total: Sutton Library		319,531	315,958	360,604



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5/15/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	130,507	118,585	106,474
411.200	Temp Wages & Adjmts	25,678	32,162	47,356
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		156,185	150,997	154,080
EX12-Benefits				
412.100	Insurance Contrib	46,600	46,600	46,600
412.190	Life Insurance	254	286	286
412.200	Unemployment Contrib	937	906	925
412.300	Medicare	2,265	2,190	2,235
412.400	Retirement Contrib. - DB Plan	18,305	29,721	29,435
412.410	PERS Tier IV - DC Plan	8,318	0	0
412.411	PERS Tier IV - Health Plan	587	0	0
412.412	PERS Tier IV - HRA	2,059	0	0
412.413	PERS Tier IV - OD&D	85	0	0
412.600	Workers Compensation	2,574	2,542	3,387
412.700	Sbs Contribution	9,575	9,257	9,446
Total Benefits		91,559	91,502	92,314
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	824	1,683	1,778
Total Expenses Within Borough		824	1,683	1,778
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	297	471
414.200	Exp Reimb- Outside Boro	0	1,350	1,500
414.400	Travel Tickets	0	800	800
Total Expenses Outside Of Boro		0	2,447	2,771
EX21-Communications				
421.100	Communication Network Service	7,140	7,300	7,300
421.200	Postage	1,856	1,800	2,340
Total Communications		8,996	9,100	9,640
EX22-Advertising				
422.000	Advertising	0	150	150
Total Advertising		0	150	150
EX23-Printing				
423.000	Printing	215	250	250
Total Printing		215	250	250



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX24-Utilities-Building Oprtns				
424.100	Electricity	13,523	13,250	13,515
424.500	Garbage Pickups	1,222	1,330	1,357
424.600	Heating Fuel-Oil	6,693	13,900	13,500
Total Utilities-Building Oprtns		21,438	28,480	28,372
EX25-Rental/Lease				
425.300	Equipment Rental	1,934	1,957	1,942
Total Rental/Lease		1,934	1,957	1,942
EX26-Professional Charges				
426.300	Dues & Fees	1,041	1,060	1,338
426.350	Credit Card Fees	(624)	500	0
426.600	Computer Software/Online Servi	0	0	2,720
Total Professional Charges		417	1,560	4,058
EX27-Insurance & Bond				
427.100	Property Insurance	2,736	3,600	7,500
427.500	Liability Insurance	252	270	450
Total Insurance & Bond		2,988	3,870	7,950
EX28-Maintenance Services				
428.100	Building Maint Services	19,450	24,570	27,700
428.200	Grounds Maint Services	6,290	11,330	10,000
428.300	Equipment Maint Services	2,582	3,927	2,595
Total Maintenance Services		28,322	39,827	40,295
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	500	500
429.210	Training/Instructor Fees	0	0	770
429.710	Testing	850	1,075	1,075
429.900	Other Contractual	6,178	6,376	6,776
Total Other Contractual		7,028	7,951	9,121
EX30-Office Supplies				
430.100	Office Supplies < \$500	770	2,100	1,225
430.200	Copier/Fax Supplies	0	40	40
Total Office Supplies		770	2,140	1,265
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	785	8,300	1,550
431.300	Equipment Maint Supplies	0	150	150
431.400	Grounds Maint Supplies	867	2,450	3,000
431.900	Other Maint. Supplies	2,706	2,800	2,800
Total Maintenance Supplies		4,358	13,700	7,500



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX33-Misc Supplies				
433.200	Medical Supplies	0	50	75
433.300	Books/Subscriptions	28,938	35,123	39,500
433.900	Other Supplies	765	2,000	2,000
Total Misc Supplies		29,703	37,173	41,575
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,814	9,170	10,000
434.100	Other Equip under \$5,000	1,815	1,215	2,421
434.300	Furniture Under \$5,000	0	0	1,750
Total Equipment Under \$5,000		5,629	10,385	14,171
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	5,269	0	0
Total Small Bldg Const/Imprv		5,269	0	0
Division Total: Talkeetna Library		365,635	403,172	417,232



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	59,420	56,079	58,879
411.200	Temp Wages & Adjmts	7,318	7,465	10,329
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		66,738	63,794	69,458
EX12-Benefits				
412.100	Insurance Contrib	23,425	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	401	383	417
412.300	Medicare	968	926	1,008
412.400	Retirement Contrib. - DB Plan	17,466	14,088	16,308
412.600	Workers Compensation	1,205	740	926
412.700	Sbs Contribution	4,091	3,911	4,258
Total Benefits		47,700	43,491	46,360
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	969	1,700	1,400
Total Expenses Within Borough		969	1,700	1,400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	290	290
414.200	Exp Reimb- Outside Boro	0	1,000	600
414.400	Travel Tickets	0	800	1,350
Total Expenses Outside Of Boro		0	2,090	2,240
EX21-Communications				
421.100	Communication Network Service	5,343	6,135	6,135
421.200	Postage	1,111	1,200	1,560
Total Communications		6,454	7,335	7,695
EX22-Advertising				
422.000	Advertising	0	300	150
Total Advertising		0	300	150
EX23-Printing				
423.000	Printing	114	160	100
Total Printing		114	160	100
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,216	4,649	4,700
424.500	Garbage Pickups	564	564	564
424.600	Heating Fuel-Oil	2,700	5,600	5,000
Total Utilities-Building Oprtns		7,480	10,813	10,264



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX26-Professional Charges				
426.300	Dues & Fees	166	396	210
426.350	Credit Card Fees	(643)	200	0
426.600	Computer Software/Online Servi	0	0	1,020
Total Professional Charges		(477)	596	1,230
EX27-Insurance & Bond				
427.100	Property Insurance	4,112	4,400	3,000
427.500	Liability Insurance	111	150	200
Total Insurance & Bond		4,223	4,550	3,200
EX28-Maintenance Services				
428.100	Building Maint Services	1,305	525	525
428.200	Grounds Maint Services	1,758	4,500	3,800
428.300	Equipment Maint Services	1,733	2,000	2,000
Total Maintenance Services		4,796	7,025	6,325
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	505	485
429.710	Testing	425	540	540
429.900	Other Contractual	2,766	3,970	3,800
Total Other Contractual		3,191	5,015	4,825
EX30-Office Supplies				
430.100	Office Supplies < \$500	556	900	600
430.200	Copier/Fax Supplies	89	200	100
Total Office Supplies		645	1,100	700
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	138	370	300
431.300	Equipment Maint Supplies	0	300	300
431.400	Grounds Maint Supplies	407	550	500
431.900	Other Maint. Supplies	481	550	550
Total Maintenance Supplies		1,026	1,770	1,650
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	101	150	150
Total Fuel/Oil-Vehicle Use		101	150	150
EX33-Misc Supplies				
433.120	Tools under \$500	0	75	0
433.200	Medical Supplies	22	75	75
433.300	Books/Subscriptions	17,371	19,965	19,695
433.900	Other Supplies	1,339	2,150	2,200
Total Misc Supplies		18,732	22,265	21,970



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

5/15/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended Budget	2019 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	4,810	4,659	7,800
434.100	Other Equip under \$5,000	1,698	110	0
Total Equipment Under \$5,000		6,508	4,769	7,800
Division Total: Trapper Ck Library		168,200	176,923	185,517



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/15/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	104,404	107,247	114,819
411.200	Temp Wages & Adjmts	22,168	18,876	26,120
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		126,572	126,373	141,189
EX12-Benefits				
412.100	Insurance Contrib	46,778	46,600	46,600
412.190	Life Insurance	288	286	286
412.200	Unemployment Contrib	760	759	848
412.300	Medicare	1,836	1,833	2,048
412.400	Retirement Contrib. - DB Plan	0	26,885	31,736
412.410	PERS Tier IV - DC Plan	17,645	0	0
412.411	PERS Tier IV - Health Plan	1,230	0	0
412.412	PERS Tier IV - HRA	4,113	0	0
412.413	PERS Tier IV - OD&D	178	0	0
412.600	Workers Compensation	2,424	1,688	2,161
412.700	Sbs Contribution	7,759	7,747	8,655
Total Benefits		83,011	85,798	92,334
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	573	1,000	1,000
Total Expenses Within Borough		573	1,000	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	40	160	160
414.200	Exp Reimb- Outside Boro	0	500	600
414.400	Travel Tickets	0	0	800
Total Expenses Outside Of Boro		40	660	1,560
EX21-Communications				
421.100	Communication Network Service	5,472	6,500	6,500
421.200	Postage	2,172	2,500	3,250
Total Communications		7,644	9,000	9,750
EX22-Advertising				
422.000	Advertising	0	150	150
Total Advertising		0	150	150
EX23-Printing				
423.000	Printing	217	250	250
Total Printing		217	250	250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/15/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,692	5,000	5,000
424.500	Garbage Pickups	2,401	2,000	2,600
424.600	Heating Fuel-Oil	3,611	4,500	4,500
Total Utilities-Building Oprtns		10,704	11,500	12,100
EX25-Rental/Lease				
425.300	Equipment Rental	2,126	2,500	2,500
Total Rental/Lease		2,126	2,500	2,500
EX26-Professional Charges				
426.300	Dues & Fees	238	310	340
426.350	Credit Card Fees	(671)	500	0
426.600	Computer Software/Online Servi	0	0	3,400
Total Professional Charges		(433)	810	3,740
EX27-Insurance & Bond				
427.100	Property Insurance	5,596	6,000	6,500
427.500	Liability Insurance	234	150	500
Total Insurance & Bond		5,830	6,150	7,000
EX28-Maintenance Services				
428.100	Building Maint Services	0	600	500
428.200	Grounds Maint Services	2,179	3,500	3,500
428.300	Equipment Maint Services	291	600	600
Total Maintenance Services		2,470	4,700	4,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	300	200
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	369	2,000	2,000
429.900	Other Contractual	6,014	6,664	6,814
Total Other Contractual		18,383	20,964	21,014
EX30-Office Supplies				
430.100	Office Supplies < \$500	870	900	900
430.200	Copier/Fax Supplies	0	100	100
Total Office Supplies		870	1,000	1,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	500	500
431.300	Equipment Maint Supplies	67	195	195
431.400	Grounds Maint Supplies	483	500	500
431.900	Other Maint. Supplies	976	2,000	2,000
Total Maintenance Supplies		1,526	3,195	3,195



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/15/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX33-Misc Supplies				
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	17,238	22,059	22,559
433.900	Other Supplies	470	1,150	1,150
Total Misc Supplies		17,708	23,309	23,809
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	5,806	4,920	7,000
434.100	Other Equip under \$5,000	1,698	150	0
434.300	Furniture Under \$5,000	466	0	0
Total Equipment Under \$5,000		7,970	5,070	7,000
Division Total: Willow Library		285,211	302,429	332,191



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/15/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	129,990	128,586	155,273
411.200	Temp Wages & Adjmts	33,430	35,090	48,556
411.300	Overtime Wages	139	300	0
Total Salaries & Wages		163,559	163,976	203,829
EX12-Benefits				
412.100	Insurance Contrib	46,725	46,600	46,600
412.190	Life Insurance	287	286	286
412.200	Unemployment Contrib	1,197	984	1,103
412.300	Medicare	2,373	2,378	3,047
412.400	Retirement Contrib. - DB Plan	40,549	32,235	44,550
412.600	Workers Compensation	3,108	2,769	3,607
412.700	Sbs Contribution	10,027	10,052	12,879
Total Benefits		104,266	95,304	112,072
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	393	400	400
Total Expenses Within Borough		393	400	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	150
414.200	Exp Reimb- Outside Boro	0	2,000	600
414.400	Travel Tickets	0	1,000	800
Total Expenses Outside Of Boro		0	3,150	1,550
EX21-Communications				
421.100	Communication Network Service	6,619	7,300	7,300
421.200	Postage	1,522	1,500	1,950
Total Communications		8,141	8,800	9,250
EX22-Advertising				
422.000	Advertising	0	150	150
Total Advertising		0	150	150
EX23-Printing				
423.000	Printing	526	350	350
Total Printing		526	350	350
EX24-Utilities-Building Oprtns				
424.100	Electricity	13,615	14,000	14,000
424.300	Natural Gas	8,338	12,500	11,000
424.500	Garbage Pickups	851	900	900
Total Utilities-Building Oprtns		22,804	27,400	25,900



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/15/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX25-Rental/Lease				
425.300	Equipment Rental	180	2,580	2,500
Total Rental/Lease		180	2,580	2,500
EX26-Professional Charges				
426.300	Dues & Fees	734	700	750
426.350	Credit Card Fees	(651)	500	0
426.600	Computer Software/Online Servi	1,050	0	3,000
Total Professional Charges		1,133	1,200	3,750
EX27-Insurance & Bond				
427.100	Property Insurance	3,727	4,000	4,500
427.500	Liability Insurance	293	320	500
Total Insurance & Bond		4,020	4,320	5,000
EX28-Maintenance Services				
428.100	Building Maint Services	985	13,000	16,500
428.200	Grounds Maint Services	0	1,000	1,000
428.300	Equipment Maint Services	677	650	500
Total Maintenance Services		1,662	14,650	18,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	790	500
429.710	Testing	517	600	600
429.900	Other Contractual	6,047	7,000	7,500
Total Other Contractual		6,564	8,390	8,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	238	1,000	1,000
430.200	Copier/Fax Supplies	0	300	100
Total Office Supplies		238	1,300	1,100
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,537	1,600	1,600
431.300	Equipment Maint Supplies	0	150	150
431.400	Grounds Maint Supplies	0	1,000	500
431.900	Other Maint. Supplies	1,580	3,850	2,000
Total Maintenance Supplies		3,117	6,600	4,250
EX33-Misc Supplies				
433.100	Personnel Supplies	123	400	250
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	21,602	29,000	29,000
433.900	Other Supplies	755	1,500	1,500
Total Misc Supplies		22,480	31,000	30,850



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

5/15/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	7,999	8,500	7,000
434.100	Other Equip under \$5,000	2,348	0	2,000
434.300	Furniture Under \$5,000	0	0	600
Total Equipment Under \$5,000		10,347	8,500	9,600
Division Total: Big Lake Library		349,430	378,070	437,151
Department Total: Community Development		1,488,424	1,577,552	1,733,695
Fund Total: NON AREAWIDE		4,976,260	5,175,058	6,868,641



Enhanced 911

The enhancement and maintenance of the E-911 emergency reporting system



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	2,370,740	2,382,200	2,381,500
TOTAL EXPENDITURES	2,207,017	2,284,787	1,620,283

Audited fund balance as of 6/30/2017 \$ 1,633,311

Estimated revenues 2017-2018 fiscal year \$ 2,382,200

Estimated expenditures 2017-2018 fiscal year (2,284,787)

Estimated adjustment to fund balance 97,413

Estimated fund balance 6/30/2018 1,730,724

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

Estimated expenditures 2018-2019 fiscal year (1,620,283)

Estimated FY2019 adjustment to fund balance 761,217

Estimated fund balance 6/30/2019 \$ 2,491,941



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	6,969	0	0
Total Other State Revenue		6,969	0	0
RE42-Public Safety				
342.700	Enhanced 911 Surcharge	2,357,489	2,380,000	2,380,000
Total Public Safety		2,357,489	2,380,000	2,380,000
RE61-Interest Earnings				
361.100	Interest On Investments	2,238	2,200	1,500
Total Interest Earnings		2,238	2,200	1,500
RE69-Other Revenue Sources				
369.100	Miscellaneous	4,044	0	0
Total Other Revenue Sources		4,044	0	0
Division Total: Non-Departmental		2,370,740	\$2,382,200	\$2,381,500
Department Total: Non-Departmental		2,370,740	\$2,382,200	\$2,381,500
Fund Total: ENHANCED 911		2,370,740	\$2,382,200	\$2,381,500



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	1,000,000	53,276	0
Total Capital Project Transfers		1,000,000	53,276	0
Division Total: Non-Departmental		1,000,000	53,276	0
Department Total: Non-Departmental		1,000,000	53,276	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX11-Salaries & Wages				
411.100	Permanent Wages	104,405	125,542	0
411.200	Temp Wages & Adjmts	0	30,000	0
411.300	Overtime Wages	13,160	5,500	0
411.400	Nonemployee Compensation	9,975	0	0
Total Salaries & Wages		127,540	161,042	0
EX12-Benefits				
412.100	Insurance Contrib	34,950	34,950	0
412.190	Life Insurance	205	215	0
412.200	Unemployment Contrib	705	967	0
412.300	Medicare	1,849	2,336	0
412.400	Retirement Contrib. - DB Plan	23,164	32,774	0
412.410	PERS Tier IV - DC Plan	8,135	0	0
412.411	PERS Tier IV - Health Plan	518	0	0
412.412	PERS Tier IV - HRA	1,030	0	0
412.413	PERS Tier IV - OD&D	75	0	0
412.600	Workers Compensation	3,453	1,920	0
412.700	Sbs Contribution	7,817	9,872	0
Total Benefits		81,901	83,034	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	360	0
413.200	Expense Reimb-Within Boro	0	101	0
Total Expenses Within Borough		0	461	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,320	0
414.200	Exp Reimb- Outside Boro	2,756	4,950	0
414.400	Travel Tickets	1,587	4,800	0
Total Expenses Outside Of Boro		4,343	11,070	0
EX21-Communications				
421.100	Communication Network Service	60,912	59,480	0
421.200	Postage	884	15,000	0
Total Communications		61,796	74,480	0
EX22-Advertising				
422.000	Advertising	473	27,000	0
Total Advertising		473	27,000	0
EX23-Printing				
423.000	Printing	0	6,000	0
Total Printing		0	6,000	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX26-Professional Charges				
426.300	Dues & Fees	458	1,520	0
426.600	Computer Software/Online Servi	3,900	28,025	0
Total Professional Charges		4,358	29,545	0
EX27-Insurance & Bond				
427.500	Liability Insurance	254	270	0
Total Insurance & Bond		254	270	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,578	0	0
Total Maintenance Services		1,578	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	500	13,500	0
429.210	Training/Instructor Fees	3,159	7,500	0
429.900	Other Contractual	919,615	1,799,359	0
Total Other Contractual		923,274	1,820,359	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	117	150	0
Total Office Supplies		117	150	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	410	0	0
Total Maintenance Supplies		410	0	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	100	0
433.900	Other Supplies	61	15,000	0
Total Misc Supplies		61	15,100	0
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	3,000	0
434.100	Other Equip under \$5,000	912	0	0
Total Equipment Under \$5,000		912	3,000	0
Division Total: Office of Information Technolo		1,207,017	2,231,511	0
Department Total: Information Technology		1,207,017	2,231,511	0



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

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 160-Emergency Services DIVISION 370-Enhanced 911				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	82,694
411.300	Overtime Wages	0	0	5,500
411.400	Nonemployee Compensation	0	0	30,000
	Total Salaries & Wages	0	0	118,194
EX12-Benefits				
412.100	Insurance Contrib	0	0	29,125
412.150	On-Call Health Insurance	0	0	748
412.190	Life Insurance	0	0	179
412.200	Unemployment Contrib	0	0	530
412.300	Medicare	0	0	1,714
412.400	Retirement Contrib. - DB Plan	0	0	32,598
412.600	Workers Compensation	0	0	1,124
412.700	Sbs Contribution	0	0	7,246
	Total Benefits	0	0	73,264
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	360
413.200	Expense Reimb-Within Boro	0	0	101
	Total Expenses Within Borough	0	0	461
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	1,320
414.200	Exp Reimb- Outside Boro	0	0	4,950
414.400	Travel Tickets	0	0	4,800
	Total Expenses Outside Of Boro	0	0	11,070
EX21-Communications				
421.100	Communication Network Service	0	0	1,600
421.200	Postage	0	0	15,000
	Total Communications	0	0	16,600
EX22-Advertising				
422.000	Advertising	0	0	27,000
	Total Advertising	0	0	27,000
EX23-Printing				
423.000	Printing	0	0	6,000
	Total Printing	0	0	6,000
EX26-Professional Charges				
426.300	Dues & Fees	0	0	910
426.600	Computer Software/Online Servi	0	0	29,500
	Total Professional Charges	0	0	30,410



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 160-Emergency Services DIVISION 370-Enhanced 911				
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	500
Total Insurance & Bond		0	0	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	13,500
429.210	Training/Instructor Fees	0	0	7,500
429.900	Other Contractual	0	0	1,315,534
Total Other Contractual		0	0	1,336,534
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	0	250
Total Misc Supplies		0	0	250
Division Total: Enhanced 911		0	0	1,620,283
Department Total: Emergency Services		0	0	1,620,283
Fund Total: ENHANCED 911		2,207,017	2,284,787	1,620,283



Land Management

The sale, lease and use of borough-owned real estate within the borough



MATANUSKA-SUSITNA BOROUGH

Land Management Strategic Mission and Goals

Mission Statement:

Land Resource Management Division (LRM) will provide a nexus for economic development while responsibly managing the Borough's land, resources and assets.

Strategic Goals:

- 1) Maintain balanced stewardship of public lands and resources, managing for both quality of life as well as for the economic benefit of Borough residents.
- 2) Generate revenue through land and resource sales.

Projects and Strategic Plan Goals

Short-Term Goals (1 - 2 years) with assignments:

- 1) Complete the doc Browser/ MSB casefile system / land records database
- 2) Complete File Scanning
- 3) Staff training for front-counter customer service Cheat Sheets
- 4) Large Commercial Timber Sale 2018 – Fish Creek and Point MacKenzie
- 5) Stand up e-Commerce.
- 6) Tax and Land Sales / retention
- 7) Open 2018 personal use firewood areas
- 8) Wetland Mitigation Bank Update – Add more land if we sell out
- 9) Update project list by first quarter 2018
- 10) Continue trails database updates
- 11) Update Ag PPMs and Code
- 12) Housekeeping PPMs, land disposal classification requirement
- 13) Make decision on disposition of Deshka Cabin
- 14) Update content on the LRMD webpages
- 15) MEL Survey schedule with cost estimates
- 16) Improve intra- and inter-departmental communication through reaching out, requesting to share information

Mid-Term Goal (2-5 years):

- 1) Bridge(s) across Little Susitna River
- 2) Update Fish Creek Management Plan
- 3) Update land classification
- 4) Desk Manuals / Task Cheat Sheets
- 5) Field check potential future gravel sites
- 6) Ag Land Sales
- 7) Reservation of access routes to undeveloped land suitable for future timber and agriculture
- 8) Work with Parks/Rec Division and community partners to enhance the Borough's outdoor recreation assets.
- 9) Complete Church / Seldon development plan
- 10) LRMD Revenue Generation to meet or exceed staffing/operating costs



MATANUSKA-SUSITNA BOROUGH

Land Management Strategic Mission and Goals

- 11) Train and empower Community Development Staff (both LRMD and Rec Services) to ticket / enforce borough code and signed land use areas / parking lot fees

Long-Term Goals:

- 1) Review remote property sales potential
- 2) Expand land sales program (i.e., homesteading program, other type of land sale)
- 3) Identify resources to promote for lease or sale (rare earth elements, limestone, diamonds, oil and gas, coal bed methane)

LRM Service Catalogue:

Asset Management and Recreation Plans; Mapping Services; Site Acquisition; Land Sales; Land Swaps; Natural Resource Disposal (timber & gravel); Easements and ROW; Land Classification; Water Permits; Tower Site acquisition/leases; Wildfire Mitigation; Management of public land; Leasing and lease management; Tideland management; Project management; Trash and trespass issues; Research; Manage/sale Tax and LID foreclosed property; Management agreements; Wetland mitigation bank; Commercial and personal use firewood sales; Personal and commercial gravel sales; Land leasing to private parties and businesses; School site selection; Assist economic development projects (port/rail); Manage Agricultural lands; Facility management; Trail plans; Manage grants and grant programs; and Land use Permits.



Photo Courtesy of Stefan Hinman, Fish Lake Access



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	2,716,737	804,000	955,250
TOTAL EXPENDITURES	(79,012)	1,541,017	1,760,432

Audit balance as of 6/30/2017 \$ 8,723,064

Land Management Permanent Fund \$ (3,682,241)
 Loan Receivable Land Management Permanent Fund (2,500,000)
 Interest Earnings on Permanent Fund (81,930)

Audited fund balance at 6/30/2017 2,458,893

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

Estimated contribution to Permanent Fund (123,250)
 Land Purchase (150,000)
 Estimated Interest Earnings on Permanent Fund (10,000)

Estimated adjustment to fund balance (1,020,267)

Estimated fund balance 6/30/2018 1,438,626

Estimated revenues 2018-2019 fiscal year 955,250
 Estimated expenditures 2018-2019 fiscal year (1,760,432)

Estimated contribution to Permanent Fund (165,188)
 Estimated interest earnings on Permanent Fund (3,300)

Estimated FY2019 adjustment to fund balance (973,670)

Committed for leave and benefits (10,000)

Estimated fund balance 6/30/2019 \$ 464,956

A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2017 were \$6,182,241. The estimated contributions at June 30, 2018 and 2019 respectively are \$123,250 and \$165,188. Ordinance 15-148 loaned \$2,500,000 to the Port Enterprise fund. This loan is to be paid back from Insurance proceeds. The estimated Land Management Permanent fund balance at June 30, 2019 net of the loan amount is \$3,970,679.

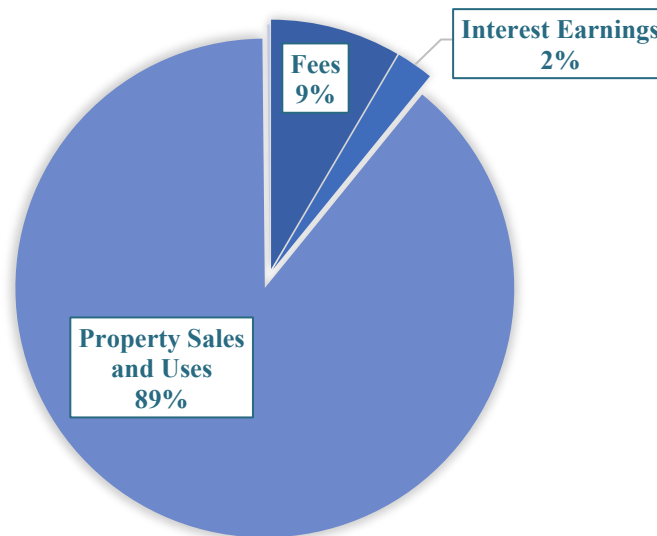


MATANUSKA-SUSITNA BOROUGH
Fund 203 - Land Management

REVENUE SUMMARY

Classification	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
State Grants and Other State Revenues	21,886	-	-
Fees	128,647	68,000	80,750
Interest Earnings	26,934	24,500	23,000
Property Sales and Uses	2,289,278	710,000	850,000
Recoveries and Transfers	238,590	-	-
Miscellaneous	11,402	1,500	1,500
TOTAL REVENUES	2,716,737	804,000	955,250

**Total Revenue by Classification
Proposed 2018-2019**





MATANUSKA-SUSITNA BOROUGH

**FUND 203 - LAND MANAGEMENT
Revenue and Expenditure Detail**

REVENUE DETAIL

Account	Classification	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
	OTHER STATE REVENUE			
337 800	PERS Relief	21,886	-	-
	Total 337	21,886	-	
	GENERAL GOVERNMENT			
341 800	Land Management Fees	10,400	10,000	10,000
341 820	Bond Forfeiture	500	-	-
341 900	Miscellaneous Fees	6,691	5,000	20,000
341 905	Sale of Maps	15	-	-
341 945	Foreclosure Sale Fees	110,816	50,000	50,000
	Total 341	128,422	65,000	80,000
	PARK FEES			
343 360	Deshka Park Fees	225	3,000	750
	Total 343	225	3,000	750
	INTEREST EARNINGS			
361 100	Interest on Investments	5,232	10,000	5,000
361 400	Interest on Borough Land Sales	17,868	10,000	15,000
361 450	Interest on Ag Sales	3,834	4,500	3,000
	Total 361	26,934	24,500	23,000
	PROPERTY SALES AND USES			
366 250	Wetland Bank Proceeds	-	10,000	-
366 400	Land Sales	1,755,063	200,000	300,000
366 410	Gravel Sale Royalties	336,487	220,000	200,000
366 450	Ag Sales- Principal	6,565	30,000	50,000
366 500	Land Leases	123,405	150,000	150,000
366 600	Land Use Charges	67,758	100,000	150,000
	Total 366	2,289,278	710,000	850,000
	TRANSFER FROM OTHER FUNDS			
367 400	Capital Projects	238,590	-	-
	Total 367	238,590	-	-
	OTHER REVENUE SOURCES			
369 800	Fines	11,402	1,500	1,500
	Total 369	11,402	1,500	1,500
	TOTAL REVENUES	2,716,737	804,000	955,250

EXPENDITURE DETAIL

Division	Division Name	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
000	Non Departmental	(1,028,988)	49,500	275,000
135	Economic Development	-	-	-
141	Land Management	815,496	1,092,117	1,127,378
145	Community Development Admin	134,480	399,400	358,054
	TOTAL EXPENDITURES	(79,012)	1,541,017	1,760,432

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 2019 is \$80,000.

343 000 PARK FEES

343 360 PARK FEES - DESHKA PARK: In fiscal year 2019 it is estimated that \$750 will be collected in fees from the Deshka River Park.

361 000 INTEREST EARNINGS

361 100 INTEREST ON INVESTMENTS: Interest earnings on cash on hand in the central treasury attributable to the Land Management fund is estimated at \$5,000 for the fiscal year 2019.

361 400 INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total \$15,000 in fiscal year 2019.

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

366 000 PROPERTY SALES AND USES

366 250 WETLAND BANK PROCEEDS: Revenue from wetland mitigation is projected at \$0 for fiscal year 2019.

366 400 LAND SALES: The proceeds from land sales agreements are projected to be \$300,000 during fiscal year 2019.

366 410 GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be \$200,000 during fiscal year 2019.

366 450 AG SALES: The agriculture sales program is expected to generate \$50,000 in income for fiscal year 2019.

366 500 LAND LEASES: Revenue from borough land leases is projected at \$150,000 for fiscal year 2019.

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

369 000 OTHER REVENUE SOURCES

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



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	21,886	0	0
Total Other State Revenue		21,886	0	0
RE41-General Government				
341.800	Land Mgmt Fees	10,400	10,000	10,000
341.820	Bond Forfeiture	500	0	0
341.900	Miscellaneous Fees	6,691	5,000	20,000
341.905	Sale of Maps	15	0	0
341.945	Foreclosure Sale Fees	110,816	50,000	50,000
Total General Government		128,422	65,000	80,000
RE43-Parks & Recreation Fees				
343.360	Park Fees-Deshka Park	225	3,000	750
Total Parks & Recreation Fees		225	3,000	750
RE61-Interest Earnings				
361.100	Interest On Investments	5,232	10,000	5,000
361.400	Interest On Boro Lands	17,868	10,000	15,000
361.450	Interest On Ag Sales	3,834	4,500	3,000
Total Interest Earnings		26,934	24,500	23,000
RE66-Property Sales & Uses				
366.250	Wetland Bank Proceeds	0	10,000	0
366.400	Land Sales	1,755,063	200,000	300,000
366.410	Gravel Sale Royalties	336,487	220,000	200,000
366.450	Ag Sales - Principal	6,565	30,000	50,000
366.500	Land Leases	123,405	150,000	150,000
366.600	Land Use Charges	67,758	100,000	150,000
Total Property Sales & Uses		2,289,278	710,000	850,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	238,590	0	0
Total Transfer From Other Funds		238,590	0	0
RE69-Other Revenue Sources				
369.800	Fines	11,402	1,500	1,500
Total Other Revenue Sources		11,402	1,500	1,500
Division Total: Non-Departmental		2,716,737	\$804,000	\$955,250
Department Total: Non-Departmental		2,716,737	\$804,000	\$955,250



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Revenue</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
Fund Total:	LAND MANAGEMENT	2,716,737	\$804,000	\$955,250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	14,000	14,000	14,200
443.260	Computer - Admin & Audit	14,000	14,000	14,200
443.280	Finance - Admin & Audit	14,500	14,500	14,600
443.290	Legal - Admin & Audit	7,000	7,000	7,000
Total Intra Govern/Recov Expens		49,500	49,500	50,000
EX46-Capital Project Transfers				
446.300	Transfer To- Fund 400	800,000	0	0
446.700	Tfr415/425/430/435/440/47	115,000	0	225,000
446.900	Transfer To- Fund 450	(1,993,488)	0	0
Total Capital Project Transfers		(1,078,488)	0	225,000
Division Total: Non-Departmental		(1,028,988)	49,500	275,000
Department Total: Non-Departmental		(1,028,988)	49,500	275,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX11-Salaries & Wages				
411.100	Permanent Wages	317,367	325,462	355,841
411.200	Temp Wages & Adjmts	34,143	30,000	44,856
411.300	Overtime Wages	2,398	1,500	2,500
Total Salaries & Wages		353,908	356,962	403,197
EX12-Benefits				
412.100	Insurance Contrib	92,035	92,035	94,365
412.190	Life Insurance	564	565	580
412.200	Unemployment Contrib	2,124	2,142	2,420
412.300	Medicare	5,132	5,176	5,847
412.400	Retirement Contrib. - DB Plan	59,772	81,774	98,831
412.410	PERS Tier IV - DC Plan	23,549	0	0
412.411	PERS Tier IV - Health Plan	1,529	0	0
412.412	PERS Tier IV - HRA	3,503	0	0
412.413	PERS Tier IV - OD&D	221	0	0
412.600	Workers Compensation	19,796	12,906	14,657
412.700	Sbs Contribution	21,695	21,882	24,716
Total Benefits		229,920	216,480	241,416
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	10	2,000	1,000
413.200	Expense Reimb-Within Boro	92	0	0
Total Expenses Within Borough		102	2,000	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,200	1,000
Total Expenses Outside Of Boro		0	1,200	1,000
EX21-Communications				
421.100	Communication Network Service	3,324	3,500	3,500
421.200	Postage	4,633	9,200	7,500
421.300	Communication Network	0	1	0
Total Communications		7,957	12,701	11,000
EX22-Advertising				
422.000	Advertising	374	6,200	4,000
422.010	Foreclosure Advertising	2,835	6,000	6,000
Total Advertising		3,209	12,200	10,000
EX23-Printing				
423.000	Printing	328	2,200	1,000
423.100	Resale/Printed Maps	0	2,000	1,000
Total Printing		328	4,200	2,000



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

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX24-Utilities-Building Optrns				
424.100	Electricity	(1)	0	0
424.200	Water & Sewer	1	0	0
424.300	Natural Gas	1	0	0
424.500	Garbage Pickups	0	1,500	0
Total Utilities-Building Optrns		1	1,500	0
EX25-Rental/Lease				
425.300	Equipment Rental	1,809	3,500	4,000
Total Rental/Lease		1,809	3,500	4,000
EX26-Professional Charges				
426.200	Legal	738	1,000	0
426.300	Dues & Fees	5,120	6,815	5,315
426.500	Recording Fees	2,751	2,100	2,100
426.600	Computer Software/Online Servi	0	1,500	500
426.700	Occupational Health	0	0	500
426.800	Brokers/Appraiser Fees	0	83,000	83,000
426.810	Taxes and LID Fees	28,878	25,000	25,000
426.900	Other Professional Chgs	(9,191)	68,800	70,000
Total Professional Charges		28,296	188,215	186,415
EX27-Insurance & Bond				
427.100	Property Insurance	3,216	3,450	2,000
427.500	Liability Insurance	1,110	1,160	2,500
Total Insurance & Bond		4,326	4,610	4,500
EX28-Maintenance Services				
428.100	Building Maint Services	17,996	0	500
428.200	Grounds Maint Services	5,105	14,000	15,000
428.300	Equipment Maint Services	906	2,900	2,400
428.400	Vehicle Maint Services	100	3,000	3,000
Total Maintenance Services		24,107	19,900	20,900
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	(33)	0	0
429.600	Vehicle and Junk Removal	9,632	15,000	15,000
429.900	Other Contractual	22,442	198,614	197,000
Total Other Contractual		32,041	213,614	212,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,505	2,000	2,000
Total Office Supplies		1,505	2,000	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	469	3,000	3,000
431.200	Building Maint Supplies	264	500	500
431.300	Equipment Maint Supplies	334	1,150	650
431.400	Grounds Maint Supplies	0	200	200
431.900	Other Maint. Supplies	135	500	500
Total Maintenance Supplies		1,202	5,350	4,850
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	61	500	500
432.200	Gas	603	5,000	5,000
Total Fuel/Oil-Vehicle Use		664	5,500	5,500
EX33-Misc Supplies				
433.100	Personnel Supplies	43	200	200
433.110	Clothing	0	100	100
433.120	Tools under \$500	0	100	100
433.900	Other Supplies	11,424	19,500	13,000
Total Misc Supplies		11,467	19,900	13,400
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,637	6,949	0
434.100	Other Equip under \$5,000	2,298	8,699	1,600
434.300	Furniture Under \$5,000	39,419	6,637	2,000
Total Equipment Under \$5,000		43,354	22,285	3,600
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	600
Total Equipment Over \$5000		0	0	600
EX55-Land Acquisitions				
455.000	Land Acquisitions	71,300	0	0
Total Land Acquisitions		71,300	0	0
Division Total: Land Management		815,496	1,092,117	1,127,378



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX11-Salaries & Wages				
411.100	Permanent Wages	61,140	108,792	108,052
411.200	Temp Wages & Adjmts	9,515	68,437	27,508
411.300	Overtime Wages	0	300	1,000
Total Salaries & Wages		70,655	177,529	136,560
EX12-Benefits				
412.100	Insurance Contrib	23,749	23,300	23,300
412.190	Life Insurance	96	143	143
412.200	Unemployment Contrib	424	1,066	820
412.300	Medicare	1,025	2,575	1,981
412.400	Retirement Contrib. - DB Plan	12,976	27,284	30,077
412.410	PERS Tier IV - DC Plan	6,952	0	0
412.411	PERS Tier IV - Health Plan	217	0	0
412.412	PERS Tier IV - HRA	288	0	0
412.413	PERS Tier IV - OD&D	32	0	0
412.600	Workers Compensation	1,302	924	711
412.700	Sbs Contribution	4,197	10,883	8,372
Total Benefits		51,258	66,175	65,404
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	767	1,200	1,200
Total Expenses Within Borough		767	1,200	1,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	400	400
414.200	Exp Reimb- Outside Boro	1,662	3,710	4,900
414.400	Travel Tickets	1,602	2,500	3,000
Total Expenses Outside Of Boro		3,264	6,610	8,300
EX23-Printing				
423.000	Printing	25	100	100
Total Printing		25	100	100
EX26-Professional Charges				
426.200	Legal	0	5,000	5,000
426.300	Dues & Fees	0	600	600
426.900	Other Professional Chgs	0	80,000	75,000
Total Professional Charges		0	85,600	80,600
EX27-Insurance & Bond				
427.100	Property Insurance	0	70	1,500
427.500	Liability Insurance	314	350	500
Total Insurance & Bond		314	420	2,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,010	6,841	7,790
429.210	Training/Instructor Fees	0	625	0
429.900	Other Contractual	1,487	50,000	50,000
Total Other Contractual		4,497	57,466	57,790
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,981	3,000	4,000
430.200	Copier/Fax Supplies	0	0	300
Total Office Supplies		2,981	3,000	4,300
EX33-Misc Supplies				
433.100	Personnel Supplies	34	300	300
433.110	Clothing	0	200	1,000
433.300	Books/Subscriptions	100	200	200
433.900	Other Supplies	0	600	300
Total Misc Supplies		134	1,300	1,800
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	585	0	0
Total Equipment Under \$5,000		585	0	0
Division Total: Community Develop-Admin		134,480	399,400	358,054
Department Total: Community Development		949,976	1,491,517	1,485,432
Fund Total: LAND MANAGEMENT		(79,012)	1,541,017	1,760,432

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Fire Service Areas

Fire Fleet Maintenance

Caswell

West Lakes

Central Mat-Su

Butte

Sutton

Talkeetna

Willow

Greater Palmer Consolidated



MATANUSKA-SUSITNA BOROUGH

FIRE SERVICE AREAS
Revenue and Expenditure Summary

REVENUE SUMMARY					
Fund	Fund Title	Property Taxes	Transfer from Other Funds	Other Revenue	Total Revenues
248	Caswell FSA	347,470	-	1,000	348,470
249	West Lakes FSA	2,897,680	367,286	13,000	3,277,966
250	Central Mat-Su FSA	10,240,230	23,500	245,000	10,508,730
251	Butte FSA	908,790	13,000	1,800	923,590
253	Sutton FSA	231,130	-	400	231,530
254	Talkeetna FSA	359,970	26,000	1,000	386,970
258	Willow FSA	847,190	-	3,000	850,190
259	Gr Palmer Consolidated FSA	1,314,200	-	8,000	1,322,200
Totals		17,146,660	429,786	273,200	17,849,646

EXPENDITURE SUMMARY					
Fund	Fund Title	Other Expenditures	Administrative / Maintenance Allocation	Capital Projects	Total Expenditure Budget
248	Caswell FSA	323,627	53,046	-	376,673
249	West Lakes FSA	3,011,324	169,353	510,000	3,690,677
250	Central Mat-Su FSA	7,793,213	515,533	2,450,000	10,758,746
251	Butte FSA	699,144	93,979	455,000	1,248,123
253	Sutton FSA	227,432	50,889	90,000	368,321
254	Talkeetna FSA	338,065	63,488	205,000	606,553
258	Willow FSA	582,463	82,549	235,000	900,012
259	Gr Palmer Consolidated FSA	478,014	58,092	60,000	596,106
Totals		13,453,282	1,086,929	4,005,000	18,545,211



MATANUSKA-SUSITNA BOROUGH

FIRE SERVICE AREAS
Revenue and Expenditure Detail

		REVENUE DETAIL		
Fund	Service Area	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
248	Caswell Lakes FSA	319,872	334,150	348,470
249	West Lakes FSA	2,697,275	3,148,021	3,277,966
250	Central Mat-Su FSA	9,979,950	10,168,330	10,508,730
251	Butte FSA	900,361	896,720	923,590
253	Sutton FSA	259,564	231,470	231,530
254	Talkeetna FSA	372,972	356,380	386,970
258	Willow FSA	827,571	827,810	850,190
259	Greater Palmer Consolidated FSA	1,317,403	1,276,750	1,322,200
Total Fire Service Area Revenues		16,674,968	17,239,631	17,849,646

		EXPENDITURE DETAIL		
Fund	Service Area	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
248	Caswell FSA	390,424	497,071	376,673
249	West Lakes FSA	2,530,868	4,059,676	3,690,677
250	Central Mat-Su FSA	12,075,781	9,642,826	10,758,746
251	Butte FSA	608,142	913,759	1,248,123
253	Sutton FSA	204,863	276,143	368,321
254	Talkeetna FSA	606,968	424,286	606,553
258	Willow FSA	592,843	859,169	900,012
259	Greater Palmer Consolidated FSA	1,197,950	1,460,705	596,106
Total Fire Service Area Expenditures		18,207,839	18,133,635	18,545,211

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

Fund	Fund Name	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
245	Fire Fleet Maintenance	320,065	362,517	376,200



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	320,065	362,517	376,200
TOTAL EXPENDITURES	320,085	362,517	376,200

Audit balance as of 6/30/2017			\$ -
Estimated revenues 2017-2018 fiscal year	\$ 362,517		
Estimated expenditures 2017-2018 fiscal year	<u>(362,517)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2018			-
Estimated revenues 2018-2019 fiscal year	376,200		
Estimated expenditures 2018-2019 fiscal year	<u>(376,200)</u>		
Estimated FY2019 adjustment to fund balance		-	
Estimated fund balance 6/30/2019			<u><u>\$ -</u></u>



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

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Revenue</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE37-Other State Revenue				
337.800	State PERS Relief	7,868	0	0
Total Other State Revenue		7,868	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	236	0	0
Total Interest Earnings		236	0	0
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	311,961	362,517	376,200
Total Recovery Wage,Fringe,Exp		311,961	362,517	376,200
Division Total: Non-Departmental		320,065	\$362,517	\$376,200
Department Total: Non-Departmental		320,065	\$362,517	\$376,200
Fund Total: FIRE FLEET MAINTENANCE		320,065	\$362,517	\$376,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX45-Operating Fund Transfers				
445.230	Transfer To- Service Area	19,313	0	0
Total Operating Fund Transfers		19,313	0	0
Division Total: Non-Departmental		19,313	0	0
Department Total: Non-Departmental		19,313	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Mainte				
EX11-Salaries & Wages				
411.100	Permanent Wages	132,182	132,744	134,132
411.200	Temp Wages & Adjmts	0	18,631	18,631
411.300	Overtime Wages	20,421	20,000	24,000
Total Salaries & Wages		152,603	171,375	176,763
EX12-Benefits				
412.100	Insurance Contrib	46,164	46,600	46,600
412.190	Life Insurance	284	286	286
412.200	Unemployment Contrib	913	917	1,061
412.300	Medicare	2,205	2,485	2,564
412.400	Retirement Contrib. - DB Plan	26,151	38,202	43,613
412.410	PERS Tier IV - DC Plan	9,961	0	0
412.411	PERS Tier IV - Health Plan	683	0	0
412.412	PERS Tier IV - HRA	1,846	0	0
412.413	PERS Tier IV - OD&D	99	0	0
412.600	Workers Compensation	17,211	12,494	12,887
412.700	Sbs Contribution	9,319	10,506	10,836
Total Benefits		114,836	111,490	117,847
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	611	1,600	808
414.400	Travel Tickets	0	1,538	1,320
Total Expenses Outside Of Boro		611	3,138	2,128
EX21-Communications				
421.100	Communication Network Service	0	1,000	1,000
Total Communications		0	1,000	1,000
EX22-Advertising				
422.000	Advertising	0	12	0
Total Advertising		0	12	0
EX23-Printing				
423.000	Printing	0	60	24
Total Printing		0	60	24
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,450	5,840	5,840
424.200	Water & Sewer	591	960	960
424.300	Natural Gas	2,835	4,800	4,800
424.500	Garbage Pickups	0	110	950
424.550	Recycling Pickups	192	360	360
Total Utilities-Building Oprtns		7,068	12,070	12,910



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Mainte				
EX25-Rental/Lease				
425.200	Building Rental	0	584	2,144
425.300	Equipment Rental	1,154	2,200	2,200
Total Rental/Lease		1,154	2,784	4,344
EX26-Professional Charges				
426.300	Dues & Fees	110	244	188
426.700	Occupational Health	0	0	90
426.900	Other Professional Chgs	70	298	98
Total Professional Charges		180	542	376
EX27-Insurance & Bond				
427.100	Property Insurance	1,138	1,220	1,500
427.500	Liability Insurance	0	0	500
Total Insurance & Bond		1,138	1,220	2,000
EX28-Maintenance Services				
428.100	Building Maint Services	933	6,400	6,400
428.200	Grounds Maint Services	490	600	600
428.300	Equipment Maint Services	111	800	960
428.400	Vehicle Maint Services	1,972	2,400	2,480
428.500	Commun Equip Maint Servic	0	400	400
428.920	Other Maintenance Service	0	80	160
Total Maintenance Services		3,506	10,680	11,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,651	2,000	1,328
429.710	Testing	83	240	160
429.900	Other Contractual	2,235	1,520	2,000
Total Other Contractual		3,969	3,760	3,488
EX30-Office Supplies				
430.100	Office Supplies < \$500	110	380	300
430.200	Copier/Fax Supplies	0	80	80
Total Office Supplies		110	460	380
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,915	6,200	5,320
431.200	Building Maint Supplies	162	1,000	1,000
431.300	Equipment Maint Supplies	183	2,320	2,320
431.400	Grounds Maint Supplies	0	80	80
431.900	Other Maint. Supplies	0	276	356
Total Maintenance Supplies		7,260	9,876	9,076



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Mainte				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	294	760	800
432.200	Gas	67	2,530	1,560
Total Fuel/Oil-Vehicle Use		361	3,290	2,360
EX33-Misc Supplies				
433.100	Personnel Supplies	71	700	700
433.110	Clothing	0	400	760
433.120	Tools under \$500	5,169	8,000	5,360
433.200	Medical Supplies	103	140	64
433.300	Books/Subscriptions	0	1,000	1,000
433.500	Training Supplies	0	380	380
433.900	Other Supplies	918	1,660	1,780
Total Misc Supplies		6,261	12,280	10,044
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	12,040	2,500
434.100	Other Equip under \$5,000	1,715	1,720	3,000
434.300	Furniture Under \$5,000	0	1,320	1,600
Total Equipment Under \$5,000		1,715	15,080	7,100
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	1,400	14,160
451.300	Furniture over \$5,000	0	2,000	1,200
Total Equipment Over \$5000		0	3,400	15,360
Division Total: Fleet Maintenance - Fire		300,772	362,517	376,200
Department Total: Emergency Services		300,772	362,517	376,200
Fund Total: FIRE FLEET MAINTENANCE		320,085	362,517	376,200



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	319,872	334,150	348,470
TOTAL EXPENDITURES	390,424	497,071	376,673

Audit balance as of 6/30/2017 \$ 531,997

Estimated revenues 2017-2018 fiscal year \$ 334,150

Estimated expenditures 2017-2018 fiscal year (497,071)

Estimated adjustment to fund balance (162,921)

Estimated fund balance 6/30/2018 369,076

Estimated revenues 2018-2019 fiscal year 348,470

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

Estimated FY2019 adjustment to fund balance (28,203)

Estimated fund balance 6/30/2019 \$ 340,873

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 248- CASWELL FIRE SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$107,718,850. 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	99,235,930	318,500	-	9,500	309,000
Sr Cit/Vet	8,482,920	27,200	27,200	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	107,718,850	345,700	27,200	9,500	309,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$309,000
311 102	Real Property Taxes - Delinquent	25,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Tax/State Collected	3,470

361 000 INTEREST EARNINGS

361 100	Interest on Investments	<u>1,000</u>
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TOTAL ESTIMATED REVENUES \$348,470



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	275,566	295,000	309,000
311.102	Real Property-Delinquent	23,538	25,000	25,000
311.400	Penalty & Interest	9,463	10,000	10,000
311.500	Vehicle Tax State Collec	3,390	3,400	3,470
Total General Property Taxes		311,957	333,400	347,470
RE37-Other State Revenue				
337.800	State PERS Relief	4,949	0	0
Total Other State Revenue		4,949	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	1,018	750	1,000
Total Interest Earnings		1,018	750	1,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	16	0	0
367.700	Service Areas	1,932	0	0
Total Transfer From Other Funds		1,948	0	0
Division Total: Non-Departmental		319,872	\$334,150	\$348,470
Department Total: Non-Departmental		319,872	\$334,150	\$348,470
Fund Total: CASWELL FSA #135		319,872	\$334,150	\$348,470



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	71,845	61,721	60,038
411.200	Temp Wages & Adjmts	12,204	13,824	13,824
411.300	Overtime Wages	492	0	0
411.400	Nonemployee Compensation	39,325	60,000	60,000
Total Salaries & Wages		123,866	135,545	133,862
EX12-Benefits				
412.100	Insurance Contrib	13,722	14,400	14,386
412.150	On-Call Health Insurance	101	1,461	1,497
412.190	Life Insurance	85	89	89
412.200	Unemployment Contrib	508	454	444
412.300	Medicare	1,797	1,966	1,941
412.400	Retirement Contrib. - DB Plan	16,448	15,431	17,166
412.410	PERS Tier IV - DC Plan	1,352	0	0
412.411	PERS Tier IV - Health Plan	102	0	0
412.412	PERS Tier IV - HRA	168	0	0
412.413	PERS Tier IV - OD&D	42	0	0
412.600	Workers Compensation	13,222	9,741	9,613
412.700	Sbs Contribution	7,596	8,310	8,206
Total Benefits		55,143	51,852	53,342
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	200	200
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		0	400	400
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	219	600	600
414.400	Travel Tickets	662	800	800
Total Expenses Outside Of Boro		881	1,400	1,400
EX21-Communications				
421.100	Communication Network Service	6,782	8,500	8,500
421.200	Postage	0	300	300
Total Communications		6,782	8,800	8,800
EX22-Advertising				
422.000	Advertising	0	1,000	500
Total Advertising		0	1,000	500
EX23-Printing				
423.000	Printing	0	1,000	600
Total Printing		0	1,000	600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	6,325	8,000	8,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	364	700	500
424.600	Heating Fuel-Oil	7,871	10,000	10,500
Total Utilities-Building Optrns		14,560	18,800	19,100
EX25-Rental/Lease				
425.200	Building Rental	0	10,380	10,323
425.300	Equipment Rental	0	1,000	1,000
Total Rental/Lease		0	11,380	11,323
EX26-Professional Charges				
426.300	Dues & Fees	299	650	650
426.600	Computer Software/Online Servi	4,117	2,700	3,000
426.700	Occupational Health	0	0	300
426.900	Other Professional Chgs	248	7,100	2,500
Total Professional Charges		4,664	10,450	6,450
EX27-Insurance & Bond				
427.100	Property Insurance	3,652	4,000	4,500
427.200	Vehicle Insurance	4,737	2,900	8,000
427.500	Liability Insurance	168	200	500
Total Insurance & Bond		8,557	7,100	13,000
EX28-Maintenance Services				
428.100	Building Maint Services	1,150	8,500	6,000
428.200	Grounds Maint Services	0	2,000	1,000
428.300	Equipment Maint Services	4,593	3,800	5,000
428.400	Vehicle Maint Services	0	5,000	3,500
428.500	Commun Equip Maint Servic	495	1,000	600
428.920	Other Maintenance Service	0	250	250
Total Maintenance Services		6,238	20,550	16,350
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	175	1,000	1,000
429.210	Training/Instructor Fees	500	500	500
429.710	Testing	383	500	500
429.900	Other Contractual	1,585	28,500	5,000
Total Other Contractual		2,643	30,500	7,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	151	750	500
430.200	Copier/Fax Supplies	80	200	200
Total Office Supplies		231	950	700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,485	10,000	8,000
431.200	Building Maint Supplies	3,151	4,000	2,500
431.300	Equipment Maint Supplies	1,421	2,000	2,000
431.400	Grounds Maint Supplies	0	500	500
Total Maintenance Supplies		7,057	16,500	13,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	364	1,500	1,000
432.200	Gas	2,720	6,500	6,500
Total Fuel/Oil-Vehicle Use		3,084	8,000	7,500
EX33-Misc Supplies				
433.100	Personnel Supplies	1,879	3,000	3,000
433.110	Clothing	11,338	15,000	10,000
433.120	Tools under \$500	22	1,000	1,000
433.200	Medical Supplies	0	150	150
433.300	Books/Subscriptions	0	150	150
433.500	Training Supplies	0	1,500	1,500
433.900	Other Supplies	2,027	4,000	5,000
Total Misc Supplies		15,266	24,800	20,800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	500	1,500
434.100	Other Equip under \$5,000	5,117	7,500	7,500
434.300	Furniture Under \$5,000	0	1,000	500
Total Equipment Under \$5,000		5,117	9,000	9,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	10,519	9,850	10,005
443.110	Telecomm-Admin & Audit	1,709	5,370	2,846
443.300	Maintenance	406	2,500	2,500
443.305	Fleet Maintenance	31,196	36,324	37,695
Total Intra Govern/Recov Expens		43,830	54,044	53,046
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	10,640	0	0
Total Operating Fund Transfers		10,640	0	0
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	81,865	85,000	0
Total Capital Project Transfers		81,865	85,000	0
Division Total: Non-Departmental		390,424	497,071	376,673
Department Total: Non-Departmental		390,424	497,071	376,673



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
Fund Total:	CASWELL FSA #135	390,424	497,071	376,673



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	2,697,275	3,148,021	3,277,966
TOTAL EXPENDITURES	2,530,868	4,059,676	3,690,677

Audit balance as of 6/30/2017 \$ 1,948,397

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

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

Capital Projects (1,125,000)

Debt Service (567,500)

Estimated adjustment to fund balance (911,655)

Estimated fund balance 6/30/2018 1,036,742

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

Estimated expenditures 2018-2019 fiscal year (2,617,377)

Capital Projects (510,000)

Debt Service (563,300)

Estimated FY2019 adjustment to fund balance (412,711)

Estimated fund balance 6/30/2019 \$ 624,031

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 249- WEST LAKES FIRE SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$1,442,026,260. 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	1,294,854,090	2,848,600	-	85,100	2,763,500
Sr Cit/Vet	140,980,100	310,100	310,100	-	-
Farm	3,900,490	-	-	-	-
Personal	2,291,580	5,000	-	100	4,900
Total	1,442,026,260	3,163,700	310,100	85,200	2,768,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$2,763,500
311 102	Real Property Taxes - Delinquent	70,000
311 200	Personal Property Taxes	4,900
311 400	Penalty & Interest on Delinquent Taxes	25,000
311 500	Vehicle Tax/State Collected	34,280

342 000 RENTAL INCOME

342 400	Rent for one borough ambulance, meeting area and fleet maintenance facility	367,286
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361 000 INTEREST

361 100	Interest on Investments	3,000
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369 000 OTHER

369 100	Miscellaneous	<u>10,000</u>
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TOTAL ESTIMATED REVENUES

\$3,277,966

SCHEDULE OF LONG TERM DEBT

Fund 319 – Station 7-3 Certificates of Participation

CERTIFICATES OF PARTICIPATION	BALANCE					BALANCE AT 6/30/2019
	AMOUNT ISSUED	AT 7/1/2018	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	
COP'S - 2016A	5,700,000	5,330,000	310,000	253,300	563,300	5,020,000
Total Debt Service Requirements		5,330,000	310,000	253,300	563,300	5,020,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,514,557	2,644,400	2,763,500
311.102	Real Property-Delinquent	64,802	70,000	70,000
311.200	Personal Property	4,686	4,900	4,900
311.400	Penalty & Interest	31,486	25,000	25,000
311.500	Vehicle Tax State Collec	31,870	33,590	34,280
Total General Property Taxes		2,647,401	2,777,890	2,897,680
RE37-Other State Revenue				
337.800	State PERS Relief	199	0	0
Total Other State Revenue		199	0	0
RE42-Public Safety				
342.400	Building Rental	24,500	357,631	367,286
342.910	Fire - Illegal Burns	2,310	0	0
Total Public Safety		26,810	357,631	367,286
RE61-Interest Earnings				
361.100	Interest On Investments	3,365	2,500	3,000
Total Interest Earnings		3,365	2,500	3,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	3,234	0	0
Total Transfer From Other Funds		3,234	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	16,266	10,000	10,000
Total Other Revenue Sources		16,266	10,000	10,000
Division Total: Non-Departmental		2,697,275	\$3,148,021	\$3,277,966
Department Total: Non-Departmental		2,697,275	\$3,148,021	\$3,277,966
Fund Total: WEST LAKES FSA #136		2,697,275	\$3,148,021	\$3,277,966



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	370,769	404,510	429,264
411.200	Temp Wages & Adjmts	18,139	25,000	30,000
411.300	Overtime Wages	3,603	20,000	30,000
411.400	Nonemployee Compensation	552,825	550,000	600,000
Total Salaries & Wages		945,336	999,510	1,089,264
EX12-Benefits				
412.100	Insurance Contrib	122,987	134,118	133,982
412.150	On-Call Health Insurance	1,336	13,394	14,970
412.190	Life Insurance	755	824	823
412.200	Unemployment Contrib	2,356	2,698	2,936
412.300	Medicare	13,714	14,494	15,795
412.400	Retirement Contrib. - DB Plan	659	107,412	127,946
412.410	PERS Tier IV - DC Plan	65,129	0	0
412.411	PERS Tier IV - Health Plan	4,381	0	0
412.412	PERS Tier IV - HRA	10,756	0	0
412.413	PERS Tier IV - OD&D	999	0	0
412.600	Workers Compensation	112,647	71,097	77,536
412.700	Sbs Contribution	57,975	61,271	66,772
Total Benefits		393,694	405,308	440,760
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	25	500	500
Total Expenses Within Borough		25	500	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	745	3,500	4,000
414.400	Travel Tickets	378	7,000	9,000
Total Expenses Outside Of Boro		1,123	10,500	13,000
EX21-Communications				
421.100	Communication Network Service	22,823	33,000	35,000
421.200	Postage	0	5,000	5,000
421.300	Communication Network	0	0	1,000
Total Communications		22,823	38,000	41,000
EX22-Advertising				
422.000	Advertising	0	1,500	1,500
Total Advertising		0	1,500	1,500
EX23-Printing				
423.000	Printing	0	5,000	5,000
Total Printing		0	5,000	5,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	50,657	90,000	110,000
424.300	Natural Gas	10,510	30,000	35,000
424.400	Lp-Propane	0	1,000	1,000
424.500	Garbage Pickups	4,360	6,000	8,000
424.600	Heating Fuel-Oil	3,115	6,750	7,000
Total Utilities-Building Optrns		68,642	133,750	161,000
EX25-Rental/Lease				
425.200	Building Rental	740	3,000	3,000
425.300	Equipment Rental	4,235	6,500	7,000
Total Rental/Lease		4,975	9,500	10,000
EX26-Professional Charges				
426.300	Dues & Fees	8,654	10,000	12,000
426.600	Computer Software/Online Servi	15,753	10,000	15,000
426.700	Occupational Health	0	0	1,000
426.900	Other Professional Chgs	902	46,100	48,000
Total Professional Charges		25,309	66,100	76,000
EX27-Insurance & Bond				
427.100	Property Insurance	8,823	9,500	17,000
427.200	Vehicle Insurance	62,263	37,500	28,000
427.500	Liability Insurance	1,410	1,500	3,000
Total Insurance & Bond		72,496	48,500	48,000
EX28-Maintenance Services				
428.100	Building Maint Services	6,427	12,100	15,000
428.200	Grounds Maint Services	0	5,000	5,000
428.300	Equipment Maint Services	26,576	25,000	35,000
428.400	Vehicle Maint Services	11,776	36,000	36,000
428.500	Commun Equip Maint Servic	0	4,000	4,000
428.900	Other Bldg. Maint Service	0	0	1,000
428.920	Other Maintenance Service	2,948	5,000	5,000
Total Maintenance Services		47,727	87,100	101,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,145	25,600	26,000
429.210	Training/Instructor Fees	1,000	10,000	10,000
429.710	Testing	1,030	2,000	2,500
429.900	Other Contractual	12,411	42,000	43,000
Total Other Contractual		15,586	79,600	81,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,412	6,000	8,000
430.200	Copier/Fax Supplies	663	3,000	4,000
Total Office Supplies		3,075	9,000	12,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	49,641	71,000	70,000
431.200	Building Maint Supplies	6,080	10,000	10,000
431.300	Equipment Maint Supplies	19,723	20,000	25,000
431.400	Grounds Maint Supplies	190	5,000	5,000
431.900	Other Maint. Supplies	0	0	2,000
Total Maintenance Supplies		75,634	106,000	112,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2,686	4,000	6,000
432.200	Gas	38,998	70,000	70,000
Total Fuel/Oil-Vehicle Use		41,684	74,000	76,000
EX33-Misc Supplies				
433.100	Personnel Supplies	9,690	18,000	20,000
433.110	Clothing	9,160	25,000	35,000
433.120	Tools under \$500	3,569	6,000	6,000
433.200	Medical Supplies	827	1,500	1,500
433.300	Books/Subscriptions	4,422	7,000	7,000
433.500	Training Supplies	7,480	15,000	15,000
433.900	Other Supplies	8,388	30,000	55,000
Total Misc Supplies		43,536	102,500	139,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,490	14,000	20,000
434.100	Other Equip under \$5,000	5,102	10,000	15,000
434.300	Furniture Under \$5,000	736	5,000	5,000
Total Equipment Under \$5,000		9,328	29,000	40,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	67,101	70,060	76,262
443.110	Telecomm-Admin & Audit	23,198	43,424	42,396
443.300	Maintenance	12,744	12,000	13,000
443.305	Fleet Maintenance	0	36,324	37,695
Total Intra Govern/Recov Expens		103,043	161,808	169,353
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	360,000	567,500	563,300
Total Operating Fund Transfers		360,000	567,500	563,300



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	296,832	1,125,000	510,000
Total Capital Project Transfers		296,832	1,125,000	510,000
Division Total: Non-Departmental		2,530,868	4,059,676	3,690,677
Department Total: Non-Departmental		2,530,868	4,059,676	3,690,677
Fund Total: WEST LAKES FSA #136		2,530,868	4,059,676	3,690,677



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	9,979,950	10,168,330	10,508,730
TOTAL EXPENDITURES	12,075,781	9,642,826	10,758,746

Audit balance as of 6/30/2017 \$ 8,122,217

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

Estimated expenditures 2017-2018 fiscal year (7,315,226)

Capital Projects (1,486,000)

Debt Service (841,600)

Estimated adjustment to fund balance 525,504

Estimated fund balance 6/30/2018 8,647,721

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

Estimated expenditures 2018-2019 fiscal year (7,458,046)

Capital Projects (2,450,000)

Debt Service (850,700)

Estimated FY2019 adjustment to fund balance (250,016)

Estimated fund balance 6/30/2019 \$ 8,397,705

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 250- CENTRAL MAT-SU FIRE SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$5,218,493,390. A mill rate of 2.15 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	4,721,023,220	10,150,100	-	303,400	9,846,700
Sr Cit/Vet	428,832,370	921,900	921,900	-	-
Farm	25,614,550	-	-	-	-
Personal	43,023,250	92,400	-	2,700	89,700
Total	5,218,493,390	11,164,400	921,900	306,100	9,936,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes - Current	\$9,846,700
311 102	Real Property Taxes - Delinquent	150,000
311 200	Personal Property Taxes	89,700
311 400	Penalty & Interest on Delinquent Taxes	60,000
311 500	Vehicle Tax/State Collected	93,830

341 000 FEES

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

342 400	Building Rental	23,500
342 910	Fire-Illegal Burns	-0-

361 000 INTEREST

361 100	Interest on Investments	15,000
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369 000 OTHER

369 100	Miscellaneous	20,000
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TOTAL ESTIMATED REVENUES

\$10,508,730

SCHEDULE OF LONG TERM DEBT: FUND 316

STATION 5-1

Certificates of Participation	Amount Issued	Balance at 7/1/2018	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2019
COP'S - 2013	8,585,000	6,750,000	505,000	259,325	764,325	6,245,000
Total Debt Service Requirements		6,750,000	505,000	259,325	764,325	6,245,000

SCHEDULE OF LONG TERM DEBT: FUND 318

**STATION 6-2
CERTIFICATES OF PARTICIPATION**

Certificates of Participation	Amount Issued	Balance at 7/1/2018	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2019
COP'S - 2016B	5,000,000	4,685,000	270,000	228,750	498,750	4,415,000
Total Debt Service Requirements		4,685,000	270,000	228,750	498,750	4,415,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE11-General Property Taxes				
311.100	Real Property	9,180,889	9,508,600	9,846,700
311.101	Real Prop-SCit/DVet/Farm	295	0	0
311.102	Real Property-Delinquent	145,946	150,000	150,000
311.200	Personal Property	98,307	96,800	89,700
311.400	Penalty & Interest	73,208	60,000	60,000
311.500	Vehicle Tax State Collec	89,520	91,930	93,830
Total General Property Taxes		9,588,165	9,907,330	10,240,230
RE37-Other State Revenue				
337.800	State PERS Relief	70,041	0	0
Total Other State Revenue		70,041	0	0
RE41-General Government				
341.971	Fire Plan Review Fees	251,051	200,000	210,000
Total General Government		251,051	200,000	210,000
RE42-Public Safety				
342.400	Building Rental	25,040	23,500	23,500
342.910	Fire - Illegal Burns	275	500	0
342.930	Fire - Hazmat Response	1,500	0	0
Total Public Safety		26,815	24,000	23,500
RE61-Interest Earnings				
361.100	Interest On Investments	16,507	12,000	15,000
Total Interest Earnings		16,507	12,000	15,000
RE67-Transfer From Other Funds				
367.700	Service Areas	9,077	0	0
Total Transfer From Other Funds		9,077	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	18,294	25,000	20,000
Total Other Revenue Sources		18,294	25,000	20,000
Division Total: Non-Departmental		9,979,950	\$10,168,330	\$10,508,730
Department Total: Non-Departmental		9,979,950	\$10,168,330	\$10,508,730
Fund Total: CENTRAL MAT-SU FSA #130		9,979,950	\$10,168,330	\$10,508,730



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,100,684	1,236,017	1,275,007
411.200	Temp Wages & Adjmts	4,751	171,597	171,597
411.300	Overtime Wages	120,864	187,500	188,400
411.400	Nonemployee Compensation	496,049	1,001,816	1,001,816
Total Salaries & Wages		1,722,348	2,596,930	2,636,820
EX12-Benefits				
412.100	Insurance Contrib	373,400	415,207	429,280
412.150	On-Call Health Insurance	2,307	24,397	24,995
412.190	Life Insurance	2,292	2,551	2,635
412.200	Unemployment Contrib	7,359	9,571	9,811
412.300	Medicare	24,976	37,657	38,234
412.400	Retirement Contrib. - DB Plan	177,038	347,357	412,443
412.410	PERS Tier IV - DC Plan	102,677	0	0
412.411	PERS Tier IV - Health Plan	6,989	0	0
412.412	PERS Tier IV - HRA	19,419	0	0
412.413	PERS Tier IV - OD&D	2,564	0	0
412.600	Workers Compensation	197,798	180,799	184,726
412.700	Sbs Contribution	105,584	159,194	161,638
Total Benefits		1,022,403	1,176,733	1,263,762
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	11,308	27,430	27,430
414.400	Travel Tickets	5,215	18,100	18,100
Total Expenses Outside Of Boro		16,523	45,530	45,530
EX21-Communications				
421.100	Communication Network Service	64,473	80,000	80,000
421.200	Postage	1,156	1,500	3,050
Total Communications		65,629	81,500	83,050
EX22-Advertising				
422.000	Advertising	612	17,300	17,300
Total Advertising		612	17,300	17,300
EX23-Printing				
423.000	Printing	743	12,250	12,250
Total Printing		743	12,250	12,250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	50,112	58,950	61,392
424.300	Natural Gas	25,220	29,280	33,400
424.400	Lp-Propane	1,260	2,000	2,000
424.500	Garbage Pickups	3,737	4,912	4,672
424.600	Heating Fuel-Oil	2,517	5,000	5,000
Total Utilities-Building Optrns		82,846	100,142	106,464
EX25-Rental/Lease				
425.200	Building Rental	40,335	130,863	130,863
425.300	Equipment Rental	12,170	14,000	14,000
Total Rental/Lease		52,505	144,863	144,863
EX26-Professional Charges				
426.300	Dues & Fees	11,789	12,000	12,000
426.600	Computer Software/Online Servi	42,408	30,000	40,000
426.700	Occupational Health	0	0	30,000
426.900	Other Professional Chgs	2,445	110,610	135,100
Total Professional Charges		56,642	152,610	217,100
EX27-Insurance & Bond				
427.100	Property Insurance	20,340	21,700	25,000
427.200	Vehicle Insurance	187,822	87,500	55,000
427.500	Liability Insurance	4,281	4,500	7,000
Total Insurance & Bond		212,443	113,700	87,000
EX28-Maintenance Services				
428.100	Building Maint Services	9,458	24,000	20,150
428.200	Grounds Maint Services	2,873	10,000	7,500
428.300	Equipment Maint Services	32,788	55,750	52,800
428.400	Vehicle Maint Services	16,974	175,000	110,000
428.500	Commun Equip Maint Servic	0	15,400	15,400
428.920	Other Maintenance Service	2,168	7,000	7,000
Total Maintenance Services		64,261	287,150	212,850
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,956	35,395	45,395
429.210	Training/Instructor Fees	0	9,000	9,000
429.710	Testing	2,471	6,200	6,200
429.900	Other Contractual	20,665	58,800	58,800
Total Other Contractual		29,092	109,395	119,395



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,271	4,800	4,800
430.200	Copier/Fax Supplies	1,013	2,000	2,000
Total Office Supplies		4,284	6,800	6,800
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	117,182	110,000	120,000
431.200	Building Maint Supplies	10,513	27,000	27,000
431.300	Equipment Maint Supplies	39,264	61,750	61,000
431.400	Grounds Maint Supplies	3,346	9,200	9,200
431.900	Other Maint. Supplies	0	2,200	2,200
Total Maintenance Supplies		170,305	210,150	219,400
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	5,541	4,800	6,000
432.200	Gas	63,912	100,000	95,000
Total Fuel/Oil-Vehicle Use		69,453	104,800	101,000
EX33-Misc Supplies				
433.100	Personnel Supplies	18,685	88,500	88,500
433.110	Clothing	2,268	182,850	180,200
433.120	Tools under \$500	2,164	20,800	18,000
433.200	Medical Supplies	2,370	5,400	4,200
433.300	Books/Subscriptions	5,665	15,140	15,140
433.500	Training Supplies	40,052	32,000	32,000
433.900	Other Supplies	64,610	146,000	146,000
Total Misc Supplies		135,814	490,690	484,040
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	6,608	53,300	16,100
434.100	Other Equip under \$5,000	60,779	114,550	131,550
434.300	Furniture Under \$5,000	1,698	17,000	14,000
Total Equipment Under \$5,000		69,085	184,850	161,650
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	193,901	176,514	191,642
443.110	Telecomm-Admin & Audit	70,814	153,737	163,893
443.300	Maintenance	29,439	31,000	31,000
443.305	Fleet Maintenance	146,622	116,404	120,798
Total Intra Govern/Recov Expens		440,776	477,655	507,333
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	530,008	496,600	498,800
Total Operating Fund Transfers		530,008	496,600	498,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 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	6,400,000	1,486,000	2,450,000
Total Capital Project Transfers		6,400,000	1,486,000	2,450,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	41,036	137,900	128,500
451.200	Vehicles	2,483	0	0
Total Equipment Over \$5000		43,519	137,900	128,500
Division Total: Non-Departmental		11,189,291	8,433,548	9,503,907
Department Total: Non-Departmental		11,189,291	8,433,548	9,503,907



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code D				
EX11-Salaries & Wages				
411.100	Permanent Wages	212,918	262,082	274,011
411.200	Temp Wages & Adjmts	0	62,806	62,806
411.300	Overtime Wages	20,436	40,000	40,000
Total Salaries & Wages		233,354	364,888	376,817
EX12-Benefits				
412.100	Insurance Contrib	61,219	76,550	86,210
412.190	Life Insurance	376	472	530
412.200	Unemployment Contrib	1,401	2,190	2,261
412.300	Medicare	3,384	5,292	5,464
412.400	Retirement Contrib. - DB Plan	55,731	75,640	89,050
412.410	PERS Tier IV - DC Plan	8,387	0	0
412.411	PERS Tier IV - Health Plan	556	0	0
412.412	PERS Tier IV - HRA	1,441	0	0
412.413	PERS Tier IV - OD&D	81	0	0
412.600	Workers Compensation	22,486	23,954	24,687
412.700	Sbs Contribution	14,305	22,369	23,099
Total Benefits		169,367	206,467	231,301
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	568	5,225	8,350
414.400	Travel Tickets	0	6,200	6,200
Total Expenses Outside Of Boro		568	11,425	14,550
EX21-Communications				
421.200	Postage	1,065	600	1,200
Total Communications		1,065	600	1,200
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		0	200	200
EX23-Printing				
423.000	Printing	273	750	750
Total Printing		273	750	750
EX25-Rental/Lease				
425.300	Equipment Rental	3,317	4,000	4,000
Total Rental/Lease		3,317	4,000	4,000
EX26-Professional Charges				
426.300	Dues & Fees	155	750	750
426.600	Computer Software/Online Servi	2,608	10,000	10,000
Total Professional Charges		2,763	10,750	10,750



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

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code D				
EX27-Insurance & Bond				
427.500	Liability Insurance	528	550	1,000
Total Insurance & Bond		528	550	1,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	644	1,730	1,000
428.400	Vehicle Maint Services	0	1,375	0
Total Maintenance Services		644	3,105	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	3,150	3,150
429.210	Training/Instructor Fees	0	1,000	1,000
429.900	Other Contractual	0	1,000	1,000
Total Other Contractual		0	5,150	5,150
EX30-Office Supplies				
430.100	Office Supplies < \$500	837	1,500	1,500
430.200	Copier/Fax Supplies	304	1,000	1,000
Total Office Supplies		1,141	2,500	2,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	2,300	0
431.300	Equipment Maint Supplies	0	500	500
Total Maintenance Supplies		0	2,800	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,000	1,000
433.110	Clothing	0	1,820	2,400
433.120	Tools under \$500	0	500	500
433.300	Books/Subscriptions	776	2,000	2,000
433.500	Training Supplies	0	500	500
433.900	Other Supplies	63	1,100	1,800
Total Misc Supplies		839	6,920	8,200
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,907	2,000	2,000
434.100	Other Equip under \$5,000	0	4,800	4,800
434.300	Furniture Under \$5,000	0	3,000	3,000
Total Equipment Under \$5,000		1,907	9,800	9,800
Division Total: Fire Code Deferment		415,766	629,905	667,718



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency				
EX21-Communications				
421.100	Communication Network Service	11,908	15,950	15,400
Total Communications		11,908	15,950	15,400
EX24-Utilities-Building Oprtns				
424.100	Electricity	25,925	28,600	28,600
424.200	Water & Sewer	3,381	4,400	4,400
424.300	Natural Gas	22,458	25,850	27,143
424.500	Garbage Pickups	1,863	2,640	2,640
424.550	Recycling Pickups	528	1,293	715
Total Utilities-Building Oprtns		54,155	62,783	63,498
EX25-Rental/Lease				
425.300	Equipment Rental	198	550	550
Total Rental/Lease		198	550	550
EX26-Professional Charges				
426.300	Dues & Fees	248	66	275
426.600	Computer Software/Online Servi	0	2,310	2,310
Total Professional Charges		248	2,376	2,585
EX27-Insurance & Bond				
427.100	Property Insurance	6,754	7,200	7,000
Total Insurance & Bond		6,754	7,200	7,000
EX28-Maintenance Services				
428.100	Building Maint Services	8,844	14,630	14,630
428.200	Grounds Maint Services	843	2,420	2,420
428.300	Equipment Maint Services	2,591	2,722	3,300
Total Maintenance Services		12,278	19,772	20,350
EX29-Other Contractual				
429.900	Other Contractual	1,011	11,000	9,900
Total Other Contractual		1,011	11,000	9,900
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	5,005	6,600	6,600
431.300	Equipment Maint Supplies	198	1,595	1,595
431.400	Grounds Maint Supplies	242	825	825
Total Maintenance Supplies		5,445	9,020	9,020
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	273	1,430	990
Total Fuel/Oil-Vehicle Use		273	1,430	990



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency				
EX33-Misc Supplies				
433.120	Tools under \$500	0	550	550
433.900	Other Supplies	138	825	660
Total Misc Supplies		138	1,375	1,210
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	1,048	2,640	2,640
434.300	Furniture Under \$5,000	0	2,640	2,640
Total Equipment Under \$5,000		1,048	5,280	5,280
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	0	8,200	8,200
Total Intra Govern/Recov Expens		0	8,200	8,200
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	3,300	3,300
Total Equipment Over \$5000		0	3,300	3,300
Division Total: Emergency Services Bldg		93,456	148,236	147,283



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 351-Emergency				
EX21-Communications				
421.100	Communication Network Service	8,907	12,420	12,420
Total Communications		8,907	12,420	12,420
EX24-Utilities-Building Oprtns				
424.100	Electricity	16,299	19,320	20,286
424.300	Natural Gas	11,358	14,260	14,973
424.500	Garbage Pickups	948	1,472	1,472
424.550	Recycling Pickups	442	552	552
Total Utilities-Building Oprtns		29,047	35,604	37,283
EX25-Rental/Lease				
425.300	Equipment Rental	138	460	460
Total Rental/Lease		138	460	460
EX26-Professional Charges				
426.300	Dues & Fees	83	92	92
426.600	Computer Software/Online Servi	0	2,723	1,895
Total Professional Charges		83	2,815	1,987
EX27-Insurance & Bond				
427.100	Property Insurance	6,601	7,100	8,000
Total Insurance & Bond		6,601	7,100	8,000
EX28-Maintenance Services				
428.100	Building Maint Services	6,159	5,520	5,520
428.200	Grounds Maint Services	282	2,024	2,024
428.300	Equipment Maint Services	1,006	2,024	2,024
Total Maintenance Services		7,447	9,568	9,568
EX29-Other Contractual				
429.710	Testing	67	92	92
429.900	Other Contractual	690	4,692	4,742
Total Other Contractual		757	4,784	4,834
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,944	3,300	2,300
431.300	Equipment Maint Supplies	172	1,334	1,334
431.400	Grounds Maint Supplies	124	690	690
Total Maintenance Supplies		2,240	5,324	4,324
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	414	414
Total Fuel/Oil-Vehicle Use		0	414	414



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 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	460	460
433.900	Other Supplies	48	920	920
Total Misc Supplies		48	1,380	1,380
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	2,300	2,300
434.300	Furniture Under \$5,000	0	1,208	2,208
Total Equipment Under \$5,000		0	3,508	4,508
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	322,000	345,000	351,900
Total Operating Fund Transfers		322,000	345,000	351,900
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	2,760	2,760
Total Equipment Over \$5000		0	2,760	2,760
Division Total: Emergency Services Station 5		377,268	431,137	439,838
Department Total: Emergency Services		886,490	1,209,278	1,254,839
Fund Total: CENTRAL MAT-SU FSA #130		12,075,781	9,642,826	10,758,746



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	900,361	896,720	923,590
TOTAL EXPENDITURES	608,142	913,759	1,248,123

Audit balance as of 6/30/2017 \$ 1,302,877

Estimated revenues 2017-2018 fiscal year \$ 896,720

Estimated expenditures 2017-2018 fiscal year (788,759)
Capital Projects (125,000)

Estimated adjustment to fund balance (17,039)

Estimated fund balance 6/30/2018 1,285,838

Estimated revenues 2018-2019 fiscal year 923,590

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

Estimated FY2019 adjustment to fund balance (324,533)

Estimated fund balance 6/30/2019 \$ 961,305

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 251- BUTTE FIRE SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$310,432,280. 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	261,860,990	898,100	-	26,800	871,300
Sr Cit/Vet	46,921,450	160,900	160,900	-	-
Farm	1,648,290	-	-	-	-
Personal	1,550	-	-	-	-
Total	310,432,280	1,059,000	160,900	26,800	871,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$871,300
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Tax/State Collected	8,490

342 000 RENTAL INCOME

342 400	Building Rental	13,000
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361 000 INTEREST

361 100	Interest on Investments	<u>1,800</u>
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TOTAL ESTIMATED REVENUES		<u>\$923,590</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue**

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Revenue</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	836,304	844,900	871,300
311.102	Real Property-Delinquent	16,003	20,000	20,000
311.400	Penalty & Interest	8,890	9,000	9,000
311.500	Vehicle Tax State Collec	8,180	8,320	8,490
Total General Property Taxes		869,377	882,220	908,790
RE37-Other State Revenue				
337.800	State PERS Relief	68	0	0
Total Other State Revenue		68	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	2,072	1,500	1,800
Total Interest Earnings		2,072	1,500	1,800
RE67-Transfer From Other Funds				
367.400	Capital Projects	2,238	0	0
367.700	Service Areas	2,511	0	0
Total Transfer From Other Funds		4,749	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	11,095	0	0
Total Other Revenue Sources		11,095	0	0
Division Total: Non-Departmental		900,361	\$896,720	\$923,590
Department Total: Non-Departmental		900,361	\$896,720	\$923,590
Fund Total: BUTTE FSA #2		900,361	\$896,720	\$923,590



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	20,440	28,296	29,993
411.200	Temp Wages & Adjmts	0	0	250
411.300	Overtime Wages	7	0	0
411.400	Nonemployee Compensation	152,781	140,000	145,000
Total Salaries & Wages		173,228	168,296	175,243
EX12-Benefits				
412.100	Insurance Contrib	4,558	8,137	8,102
412.150	On-Call Health Insurance	330	3,409	3,618
412.190	Life Insurance	28	51	50
412.200	Unemployment Contrib	123	171	176
412.300	Medicare	2,516	2,441	2,527
412.400	Retirement Contrib. - DB Plan	223	7,285	8,207
412.410	PERS Tier IV - DC Plan	3,077	0	0
412.411	PERS Tier IV - Health Plan	232	0	0
412.412	PERS Tier IV - HRA	381	0	0
412.413	PERS Tier IV - OD&D	95	0	0
412.600	Workers Compensation	20,940	11,693	12,095
412.700	Sbs Contribution	10,633	10,317	10,682
Total Benefits		43,136	43,504	45,457
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	450	450
413.200	Expense Reimb-Within Boro	0	300	300
413.900	Other Exp - Within Boro	0	300	300
Total Expenses Within Borough		0	1,050	1,050
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	300
414.200	Exp Reimb- Outside Boro	1,391	14,000	14,000
414.400	Travel Tickets	0	6,000	6,000
Total Expenses Outside Of Boro		1,391	20,300	20,300
EX21-Communications				
421.100	Communication Network Service	7,814	9,000	9,000
421.200	Postage	0	100	100
Total Communications		7,814	9,100	9,100
EX22-Advertising				
422.000	Advertising	0	300	300
Total Advertising		0	300	300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX23-Printing				
423.000	Printing	0	300	300
Total Printing		0	300	300
EX24-Utilities-Building Optrns				
424.100	Electricity	18,186	22,000	22,000
424.300	Natural Gas	7,531	10,000	10,000
424.500	Garbage Pickups	1,126	1,800	1,800
424.600	Heating Fuel-Oil	1,847	8,000	8,000
Total Utilities-Building Optrns		28,690	41,800	41,800
EX25-Rental/Lease				
425.200	Building Rental	0	20,759	20,644
425.300	Equipment Rental	361	2,000	1,000
Total Rental/Lease		361	22,759	21,644
EX26-Professional Charges				
426.300	Dues & Fees	1,421	3,500	3,500
426.600	Computer Software/Online Servi	5,555	5,000	5,000
426.700	Occupational Health	0	0	300
426.900	Other Professional Chgs	399	750	750
Total Professional Charges		7,375	9,250	9,550
EX27-Insurance & Bond				
427.100	Property Insurance	5,352	5,750	6,000
427.200	Vehicle Insurance	38,981	23,500	13,500
427.500	Liability Insurance	275	300	500
Total Insurance & Bond		44,608	29,550	20,000
EX28-Maintenance Services				
428.100	Building Maint Services	1,456	6,500	6,500
428.300	Equipment Maint Services	6,657	7,500	7,500
428.400	Vehicle Maint Services	4,698	32,000	32,000
428.500	Commun Equip Maint Servic	1,745	1,500	1,500
428.920	Other Maintenance Service	200	1,000	1,000
Total Maintenance Services		14,756	48,500	48,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,200	6,000	6,000
429.210	Training/Instructor Fees	0	500	2,000
429.710	Testing	673	1,600	2,000
429.900	Other Contractual	7,845	20,000	10,000
Total Other Contractual		9,718	28,100	20,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,492	2,500	2,000
430.200	Copier/Fax Supplies	62	1,000	1,000
Total Office Supplies		1,554	3,500	3,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	24,582	65,000	65,000
431.200	Building Maint Supplies	8,160	10,000	15,000
431.300	Equipment Maint Supplies	11,255	15,000	10,000
431.400	Grounds Maint Supplies	957	6,000	6,000
431.900	Other Maint. Supplies	158	200	0
Total Maintenance Supplies		45,112	96,200	96,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,648	2,500	2,500
432.200	Gas	8,915	30,000	30,000
Total Fuel/Oil-Vehicle Use		10,563	32,500	32,500
EX33-Misc Supplies				
433.100	Personnel Supplies	8,841	14,000	14,000
433.110	Clothing	19,422	24,000	40,000
433.120	Tools under \$500	4,375	14,000	14,000
433.200	Medical Supplies	265	900	900
433.300	Books/Subscriptions	1,376	1,400	3,000
433.500	Training Supplies	4,523	7,500	7,500
433.900	Other Supplies	5,416	20,000	15,000
Total Misc Supplies		44,218	81,800	94,400
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	9,436	10,000	10,000
434.100	Other Equip under \$5,000	4,644	18,933	20,000
434.300	Furniture Under \$5,000	1,468	5,000	5,000
Total Equipment Under \$5,000		15,548	33,933	35,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	21,187	21,704	21,932
443.110	Telecomm-Admin & Audit	7,732	17,510	17,528
443.300	Maintenance	4,226	5,500	5,500
443.305	Fleet Maintenance	40,556	47,236	49,019
Total Intra Govern/Recov Expens		73,701	91,950	93,979
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	13,832	0	0
Total Operating Fund Transfers		13,832	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	61,834	126,067	455,000
Total Capital Project Transfers		61,834	126,067	455,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	10,703	25,000	25,000
Total Equipment Over \$5000		10,703	25,000	25,000
Division Total: Non-Departmental		608,142	913,759	1,248,123
Department Total: Non-Departmental		608,142	913,759	1,248,123
Fund Total: BUTTE FSA #2		608,142	913,759	1,248,123



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	259,564	231,470	231,530
TOTAL EXPENDITURES	204,863	276,143	368,321

Audit balance as of 6/30/2017 \$ 290,386

Estimated revenues 2017-2018 fiscal year \$ 231,470

Estimated expenditures 2017-2018 fiscal year (276,143)
Capital Projects -

Estimated adjustment to fund balance (44,673)

Estimated fund balance 6/30/2018 245,713

Estimated revenues 2018-2019 fiscal year 231,530

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

Estimated FY2019 adjustment to fund balance (136,791)

Estimated fund balance 6/30/2019 \$ 108,922

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 253- SUTTON FIRE SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$58,905,840. A mill rate of 4.59 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	47,377,180	217,400	-	6,500	210,900
Sr Cit/Vet	11,297,700	51,800	51,800	-	-
Farm	230,960	-	-	-	-
Personal	-	-	-	-	-
Total	58,905,840	269,200	51,800	6,500	210,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$210,900
311 102	Real Property Taxes - Delinquent	12,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	3,230

361 000 INTEREST

361 100	Interest on Investments	<u>400</u>
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TOTAL ESTIMATED REVENUES \$231,530



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	197,934	210,900	210,900
311.102	Real Property-Delinquent	15,659	12,000	12,000
311.400	Penalty & Interest	5,629	5,000	5,000
311.500	Vehicle Tax State Collec	4,220	3,170	3,230
Total General Property Taxes		223,442	231,070	231,130
RE37-Other State Revenue				
337.800	State PERS Relief	33	0	0
Total Other State Revenue		33	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	470	400	400
Total Interest Earnings		470	400	400
RE67-Transfer From Other Funds				
367.700	Service Areas	1,739	0	0
Total Transfer From Other Funds		1,739	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	33,880	0	0
Total Other Revenue Sources		33,880	0	0
Division Total: Non-Departmental		259,564	\$231,470	\$231,530
Department Total: Non-Departmental		259,564	\$231,470	\$231,530
Fund Total: SUTTON FSA #4		259,564	\$231,470	\$231,530



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	11,417	11,976	12,127
411.200	Temp Wages & Adjmts	8,880	11,000	11,220
411.300	Overtime Wages	2	0	0
411.400	Nonemployee Compensation	40,602	35,000	35,000
Total Salaries & Wages		60,901	57,976	58,347
EX12-Benefits				
412.100	Insurance Contrib	2,535	2,699	2,689
412.150	On-Call Health Insurance	280	852	873
412.190	Life Insurance	16	17	17
412.200	Unemployment Contrib	122	139	141
412.300	Medicare	884	841	847
412.400	Retirement Contrib. - DB Plan	109	5,864	6,558
412.410	PERS Tier IV - DC Plan	1,725	0	0
412.411	PERS Tier IV - Health Plan	130	0	0
412.412	PERS Tier IV - HRA	214	0	0
412.413	PERS Tier IV - OD&D	54	0	0
412.600	Workers Compensation	6,461	3,425	3,435
412.700	Sbs Contribution	3,734	3,555	3,577
Total Benefits		16,264	17,392	18,137
EX21-Communications				
421.100	Communication Network Service	1,945	3,750	2,000
421.200	Postage	0	50	50
Total Communications		1,945	3,800	2,050
EX22-Advertising				
422.000	Advertising	0	265	200
Total Advertising		0	265	200
EX23-Printing				
423.000	Printing	0	500	0
Total Printing		0	500	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,094	8,000	8,000
424.500	Garbage Pickups	868	1,000	1,000
424.600	Heating Fuel-Oil	8,367	13,000	13,000
Total Utilities-Building Oprtns		17,329	22,000	22,000
EX25-Rental/Lease				
425.200	Building Rental	0	7,380	10,323
425.300	Equipment Rental	1,837	2,000	2,000
Total Rental/Lease		1,837	9,380	12,323



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX26-Professional Charges				
426.300	Dues & Fees	1,356	1,620	3,000
426.600	Computer Software/Online Servi	3,719	2,999	5,900
426.700	Occupational Health	0	0	300
426.900	Other Professional Chgs	169	1,275	1,275
Total Professional Charges		5,244	5,894	10,475
EX27-Insurance & Bond				
427.100	Property Insurance	2,761	3,000	3,500
427.200	Vehicle Insurance	8,054	4,900	8,000
427.500	Liability Insurance	60	100	200
Total Insurance & Bond		10,875	8,000	11,700
EX28-Maintenance Services				
428.100	Building Maint Services	239	500	500
428.200	Grounds Maint Services	1,950	6,000	4,000
428.300	Equipment Maint Services	4,485	5,200	5,200
428.400	Vehicle Maint Services	46	8,500	8,500
428.500	Commun Equip Maint Servic	600	1,600	1,000
428.900	Other Bldg. Maint Service	0	0	1,000
Total Maintenance Services		7,320	21,800	20,200
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	1,200	0
429.710	Testing	528	1,200	1,500
429.900	Other Contractual	4,346	18,035	18,000
Total Other Contractual		4,874	20,435	19,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	201	800	800
430.200	Copier/Fax Supplies	31	100	100
Total Office Supplies		232	900	900
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,155	9,000	7,000
431.200	Building Maint Supplies	2,024	6,100	10,000
431.300	Equipment Maint Supplies	1,380	2,400	2,400
431.400	Grounds Maint Supplies	0	300	300
Total Maintenance Supplies		4,559	17,800	19,700
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	487	1,000	1,000
432.200	Gas	1,635	7,000	7,000
Total Fuel/Oil-Vehicle Use		2,122	8,000	8,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	532	1,000	1,000
433.110	Clothing	10,335	9,000	9,000
433.120	Tools under \$500	211	1,200	1,200
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	44	100	100
433.500	Training Supplies	1,428	2,000	2,000
433.900	Other Supplies	3,797	4,200	1,000
Total Misc Supplies		16,347	17,600	14,400
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	10,000	5,000
434.100	Other Equip under \$5,000	1,747	500	1,500
434.300	Furniture Under \$5,000	0	3,000	3,000
Total Equipment Under \$5,000		1,747	13,500	9,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	8,579	9,198	9,261
443.110	Telecomm-Admin & Audit	2,686	7,004	4,195
443.300	Maintenance	3,533	2,000	3,500
443.305	Fleet Maintenance	28,076	32,699	33,933
Total Intra Govern/Recov Expens		42,874	50,901	50,889
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	9,576	0	0
Total Operating Fund Transfers		9,576	0	0
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	817	0	90,000
Total Capital Project Transfers		817	0	90,000
Division Total: Non-Departmental		204,863	276,143	368,321
Department Total: Non-Departmental		204,863	276,143	368,321
Fund Total: SUTTON FSA #4		204,863	276,143	368,321



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	372,972	356,380	386,970
TOTAL EXPENDITURES	606,968	424,286	606,553

Audit balance as of 6/30/2017 \$ 384,427

Estimated revenues 2017-2018 fiscal year \$ 356,380

Estimated expenditures 2017-2018 fiscal year (374,286)
Capital Projects (50,000)

Estimated adjustment to fund balance (67,906)

Estimated fund balance 6/30/2018 316,521

Estimated revenues 2018-2019 fiscal year 386,970

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

Estimated FY2019 adjustment to fund balance (219,583)

Estimated fund balance 6/30/2019 \$ 96,938

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 254 - TALKEETNA FIRE SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$192,170,970. A mill rate of 2.04 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	170,962,990	348,700	-	10,400	338,300
Sr Cit/Vet	21,185,110	43,200	43,200	-	-
Farm	-	-	-	-	-
Personal	22,870	-	-	-	-
Total	192,170,970	391,900	43,200	10,400	338,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$338,300
311 102	Real Property Taxes - Delinquent	12,000
311 200	Real Property Taxes – Personal Property	-0-
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	4,670

342 000 PUBLIC SAFETY

342 400	Building Rental	26,000
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361 000 INTEREST

361 100	Interest on Investments	1,000
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391 000 PROCEEDS

391 100	Sale of Gfa	<u>-0-</u>
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TOTAL ESTIMATED REVENUES \$386,970



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	324,451	332,700	338,300
311.102	Real Property-Delinquent	10,357	12,000	12,000
311.200	Personal Property	8	100	0
311.400	Penalty & Interest	4,931	5,000	5,000
311.500	Vehicle Tax State Collec	4,550	4,580	4,670
Total General Property Taxes		344,297	354,380	359,970
RE37-Other State Revenue				
337.800	State PERS Relief	34	0	0
Total Other State Revenue		34	0	0
RE42-Public Safety				
342.400	Building Rental	26,000	0	26,000
Total Public Safety		26,000	0	26,000
RE61-Interest Earnings				
361.100	Interest On Investments	901	1,000	1,000
Total Interest Earnings		901	1,000	1,000
RE67-Transfer From Other Funds				
367.700	Service Areas	1,739	0	0
Total Transfer From Other Funds		1,739	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	1	0	0
Total Other Revenue Sources		1	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	0	1,000	0
Total Proceeds Of Gfs Disposal		0	1,000	0
Division Total: Non-Departmental		372,972	\$356,380	\$386,970
Department Total: Non-Departmental		372,972	\$356,380	\$386,970
Fund Total: TALKEETNA FSA #24		372,972	\$356,380	\$386,970



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	16,204	19,877	20,285
411.200	Temp Wages & Adjmts	12,204	14,000	13,000
411.300	Overtime Wages	4	0	1,000
411.400	Nonemployee Compensation	44,348	67,000	70,000
Total Salaries & Wages		72,760	100,877	104,285
EX12-Benefits				
412.100	Insurance Contrib	3,578	5,157	5,143
412.150	On-Call Health Insurance	3	1,388	1,746
412.190	Life Insurance	22	33	32
412.200	Unemployment Contrib	171	264	206
412.300	Medicare	1,059	1,464	1,513
412.400	Retirement Contrib. - DB Plan	112	5,140	6,041
412.410	PERS Tier IV - DC Plan	2,470	0	0
412.411	PERS Tier IV - Health Plan	187	0	0
412.412	PERS Tier IV - HRA	305	0	0
412.413	PERS Tier IV - OD&D	77	0	0
412.600	Workers Compensation	8,271	7,096	7,330
412.700	Sbs Contribution	4,476	6,185	6,393
Total Benefits		20,731	26,727	28,404
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	67	600	600
413.200	Expense Reimb-Within Boro	0	600	200
Total Expenses Within Borough		67	1,200	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	501	150	150
414.200	Exp Reimb- Outside Boro	0	600	400
414.400	Travel Tickets	0	725	2,000
Total Expenses Outside Of Boro		501	1,475	2,550
EX21-Communications				
421.100	Communication Network Service	6,722	9,000	8,000
421.200	Postage	0	200	200
Total Communications		6,722	9,200	8,200
EX22-Advertising				
422.000	Advertising	0	300	1,000
Total Advertising		0	300	1,000
EX23-Printing				
423.000	Printing	0	1,000	1,200
Total Printing		0	1,000	1,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	14,116	17,500	16,000
424.200	Water & Sewer	2,171	5,000	3,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	48	500	500
424.600	Heating Fuel-Oil	4,437	12,953	15,000
Total Utilities-Building Optrns		20,772	36,053	34,600
EX25-Rental/Lease				
425.200	Building Rental	60	13,927	13,751
425.300	Equipment Rental	0	500	500
Total Rental/Lease		60	14,427	14,251
EX26-Professional Charges				
426.300	Dues & Fees	1,031	1,200	2,100
426.600	Computer Software/Online Servi	3,719	4,000	5,000
426.700	Occupational Health	0	0	300
426.900	Other Professional Chgs	334	2,000	2,025
Total Professional Charges		5,084	7,200	9,425
EX27-Insurance & Bond				
427.100	Property Insurance	1,745	1,900	2,500
427.200	Vehicle Insurance	10,438	6,300	9,500
427.500	Liability Insurance	102	120	250
Total Insurance & Bond		12,285	8,320	12,250
EX28-Maintenance Services				
428.100	Building Maint Services	0	3,000	2,100
428.200	Grounds Maint Services	4,135	5,000	5,500
428.300	Equipment Maint Services	8,746	10,000	10,000
428.400	Vehicle Maint Services	847	9,000	15,000
428.500	Commun Equip Maint Servic	0	2,000	1,500
428.900	Other Bldg. Maint Service	0	0	500
428.920	Other Maintenance Service	0	1,500	500
Total Maintenance Services		13,728	30,500	35,100
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,000	1,000
429.210	Training/Instructor Fees	0	1,000	3,000
429.710	Testing	673	1,500	1,000
429.900	Other Contractual	1,988	3,300	3,400
Total Other Contractual		2,661	6,800	8,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	452	350	500
430.200	Copier/Fax Supplies	31	500	500
Total Office Supplies		483	850	1,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,237	22,500	18,000
431.200	Building Maint Supplies	1,243	2,000	1,500
431.300	Equipment Maint Supplies	5,535	5,325	6,000
431.400	Grounds Maint Supplies	14	500	300
431.900	Other Maint. Supplies	0	0	1,000
Total Maintenance Supplies		11,029	30,325	26,800
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	614	2,000	1,500
432.200	Gas	3,450	10,000	9,000
Total Fuel/Oil-Vehicle Use		4,064	12,000	10,500
EX33-Misc Supplies				
433.100	Personnel Supplies	2,613	1,200	2,000
433.110	Clothing	5,666	10,000	18,000
433.120	Tools under \$500	11	1,000	2,000
433.200	Medical Supplies	33	500	300
433.300	Books/Subscriptions	0	250	1,000
433.500	Training Supplies	1,327	3,000	2,000
433.900	Other Supplies	2,855	3,600	6,000
Total Misc Supplies		12,505	19,550	31,300
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,014	4,000	4,000
434.100	Other Equip under \$5,000	2,075	3,000	3,000
434.300	Furniture Under \$5,000	0	1,000	1,000
Total Equipment Under \$5,000		5,089	8,000	8,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	13,906	12,044	12,969
443.110	Telecomm-Admin & Audit	2,767	10,739	11,086
443.300	Maintenance	5,205	4,000	5,500
443.305	Fleet Maintenance	28,076	32,699	33,933
Total Intra Govern/Recov Expens		49,954	59,482	63,488
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	9,576	0	0
Total Operating Fund Transfers		9,576	0	0



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

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	351,075	50,000	205,000
Total Capital Project Transfers		351,075	50,000	205,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	7,822	0	0
Total Equipment Over \$5000		7,822	0	0
Division Total: Non-Departmental		606,968	424,286	606,553
Department Total: Non-Departmental		606,968	424,286	606,553
Fund Total: TALKEETNA FSA #24		606,968	424,286	606,553



MATANUSKA-SUSITNA BOROUGH

**FUND 258 - WILLOW FIRE SERVICE AREA
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	827,571	827,810	850,190
TOTAL EXPENDITURES	592,843	859,169	900,012

Audit balance as of 6/30/2017 \$ 698,601

Estimated revenues 2017-2018 fiscal year \$ 827,810

Estimated expenditures 2017-2018 fiscal year (759,169)

Capital Projects (100,000)

Loan-Principle Payment (30,000)

Estimated adjustment to fund balance (61,359)

Estimated fund balance 6/30/2018 637,242

Estimated revenues 2018-2019 fiscal year 850,190

Estimated expenditures 2018-2019 fiscal year (635,012)

Capital Projects (235,000)

Loan-Principle Payment (30,000)

Estimated FY2019 adjustment to fund balance (49,822)

Estimated fund balance 6/30/2019 \$ 587,420

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 258- WILLOW FIRE SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$339,117,170. A Mill rate of 2.75 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	303,968,010	835,900	-	24,900	811,000
Sr Cit/Vet	35,149,160	96,600	96,600	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	339,117,170	932,500	96,600	24,900	811,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$811,000
311 102	Real Property Taxes - Delinquent	18,000
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Tax/State Collected	9,190

361 000 INTEREST

361 100	Interest on Investments	1,000
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369 000 OTHER

369 100	Miscellaneous	<u>2,000</u>
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TOTAL ESTIMATED REVENUES \$850,190

SCHEDULE OF LONG TERM DEBT

WILLOW FSA REVOLVING LOAN	AMOUNT ISSUED	BALANCE				TOTAL PAYMENT	BALANCE AT 6/30/2019
		AT 7/1/2018	PRINCIPAL PAYMENT	INTEREST PAYMENT			
Willow FSA	200,000	50,000	30,000	-	30,000	20,000	
Total Debt Service Requirements		50,000	30,000	-	30,000	20,000	



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	772,683	794,000	811,000
311.102	Real Property-Delinquent	21,645	15,000	18,000
311.400	Penalty & Interest	13,321	7,000	9,000
311.500	Vehicle Tax State Collec	8,840	9,010	9,190
Total General Property Taxes		816,489	825,010	847,190
RE37-Other State Revenue				
337.800	State PERS Relief	4,949	0	0
Total Other State Revenue		4,949	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	1,202	800	1,000
Total Interest Earnings		1,202	800	1,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	28	0	0
367.700	Service Areas	2,318	0	0
Total Transfer From Other Funds		2,346	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	2,585	2,000	2,000
Total Other Revenue Sources		2,585	2,000	2,000
Division Total: Non-Departmental		827,571	\$827,810	\$850,190
Department Total: Non-Departmental		827,571	\$827,810	\$850,190
Fund Total: WILLOW FSA #35		827,571	\$827,810	\$850,190



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	73,056	66,105	64,601
411.200	Temp Wages & Adjmts	12,574	13,824	16,310
411.300	Overtime Wages	492	0	0
411.400	Nonemployee Compensation	98,532	115,000	123,000
Total Salaries & Wages		184,654	194,929	203,911
EX12-Benefits				
412.100	Insurance Contrib	13,984	16,134	16,105
412.150	On-Call Health Insurance	8	2,801	3,069
412.190	Life Insurance	86	100	99
412.200	Unemployment Contrib	517	481	486
412.300	Medicare	2,679	2,827	2,957
412.400	Retirement Contrib. - DB Plan	16,448	16,541	18,438
412.410	PERS Tier IV - DC Plan	1,539	0	0
412.411	PERS Tier IV - Health Plan	116	0	0
412.412	PERS Tier IV - HRA	191	0	0
412.413	PERS Tier IV - OD&D	48	0	0
412.600	Workers Compensation	20,503	12,921	13,391
412.700	Sbs Contribution	11,325	11,950	12,500
Total Benefits		67,444	63,755	67,045
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	200	200
413.900	Other Exp - Within Boro	0	200	200
Total Expenses Within Borough		0	400	400
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	763	1,800	2,600
414.400	Travel Tickets	378	600	1,000
Total Expenses Outside Of Boro		1,141	2,400	3,600
EX21-Communications				
421.100	Communication Network Service	8,658	13,000	13,000
421.200	Postage	0	500	500
Total Communications		8,658	13,500	13,500
EX22-Advertising				
422.000	Advertising	0	690	1,000
Total Advertising		0	690	1,000
EX23-Printing				
423.000	Printing	0	1,000	1,000
Total Printing		0	1,000	1,000



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

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	13,681	17,000	17,000
424.400	Lp-Propane	12,385	16,000	16,000
424.500	Garbage Pickups	1,209	2,000	1,800
424.600	Heating Fuel-Oil	10,893	18,000	18,000
Total Utilities-Building Optrns		38,168	53,000	52,800
EX25-Rental/Lease				
425.200	Building Rental	0	27,580	27,580
425.300	Equipment Rental	1,919	2,900	30,327
Total Rental/Lease		1,919	30,480	57,907
EX26-Professional Charges				
426.300	Dues & Fees	669	1,200	1,500
426.600	Computer Software/Online Servi	5,029	3,649	3,500
426.700	Occupational Health	0	0	300
426.900	Other Professional Chgs	1,209	2,250	1,500
Total Professional Charges		6,907	7,099	6,800
EX27-Insurance & Bond				
427.100	Property Insurance	4,201	4,500	6,000
427.200	Vehicle Insurance	45,460	27,500	25,000
427.500	Liability Insurance	252	300	550
Total Insurance & Bond		49,913	32,300	31,550
EX28-Maintenance Services				
428.100	Building Maint Services	0	7,100	5,500
428.200	Grounds Maint Services	785	2,000	2,000
428.300	Equipment Maint Services	7,361	8,500	8,000
428.400	Vehicle Maint Services	556	13,200	12,000
428.500	Commun Equip Maint Servic	0	1,200	1,200
428.920	Other Maintenance Service	52	250	250
Total Maintenance Services		8,754	32,250	28,950
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	175	600	1,000
429.210	Training/Instructor Fees	500	1,000	1,000
429.710	Testing	528	800	800
429.900	Other Contractual	2,659	31,000	3,000
Total Other Contractual		3,862	33,400	5,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	900	500
430.200	Copier/Fax Supplies	31	500	300
Total Office Supplies		31	1,400	800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	9,750	18,000	18,000
431.200	Building Maint Supplies	1,338	6,281	5,000
431.300	Equipment Maint Supplies	1,580	7,930	5,000
431.400	Grounds Maint Supplies	274	500	500
Total Maintenance Supplies		12,942	32,711	28,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,080	1,500	1,500
432.200	Gas	6,894	14,000	14,000
Total Fuel/Oil-Vehicle Use		7,974	15,500	15,500
EX33-Misc Supplies				
433.100	Personnel Supplies	4,274	6,000	6,000
433.110	Clothing	19,032	20,000	20,000
433.120	Tools under \$500	34	1,500	1,500
433.200	Medical Supplies	0	500	500
433.300	Books/Subscriptions	74	400	400
433.500	Training Supplies	1,243	3,500	3,500
433.900	Other Supplies	6,944	30,652	8,000
Total Misc Supplies		31,601	62,552	39,900
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,107	2,500	2,500
434.100	Other Equip under \$5,000	7,200	48,886	10,000
434.300	Furniture Under \$5,000	1,954	2,500	1,000
Total Equipment Under \$5,000		10,261	53,886	13,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	14,831	18,488	19,347
443.110	Telecomm-Admin & Audit	7,325	14,592	13,483
443.300	Maintenance	4,390	4,000	4,500
443.305	Fleet Maintenance	37,435	43,575	45,219
Total Intra Govern/Recov Expens		63,981	80,655	82,549
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	12,768	0	0
Total Operating Fund Transfers		12,768	0	0
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	81,865	100,000	235,000
Total Capital Project Transfers		81,865	100,000	235,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	47,262	10,000
Total Equipment Over \$5000		0	47,262	10,000



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
	Division Total: Non-Departmental	592,843	859,169	900,012
	Department Total: Non-Departmental	592,843	859,169	900,012
	Fund Total: WILLOW FSA #35	592,843	859,169	900,012



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	1,317,403	1,276,750	1,322,200
TOTAL EXPENDITURES	1,197,950	1,460,705	596,106

Audit balance as of 6/30/2017 \$ 4,236,720

Estimated revenues 2017-2018 fiscal year \$ 1,276,750

Estimated expenditures 2017-2018 fiscal year (600,705)

Capital Projects (860,000)

Estimated adjustment to fund balance (183,955)

Estimated fund balance 6/30/2018 4,052,765

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

Estimated expenditures 2018-2019 fiscal year (536,106)

Capital Projects (60,000)

Estimated FY2019 adjustment to fund balance 726,094

Estimated fund balance 6/30/2019 \$ 4,778,859

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 259- GR. PALMER CONSOLIDATED FIRE SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$1,540,837,590. 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	1,348,290,380	1,294,300	-	38,600	1,255,700
Sr Cit/Vet	158,495,110	152,100	152,100	-	-
Farm	31,380,470	-	-	-	-
Personal	2,671,630	2,500	-	-	2,500
Total	1,540,837,590	1,448,900	152,100	38,600	1,258,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,255,700
311 102	Real Property-Delinquent	16,000
311 200	Personal Property Taxes	2,500
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Tax/State Collected	32,000

361 000 INTEREST

361 100	Interest on Investments	7,000
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369 000 OTHER

369 100	Miscellaneous	<u>1,000</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,322,200</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Revenue</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE11-General Property Taxes				
311.100	Real Property	1,167,792	1,209,400	1,255,700
311.102	Real Property-Delinquent	16,775	19,000	16,000
311.200	Personal Property	2,054	2,000	2,500
311.400	Penalty & Interest	8,785	8,000	8,000
311.500	Vehicle Tax State Collec	29,670	31,350	32,000
Total General Property Taxes		1,225,076	1,269,750	1,314,200
RE42-Public Safety				
342.900	Fire - False Alarms	150	0	0
Total Public Safety		150	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	7,510	6,000	7,000
Total Interest Earnings		7,510	6,000	7,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	65,077	0	0
Total Transfer From Other Funds		65,077	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	19,590	1,000	1,000
Total Other Revenue Sources		19,590	1,000	1,000
Division Total: Non-Departmental		1,317,403	\$1,276,750	\$1,322,200
Department Total: Non-Departmental		1,317,403	\$1,276,750	\$1,322,200
Fund Total: GR PALMER CONS. FSA #132		1,317,403	\$1,276,750	\$1,322,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	1,396	1,530
411.200	Temp Wages & Adjmts	0	0	1,000
Total Salaries & Wages		0	1,396	2,530
EX12-Benefits				
412.100	Insurance Contrib	0	746	746
412.190	Life Insurance	0	5	5
412.200	Unemployment Contrib	0	9	10
412.300	Medicare	0	21	37
412.400	Retirement Contrib. - DB Plan	0	349	422
412.600	Workers Compensation	0	8	81
412.700	Sbs Contribution	0	86	156
Total Benefits		0	1,224	1,457
EX21-Communications				
421.100	Communication Network Service	2,647	2,850	2,800
Total Communications		2,647	2,850	2,800
EX24-Utilities-Building Oprtns				
424.100	Electricity	14,444	22,750	12,500
424.300	Natural Gas	2,873	13,000	3,500
424.600	Heating Fuel-Oil	0	0	7,000
Total Utilities-Building Oprtns		17,317	35,750	23,000
EX25-Rental/Lease				
425.200	Building Rental	0	20,759	20,644
Total Rental/Lease		0	20,759	20,644
EX26-Professional Charges				
426.300	Dues & Fees	340	400	500
426.600	Computer Software/Online Servi	1,980	1,185	1,500
426.700	Occupational Health	0	0	100
426.900	Other Professional Chgs	0	650	100
Total Professional Charges		2,320	2,235	2,200
EX27-Insurance & Bond				
427.100	Property Insurance	3,956	4,250	4,500
427.200	Vehicle Insurance	28,764	17,300	19,500
Total Insurance & Bond		32,720	21,550	24,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX28-Maintenance Services				
428.100	Building Maint Services	333	33,000	3,000
428.200	Grounds Maint Services	4,560	9,315	1,000
428.300	Equipment Maint Services	54	2,000	1,000
428.400	Vehicle Maint Services	0	5,000	1,000
428.500	Commun Equip Maint Servic	0	1,000	1,000
Total Maintenance Services		4,947	50,315	7,000
EX29-Other Contractual				
429.710	Testing	661	900	900
429.900	Other Contractual	334,388	379,973	382,783
Total Other Contractual		335,049	380,873	383,683
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	6,000	3,000
431.200	Building Maint Supplies	544	3,000	2,000
431.300	Equipment Maint Supplies	0	500	0
431.400	Grounds Maint Supplies	683	800	800
Total Maintenance Supplies		1,227	10,300	5,800
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	1,000	0
Total Fuel/Oil-Vehicle Use		0	1,000	0
EX33-Misc Supplies				
433.110	Clothing	0	5,750	2,000
433.900	Other Supplies	0	0	2,000
Total Misc Supplies		0	5,750	4,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	5,000	900
434.300	Furniture Under \$5,000	0	3,000	0
Total Equipment Under \$5,000		0	8,000	900
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	10,546	10,050	9,514
443.110	Telecomm-Admin & Audit	19,697	24,397	23,670
443.300	Maintenance	5,980	7,000	7,000
443.305	Fleet Maintenance	0	17,256	17,908
Total Intra Govern/Recov Expens		36,223	58,703	58,092
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	765,500	860,000	60,000
Total Capital Project Transfers		765,500	860,000	60,000
Division Total: Non-Departmental		1,197,950	1,460,705	596,106



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
Department Total:	Non-Departmental	1,197,950	1,460,705	596,106
Fund Total:	GR PALMER CONS. FSA #132	1,197,950	1,460,705	596,106

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Road Service Areas

Road Service Area Administration
Grid Roller Maintenance
Midway
Fairview
Caswell Lake
South Colony
Knik
Lazy Mountain
Greater Willow

Big Lake
North Colony
Bogard
Greater Butte
Meadow Lakes
Gold Trails
Greater Talkeetna
Trapper Creek
Alpine



MATANUSKA-SUSITNA BOROUGH

**ROAD SERVICE AREAS
Revenue and Expenditure Summary**

		REVENUE SUMMARY			
Fund	Fund Title	Mileage	Property Taxes	Other Revenue	Total Revenues
270	Midway	46.67	1,715,780	600	1,716,380
271	Fairview	57.90	1,157,450	600	1,158,050
272	Caswell Lakes	76.43	637,940	250	638,190
273	South Colony	102.85	1,530,200	1,000	1,531,200
274	Knik	168.76	2,884,060	600	2,884,660
275	Lazy Mountain	13.99	253,210	300	253,510
276	Greater Willow	66.32	946,250	500	946,750
277	Big Lake	104.85	1,278,160	500	1,278,660
278	North Colony	14.36	188,210	300	188,510
279	Bogard	87.61	1,723,620	1,000	1,724,620
280	Greater Butte	45.94	935,940	350	936,290
281	Meadow Lakes	99.65	1,938,960	500	1,939,460
282	Gold Trails	108.82	1,768,840	650	1,769,490
283	Greater Talkeetna	65.15	618,740	300	619,040
284	Trapper Creek	21.19	230,360	300	230,660
285	Alpine	19.45	258,850	300	259,150
Totals		1,099.94	18,066,570	8,050	18,074,620

		EXPENDITURE SUMMARY			
Fund	Fund Title	Contractual & Other Expenditures	Transfer For Capital Projects	265 Admin Allocation	Total Expenditure Budget
270	Midway	592,334	885,850	236,141	1,714,325
271	Fairview	538,863	444,980	173,010	1,156,853
272	Caswell Lakes	483,758	28,430	125,986	638,174
273	South Colony	1,072,842	246,350	207,657	1,526,849
274	Knik	1,323,120	1,094,100	467,402	2,884,622
275	Lazy Mountain	224,437	5,890	23,146	253,473
276	Greater Willow	549,138	247,430	150,169	946,737
277	Big Lake	1,027,968	71,890	178,793	1,278,651
278	North Colony	175,314	-	22,765	198,079
279	Bogard	941,054	541,840	237,699	1,720,593
280	Greater Butte	478,934	324,890	132,225	936,049
281	Meadow Lakes	947,661	705,000	286,739	1,939,400
282	Gold Trails	1,019,067	486,850	261,151	1,767,068
283	Greater Talkeetna	511,892	3,600	103,539	619,031
284	Trapper Creek	179,331	15,030	36,299	230,660
285	Alpine	269,582	-	30,758	300,340
Totals		10,335,295	5,102,130	2,673,479	18,110,904



MATANUSKA-SUSITNA BOROUGH

**ROAD SERVICE AREAS
Expenditure Detail and Schedule of Long Term Debt**

EXPENDITURE DETAIL

Fund	Service Area	2016-2017	2017-2018	2018-2019
		Actual	Amended	Approved
266	Grid Roller Maintenance	1,932	-	-
270	Midway	1,504,728	1,917,087	1,714,325
271	Fairview	1,162,479	1,282,745	1,156,853
272	Caswell Lake	590,854	708,990	638,174
273	South Colony	1,643,265	1,562,145	1,526,849
274	Knik	2,608,292	3,060,896	2,884,622
275	Lazy Mountain	170,955	387,780	253,473
276	Greater Willow	900,728	1,086,958	946,737
277	Big Lake	1,120,949	1,359,601	1,278,651
278	North Colony	159,170	290,485	198,079
279	Bogard	1,413,261	2,024,074	1,720,593
280	Greater Butte	846,170	1,072,356	936,049
281	Meadow Lakes	2,079,859	1,935,943	1,939,400
282	Gold Trails	1,819,947	1,778,411	1,767,068
283	Greater Talkeetna	572,156	632,669	619,031
284	Trapper Creek	216,760	245,717	230,660
285	Alpine	236,160	337,768	300,340
Total Road Service Areas		17,047,665	19,683,625	18,110,904

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

Fund	Fund Name	2016-2017 Actual	2017-2018 Amended	2018-2019 Approved
265	Admin-Road Service	2,412,756	2,579,176	2,673,479

SCHEDULE OF LONG TERM DEBT

Road Service Area Debt Service

Fund	Salted Sand Storage Building	Share of DEC Loan	Balance at 7/1/2018	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2019
270	Midway	39,908	21,437	2,003	322	2,324	19,434
271	Fairview	23,449	12,596	1,177	189	1,366	11,419
273	South Colony	86,039	46,225	4,318	693	5,011	41,907
275	Lazy Mountain	472	252	24	4	27	228
278	North Colony	10,619	5,702	533	86	619	5,169
279	Bogard Road	79,757	42,841	4,003	643	4,645	38,838
280	Greater Butte	4,483	2,408	225	36	261	2,183
282	Gold Trails	48,079	25,825	2,413	387	2,800	23,412
285	Alpine	2,152	1,155	108	17	125	1,047
Total Debt Service Requirements		294,958	158,441	14,803	2,377	17,180	143,638



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	2,412,736	2,579,176	2,673,479
TOTAL EXPENDITURES	2,412,756	2,579,176	2,673,479

Audit balance as of 6/30/2017 \$ -

Estimated revenues 2017-2018 fiscal year \$ 2,579,176

Estimated expenditures 2017-2018 fiscal year (2,382,376)
Capital Projects (196,800)

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2018 -

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

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

Estimated FY2019 adjustment to fund balance -

Estimated fund balance 6/30/2019 \$ -



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE37-Other State Revenue				
337.800	State PERS Relief	50,287	0	0
Total Other State Revenue		<u>50,287</u>	<u>0</u>	<u>0</u>
RE67-Transfer From Other Funds				
367.400	Capital Projects	70	0	0
367.700	Service Areas	1,170	0	0
Total Transfer From Other Funds		<u>1,240</u>	<u>0</u>	<u>0</u>
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	2,361,190	2,579,176	2,673,479
Total Recovery Wage,Fringe,Exp		<u>2,361,190</u>	<u>2,579,176</u>	<u>2,673,479</u>
RE69-Other Revenue Sources				
369.100	Miscellaneous	19	0	0
Total Other Revenue Sources		<u>19</u>	<u>0</u>	<u>0</u>
Division Total: Non-Departmental		<u>2,412,736</u>	<u>\$2,579,176</u>	<u>\$2,673,479</u>
Department Total: Non-Departmental		<u>2,412,736</u>	<u>\$2,579,176</u>	<u>\$2,673,479</u>
Fund Total: ADM-ROAD SERVICE AREAS		<u>2,412,736</u>	<u>\$2,579,176</u>	<u>\$2,673,479</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX11-Salaries & Wages				
411.100	Permanent Wages	954,408	1,010,014	1,038,919
411.200	Temp Wages & Adjmts	59,830	65,000	72,800
411.300	Overtime Wages	74,492	100,000	104,025
Total Salaries & Wages		1,088,730	1,175,014	1,215,744
EX12-Benefits				
412.100	Insurance Contrib	303,210	316,880	316,298
412.190	Life Insurance	1,861	1,945	1,942
412.200	Unemployment Contrib	6,529	6,917	7,295
412.300	Medicare	15,800	17,038	17,629
412.400	Retirement Contrib. - DB Plan	167,149	272,057	315,224
412.410	PERS Tier IV - DC Plan	82,602	0	0
412.411	PERS Tier IV - Health Plan	5,492	0	0
412.412	PERS Tier IV - HRA	14,602	0	0
412.413	PERS Tier IV - OD&D	793	0	0
412.600	Workers Compensation	129,050	56,196	61,871
412.700	Sbs Contribution	66,284	72,029	74,526
Total Benefits		793,372	743,062	794,785
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	119	250	250
413.300	Exp Allowance-Within Boro	282	250	250
Total Expenses Within Borough		401	500	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	40	1,000	1,000
414.400	Travel Tickets	0	1,500	1,500
Total Expenses Outside Of Boro		40	2,500	2,500
EX21-Communications				
421.100	Communication Network Service	16,509	24,000	24,000
421.200	Postage	596	800	1,000
Total Communications		17,105	24,800	25,000
EX22-Advertising				
422.000	Advertising	2,616	5,000	5,000
Total Advertising		2,616	5,000	5,000
EX23-Printing				
423.000	Printing	218	1,000	1,000
Total Printing		218	1,000	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX24-Utilities-Building Oprtns				
424.100	Electricity	14,749	17,500	17,500
424.200	Water & Sewer	1,113	1,500	1,500
424.300	Natural Gas	2,718	3,500	3,500
424.400	Lp-Propane	1,386	3,000	3,000
424.500	Garbage Pickups	1,160	1,000	1,000
Total Utilities-Building Oprtns		21,126	26,500	26,500
EX25-Rental/Lease				
425.300	Equipment Rental	4,258	7,500	7,500
Total Rental/Lease		4,258	7,500	7,500
EX26-Professional Charges				
426.300	Dues & Fees	1,090	1,500	1,500
426.500	Recording Fees	0	100	100
426.600	Computer Software/Online Servi	47,985	4,200	5,000
426.700	Occupational Health	0	0	6,200
426.900	Other Professional Chgs	2,653	3,500	3,500
Total Professional Charges		51,728	9,300	16,300
EX27-Insurance & Bond				
427.100	Property Insurance	1,512	1,650	2,000
427.500	Liability Insurance	1,896	2,000	3,500
Total Insurance & Bond		3,408	3,650	5,500
EX28-Maintenance Services				
428.200	Grounds Maint Services	1,681	0	1,500
428.300	Equipment Maint Services	14,015	20,000	20,000
428.400	Vehicle Maint Services	2,306	20,000	20,000
Total Maintenance Services		18,002	40,000	41,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,335	5,000	5,000
429.210	Training/Instructor Fees	900	5,000	5,000
429.710	Testing	0	2,000	2,000
429.900	Other Contractual	5,050	7,301	5,000
Total Other Contractual		10,285	19,301	17,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	716	4,000	4,000
Total Office Supplies		716	4,000	4,000



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

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 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	22,346	16,000	20,000
431.200	Building Maint Supplies	0	1,000	1,000
431.300	Equipment Maint Supplies	18,905	25,000	25,000
431.400	Grounds Maint Supplies	0	500	1,000
Total Maintenance Supplies		41,251	42,500	47,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,551	2,000	2,000
432.200	Gas	48,393	80,000	80,000
Total Fuel/Oil-Vehicle Use		49,944	82,000	82,000
EX33-Misc Supplies				
433.100	Personnel Supplies	2,425	4,000	4,000
433.110	Clothing	4,159	5,000	5,000
433.120	Tools under \$500	5,900	5,001	3,500
433.200	Medical Supplies	0	500	500
433.300	Books/Subscriptions	487	750	750
433.500	Training Supplies	59	500	500
433.900	Other Supplies	64,498	108,498	100,000
Total Misc Supplies		77,528	124,249	114,250
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	4,686	3,000	5,000
434.100	Other Equip under \$5,000	10,691	15,000	15,000
434.300	Furniture Under \$5,000	0	1,000	1,000
Total Equipment Under \$5,000		15,377	19,000	21,000
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	4,600	4,900	5,000
443.260	Computer - Admin & Audit	4,300	4,600	4,700
443.280	Finance - Admin & Audit	8,600	9,000	9,200
443.290	Legal - Admin & Audit	3,700	4,000	4,200
Total Intra Govern/Recov Expens		21,200	22,500	23,100
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	30,000	196,800	193,300
446.500	Transfer To- Fund 480	151,600	0	0
Total Capital Project Transfers		181,600	196,800	193,300
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	13,851	30,000	30,000
Total Equipment Over \$5000		13,851	30,000	30,000
Division Total: Non-Departmental		2,412,756	2,579,176	2,673,479
Department Total: Non-Departmental		2,412,756	2,579,176	2,673,479



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
Fund Total:	ADM-ROAD SERVICE AREAS	<u>2,412,756</u>	<u>2,579,176</u>	<u>2,673,479</u>



MATANUSKA-SUSITNA BOROUGH

**FUND 266 - GRID ROLLER MAINTENANCE
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	-	-	-
TOTAL EXPENDITURES	1,932	-	-

Audit balance as of 6/30/2017			\$ -
Estimated revenues 2017-2018 fiscal year	\$ -		
Estimated expenditures 2017-2018 fiscal year	<u>-</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2018			-
Estimated revenues 2018-2019 fiscal year	-		
Estimated expenditures 2018-2019 fiscal year	<u>-</u>		
Estimated FY2019 adjustment to fund balance		-	
Estimated fund balance 6/30/2019			<u><u>\$ -</u></u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Revenue</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 266-RSA GRID ROLLER MAINTENANCE		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non-De
Division Total: Non-Departmental		0	\$0	\$0
Department Total: Non-Departmental		0	\$0	\$0
Fund Total: RSA GRID ROLLER MAINTEN		0	\$0	\$0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 266-RSA GRID ROLLER MAINTENANCE				
DEPARTMENT 000-Non-Departmental				
DIVISION 000-Non-De				
EX28-Maintenance Services				
428.400	Vehicle Maint Services	762	0	0
Total Maintenance Services		<u>762</u>	<u>0</u>	<u>0</u>
EX45-Operating Fund Transfers				
445.230	Transfer To- Service Area	1,170	0	0
Total Operating Fund Transfers		<u>1,170</u>	<u>0</u>	<u>0</u>
Division Total: Non-Departmental		<u>1,932</u>	<u>0</u>	<u>0</u>
Department Total: Non-Departmental		<u>1,932</u>	<u>0</u>	<u>0</u>
Fund Total: RSA GRID ROLLER MAINTEN		<u>1,932</u>	<u>0</u>	<u>0</u>



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	1,757,536	1,684,120	1,716,380
TOTAL EXPENDITURES	1,504,728	1,917,087	1,714,325

Audit balance as of 6/30/2017 \$ 542,221

Estimated revenues 2017-2018 fiscal year \$ 1,684,120

Estimated expenditures 2017-2018 fiscal year (796,687)

Pending Ordinance 18-044 (250,000)

Capital Projects (1,120,400)

Loan-Principal payment (1,944)

Estimated adjustment to fund balance (484,911)

Estimated fund balance 6/30/2018 57,310

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

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

Capital Projects (885,850)

Loan-Principal payment (2,003)

Estimated FY2019 adjustment to fund balance 52

Estimated fund balance 6/30/2019 \$ 57,362

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

FUND 270 - MIDWAY ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$663,322,400. 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	606,958,480	1,687,300	-	50,400	1,636,900
Sr Cit/Vet	50,721,350	141,000	141,000	-	-
Farm	5,129,980	-	-	-	-
Personal	512,590	1,400	-	-	1,400
Total	663,322,400	1,829,700	141,000	50,400	1,638,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,636,900
311 102	Real Property Taxes - Delinquent	25,000
311 200	Personal Property Taxes	1,400
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	37,480

361 000 INTEREST

361 100	Interest earnings	<u>600</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,716,380</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,601,112	1,605,400	1,636,900
311.102	Real Property-Delinquent	27,817	25,000	25,000
311.200	Personal Property	1,014	1,500	1,400
311.400	Penalty & Interest	16,946	15,000	15,000
311.500	Vehicle Tax State Collec	35,040	36,720	37,480
Total General Property Taxes		1,681,929	1,683,620	1,715,780
RE61-Interest Earnings				
361.100	Interest On Investments	827	500	600
Total Interest Earnings		827	500	600
RE67-Transfer From Other Funds				
367.400	Capital Projects	74,780	0	0
Total Transfer From Other Funds		74,780	0	0
Division Total: Non-Departmental		1,757,536	\$1,684,120	\$1,716,380
Department Total: Non-Departmental		1,757,536	\$1,684,120	\$1,716,380
Fund Total: MIDWAY RSA #9		1,757,536	\$1,684,120	\$1,716,380



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	8,222	12,695	12,500
411.300	Overtime Wages	334	1,309	1,050
Total Salaries & Wages		8,556	14,004	13,550
EX12-Benefits				
412.200	Unemployment Contrib	52	84	82
412.300	Medicare	126	204	197
412.600	Workers Compensation	1,343	1,187	778
412.700	Sbs Contribution	531	859	831
Total Benefits		2,052	2,334	1,888
EX24-Utilities-Building Oprtns				
424.100	Electricity	20,819	30,000	30,000
424.500	Garbage Pickups	143	300	300
Total Utilities-Building Oprtns		20,962	30,300	30,300
EX25-Rental/Lease				
425.300	Equipment Rental	0	6,500	5,000
Total Rental/Lease		0	6,500	5,000
EX26-Professional Charges				
426.900	Other Professional Chgs	8,120	8,500	8,500
Total Professional Charges		8,120	8,500	8,500
EX27-Insurance & Bond				
427.100	Property Insurance	156	170	200
427.500	Liability Insurance	29	50	50
427.900	Insurance Deductible	667	0	0
Total Insurance & Bond		852	220	250
EX28-Maintenance Services				
428.600	Road Maintenance Services	324,678	416,200	424,524
Total Maintenance Services		324,678	416,200	424,524
EX29-Other Contractual				
429.900	Other Contractual	1,907	17,195	8,000
Total Other Contractual		1,907	17,195	8,000
EX33-Misc Supplies				
433.900	Other Supplies	76,049	83,813	100,000
Total Misc Supplies		76,049	83,813	100,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	381	351	322
Total Loan Payments		381	351	322



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	209,291	217,270	236,141
Total Intra Govern/Recov Expens		209,291	217,270	236,141
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	851,880	1,120,400	885,850
Total Capital Project Transfers		851,880	1,120,400	885,850
Division Total: Non-Departmental		1,504,728	1,917,087	1,714,325
Department Total: Non-Departmental		1,504,728	1,917,087	1,714,325
Fund Total: MIDWAY RSA #9		1,504,728	1,917,087	1,714,325



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	1,176,438	1,163,940	1,158,050
TOTAL EXPENDITURES	1,162,479	1,282,745	1,156,853

Audit balance as of 6/30/2017 \$ 304,819

Estimated revenues 2017-2018 fiscal year \$ 1,163,940

Estimated expenditures 2017-2018 fiscal year (690,265)

Pending Ordinance 18-042 (134,000)

Capital Projects (592,480)

Loan-Principal payment (1,142)

Estimated adjustment to fund balance (253,947)

Estimated fund balance 6/30/2018 50,872

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

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

Capital Projects (444,980)

Loan-Principal payment (1,177)

Estimated FY2019 adjustment to fund balance 20

Estimated fund balance 6/30/2019 \$ 50,892

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

FUND 271 - FAIRVIEW ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$673,407,620. A mill rate of 1.85 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	607,340,620	1,123,500	-	33,500	1,090,000
Sr Cit/Vet	63,599,100	117,600	117,600	-	-
Farm	2,467,900	-	-	-	-
Personal	-	-	-	-	-
Total	673,407,620	1,241,100	117,600	33,500	1,090,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,090,000
311 102	Real Property Taxes - Delinquent	6,500
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Taxes	54,950

361 000 INTEREST

361 100	Interest earnings	<u>600</u>
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TOTAL ESTIMATED REVENUES \$1,158,050



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,074,942	1,097,500	1,090,000
311.102	Real Property-Delinquent	10,343	6,000	6,500
311.400	Penalty & Interest	7,474	6,000	6,000
311.500	Vehicle Tax State Collec	49,240	53,840	54,950
Total General Property Taxes		1,141,999	1,163,340	1,157,450
RE61-Interest Earnings				
361.100	Interest On Investments	613	600	600
Total Interest Earnings		613	600	600
RE67-Transfer From Other Funds				
367.400	Capital Projects	33,826	0	0
Total Transfer From Other Funds		33,826	0	0
Division Total: Non-Departmental		1,176,438	\$1,163,940	\$1,158,050
Department Total: Non-Departmental		1,176,438	\$1,163,940	\$1,158,050
Fund Total: FAIRVIEW RSA #14		1,176,438	\$1,163,940	\$1,158,050



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	13,616	15,000	15,600
411.300	Overtime Wages	119	500	520
Total Salaries & Wages		13,735	15,500	16,120
EX12-Benefits				
412.200	Unemployment Contrib	81	93	97
412.300	Medicare	196	225	234
412.600	Workers Compensation	1,986	1,368	926
412.700	Sbs Contribution	825	952	989
Total Benefits		3,088	2,638	2,246
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,371	6,000	6,000
424.500	Garbage Pickups	0	1,000	1,000
Total Utilities-Building Oprtns		4,371	7,000	7,000
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	3,596	(500)	3,500
426.900	Other Professional Chgs	3,527	5,000	5,000
Total Professional Charges		7,123	4,500	8,500
EX27-Insurance & Bond				
427.100	Property Insurance	92	100	150
427.500	Liability Insurance	267	494	700
Total Insurance & Bond		359	594	850
EX28-Maintenance Services				
428.600	Road Maintenance Services	389,360	402,900	410,958
Total Maintenance Services		389,360	402,900	410,958
EX29-Other Contractual				
429.900	Other Contractual	1,707	6,000	8,000
Total Other Contractual		1,707	6,000	8,000
EX33-Misc Supplies				
433.900	Other Supplies	40,331	79,806	80,000
Total Misc Supplies		40,331	79,806	80,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	224	206	189
Total Loan Payments		224	206	189



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	154,631	166,121	173,010
Total Intra Govern/Recov Expens		154,631	166,121	173,010
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	547,550	592,480	444,980
Total Capital Project Transfers		547,550	592,480	444,980
Division Total: Non-Departmental		1,162,479	1,282,745	1,156,853
Department Total: Non-Departmental		1,162,479	1,282,745	1,156,853
Fund Total: FAIRVIEW RSA #14		1,162,479	1,282,745	1,156,853



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	611,177	651,000	638,190
TOTAL EXPENDITURES	590,854	708,990	638,174

Audit balance as of 6/30/2017 \$ 133,171

Estimated revenues 2017-2018 fiscal year \$ 651,000

Estimated expenditures 2017-2018 fiscal year (595,715)
Capital Projects (113,275)

Estimated adjustment to fund balance (57,990)

Estimated fund balance 6/30/2018 75,181

Estimated revenues 2018-2019 fiscal year 638,190

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

Estimated FY2019 adjustment to fund balance 16

Estimated fund balance 6/30/2019 \$ 75,197

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

FUND 272 -CASWELL LAKES ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$157,557,370. A mill rate of 4.10 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	143,906,428	590,000	-	17,600	572,400
Sr Cit/Vet	13,650,942	55,900	55,900	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	157,557,370	645,900	55,900	17,600	572,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$572,400
311 102	Real Property Taxes - Delinquent	30,000
311 400	Penalty & Interest on Delinquent Taxes	16,000
311 500	Vehicle Taxes	19,540

361 000 INTEREST

361 100	Interest earnings	<u>250</u>
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TOTAL ESTIMATED REVENUES \$638,190



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	543,940	576,400	572,400
311.102	Real Property-Delinquent	31,188	36,000	30,000
311.400	Penalty & Interest	16,669	19,200	16,000
311.500	Vehicle Tax State Collec	19,120	19,150	19,540
Total General Property Taxes		610,917	650,750	637,940
RE61-Interest Earnings				
361.100	Interest On Investments	260	250	250
Total Interest Earnings		260	250	250
Division Total: Non-Departmental		611,177	\$651,000	\$638,190
Department Total: Non-Departmental		611,177	\$651,000	\$638,190
Fund Total: CASWELL LAKE RSA #15		611,177	\$651,000	\$638,190



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,094	10,000	10,400
411.300	Overtime Wages	60	500	520
Total Salaries & Wages		6,154	10,500	10,920
EX12-Benefits				
412.200	Unemployment Contrib	37	63	66
412.300	Medicare	88	153	159
412.600	Workers Compensation	929	976	627
412.700	Sbs Contribution	383	644	670
Total Benefits		1,437	1,836	1,522
EX24-Utilities-Building Oprtns				
424.100	Electricity	342	600	600
424.500	Garbage Pickups	0	0	500
Total Utilities-Building Oprtns		342	600	1,100
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	1,000
Total Rental/Lease		0	0	1,000
EX26-Professional Charges				
426.300	Dues & Fees	4,653	500	3,500
426.900	Other Professional Chgs	0	7,600	3,000
Total Professional Charges		4,653	8,100	6,500
EX27-Insurance & Bond				
427.500	Liability Insurance	252	484	650
427.900	Insurance Deductible	0	2,769	0
Total Insurance & Bond		252	3,253	650
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	1,000
428.600	Road Maintenance Services	403,193	423,247	447,066
Total Maintenance Services		403,193	423,247	448,066
EX29-Other Contractual				
429.900	Other Contractual	7,956	16,000	8,000
Total Other Contractual		7,956	16,000	8,000
EX33-Misc Supplies				
433.900	Other Supplies	4,902	4,500	6,000
Total Misc Supplies		4,902	4,500	6,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	114,995	127,679	125,986
Total Intra Govern/Recov Expens		114,995	127,679	125,986



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	46,970	113,275	28,430
Total Capital Project Transfers		46,970	113,275	28,430
Division Total: Non-Departmental		590,854	708,990	638,174
Department Total: Non-Departmental		590,854	708,990	638,174
Fund Total: CASWELL LAKE RSA #15		590,854	708,990	638,174



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	1,690,402	1,537,410	1,531,200
TOTAL EXPENDITURES	1,643,265	1,562,145	1,526,849

Audit balance as of 6/30/2017 \$ 535,050

Estimated revenues 2017-2018 fiscal year \$ 1,537,410

Estimated expenditures 2017-2018 fiscal year (1,238,105)

Pending Ordinance 18-038 (450,000)

Capital Projects (324,040)

Loan-Principal payment (4,191)

Estimated adjustment to fund balance (478,926)

Estimated fund balance 6/30/2018 56,124

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

Estimated expenditures 2018-2019 fiscal year (1,280,499)

Capital Projects (246,350)

Loan-Principal payment (4,318)

Estimated FY2019 adjustment to fund balance 33

Estimated fund balance 6/30/2019 \$ 56,157

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

FUND 273- SOUTH COLONY ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$1,129,142,950. A mill rate of 1.50 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	976,767,550	1,465,100	-	43,800	1,421,300
Sr Cit/Vet	113,504,940	170,200	170,200	-	-
Farm	38,868,460	-	-	-	-
Personal	2,000	-	-	-	-
Total	1,129,142,950	1,635,300	170,200	43,800	1,421,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,421,300
311 102	Real Property Taxes - Delinquent	8,000
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Taxes	92,900

361 000 INTEREST

361 100	Interest earnings	<u>1,000</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,531,200</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Revenue</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	1,406,691	1,431,200	1,421,300
311.102	Real Property-Delinquent	13,154	5,000	8,000
311.200	Personal Property	4	0	0
311.400	Penalty & Interest	8,986	9,000	8,000
311.500	Vehicle Tax State Collec	87,240	91,010	92,900
Total General Property Taxes		1,516,075	1,536,210	1,530,200
RE41-General Government				
341.820	Bond Forfeiture	4,800	0	0
Total General Government		4,800	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	1,114	1,200	1,000
Total Interest Earnings		1,114	1,200	1,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	163,503	0	0
Total Transfer From Other Funds		163,503	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	4,910	0	0
Total Other Revenue Sources		4,910	0	0
Division Total: Non-Departmental		1,690,402	\$1,537,410	\$1,531,200
Department Total: Non-Departmental		1,690,402	\$1,537,410	\$1,531,200
Fund Total: SOUTH COLONY RSA #16		1,690,402	\$1,537,410	\$1,531,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	13,271	25,000	31,200
411.300	Overtime Wages	75	500	520
Total Salaries & Wages		13,346	25,500	31,720
EX12-Benefits				
412.200	Unemployment Contrib	82	153	191
412.300	Medicare	197	370	460
412.600	Workers Compensation	2,115	2,374	1,821
412.700	Sbs Contribution	833	1,564	1,945
Total Benefits		3,227	4,461	4,417
EX24-Utilities-Building Oprtns				
424.100	Electricity	51,683	60,000	65,000
424.500	Garbage Pickups	0	300	300
Total Utilities-Building Oprtns		51,683	60,300	65,300
EX26-Professional Charges				
426.300	Dues & Fees	0	50	0
426.900	Other Professional Chgs	0	2,950	3,000
Total Professional Charges		0	3,000	3,000
EX27-Insurance & Bond				
427.100	Property Insurance	336	370	400
427.500	Liability Insurance	299	514	700
Total Insurance & Bond		635	884	1,100
EX28-Maintenance Services				
428.600	Road Maintenance Services	626,669	800,600	816,612
Total Maintenance Services		626,669	800,600	816,612
EX29-Other Contractual				
429.900	Other Contractual	5,468	11,000	10,000
Total Other Contractual		5,468	11,000	10,000
EX33-Misc Supplies				
433.900	Other Supplies	111,030	131,336	140,000
Total Misc Supplies		111,030	131,336	140,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	820	757	693
Total Loan Payments		820	757	693
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	181,897	200,267	207,657
Total Intra Govern/Recov Expens		181,897	200,267	207,657



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	648,490	324,040	246,350
Total Capital Project Transfers		648,490	324,040	246,350
Division Total: Non-Departmental		1,643,265	1,562,145	1,526,849
Department Total: Non-Departmental		1,643,265	1,562,145	1,526,849
Fund Total: SOUTH COLONY RSA #16		1,643,265	1,562,145	1,526,849



MATANUSKA-SUSITNA BOROUGH
FUND 274 - KNIK ROAD SERVICE AREA
Reconciliation of Fund Balance

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	2,816,948	2,890,940	2,884,660
TOTAL EXPENDITURES	2,608,292	3,060,896	2,884,622

Audit balance as of 6/30/2017 \$ 441,808

Estimated revenues 2017-2018 fiscal year \$ 2,890,940

Estimated expenditures 2017-2018 fiscal year (1,725,296)

Pending Ordinance 18-048 (221,000)

Capital Projects (1,335,600)

Estimated adjustment to fund balance (390,956)

Estimated fund balance 6/30/2018 50,852

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

Estimated expenditures 2018-2019 fiscal year (1,790,522)

Capital Projects (1,094,100)

Estimated FY2019 adjustment to fund balance 38

Estimated fund balance 6/30/2019 \$ 50,890

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

FUND 274- KNIK ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$1,045,125,100. A mill rate of 2.92 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	958,318,390	2,798,200	-	83,600	2,714,600
Sr Cit/Vet	84,208,560	245,800	245,800	-	-
Farm	904,660	-	-	-	-
Personal	1,693,490	4,900	-	100	4,800
Total	1,045,125,100	3,048,900	245,800	83,700	2,719,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	2,714,600
311 102	Real Property Taxes - Delinquent	30,000
311 200	Personal Property	4,800
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	114,660

361 000 INTEREST

361 100	Interest earnings	<u>600</u>
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TOTAL ESTIMATED REVENUES \$2,884,660



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,571,522	2,733,300	2,714,600
311.101	Real Prop-SCit/DVet/Farm	432	0	0
311.102	Real Property-Delinquent	49,755	20,000	30,000
311.200	Personal Property	4,800	4,800	4,800
311.400	Penalty & Interest	27,107	20,000	20,000
311.500	Vehicle Tax State Collec	107,620	112,340	114,660
Total General Property Taxes		2,761,236	2,890,440	2,884,060
RE61-Interest Earnings				
361.100	Interest On Investments	736	500	600
Total Interest Earnings		736	500	600
RE67-Transfer From Other Funds				
367.400	Capital Projects	54,976	0	0
Total Transfer From Other Funds		54,976	0	0
Division Total: Non-Departmental		2,816,948	\$2,890,940	\$2,884,660
Department Total: Non-Departmental		2,816,948	\$2,890,940	\$2,884,660
Fund Total: KNIK RSA #17		2,816,948	\$2,890,940	\$2,884,660



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	28,337	32,562	41,600
411.300	Overtime Wages	45	500	520
Total Salaries & Wages		28,382	33,062	42,120
EX12-Benefits				
412.200	Unemployment Contrib	173	198	253
412.300	Medicare	417	481	611
412.600	Workers Compensation	4,418	2,989	2,418
412.700	Sbs Contribution	1,759	2,027	2,582
Total Benefits		6,767	5,695	5,864
EX24-Utilities-Building Oprtns				
424.100	Electricity	12,916	14,510	17,500
424.500	Garbage Pickups	7	0	300
Total Utilities-Building Oprtns		12,923	14,510	17,800
EX26-Professional Charges				
426.900	Other Professional Chgs	6,070	7,400	8,000
Total Professional Charges		6,070	7,400	8,000
EX27-Insurance & Bond				
427.500	Liability Insurance	81	100	150
Total Insurance & Bond		81	100	150
EX28-Maintenance Services				
428.600	Road Maintenance Services	1,034,480	1,043,249	1,090,686
Total Maintenance Services		1,034,480	1,043,249	1,090,686
EX29-Other Contractual				
429.710	Testing	145	0	500
429.900	Other Contractual	6,686	7,700	8,000
Total Other Contractual		6,831	7,700	8,500
EX33-Misc Supplies				
433.900	Other Supplies	133,181	162,465	150,000
Total Misc Supplies		133,181	162,465	150,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	398,787	451,115	467,402
Total Intra Govern/Recov Expens		398,787	451,115	467,402
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	980,790	1,335,600	1,094,100
Total Capital Project Transfers		980,790	1,335,600	1,094,100
Division Total: Non-Departmental		2,608,292	3,060,896	2,884,622
Department Total: Non-Departmental		2,608,292	3,060,896	2,884,622



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
Fund Total:	KNIK RSA #17	<u>2,608,292</u>	<u>3,060,896</u>	<u>2,884,622</u>



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	253,238	254,810	253,510
TOTAL EXPENDITURES	170,955	387,780	253,473

Audit balance as of 6/30/2017 \$ 265,547

Estimated revenues 2017-2018 fiscal year	\$ 254,810
Estimated expenditures 2017-2018 fiscal year	(236,420)
Pending Ordinance 18-046	(80,000)
Capital Projects	(151,360)
Loan-Principal payment	<u>(23)</u>

Estimated adjustment to fund balance (212,993)

Estimated fund balance 6/30/2018 52,554

Estimated revenues 2018-2019 fiscal year	253,510
Estimated expenditures 2018-2019 fiscal year	(247,583)
Capital Projects	(5,890)
Loan-Principal payment	<u>(24)</u>

Estimated FY2019 adjustment to fund balance 13

Estimated fund balance 6/30/2019 \$ 52,567

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

FUND 275-LAZY MOUNTAIN ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$114,250,090. A mill rate of 2.51 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	97,072,800	243,600	-	7,200	236,400
Sr Cit/Vet	14,797,350	37,100	37,100	-	-
Farm	2,379,940	-	-	-	-
Personal	-	-	-	-	-
Total	114,250,090	280,700	37,100	7,200	236,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$236,400
311 102	Real Property Taxes - Delinquent	2,500
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Taxes	12,310

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES		<u>\$253,510</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue**

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Revenue</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	231,725	238,000	236,400
311.102	Real Property-Delinquent	5,650	2,500	2,500
311.400	Penalty & Interest	3,527	2,000	2,000
311.500	Vehicle Tax State Collec	11,910	12,060	12,310
Total General Property Taxes		252,812	254,560	253,210
RE61-Interest Earnings				
361.100	Interest On Investments	426	250	300
Total Interest Earnings		426	250	300
Division Total: Non-Departmental		253,238	\$254,810	\$253,510
Department Total: Non-Departmental		253,238	\$254,810	\$253,510
Fund Total: LAZY MOUNTAIN RSA #19		253,238	\$254,810	\$253,510



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,401	8,117	6,775
411.300	Overtime Wages	75	500	520
Total Salaries & Wages		6,476	8,617	7,295
EX12-Benefits				
412.200	Unemployment Contrib	36	53	44
412.300	Medicare	86	125	108
412.600	Workers Compensation	909	632	419
412.700	Sbs Contribution	363	529	448
Total Benefits		1,394	1,339	1,019
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,738	6,757	8,000
424.500	Garbage Pickups	0	(137)	100
Total Utilities-Building Oprtns		5,738	6,620	8,100
EX26-Professional Charges				
426.900	Other Professional Chgs	0	2,500	2,500
Total Professional Charges		0	2,500	2,500
EX27-Insurance & Bond				
427.100	Property Insurance	2	50	5
427.500	Liability Insurance	11	50	50
Total Insurance & Bond		13	100	55
EX28-Maintenance Services				
428.600	Road Maintenance Services	102,217	147,399	166,464
Total Maintenance Services		102,217	147,399	166,464
EX29-Other Contractual				
429.900	Other Contractual	0	0	4,000
Total Other Contractual		0	0	4,000
EX33-Misc Supplies				
433.900	Other Supplies	17,826	45,339	35,000
Total Misc Supplies		17,826	45,339	35,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	5	5	4
Total Loan Payments		5	5	4
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	22,046	24,501	23,146
Total Intra Govern/Recov Expens		22,046	24,501	23,146



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	15,240	151,360	5,890
Total Capital Project Transfers		15,240	151,360	5,890
Division Total: Non-Departmental		170,955	387,780	253,473
Department Total: Non-Departmental		170,955	387,780	253,473
Fund Total: LAZY MOUNTAIN RSA #19		170,955	387,780	253,473



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	945,254	941,970	946,750
TOTAL EXPENDITURES	900,728	1,086,958	946,737

Audit balance as of 6/30/2017 \$ 340,127

Estimated revenues 2017-2018 fiscal year \$ 941,970

Estimated expenditures 2017-2018 fiscal year (716,828)

Pending Ordinance 18-037 (145,000)

Capital Projects (370,130)

Estimated adjustment to fund balance (289,988)

Estimated fund balance 6/30/2018 50,139

Estimated revenues 2018-2019 fiscal year 946,750

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

Capital Projects (247,430)

Estimated FY2019 adjustment to fund balance 13

Estimated fund balance 6/30/2019 \$ 50,152

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

FUND 276- GREATER WILLOW ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$286,994,770. A mill rate of 3.50 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	259,855,640	909,400	-	27,100	882,300
Sr Cit/Vet	27,098,920	94,800	94,800	-	-
Farm	40,210	-	-	-	-
Personal	-	-	-	-	-
Total	286,994,770	1,004,200	94,800	27,100	882,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$882,300
311 102	Real Property Taxes - Delinquent	18,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	30,950

361 000 INTEREST

361 100	Interest earnings	<u>500</u>
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TOTAL ESTIMATED REVENUES \$946,750



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	874,183	888,400	882,300
311.102	Real Property-Delinquent	24,718	10,000	18,000
311.400	Penalty & Interest	15,817	13,000	15,000
311.500	Vehicle Tax State Collec	29,900	30,320	30,950
Total General Property Taxes		944,618	941,720	946,250
RE61-Interest Earnings				
361.100	Interest On Investments	611	250	500
Total Interest Earnings		611	250	500
RE67-Transfer From Other Funds				
367.400	Capital Projects	25	0	0
Total Transfer From Other Funds		25	0	0
Division Total: Non-Departmental		945,254	\$941,970	\$946,750
Department Total: Non-Departmental		945,254	\$941,970	\$946,750
Fund Total: GREATER WILLOW RSA #20		945,254	\$941,970	\$946,750



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 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	9,301	15,000	15,600
411.300	Overtime Wages	319	500	520
Total Salaries & Wages		9,620	15,500	16,120
EX12-Benefits				
412.200	Unemployment Contrib	59	93	97
412.300	Medicare	141	225	234
412.600	Workers Compensation	1,504	1,368	926
412.700	Sbs Contribution	606	951	999
Total Benefits		2,310	2,637	2,256
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,289	6,000	6,000
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		4,289	6,250	6,250
EX25-Rental/Lease				
425.200	Building Rental	0	150	150
425.300	Equipment Rental	0	2,000	2,000
Total Rental/Lease		0	2,150	2,150
EX26-Professional Charges				
426.300	Dues & Fees	2,873	3,500	2,500
426.500	Recording Fees	0	140	150
426.900	Other Professional Chgs	7,650	5,900	7,000
Total Professional Charges		10,523	9,540	9,650
EX27-Insurance & Bond				
427.500	Liability Insurance	729	1,417	2,000
Total Insurance & Bond		729	1,417	2,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	711	1,500
428.400	Vehicle Maint Services	2,667	0	0
428.600	Road Maintenance Services	398,378	430,600	439,212
Total Maintenance Services		401,045	431,311	440,712
EX29-Other Contractual				
429.900	Other Contractual	23,752	30,960	30,000
Total Other Contractual		23,752	30,960	30,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	305	0
Total Maintenance Supplies		0	305	0



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX33-Misc Supplies				
433.900	Other Supplies	31,576	78,367	40,000
Total Misc Supplies		31,576	78,367	40,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	124,994	138,391	150,169
Total Intra Govern/Recov Expens		124,994	138,391	150,169
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	291,890	370,130	247,430
Total Capital Project Transfers		291,890	370,130	247,430
Division Total: Non-Departmental		900,728	1,086,958	946,737
Department Total: Non-Departmental		900,728	1,086,958	946,737
Fund Total: GREATER WILLOW RSA #20		900,728	1,086,958	946,737



MATANUSKA-SUSITNA BOROUGH
FUND 277 - BIG LAKE ROAD SERVICE AREA
Reconciliation of Fund Balance

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	1,299,266	1,277,610	1,278,660
TOTAL EXPENDITURES	1,120,949	1,359,601	1,278,651

Audit balance as of 6/30/2017 \$ 411,280

Estimated revenues 2017-2018 fiscal year \$ 1,277,610

Estimated expenditures 2017-2018 fiscal year (1,188,401)

Pending Ordinance 18-039 (278,000)

Capital Projects (171,200)

Estimated adjustment to fund balance (359,991)

Estimated fund balance 6/30/2018 51,289

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

Estimated expenditures 2018-2019 fiscal year (1,206,761)

Capital Projects (71,890)

Estimated FY2019 adjustment to fund balance 9

Estimated fund balance 6/30/2019 \$ 51,298

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

FUND 277-BIG LAKE ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$521,228,870. A mill rate of 2.57 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	476,172,680	1,223,700	-	36,500	1,187,200
Sr Cit/Vet	44,290,550	113,800	113,800	-	-
Farm	262,140	-	-	-	-
Personal	503,500	1,200	-	-	1,200
Total	521,228,870	1,338,700	113,800	36,500	1,188,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,187,200
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	1,200
311 400	Penalty & Interest on Delinquent Taxes	18,000
311 500	Vehicle Taxes	51,760

361 000 INTEREST

361 100	Interest earnings	<u>500</u>
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TOTAL ESTIMATED REVENUES \$1,278,660



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,155,072	1,195,400	1,187,200
311.102	Real Property-Delinquent	31,111	15,000	20,000
311.200	Personal Property	1,038	1,200	1,200
311.400	Penalty & Interest	16,752	15,000	18,000
311.500	Vehicle Tax State Collec	49,830	50,710	51,760
Total General Property Taxes		1,253,803	1,277,310	1,278,160
RE61-Interest Earnings				
361.100	Interest On Investments	628	300	500
Total Interest Earnings		628	300	500
RE67-Transfer From Other Funds				
367.400	Capital Projects	44,835	0	0
Total Transfer From Other Funds		44,835	0	0
Division Total: Non-Departmental		1,299,266	\$1,277,610	\$1,278,660
Department Total: Non-Departmental		1,299,266	\$1,277,610	\$1,278,660
Fund Total: BIG LAKE RSA #21		1,299,266	\$1,277,610	\$1,278,660



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	11,810	15,000	15,600
411.300	Overtime Wages	156	500	520
Total Salaries & Wages		11,966	15,500	16,120
EX12-Benefits				
412.200	Unemployment Contrib	74	93	97
412.300	Medicare	177	225	234
412.600	Workers Compensation	1,886	1,265	926
412.700	Sbs Contribution	747	951	999
Total Benefits		2,884	2,534	2,256
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,342	7,500	7,500
424.500	Garbage Pickups	40	0	100
Total Utilities-Building Oprtns		6,382	7,500	7,600
EX26-Professional Charges				
426.900	Other Professional Chgs	0	8,800	5,000
Total Professional Charges		0	8,800	5,000
EX27-Insurance & Bond				
427.500	Liability Insurance	29	50	50
Total Insurance & Bond		29	50	50
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	685	0
428.600	Road Maintenance Services	529,325	742,100	756,942
Total Maintenance Services		529,325	742,785	756,942
EX29-Other Contractual				
429.900	Other Contractual	26,284	30,000	30,000
Total Other Contractual		26,284	30,000	30,000
EX33-Misc Supplies				
433.900	Other Supplies	205,912	205,515	210,000
Total Misc Supplies		205,912	205,515	210,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	172,087	175,717	178,793
Total Intra Govern/Recov Expens		172,087	175,717	178,793
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	166,080	171,200	71,890
Total Capital Project Transfers		166,080	171,200	71,890
Division Total: Non-Departmental		1,120,949	1,359,601	1,278,651
Department Total: Non-Departmental		1,120,949	1,359,601	1,278,651



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
Fund Total:	BIG LAKE RSA #21	<u>1,120,949</u>	<u>1,359,601</u>	<u>1,278,651</u>



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	186,831	188,530	188,510
TOTAL EXPENDITURES	159,170	290,485	198,079

Audit balance as of 6/30/2017 \$ 195,747

Estimated revenues 2017-2018 fiscal year \$ 188,530

Estimated expenditures 2017-2018 fiscal year (201,485)

Pending Ordinance 18-047 (50,000)

Capital Projects (89,000)

Loan-Principal payment (517)

Estimated adjustment to fund balance (152,472)

Estimated fund balance 6/30/2018 43,275

Estimated revenues 2018-2019 fiscal year 188,510

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

Capital Projects -

Loan-Principal payment (533)

Estimated FY2019 adjustment to fund balance (10,102)

Estimated fund balance 6/30/2019 \$ 33,173

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

FUND 278- NORTH COLONY ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$43,753,350. A mill rate of 4.59 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	38,853,000	178,300	-	5,300	173,000
Sr Cit/Vet	4,175,400	19,100	19,100	-	-
Farm	724,950	-	-	-	-
Personal	-	-	-	-	-
Total	43,753,350	197,400	19,100	5,300	173,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$173,000
311 102	Real Property Taxes - Delinquent	6,000
311 400	Penalty & Interest on Delinquent Taxes	3,000
311 500	Vehicle Taxes	6,210

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$188,510



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	170,145	174,200	173,000
311.102	Real Property-Delinquent	6,885	6,000	6,000
311.400	Penalty & Interest	3,440	2,000	3,000
311.500	Vehicle Tax State Collec	6,010	6,080	6,210
Total General Property Taxes		186,480	188,280	188,210
RE61-Interest Earnings				
361.100	Interest On Investments	351	250	300
Total Interest Earnings		351	250	300
Division Total: Non-Departmental		186,831	\$188,530	\$188,510
Department Total: Non-Departmental		186,831	\$188,530	\$188,510
Fund Total: NORTH COLONY RSA #23		186,831	\$188,530	\$188,510



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,461	5,000	5,200
411.300	Overtime Wages	112	400	420
Total Salaries & Wages		1,573	5,400	5,620
EX12-Benefits				
412.200	Unemployment Contrib	10	33	34
412.300	Medicare	24	80	82
412.600	Workers Compensation	251	455	323
412.700	Sbs Contribution	99	332	345
Total Benefits		384	900	784
EX24-Utilities-Building Oprtns				
424.100	Electricity	342	600	600
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		342	850	850
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,500	1,500
Total Rental/Lease		0	1,500	1,500
EX26-Professional Charges				
426.300	Dues & Fees	0	225	0
426.900	Other Professional Chgs	22,910	25,000	15,000
Total Professional Charges		22,910	25,225	15,000
EX27-Insurance & Bond				
427.100	Property Insurance	42	50	50
427.500	Liability Insurance	12	30	20
Total Insurance & Bond		54	80	70
EX28-Maintenance Services				
428.600	Road Maintenance Services	93,130	110,200	112,404
Total Maintenance Services		93,130	110,200	112,404
EX29-Other Contractual				
429.900	Other Contractual	0	275	4,000
Total Other Contractual		0	275	4,000
EX33-Misc Supplies				
433.900	Other Supplies	20,569	35,000	35,000
Total Misc Supplies		20,569	35,000	35,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	102	93	86
Total Loan Payments		102	93	86



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	20,106	21,962	22,765
Total Intra Govern/Recov Expens		20,106	21,962	22,765
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	89,000	0
Total Capital Project Transfers		0	89,000	0
Division Total: Non-Departmental		159,170	290,485	198,079
Department Total: Non-Departmental		159,170	290,485	198,079
Fund Total: NORTH COLONY RSA #23		159,170	290,485	198,079



MATANUSKA-SUSITNA BOROUGH

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

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	1,654,416	1,729,060	1,724,620
TOTAL EXPENDITURES	1,413,261	2,024,074	1,720,593

Audit balance as of 6/30/2017 \$ 598,530

Estimated revenues 2017-2018 fiscal year \$ 1,729,060

Estimated expenditures 2017-2018 fiscal year (1,131,074)

Pending Ordinance 18-040 (250,000)

Capital Projects (893,000)

Loan-Principal payment (3,885)

Estimated adjustment to fund balance (548,899)

Estimated fund balance 6/30/2018 49,631

Estimated revenues 2018-2019 fiscal year 1,724,620

Estimated expenditures 2018-2019 fiscal year (1,178,753)

Capital Projects (541,840)

Loan-Principal payment (4,003)

Estimated FY2019 adjustment to fund balance 24

Estimated fund balance 6/30/2019 \$ 49,655

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

FUND 279-BOGARD ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$1,064,684,830. A mill rate of 1.73 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	958,806,940	1,658,700	-	49,500	1,609,200
Sr Cit/Vet	97,707,360	169,000	169,000	-	-
Farm	4,831,810	-	-	-	-
Personal	3,338,720	5,700	-	100	5,600
Total	1,064,684,830	1,833,400	169,000	49,600	1,614,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,609,200
311 102	Real Property Taxes - Delinquent	18,000
311 200	Personal Property Taxes	5,600
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Taxes	81,820

361 000 INTEREST

361 100	Interest earnings	<u>1,000</u>
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TOTAL ESTIMATED REVENUES \$1,724,620



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,542,497	1,620,300	1,609,200
311.102	Real Property-Delinquent	17,350	15,000	18,000
311.200	Personal Property	5,777	5,600	5,600
311.400	Penalty & Interest	10,496	7,000	9,000
311.500	Vehicle Tax State Collec	76,870	80,160	81,820
Total General Property Taxes		1,652,990	1,728,060	1,723,620
RE61-Interest Earnings				
361.100	Interest On Investments	1,014	1,000	1,000
Total Interest Earnings		1,014	1,000	1,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	412	0	0
Total Transfer From Other Funds		412	0	0
Division Total: Non-Departmental		1,654,416	\$1,729,060	\$1,724,620
Department Total: Non-Departmental		1,654,416	\$1,729,060	\$1,724,620
Fund Total: BOGARD RSA #25		1,654,416	\$1,729,060	\$1,724,620



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	10,339	30,000	31,200
411.300	Overtime Wages	23	500	520
Total Salaries & Wages		10,362	30,500	31,720
EX12-Benefits				
412.200	Unemployment Contrib	63	183	191
412.300	Medicare	151	443	460
412.600	Workers Compensation	1,604	2,478	1,821
412.700	Sbs Contribution	639	1,870	1,945
Total Benefits		2,457	4,974	4,417
EX24-Utilities-Building Oprtns				
424.100	Electricity	30,190	40,000	40,000
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		30,190	40,250	40,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	7,500	7,500
Total Rental/Lease		0	7,500	7,500
EX26-Professional Charges				
426.900	Other Professional Chgs	5,495	5,000	6,000
Total Professional Charges		5,495	5,000	6,000
EX27-Insurance & Bond				
427.100	Property Insurance	311	350	350
427.500	Liability Insurance	54	70	100
Total Insurance & Bond		365	420	450
EX28-Maintenance Services				
428.600	Road Maintenance Services	517,050	642,107	682,074
Total Maintenance Services		517,050	642,107	682,074
EX29-Other Contractual				
429.900	Other Contractual	3,813	6,000	8,000
Total Other Contractual		3,813	6,000	8,000
EX33-Misc Supplies				
433.900	Other Supplies	107,481	161,593	160,000
Total Misc Supplies		107,481	161,593	160,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	761	702	643
Total Loan Payments		761	702	643



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

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	209,207	232,028	237,699
Total Intra Govern/Recov Expens		209,207	232,028	237,699
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	526,080	893,000	541,840
Total Capital Project Transfers		526,080	893,000	541,840
Division Total: Non-Departmental		1,413,261	2,024,074	1,720,593
Department Total: Non-Departmental		1,413,261	2,024,074	1,720,593
Fund Total: BOGARD RSA #25		1,413,261	2,024,074	1,720,593



MATANUSKA-SUSITNA BOROUGH

**FUND 280 - GREATER BUTTE ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	940,502	941,630	936,290
TOTAL EXPENDITURES	846,170	1,072,356	936,049

Audit balance as of 6/30/2017 \$ 276,534

Estimated revenues 2017-2018 fiscal year \$ 941,630

Estimated expenditures 2017-2018 fiscal year (599,856)

Pending Ordinance 18-041 (100,000)

Capital Projects (472,500)

Loan-Principal payment (218)

Estimated adjustment to fund balance (230,944)

Estimated fund balance 6/30/2018 45,590

Estimated revenues 2018-2019 fiscal year 936,290

Estimated expenditures 2018-2019 fiscal year (611,159)

Capital Projects (324,890)

Loan-Principal payment (225)

Estimated FY2019 adjustment to fund balance 16

Estimated fund balance 6/30/2019 \$ 45,606

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

FUND 280- GREATER BUTTE ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$310,395,150. A mill rate of 3.45 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	261,772,780	903,100	-	27,000	876,100
Sr Cit/Vet	46,620,700	160,800	160,800	-	-
Farm	2,001,670	-	-	-	-
Personal	-	-	-	-	-
Total	310,395,150	1,063,900	160,800	27,000	876,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$876,100
311 102	Real Property Taxes - Delinquent	15,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	34,840

361 000 INTEREST

361 100	Interest earnings	<u>350</u>
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TOTAL ESTIMATED REVENUES \$936,290



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	873,564	882,200	876,100
311.102	Real Property-Delinquent	15,768	15,000	15,000
311.400	Penalty & Interest	9,235	10,000	10,000
311.500	Vehicle Tax State Collec	33,520	34,130	34,840
Total General Property Taxes		932,087	941,330	935,940
RE61-Interest Earnings				
361.100	Interest On Investments	459	300	350
Total Interest Earnings		459	300	350
RE67-Transfer From Other Funds				
367.400	Capital Projects	7,956	0	0
Total Transfer From Other Funds		7,956	0	0
Division Total: Non-Departmental		940,502	\$941,630	\$936,290
Department Total: Non-Departmental		940,502	\$941,630	\$936,290
Fund Total: GREATER BUTTE RSA #26		940,502	\$941,630	\$936,290



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	8,800	10,000	10,400
411.300	Overtime Wages	82	500	520
Total Salaries & Wages		8,882	10,500	10,920
EX12-Benefits				
412.200	Unemployment Contrib	54	63	66
412.300	Medicare	129	153	159
412.600	Workers Compensation	1,377	978	627
412.700	Sbs Contribution	544	644	670
Total Benefits		2,104	1,838	1,522
EX24-Utilities-Building Oprtns				
424.100	Electricity	14,358	17,500	17,500
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		14,358	17,750	17,750
EX25-Rental/Lease				
425.300	Equipment Rental	0	5,000	5,000
Total Rental/Lease		0	5,000	5,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	2,000	2,000
Total Professional Charges		0	2,000	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	18	50	50
427.500	Liability Insurance	29	50	50
Total Insurance & Bond		47	100	100
EX28-Maintenance Services				
428.600	Road Maintenance Services	302,708	315,300	321,606
Total Maintenance Services		302,708	315,300	321,606
EX29-Other Contractual				
429.900	Other Contractual	1,070	10,000	10,000
Total Other Contractual		1,070	10,000	10,000
EX33-Misc Supplies				
433.900	Other Supplies	79,185	110,000	110,000
Total Misc Supplies		79,185	110,000	110,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	43	39	36
Total Loan Payments		43	39	36



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	119,333	127,329	132,225
Total Intra Govern/Recov Expens		119,333	127,329	132,225
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	318,440	472,500	324,890
Total Capital Project Transfers		318,440	472,500	324,890
Division Total: Non-Departmental		846,170	1,072,356	936,049
Department Total: Non-Departmental		846,170	1,072,356	936,049
Fund Total: GREATER BUTTE RSA #26		846,170	1,072,356	936,049



MATANUSKA-SUSITNA BOROUGH

**FUND 281 - MEADOW LAKES ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	1,922,511	1,936,010	1,939,460
TOTAL EXPENDITURES	2,079,859	1,935,943	1,939,400

Audit balance as of 6/30/2017 \$ 202,265

Estimated revenues 2017-2018 fiscal year \$ 1,936,010

Estimated expenditures 2017-2018 fiscal year (1,180,743)

Pending Ordinance 18-043 (152,000)

Capital Projects (755,200)

Estimated adjustment to fund balance (151,933)

Estimated fund balance 6/30/2018 50,332

Estimated revenues 2018-2019 fiscal year 1,939,460

Estimated expenditures 2018-2019 fiscal year (1,234,400)

Capital Projects (705,000)

Estimated FY2019 adjustment to fund balance 60

Estimated fund balance 6/30/2019 \$ 50,392

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

FUND 281- MEADOW LAKES ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$600,973,240. A mill rate of 3.48 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	539,533,420	1,877,500	-	56,100	1,821,400
Sr Cit/Vet	59,499,400	207,000	207,000	-	-
Farm	166,570	-	-	-	-
Personal	1,773,850	6,100	-	100	6,000
Total	600,973,240	2,090,600	207,000	56,200	1,827,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,821,400
311 102	Real Property Taxes - Delinquent	30,000
311 200	Personal Property Taxes	6,000
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	61,560

361 000 INTEREST

361 100	Interest earnings	<u>500</u>
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TOTAL ESTIMATED REVENUES \$1,939,460



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,717,341	1,834,000	1,821,400
311.102	Real Property-Delinquent	59,551	25,000	30,000
311.200	Personal Property	6,006	6,000	6,000
311.400	Penalty & Interest	27,800	10,000	20,000
311.500	Vehicle Tax State Collec	55,260	60,310	61,560
Total General Property Taxes		1,865,958	1,935,310	1,938,960
RE61-Interest Earnings				
361.100	Interest On Investments	576	700	500
Total Interest Earnings		576	700	500
RE67-Transfer From Other Funds				
367.400	Capital Projects	55,977	0	0
Total Transfer From Other Funds		55,977	0	0
Division Total: Non-Departmental		1,922,511	\$1,936,010	\$1,939,460
Department Total: Non-Departmental		1,922,511	\$1,936,010	\$1,939,460
Fund Total: MEADOW LAKES RSA #27		1,922,511	\$1,936,010	\$1,939,460



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	18,738	25,000	26,000
411.300	Overtime Wages	208	500	520
Total Salaries & Wages		18,946	25,500	26,520
EX12-Benefits				
412.200	Unemployment Contrib	115	153	160
412.300	Medicare	276	371	385
412.600	Workers Compensation	2,866	2,037	1,522
412.700	Sbs Contribution	1,175	1,564	1,626
Total Benefits		4,432	4,125	3,693
EX22-Advertising				
422.000	Advertising	216	0	0
Total Advertising		216	0	0
EX24-Utilities-Building Optrns				
424.100	Electricity	7,652	10,000	20,000
424.500	Garbage Pickups	178	250	250
Total Utilities-Building Optrns		7,830	10,250	20,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	15,000	10,000
Total Rental/Lease		0	15,000	10,000
EX26-Professional Charges				
426.300	Dues & Fees	4,073	500	4,000
426.500	Recording Fees	0	0	150
426.900	Other Professional Chgs	5,439	6,000	6,000
Total Professional Charges		9,512	6,500	10,150
EX27-Insurance & Bond				
427.500	Liability Insurance	274	514	700
Total Insurance & Bond		274	514	700
EX28-Maintenance Services				
428.600	Road Maintenance Services	714,131	694,642	711,348
Total Maintenance Services		714,131	694,642	711,348
EX29-Other Contractual				
429.900	Other Contractual	3,052	12,958	25,000
Total Other Contractual		3,052	12,958	25,000
EX33-Misc Supplies				
433.900	Other Supplies	108,500	134,586	140,000
Total Misc Supplies		108,500	134,586	140,000



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	248,456	276,668	286,739
Total Intra Govern/Recov Expens		248,456	276,668	286,739
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	964,510	755,200	705,000
Total Capital Project Transfers		964,510	755,200	705,000
Division Total: Non-Departmental		2,079,859	1,935,943	1,939,400
Department Total: Non-Departmental		2,079,859	1,935,943	1,939,400
Fund Total: MEADOW LAKES RSA #27		2,079,859	1,935,943	1,939,400



MATANUSKA-SUSITNA BOROUGH

**FUND 282 - GOLD TRAIL ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	1,743,008	1,780,800	1,769,490
TOTAL EXPENDITURES	1,819,947	1,778,411	1,767,068

Audit balance as of 6/30/2017 \$ 248,352

Estimated revenues 2017-2018 fiscal year \$ 1,780,800

Estimated expenditures 2017-2018 fiscal year (1,252,411)

Pending Ordinance 18-045 (200,000)

Capital Projects (526,000)

Loan-Principal payment (2,342)

Estimated adjustment to fund balance (199,953)

Estimated fund balance 6/30/2018 48,399

Estimated revenues 2018-2019 fiscal year 1,769,490

Estimated expenditures 2018-2019 fiscal year (1,280,218)

Capital Projects (486,850)

Loan-Principal payment (2,413)

Estimated FY2019 adjustment to fund balance 9

Estimated fund balance 6/30/2019 \$ 48,408

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

FUND 282- GOLD TRAILS ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$943,158,710. A mill rate of 1.99 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	849,608,232	1,690,700	-	50,500	1,640,200
Sr Cit/Vet	89,299,838	177,700	177,700	-	-
Farm	4,250,640	-	-	-	-
Personal	-	-	-	-	-
Total	943,158,710	1,868,400	177,700	50,500	1,640,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,640,200
311 102	Real Property Taxes - Delinquent	18,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	100,640

361 000 INTEREST

361 100	Interest earnings	<u>650</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,769,490</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,610,235	1,651,500	1,640,200
311.102	Real Property-Delinquent	20,050	15,000	18,000
311.400	Penalty & Interest	12,922	15,000	10,000
311.500	Vehicle Tax State Collec	95,730	98,600	100,640
Total General Property Taxes		1,738,937	1,780,100	1,768,840
RE61-Interest Earnings				
361.100	Interest On Investments	655	700	650
Total Interest Earnings		655	700	650
RE67-Transfer From Other Funds				
367.400	Capital Projects	3,416	0	0
Total Transfer From Other Funds		3,416	0	0
Division Total: Non-Departmental		1,743,008	\$1,780,800	\$1,769,490
Department Total: Non-Departmental		1,743,008	\$1,780,800	\$1,769,490
Fund Total: GOLD TRAIL RSA #28		1,743,008	\$1,780,800	\$1,769,490



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	17,984	35,000	36,400
411.300	Overtime Wages	186	500	520
Total Salaries & Wages		18,170	35,500	36,920
EX12-Benefits				
412.200	Unemployment Contrib	108	213	222
412.300	Medicare	261	515	536
412.600	Workers Compensation	2,781	2,857	2,120
412.700	Sbs Contribution	1,101	2,177	2,264
Total Benefits		4,251	5,762	5,142
EX24-Utilities-Building Oprtns				
424.100	Electricity	34,763	45,000	45,000
424.500	Garbage Pickups	30	250	250
Total Utilities-Building Oprtns		34,793	45,250	45,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	15,000	10,000
Total Rental/Lease		0	15,000	10,000
EX26-Professional Charges				
426.900	Other Professional Chgs	3,335	5,000	5,000
Total Professional Charges		3,335	5,000	5,000
EX27-Insurance & Bond				
427.100	Property Insurance	188	220	250
427.500	Liability Insurance	61	70	100
Total Insurance & Bond		249	290	350
EX28-Maintenance Services				
428.600	Road Maintenance Services	688,061	755,900	771,018
Total Maintenance Services		688,061	755,900	771,018
EX29-Other Contractual				
429.900	Other Contractual	0	10,000	5,000
Total Other Contractual		0	10,000	5,000
EX33-Misc Supplies				
433.900	Other Supplies	103,720	126,000	140,000
Total Misc Supplies		103,720	126,000	140,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	459	423	387
Total Loan Payments		459	423	387



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	230,899	253,286	261,151
Total Intra Govern/Recov Expens		230,899	253,286	261,151
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	736,010	526,000	486,850
Total Capital Project Transfers		736,010	526,000	486,850
Division Total: Non-Departmental		1,819,947	1,778,411	1,767,068
Department Total: Non-Departmental		1,819,947	1,778,411	1,767,068
Fund Total: GOLD TRAIL RSA #28		1,819,947	1,778,411	1,767,068



MATANUSKA-SUSITNA BOROUGH

**FUND 283 - GREATER TALKEETNA ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	602,778	617,680	619,040
TOTAL EXPENDITURES	572,156	632,669	619,031

Audit balance as of 6/30/2017 \$ 155,115

Estimated revenues 2017-2018 fiscal year \$ 617,680

Estimated expenditures 2017-2018 fiscal year (607,969)
Capital Projects (24,700)

Estimated adjustment to fund balance (14,989)

Estimated fund balance 6/30/2018 140,126

Estimated revenues 2018-2019 fiscal year 619,040

Estimated expenditures 2018-2019 fiscal year (615,431)
Capital Projects (3,600)

Estimated FY2019 adjustment to fund balance 9

Estimated fund balance 6/30/2019 \$ 140,135

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

FUND 283- GREATER TALKEETNA ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$211,195,950. A mill rate of 3.12 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	189,389,100	590,800	-	17,600	573,200
Sr Cit/Vet	21,698,710	67,600	67,600	-	-
Farm	43,030	100	100	-	-
Personal	65,110	200	-	-	200
Total	211,195,950	658,700	67,700	17,600	573,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$573,200
311 102	Real Property Taxes - Delinquent	15,000
311 200	Personal Property Taxes	-0-
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Taxes	22,540

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$619,040



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depai				
RE11-General Property Taxes				
311.100	Real Property	542,988	577,100	573,200
311.102	Real Property-Delinquent	18,015	10,000	15,000
311.200	Personal Property	11	200	0
311.400	Penalty & Interest	8,875	8,000	8,000
311.500	Vehicle Tax State Collec	21,960	22,080	22,540
Total General Property Taxes		591,849	617,380	618,740
RE61-Interest Earnings				
361.100	Interest On Investments	304	300	300
Total Interest Earnings		304	300	300
RE67-Transfer From Other Funds				
367.400	Capital Projects	10,625	0	0
Total Transfer From Other Funds		10,625	0	0
Division Total: Non-Departmental		602,778	\$617,680	\$619,040
Department Total: Non-Departmental		602,778	\$617,680	\$619,040
Fund Total: GREATER TALKEETNA RSA #:		602,778	\$617,680	\$619,040



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depar				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	9,074	15,000	15,600
411.300	Overtime Wages	15	500	520
Total Salaries & Wages		9,089	15,500	16,120
EX12-Benefits				
412.200	Unemployment Contrib	54	93	97
412.300	Medicare	131	225	234
412.600	Workers Compensation	1,382	1,290	926
412.700	Sbs Contribution	575	951	999
Total Benefits		2,142	2,559	2,256
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	0
Total Expenses Within Borough		0	100	0
EX22-Advertising				
422.000	Advertising	0	500	250
Total Advertising		0	500	250
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	30	50	50
Total Insurance & Bond		30	50	50
EX28-Maintenance Services				
428.600	Road Maintenance Services	414,451	440,800	449,616
Total Maintenance Services		414,451	440,800	449,616
EX29-Other Contractual				
429.900	Other Contractual	42,648	30,000	30,000
Total Other Contractual		42,648	30,000	30,000
EX33-Misc Supplies				
433.900	Other Supplies	10,481	15,000	12,000
Total Misc Supplies		10,481	15,000	12,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depar				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	93,315	101,860	103,539
Total Intra Govern/Recov Expens		93,315	101,860	103,539
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	24,700	3,600
Total Capital Project Transfers		0	24,700	3,600
Division Total: Non-Departmental		572,156	632,669	619,031
Department Total: Non-Departmental		572,156	632,669	619,031
Fund Total: GREATER TALKEETNA RSA #:		572,156	632,669	619,031



MATANUSKA-SUSITNA BOROUGH

**FUND 284 - TRAPPER CREEK ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	227,076	227,460	230,660
TOTAL EXPENDITURES	216,760	245,717	230,660

Audit balance as of 6/30/2017 \$ 163,568

Estimated revenues 2017-2018 fiscal year \$ 227,460

Estimated expenditures 2017-2018 fiscal year (211,611)
 Capital Projects (34,106)

Estimated adjustment to fund balance (18,257.0)

Estimated fund balance 6/30/2018 145,311

Estimated revenues 2018-2019 fiscal year 230,660

Estimated expenditures 2018-2019 fiscal year (215,630)
 Capital Projects (15,030)

Estimated FY2019 adjustment to fund balance -

Estimated fund balance 6/30/2019 \$ 145,311

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

FUND 284- TRAPPER CREEK ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$53,753,240. A mill rate of 4.41 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	48,713,140	214,800	-	6,400	208,400
Sr Cit/Vet	4,785,900	21,100	21,100	-	-
Farm	254,200	-	-	-	-
Personal	-	-	-	-	-
Total	53,753,240	235,900	21,100	6,400	208,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$208,400
311 102	Real Property Taxes - Delinquent	8,000
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Taxes	9,960

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$230,660



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	207,095	209,900	208,400
311.102	Real Property-Delinquent	6,056	5,000	8,000
311.400	Penalty & Interest	4,007	2,500	4,000
311.500	Vehicle Tax State Collec	9,620	9,760	9,960
Total General Property Taxes		226,778	227,160	230,360
RE61-Interest Earnings				
361.100	Interest On Investments	298	300	300
Total Interest Earnings		298	300	300
Division Total: Non-Departmental		227,076	\$227,460	\$230,660
Department Total: Non-Departmental		227,076	\$227,460	\$230,660
Fund Total: TRAPPER CREEK RSA #30		227,076	\$227,460	\$230,660



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 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	1,866	5,000	5,200
411.300	Overtime Wages	0	400	415
Total Salaries & Wages		1,866	5,400	5,615
EX12-Benefits				
412.200	Unemployment Contrib	13	33	34
412.300	Medicare	32	79	82
412.600	Workers Compensation	329	401	323
412.700	Sbs Contribution	134	332	345
Total Benefits		508	845	784
EX22-Advertising				
422.000	Advertising	0	500	0
Total Advertising		0	500	0
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	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX27-Insurance & Bond				
427.500	Liability Insurance	8	25	20
Total Insurance & Bond		8	25	20
EX28-Maintenance Services				
428.600	Road Maintenance Services	115,350	160,600	163,812
Total Maintenance Services		115,350	160,600	163,812
EX29-Other Contractual				
429.900	Other Contractual	3,589	5,000	5,000
Total Other Contractual		3,589	5,000	5,000
EX33-Misc Supplies				
433.900	Other Supplies	0	2,500	2,500
Total Misc Supplies		0	2,500	2,500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	33,989	35,141	36,299
Total Intra Govern/Recov Expens		33,989	35,141	36,299
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	61,450	34,106	15,030
Total Capital Project Transfers		61,450	34,106	15,030
Division Total: Non-Departmental		216,760	245,717	230,660



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

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
Department Total:	Non-Departmental	216,760	245,717	230,660
Fund Total:	TRAPPER CREEK RSA #30	216,760	245,717	230,660



MATANUSKA-SUSITNA BOROUGH

**FUND 285 - ALPINE ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	264,316	258,380	259,150
TOTAL EXPENDITURES	236,160	337,768	300,340

Audit balance as of 6/30/2017 \$ 171,871

Estimated revenues 2017-2018 fiscal year \$ 258,380

Estimated expenditures 2017-2018 fiscal year (291,768)

Pending Ordinance 18-041 (50,000)

Capital Projects (46,000)

Loan-Principal payment (105)

Estimated adjustment to fund balance (129,493)

Estimated fund balance 6/30/2018 42,378

Estimated revenues 2018-2019 fiscal year 259,150

Estimated expenditures 2018-2019 fiscal year (300,340)

Capital Projects -

Loan-Principal payment (108)

Estimated FY2019 adjustment to fund balance (41,298)

Estimated fund balance 6/30/2019 \$ 1,080

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

FUND 285- ALPINE ROAD SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$78,595,490. A mill rate of 3.68 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	64,398,180	236,900	-	7,000	229,900
Sr Cit/Vet	14,023,650	51,600	51,600	-	-
Farm	173,660	-	-	-	-
Personal	-	-	-	-	-
Total	78,595,490	288,500	51,600	7,000	229,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$229,900
311 102	Real Property Taxes - Delinquent	7,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	16,950

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES		<u>\$259,150</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	223,386	231,500	229,900
311.102	Real Property-Delinquent	13,347	5,000	7,000
311.400	Penalty & Interest	5,859	5,000	5,000
311.500	Vehicle Tax State Collec	20,580	16,600	16,950
Total General Property Taxes		263,172	258,100	258,850
RE61-Interest Earnings				
361.100	Interest On Investments	300	280	300
Total Interest Earnings		300	280	300
RE67-Transfer From Other Funds				
367.400	Capital Projects	844	0	0
Total Transfer From Other Funds		844	0	0
Division Total: Non-Departmental		264,316	\$258,380	\$259,150
Department Total: Non-Departmental		264,316	\$258,380	\$259,150
Fund Total: ALPINE RSA #31		264,316	\$258,380	\$259,150



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,769	5,000	5,200
411.300	Overtime Wages	0	400	415
Total Salaries & Wages		2,769	5,400	5,615
EX12-Benefits				
412.200	Unemployment Contrib	17	33	34
412.300	Medicare	40	79	82
412.600	Workers Compensation	412	474	323
412.700	Sbs Contribution	166	332	345
Total Benefits		635	918	784
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,482	3,500	3,500
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		2,482	3,750	3,750
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	9	20	10
427.500	Liability Insurance	13	20	20
Total Insurance & Bond		22	40	30
EX28-Maintenance Services				
428.600	Road Maintenance Services	147,415	204,300	208,386
Total Maintenance Services		147,415	204,300	208,386
EX29-Other Contractual				
429.900	Other Contractual	0	500	4,000
Total Other Contractual		0	500	4,000
EX33-Misc Supplies				
433.900	Other Supplies	30,650	45,000	45,000
Total Misc Supplies		30,650	45,000	45,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	21	19	17
Total Loan Payments		21	19	17
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	27,166	29,841	30,758
Total Intra Govern/Recov Expens		27,166	29,841	30,758



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/16/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	25,000	46,000	0
Total Capital Project Transfers		25,000	46,000	0
Division Total: Non-Departmental		236,160	337,768	300,340
Department Total: Non-Departmental		236,160	337,768	300,340
Fund Total: ALPINE RSA #31		236,160	337,768	300,340



Special Service Areas

Talkeetna Flood Control
Garden Terrace Estates
Point Mackenzie
Talkeetna Water & Sewer
Freedom Hills Subdivision Road
Circle View / Stampede Estates
Chase Trail
Roads Outside Service Areas



MATANUSKA-SUSITNA BOROUGH
FUND 290 - TALKEETNA FLOOD CONTROL
Reconciliation of Fund Balance

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	30,542	18,990	30,010
TOTAL EXPENDITURES	675	42,166	42,796

Audit balance as of 6/30/2017 \$ 118,515

Estimated revenues 2017-2018 fiscal year \$ 18,990

Estimated expenditures 2017-2018 fiscal year (42,166)

Estimated adjustment to fund balance (23,176)

Estimated fund balance 6/30/2018 95,339

Estimated revenues 2018-2019 fiscal year 30,010

Estimated expenditures 2018-2019 fiscal year (42,796)

Estimated FY2019 adjustment to fund balance (12,786)

Estimated fund balance 6/30/2019 \$ 82,553

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

FUND 290- TALKEETNA FLOOD CONTROL

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$33,554,170. A mill rate of 0.91 is approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	32,192,600	29,200	-	800	28,400
Sr Cit/Vet	1,361,570	1,200	1,200	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	33,554,170	30,400	1,200	800	28,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$28,400
311 102	Real Property Taxes - Delinquent	250
311 400	Penalty & Interest on Delinquent Taxes	250
311 500	Vehicle Taxes	960

361 000 INTEREST

361 100	Interest Earnings	<u>150</u>
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TOTAL ESTIMATED REVENUES \$30,010



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Revenue</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	28,974	17,700	28,400
311.102	Real Property-Delinquent	154	100	250
311.400	Penalty & Interest	298	100	250
311.500	Vehicle Tax State Collec	930	940	960
Total General Property Taxes		<u>30,356</u>	<u>18,840</u>	<u>29,860</u>
RE61-Interest Earnings				
361.100	Interest On Investments	186	150	150
Total Interest Earnings		<u>186</u>	<u>150</u>	<u>150</u>
Division Total: Non-Departmental		<u>30,542</u>	<u>\$18,990</u>	<u>\$30,010</u>
Department Total: Non-Departmental		<u>30,542</u>	<u>\$18,990</u>	<u>\$30,010</u>
Fund Total: TALKEETNA FLOOD SA #7		<u>30,542</u>	<u>\$18,990</u>	<u>\$30,010</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	188	5,000	5,200
Total Salaries & Wages		188	5,000	5,200
EX12-Benefits				
412.200	Unemployment Contrib	2	30	32
412.300	Medicare	3	73	76
412.600	Workers Compensation	30	306	319
412.700	Sbs Contribution	12	307	319
Total Benefits		47	716	746
EX26-Professional Charges				
426.300	Dues & Fees	200	200	200
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		200	1,200	1,200
EX27-Insurance & Bond				
427.500	Liability Insurance	240	250	650
Total Insurance & Bond		240	250	650
EX29-Other Contractual				
429.900	Other Contractual	0	35,000	35,000
Total Other Contractual		0	35,000	35,000
Division Total: Non-Departmental		675	42,166	42,796
Department Total: Non-Departmental		675	42,166	42,796
Fund Total: TALKEETNA FLOOD SA #7		675	42,166	42,796



MATANUSKA-SUSITNA BOROUGH

**FUND 291 - GARDEN TERRACE ESTATES
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	192	-	-
TOTAL EXPENDITURES	-	-	-

Audit balance as of 6/30/2017 \$ 107,034

Estimated revenues 2017-2018 fiscal year \$ -

Estimated expenditures 2017-2018 fiscal year -

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2018 107,034

Estimated revenues 2018-2019 fiscal year -

Estimated expenditures 2018-2019 fiscal year -

Estimated FY2019 adjustment to fund balance -

Estimated fund balance 6/30/2019 \$ 107,034



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

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Revenue</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE61-Interest Earnings				
361.100	Interest On Investments	192	0	0
Total Interest Earnings		192	0	0
Division Total: Non-Departmental		192	\$0	\$0
Department Total: Non-Departmental		192	\$0	\$0
Fund Total: GARDEN TERRACE SA #8		192	\$0	\$0



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

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
	Division Total: Non-Departmental	<u>0</u>	<u>0</u>	<u>0</u>
	Department Total: Non-Departmental	<u>0</u>	<u>0</u>	<u>0</u>
	Fund Total: GARDEN TERRACE SA #8	<u>0</u>	<u>0</u>	<u>0</u>



MATANUSKA-SUSITNA BOROUGH

**FUND 292 - POINT MACKENZIE SERVICE AREA
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	21,200	57,900	57,500
TOTAL EXPENDITURES	68,497	73,676	83,429

Audit balance as of 6/30/2017 \$ 477,292

Estimated revenues 2017-2018 fiscal year \$ 57,900

Estimated expenditures 2017-2018 fiscal year (73,676)

Estimated adjustment to fund balance (15,776)

Estimated fund balance 6/30/2018 461,516

Estimated revenues 2018-2019 fiscal year 57,500

Estimated expenditures 2018-2019 fiscal year (83,429)

Estimated FY2019 adjustment to fund balance (25,929)

Estimated fund balance 6/30/2019 \$ 435,587



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	20,266	56,900	56,500
Total General Property Taxes		20,266	56,900	56,500
RE61-Interest Earnings				
361.100	Interest On Investments	934	1,000	1,000
Total Interest Earnings		934	1,000	1,000
Division Total: Non-Departmental		21,200	\$57,900	\$57,500
Department Total: Non-Departmental		21,200	\$57,900	\$57,500
Fund Total: PT. MACKENZIE SA #69		21,200	\$57,900	\$57,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/17/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 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	2,799	10,000	10,400
411.300	Overtime Wages	0	1,000	1,050
Total Salaries & Wages		2,799	11,000	11,450
EX12-Benefits				
412.200	Unemployment Contrib	17	66	69
412.300	Medicare	41	160	167
412.400	Retirement Contrib. - DB Plan	0	251	290
412.600	Workers Compensation	436	674	701
412.700	Sbs Contribution	172	675	702
Total Benefits		666	1,826	1,929
EX27-Insurance & Bond				
427.500	Liability Insurance	27	50	50
Total Insurance & Bond		27	50	50
EX28-Maintenance Services				
428.600	Road Maintenance Services	52,417	42,503	50,000
Total Maintenance Services		52,417	42,503	50,000
EX29-Other Contractual				
429.900	Other Contractual	0	297	5,000
Total Other Contractual		0	297	5,000
EX33-Misc Supplies				
433.900	Other Supplies	12,588	18,000	15,000
Total Misc Supplies		12,588	18,000	15,000
Division Total: Non-Departmental		68,497	73,676	83,429
Department Total: Non-Departmental		68,497	73,676	83,429
Fund Total: PT. MACKENZIE SA #69		68,497	73,676	83,429



MATANUSKA-SUSITNA BOROUGH

**FUND 293 - TALKEETNA WATER / SEWER
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	331,453	386,820	535,000
TOTAL EXPENDITURES	352,635	389,018	518,130

Audit balance as of 6/30/2017 \$ (459,485)

Estimated revenues 2017-2018 fiscal year \$ 386,820

Estimated expenditures 2017-2018 fiscal year (389,018)

Loan - Principal payment (26,292)

Estimated adjustment to fund balance (28,490)

Estimated fund balance 6/30/2018 (487,975)

Estimated revenues 2018-2019 fiscal year 535,000

Estimated expenditures 2018-2019 fiscal year (518,130)

Loan - Principal payment (26,365)

Estimated FY2019 adjustment to fund balance (9,495)

Estimated fund balance 6/30/2019 \$ (497,470)

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	\$120,000
<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	200,000
	349 500 Sewer Charges	<u>195,000</u>
	 TOTAL ESTIMATED REVENUES	 <u>\$535,000</u>

SCHEDULE OF LONG TERM DEBT

	AMOUNT ISSUED	BALANCE AT 7/1/2018	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2019
LOANS						
Arsenic Treatment	105,000	76,712	4,965	1,151	6,116	71,747
ADEC Discharge Permit Compliance	214,000	171,200	21,400	482	21,882	149,800
Total Debt Service Requirements		247,912	26,365	1,633	27,998	221,547

Note: Loan not in repayment status:
Wastewater Treatment-\$7,700,000
(No activity to date).



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/17/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Revenue</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non-De
RE13-Sales Taxes				
313.200	Sales Tax	0	0	120,000
Total Sales Taxes		0	0	120,000
RE21-Special Assessmnt Revenue				
321.300	Penalty	(38)	0	0
Total Special Assessmnt Revenue		(38)	0	0
RE37-Other State Revenue				
337.800	State PERS Relief	1,606	0	0
Total Other State Revenue		1,606	0	0
RE44-Sanitation/Septage Fees				
344.500	Water & Sewer Fees	27,347	20,000	20,000
Total Sanitation/Septage Fees		27,347	20,000	20,000
RE49-Water & Sewer Fees				
349.100	Water Charges	152,604	195,000	200,000
349.500	Sewer Charges	149,853	171,760	195,000
Total Water & Sewer Fees		302,457	366,760	395,000
RE61-Interest Earnings				
361.100	Interest On Investments	0	60	0
Total Interest Earnings		0	60	0
RE67-Transfer From Other Funds				
367.400	Capital Projects	1	0	0
Total Transfer From Other Funds		1	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	80	0	0
Total Other Revenue Sources		80	0	0
Division Total: Non-Departmental		331,453	\$386,820	\$535,000
Department Total: Non-Departmental		331,453	\$386,820	\$535,000
Fund Total: TALKEETNA WATER & SWR S		331,453	\$386,820	\$535,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/17/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-De				
EX11-Salaries & Wages				
411.100	Permanent Wages	87,104	75,599	94,876
411.200	Temp Wages & Adjmts	9,930	30,000	36,400
411.300	Overtime Wages	7,648	15,000	15,600
Total Salaries & Wages		104,682	120,599	146,876
EX12-Benefits				
412.100	Insurance Contrib	25,158	26,213	28,252
412.190	Life Insurance	155	161	174
412.200	Unemployment Contrib	630	724	876
412.300	Medicare	1,530	1,749	2,130
412.400	Retirement Contrib. - DB Plan	5,336	22,659	30,470
412.410	PERS Tier IV - DC Plan	14,293	0	0
412.411	PERS Tier IV - Health Plan	794	0	0
412.412	PERS Tier IV - HRA	1,780	0	0
412.413	PERS Tier IV - OD&D	115	0	0
412.600	Workers Compensation	15,701	5,564	6,615
412.700	Sbs Contribution	6,435	7,393	9,004
Total Benefits		71,927	64,463	77,521
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	61	500	0
Total Expenses Within Borough		61	500	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	60	100	100
Total Expenses Outside Of Boro		60	100	100
EX21-Communications				
421.100	Communication Network Service	9,337	12,000	12,000
421.200	Postage	1,288	1,500	1,500
Total Communications		10,625	13,500	13,500
EX22-Advertising				
422.000	Advertising	0	600	600
Total Advertising		0	600	600
EX23-Printing				
423.000	Printing	0	321	300
Total Printing		0	321	300
EX24-Utilities-Building Oprtns				
424.100	Electricity	33,219	60,000	60,000
424.500	Garbage Pickups	0	436	500
424.600	Heating Fuel-Oil	1,080	1,200	1,500
Total Utilities-Building Oprtns		34,299	61,636	62,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/17/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 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	0	500	5,000
Total Rental/Lease		0	500	5,000
EX26-Professional Charges				
426.300	Dues & Fees	1,529	2,564	2,500
426.600	Computer Software/Online Servi	2,645	8,917	20,000
426.900	Other Professional Chgs	980	6,620	2,500
Total Professional Charges		5,154	18,101	25,000
EX27-Insurance & Bond				
427.100	Property Insurance	19,159	20,500	22,000
427.500	Liability Insurance	611	650	1,600
Total Insurance & Bond		19,770	21,150	23,600
EX28-Maintenance Services				
428.100	Building Maint Services	749	1,000	1,000
428.200	Grounds Maint Services	0	150	150
428.300	Equipment Maint Services	7,429	7,000	7,000
428.400	Vehicle Maint Services	0	1,000	1,000
Total Maintenance Services		8,178	9,150	9,150
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,833	2,500	2,500
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	10,388	10,000	15,000
429.900	Other Contractual	34,174	24,762	25,000
Total Other Contractual		46,395	37,762	43,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	149	300	300
Total Office Supplies		149	300	300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	949	1,000	1,000
431.200	Building Maint Supplies	561	150	150
431.300	Equipment Maint Supplies	9,927	7,500	7,500
431.900	Other Maint. Supplies	403	500	500
Total Maintenance Supplies		11,840	9,150	9,150
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	200	200
432.200	Gas	3,586	5,000	5,000
Total Fuel/Oil-Vehicle Use		3,586	5,200	5,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/17/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-De				
EX33-Misc Supplies				
433.100	Personnel Supplies	410	1,000	1,000
433.110	Clothing	0	100	100
433.120	Tools under \$500	1,363	2,000	2,000
433.200	Medical Supplies	0	100	100
433.900	Other Supplies	14,334	10,080	10,000
Total Misc Supplies		16,107	13,280	13,200
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,433	1,000	5,000
434.100	Other Equip under \$5,000	16,537	10,000	15,000
Total Equipment Under \$5,000		17,970	11,000	20,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,832	1,706	1,633
Total Loan Payments		1,832	1,706	1,633
EX43-Intra Govern/Recov Expens				
443.280	Finance - Admin & Audit	0	0	12,000
Total Intra Govern/Recov Expens		0	0	12,000
EX46-Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	0	0	50,000
Total Capital Project Transfers		0	0	50,000
Division Total: Non-Departmental		352,635	389,018	518,130
Department Total: Non-Departmental		352,635	389,018	518,130
Fund Total: TALKEETNA WATER & SWR S		352,635	389,018	518,130



MATANUSKA-SUSITNA BOROUGH

**FUND 294 - FREEDOM HILLS SUBDIVISION ROAD
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	53	-	-
TOTAL EXPENDITURES	-	14,726	15,000

Audit balance as of 6/30/2017 \$ 29,755

Estimated revenues 2017-2018 fiscal year \$ -

Estimated expenditures 2017-2018 fiscal year (14,726)

Estimated adjustment to fund balance (14,726)

Estimated fund balance 6/30/2018 15,029

Estimated revenues 2018-2019 fiscal year -

Estimated expenditures 2018-2019 fiscal year (15,000)

Estimated FY2019 adjustment to fund balance (15,000)

Estimated fund balance 6/30/2019 \$ 29

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

FUND 294- FREEDOM HILLS SUBDIVISION

<u>361 000</u>	<u>INTEREST</u>		
	361 100	Interest Earnings	<u>\$0</u>
		TOTAL ESTIMATED REVENUES	<u>\$0</u>



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

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Revenue</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE61-Interest Earnings				
361.100	Interest On Investments	53	0	0
Total Interest Earnings		<u>53</u>	<u>0</u>	<u>0</u>
Division Total: Non-Departmental		<u>53</u>	<u>\$0</u>	<u>\$0</u>
Department Total: Non-Departmental		<u>53</u>	<u>\$0</u>	<u>\$0</u>
Fund Total: FREEDOM HILLS SUBD ROAE		<u>53</u>	<u>\$0</u>	<u>\$0</u>



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

5/17/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly 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
EX33-Misc Supplies				
433.900	Other Supplies	0	9,726	10,000
Total Misc Supplies		0	9,726	10,000
Division Total: Non-Departmental		0	14,726	15,000
Department Total: Non-Departmental		0	14,726	15,000
Fund Total: FREEDOM HILLS SUBD ROAC		0	14,726	15,000



MATANUSKA-SUSITNA BOROUGH

**FUND 295 - CIRCLE VIEW / STAMPEDE ESTATES
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	40,601	22,040	21,990
TOTAL EXPENDITURES	285	5,270	5,255

Audit balance as of 6/30/2017 \$ 21,767

Estimated revenues 2017-2018 fiscal year \$ 22,040

Estimated expenditures 2017-2018 fiscal year (5,270)

Loan - Principal payment (6,000)

Estimated adjustment to fund balance 10,770

Estimated fund balance 6/30/2018 32,537

Estimated revenues 2018-2019 fiscal year 21,990

Estimated expenditures 2018-2019 fiscal year (5,255)

Loan - Principal payment (6,000)

Estimated FY2019 adjustment to fund balance 10,735

Estimated fund balance 6/30/2019 \$ 43,272

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

FUND 295- CIRCLE VIEW / STAMPEDE ESTATES

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$8,143,210. A mill rate of 3.24 mills is approved to generate adequate tax revenue to fund the budget.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	6,795,910	22,000	-	600	21,400
Sr Cit/Vet	1,347,300	4,300	4,300	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	8,143,210	26,300	4,300	500	21,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$21,400
311 400	Penalty & Interest on Delinquent Taxes	100
311 500	Vehicle Taxes	340

361 000 INTEREST

361 100	Interest Earnings	<u>150</u>
---------	-------------------	------------

TOTAL ESTIMATED REVENUES \$21,990

SCHEDULE OF LONG TERM DEBT

LOAN	AMOUNT ISSUED	BALANCE			TOTAL PAYMENT	BALANCE AT 6/30/2019
		AT 7/1/2018	PRINCIPAL PAYMENT	INTEREST PAYMENT		
Dikes	180,000	102,000	6,000	255	6,255	96,000
Total Debt Service Requirements		102,000	6,000	255	6,255	96,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Revenue</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-E				
RE11-General Property Taxes				
311.100	Real Property	20,956	21,500	21,400
311.102	Real Property-Delinquent	70	0	0
311.400	Penalty & Interest	74	100	100
311.500	Vehicle Tax State Collec	290	340	340
Total General Property Taxes		21,390	21,940	21,840
RE61-Interest Earnings				
361.100	Interest On Investments	211	100	150
Total Interest Earnings		211	100	150
RE67-Transfer From Other Funds				
367.500	Debt Service	19,000	0	0
Total Transfer From Other Funds		19,000	0	0
Division Total: Non-Departmental		40,601	\$22,040	\$21,990
Department Total: Non-Departmental		40,601	\$22,040	\$21,990
Fund Total: CIRC VIEW/STAMPEDE EST S		40,601	\$22,040	\$21,990



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

5/17/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA #131		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non-C
EX26-Professional Charges				
426.900	Other Professional Chgs	0	5,000	5,000
Total Professional Charges		0	5,000	5,000
EX41-Debt Service				
441.220	Dbt Srv-Interest-Borough	285	270	255
Total Debt Service		285	270	255
Division Total: Non-Departmental		285	5,270	5,255
Department Total: Non-Departmental		285	5,270	5,255
Fund Total: CIRC VIEW/STAMPEDE EST S		285	5,270	5,255



MATANUSKA-SUSITNA BOROUGH

**FUND 296 - CHASE TRAIL SERVICE AREA
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	614	610	620
TOTAL EXPENDITURES	-	2,000	7,073

Audit balance as of 6/30/2017 \$ 7,843

Estimated revenues 2017-2018 fiscal year \$ 610

Estimated expenditures 2017-2018 fiscal year (2,000)

Estimated adjustment to fund balance (1,390)

Estimated fund balance 6/30/2018 6,453

Estimated revenues 2018-2019 fiscal year 620

Estimated expenditures 2018-2019 fiscal year (7,073)

Estimated FY2019 adjustment to fund balance (6,453)

Estimated fund balance 6/30/2019 \$ -

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

FUND 296- CHASE TRAIL SERVICE AREA

The estimated 2018-2019 fiscal year assessed valuation (as of January 1, 2018) is \$7,564,260. No mill rate is approved for fiscal year 2019 for trail maintenance.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	7,234,530	-	-	-	-
Sr Cit/Vet	329,730	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	7,564,260	-	-	-	-

311 000 GENERAL PROPERTY TAX

311 500 Vehicle Tax State \$610

361 000 INTEREST

361 100 Interest Earnings \$10

TOTAL ESTIMATED REVENUES \$620



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE11-General Property Taxes				
311.500	Vehicle Tax State Collec	600	600	610
Total General Property Taxes		600	600	610
RE61-Interest Earnings				
361.100	Interest On Investments	14	10	10
Total Interest Earnings		14	10	10
Division Total: Non-Departmental		614	\$610	\$620
Department Total: Non-Departmental		614	\$610	\$620
Fund Total: CHASE TRAIL SERVICE AREA		614	\$610	\$620



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

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 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	2,000	7,073
Total Other Contractual		0	2,000	7,073
Division Total: Non-Departmental		0	2,000	7,073
Department Total: Non-Departmental		0	2,000	7,073
Fund Total: CHASE TRAIL SERVICE AREA		0	2,000	7,073



MATANUSKA-SUSITNA BOROUGH
FUND 297 - ROADS OUTSIDE SERVICE AREA
Reconciliation of Fund Balance

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	-	-	-
TOTAL EXPENDITURES	-	95	233

Audit balance as of 6/30/2017 \$ 328

Estimated revenues 2017-2018 fiscal year \$ -

Estimated expenditures 2017-2018 fiscal year (95)

Estimated adjustment to fund balance (95)

Estimated fund balance 6/30/2018 233

Estimated revenues 2018-2019 fiscal year -

Estimated expenditures 2018-2019 fiscal year (233)

Estimated FY2019 adjustment to fund balance (233)

Estimated fund balance 6/30/2019 \$ -

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

FUND 297- ROADS OUTSIDE SERVICE AREAS

<u>361 000</u>	<u>INTEREST</u>		
	361 100	Interest Earnings	<u>-0-</u>
		TOTAL ESTIMATED REVENUES	<u>-0-</u>



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

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Revenue</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
	Division Total: Non-Departmental	0	\$0	\$0
	Department Total: Non-Departmental	0	\$0	\$0
	Fund Total: ROADS OUTSIDE SERV. ARE/	0	\$0	\$0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 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	95	233
Total Other Contractual		0	95	233
Division Total: Non-Departmental		0	95	233
Department Total: Non-Departmental		0	95	233
Fund Total: ROADS OUTSIDE SERV. ARE/		0	95	233

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Education Operating

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



MATANUSKA-SUSITNA BOROUGH
FUND 204 - EDUCATION OPERATING
Reconciliation of Fund Balance

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	267,963,323	245,971,492	247,489,086
TOTAL EXPENDITURES	277,151,640	245,971,492	247,489,086

Audit balance as of 6/30/2017		\$	-
Estimated revenues 2017-2018 fiscal year	\$ 245,971,492		
Estimated expenditures 2017-2018 fiscal year	<u>(245,971,492)</u>		
Estimated FY2018 adjustment to fund balance		-	
Estimated fund balance at 6/30/2018			-
Estimated revenues 2018-2019 fiscal year	247,489,086		
Estimated expenditures 2018-2019 fiscal year	<u>(247,489,086)</u>		
Estimated FY2019 adjustment to fund balance		-	
Estimated fund balance 6/30/2019		<u>\$</u>	<u>-</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2018

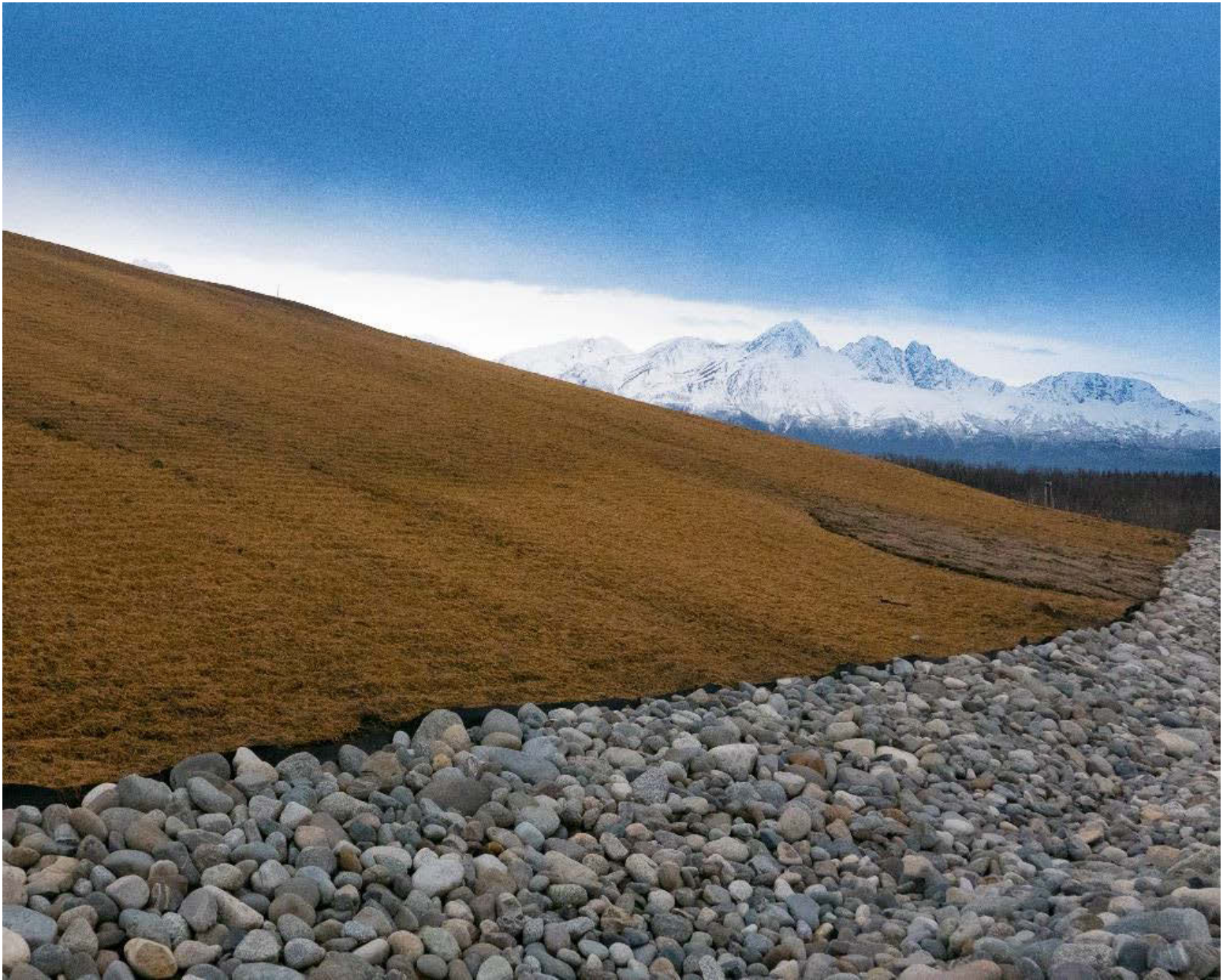
<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE31-Federal Grants				
331.000	Federal Grants	416,316	2,391,858	2,316,768
Total Federal Grants		416,316	2,391,858	2,316,768
RE37-Other State Revenue				
337.300	Education/State	201,955,165	187,245,368	186,342,400
Total Other State Revenue		201,955,165	187,245,368	186,342,400
RE50-Education Revenue				
350.000	Education/Local	9,750,542	492,966	455,000
Total Education Revenue		9,750,542	492,966	455,000
RE67-Transfer From Other Funds				
367.110	Areawide	55,841,300	55,841,300	58,374,918
Total Transfer From Other Funds		55,841,300	55,841,300	58,374,918
Division Total: Non-Departmental		267,963,323	\$245,971,492	\$247,489,086
Department Total: Non-Departmental		267,963,323	\$245,971,492	\$247,489,086
Fund Total: EDUCATION OPERATING		267,963,323	\$245,971,492	\$247,489,086



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX06-Education				
406.100	Education - Operating	221,213,812	245,971,492	247,489,086
406.200	EDUCATION CONTRIBUTION	55,841,301	0	0
Total Education		277,055,113	245,971,492	247,489,086
EX46-Capital Project Transfers				
446.300	Transfer To- Fund 400	96,527	0	0
Total Capital Project Transfers		96,527	0	0
Division Total: Non-Departmental		277,151,640	245,971,492	247,489,086
Department Total: Non-Departmental		277,151,640	245,971,492	247,489,086
Fund Total: EDUCATION OPERATING		277,151,640	245,971,492	247,489,086



Solid Waste Enterprise

The Solid Waste Enterprise Fund accounts for the operations related to solid waste at the central landfill in addition to the transfer sites located throughout the Borough.



MATANUSKA-SUSITNA BOROUGH

**FUND 510 - SOLID WASTE ENTERPRISE FUND
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	9,081,299	9,096,500	9,749,250
TOTAL EXPENDITURES	8,529,533	8,689,065	9,530,306

Unrestricted Net Assets at June 30, 2017 \$ 1,666,524

Estimated revenues 2017-2018 fiscal year \$ 9,096,500

Estimated expenditures 2017-2018 fiscal year (7,753,065) *

Estimated fiscal year 2018 adjustment to net assets 1,343,435

Estimated Unrestricted Net Assets at June 30, 2018 3,009,959

Estimated revenues 2018-2019 fiscal year 9,749,250

Estimated expenditures 2018-2019 fiscal year (8,633,536) **

Estimated fiscal year 2019 adjustment to net assets 1,115,714

Estimated Unrestricted Net Assets at June 30, 2019 \$ 4,125,673

*This amount does not include estimated expenditures of \$391,000 for amortization expense and \$545,000 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2018. These amounts reduce the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

**This amount does not include estimated expenditures of \$391,000 for amortization expense and \$505,770 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2019. These amounts reduce the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

MATANUSKA-SUSITNA BOROUGH

**FUND 510 - SOLID WASTE ENTERPRISE FUND
Revenue Commentary & Schedule of Long Term Debt**

<u>344 000</u>	<u>SEPTAGE FEES</u>		
	344.600	Landfill User Fees	\$9,582,000
	344.700	Finance Charge	3,500
	344.900	Hazardous Waste Fees	<u>60,000</u>
			9,645,500
<u>366 000</u>	<u>PROPERTY SALES & USES</u>		
	366.410	Gravel Sale Royalties	93,750
<u>391 000</u>	<u>PROCEEDS OF GFS DISPOSAL</u>		
	391.100	Sale of Gfa	10,000
		TOTAL ESTIMATED REVENUES	<u>\$9,749,250</u>

SCHEDULE OF LONG TERM DEBT

	ORIGINAL LOAN AMOUNT	BALANCE AT 7/1/2018	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2019
ADEC LOANS						
Landfill Expansion	995,155	534,551	49,945	8,019	57,964	484,606
Cell III Expansion	2,805,926	2,436,405	126,887	36,546	163,433	2,309,518
Cell II Closure	3,060,343	2,154,780	98,858	32,322	131,180	2,055,922
Regional Resource Recovery Facility	936,743	640,087	44,960	9,601	54,561	595,127
Total Debt Service Requirements		5,765,823	320,650	86,488	407,138	5,445,173

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

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	15,642	0	0
Total Other State Revenue		15,642	0	0
RE44-Sanitation/Septage Fees				
344.000	Sant Fill-Returned Ckecks	129	0	0
344.600	Landfill User Fees	8,883,419	9,015,290	9,582,000
344.700	Finance Charge	3,574	1,000	3,500
344.900	Hazardous Waste Fees	59,167	80,210	60,000
Total Sanitation/Septage Fees		8,946,289	9,096,500	9,645,500
RE61-Interest Earnings				
361.100	Interest On Investments	8,879	0	0
Total Interest Earnings		8,879	0	0
RE66-Property Sales & Uses				
366.410	Gravel Sale Royalties	100,428	0	93,750
Total Property Sales & Uses		100,428	0	93,750
RE67-Transfer From Other Funds				
367.400	Capital Projects	689	0	0
Total Transfer From Other Funds		689	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	9,372	0	10,000
Total Proceeds Of Gfs Disposal		9,372	0	10,000
Division Total: Non-Departmental		9,081,299	\$9,096,500	\$9,749,250
Department Total: Non-Departmental		9,081,299	\$9,096,500	\$9,749,250
Fund Total: SOLID WASTE		9,081,299	\$9,096,500	\$9,749,250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	58,220	151,152	86,488
Total Loan Payments		58,220	151,152	86,488
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	14,500	15,000	15,500
443.260	Computer - Admin & Audit	5,500	6,000	6,200
443.280	Finance - Admin & Audit	10,500	11,000	11,300
443.290	Legal - Admin & Audit	23,000	24,000	24,700
443.300	Maintenance	3,990	23,000	23,000
Total Intra Govern/Recov Expens		57,490	79,000	80,700
EX46-Capital Project Transfers				
446.600	Transfer To- Fund 420	900,861	884,788	640,000
Total Capital Project Transfers		900,861	884,788	640,000
EX51-Equipment Over \$5000				
451.998	Amortization Expense	390,805	391,000	391,000
451.999	Depreciation Expense	459,789	545,000	505,770
Total Equipment Over \$5000		850,594	936,000	896,770
EX52-Landfill Postclosure				
452.000	Postclosure Costs	687,071	12,000	607,860
Total Landfill Postclosure		687,071	12,000	607,860
Division Total: Non-Departmental		2,554,236	2,062,940	2,311,818
Department Total: Non-Departmental		2,554,236	2,062,940	2,311,818



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/17/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX11-Salaries & Wages				
411.100	Permanent Wages	401,291	379,893	413,510
411.200	Temp Wages & Adjmts	173,132	200,000	264,960
411.300	Overtime Wages	8,253	20,000	20,700
Total Salaries & Wages		582,676	599,893	699,170
EX12-Benefits				
412.100	Insurance Contrib	153,780	140,965	161,935
412.190	Life Insurance	889	866	994
412.200	Unemployment Contrib	3,439	3,600	4,196
412.300	Medicare	8,313	8,699	10,138
412.400	Retirement Contrib. - DB Plan	565,792	100,014	119,755
412.410	PERS Tier IV - DC Plan	47,771	0	0
412.411	PERS Tier IV - Health Plan	3,838	0	0
412.412	PERS Tier IV - HRA	10,981	0	0
412.413	PERS Tier IV - OD&D	554	0	0
412.600	Workers Compensation	124,526	45,787	54,208
412.700	Sbs Contribution	35,134	36,774	42,860
Total Benefits		955,017	336,705	394,086
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	500
413.200	Expense Reimb-Within Boro	0	500	1,000
Total Expenses Within Borough		0	1,000	1,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,000	800
414.200	Exp Reimb- Outside Boro	2,231	1,500	3,500
414.400	Travel Tickets	428	200	1,600
Total Expenses Outside Of Boro		2,659	2,700	5,900
EX20-Bad Debts Expense				
420.000	Bad Debts Expense	6,455	0	0
Total Bad Debts Expense		6,455	0	0
EX21-Communications				
421.100	Communication Network Service	9,684	15,000	12,500
421.200	Postage	246	500	500
Total Communications		9,930	15,500	13,000
EX22-Advertising				
422.000	Advertising	554	2,500	1,000
Total Advertising		554	2,500	1,000



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX23-Printing				
423.000	Printing	53	1,750	2,700
Total Printing		53	1,750	2,700
EX24-Utilities-Building Oprtns				
424.100	Electricity	23,685	45,000	35,000
424.300	Natural Gas	7,912	10,000	10,000
424.600	Heating Fuel-Oil	245	3,000	2,000
Total Utilities-Building Oprtns		31,842	58,000	47,000
EX25-Rental/Lease				
425.300	Equipment Rental	3,452	15,000	5,000
Total Rental/Lease		3,452	15,000	5,000
EX26-Professional Charges				
426.200	Legal	0	10,000	0
426.300	Dues & Fees	9,725	14,000	10,500
426.350	Credit Card Fees	21,628	20,000	25,000
426.600	Computer Software/Online Servi	4,414	5,000	5,400
426.700	Occupational Health	0	0	1,900
426.900	Other Professional Chgs	71,891	124,000	94,500
Total Professional Charges		107,658	173,000	137,300
EX27-Insurance & Bond				
427.100	Property Insurance	20,022	21,500	25,000
427.500	Liability Insurance	856	900	2,000
427.900	Insurance Deductible	0	0	10,000
Total Insurance & Bond		20,878	22,400	37,000
EX28-Maintenance Services				
428.100	Building Maint Services	20,264	23,000	22,000
428.200	Grounds Maint Services	8,485	10,000	18,000
428.300	Equipment Maint Services	11,300	15,000	27,800
428.400	Vehicle Maint Services	10,986	19,000	25,000
428.500	Commun Equip Maint Servic	0	0	1,000
Total Maintenance Services		51,035	67,000	93,800
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,302	7,500	2,000
429.210	Training/Instructor Fees	0	2,000	2,000
429.500	Labor Services	1,828,200	2,106,000	2,100,000
429.710	Testing	178,479	0	0
429.900	Other Contractual	100,192	16,000	20,000
Total Other Contractual		2,108,173	2,131,500	2,124,000



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,965	2,500	2,500
430.200	Copier/Fax Supplies	814	1,000	1,000
Total Office Supplies		3,779	3,500	3,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	9,022	18,000	20,000
431.200	Building Maint Supplies	2,367	11,000	11,000
431.300	Equipment Maint Supplies	11,865	15,000	25,000
431.400	Grounds Maint Supplies	1,569	3,000	5,000
431.900	Other Maint. Supplies	0	3,000	3,000
Total Maintenance Supplies		24,823	50,000	64,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,923	8,850	10,000
432.200	Gas	3,424	5,000	6,500
432.300	Diesel Fuel	6,508	10,000	15,000
Total Fuel/Oil-Vehicle Use		11,855	23,850	31,500
EX33-Misc Supplies				
433.100	Personnel Supplies	3,203	5,000	6,600
433.110	Clothing	4,182	6,000	6,000
433.120	Tools under \$500	212	1,200	35,000
433.200	Medical Supplies	334	1,000	1,600
433.300	Books/Subscriptions	550	1,000	500
433.500	Training Supplies	0	1,000	1,000
433.900	Other Supplies	6,446	9,000	11,000
Total Misc Supplies		14,927	24,200	61,700
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	5,568	7,000	3,500
434.100	Other Equip under \$5,000	3,461	22,250	8,000
434.300	Furniture Under \$5,000	1,410	6,500	6,000
Total Equipment Under \$5,000		10,439	35,750	17,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	9,750	42,000
451.200	Vehicles	0	41,000	33,000
Total Equipment Over \$5000		0	50,750	75,000
Division Total: Central Landfill		3,946,205	3,614,998	3,814,656



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<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX11-Salaries & Wages				
411.100	Permanent Wages	357,714	360,663	502,515
411.200	Temp Wages & Adjmts	72,640	83,000	170,775
411.300	Overtime Wages	4,869	10,000	10,350
Total Salaries & Wages		435,223	453,663	683,640
EX12-Benefits				
412.100	Insurance Contrib	148,968	152,615	201,545
412.190	Life Insurance	915	937	1,237
412.200	Unemployment Contrib	2,576	2,722	4,102
412.300	Medicare	6,224	6,579	9,913
412.400	Retirement Contrib. - DB Plan	56,786	92,703	141,449
412.410	PERS Tier IV - DC Plan	28,580	0	0
412.411	PERS Tier IV - Health Plan	2,025	0	0
412.412	PERS Tier IV - HRA	7,209	0	0
412.413	PERS Tier IV - OD&D	292	0	0
412.600	Workers Compensation	107,210	37,046	54,680
412.700	Sbs Contribution	26,310	27,810	41,680
Total Benefits		387,095	320,412	454,606
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,518	3,500	2,000
413.200	Expense Reimb-Within Boro	0	1,000	0
413.900	Other Exp - Within Boro	158	0	0
Total Expenses Within Borough		1,676	4,500	2,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	54	300	300
414.200	Exp Reimb- Outside Boro	1,453	2,000	2,000
414.400	Travel Tickets	926	800	1,500
Total Expenses Outside Of Boro		2,433	3,100	3,800
EX21-Communications				
421.100	Communication Network Service	21,215	21,600	25,000
421.200	Postage	246	500	500
Total Communications		21,461	22,100	25,500
EX22-Advertising				
422.000	Advertising	0	900	500
Total Advertising		0	900	500
EX23-Printing				
423.000	Printing	0	900	900
Total Printing		0	900	900



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX24-Utilities-Building Optrns				
424.100	Electricity	10,744	16,500	20,000
Total Utilities-Building Optrns		10,744	16,500	20,000
EX25-Rental/Lease				
425.300	Equipment Rental	7,198	13,000	13,000
Total Rental/Lease		7,198	13,000	13,000
EX26-Professional Charges				
426.300	Dues & Fees	406	500	2,600
426.350	Credit Card Fees	6,366	10,000	8,000
426.600	Computer Software/Online Servi	2,706	3,500	2,700
426.700	Occupational Health	0	0	1,300
426.900	Other Professional Chgs	7	10,000	57,500
Total Professional Charges		9,485	24,000	72,100
EX27-Insurance & Bond				
427.500	Liability Insurance	1,039	1,200	1,850
427.900	Insurance Deductible	0	5,500	0
Total Insurance & Bond		1,039	6,700	1,850
EX28-Maintenance Services				
428.100	Building Maint Services	4,831	7,700	6,000
428.200	Grounds Maint Services	25,043	40,000	60,000
428.300	Equipment Maint Services	694	2,000	1,000
428.400	Vehicle Maint Services	0	0	1,000
Total Maintenance Services		30,568	49,700	68,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,847	4,280	5,300
429.210	Training/Instructor Fees	0	2,000	2,100
429.500	Labor Services	287,930	508,600	465,000
429.710	Testing	118,986	0	0
429.900	Other Contractual	41,519	45,800	56,000
Total Other Contractual		450,282	560,680	528,400
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,524	3,000	3,000
430.200	Copier/Fax Supplies	814	1,000	1,000
Total Office Supplies		2,338	4,000	4,000



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	1,000
431.200	Building Maint Supplies	4,713	5,000	3,700
431.300	Equipment Maint Supplies	592	1,000	1,000
431.400	Grounds Maint Supplies	789	2,000	3,000
Total Maintenance Supplies		6,094	8,000	8,700
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	200	200
432.200	Gas	2,730	4,000	3,500
Total Fuel/Oil-Vehicle Use		2,730	4,200	3,700
EX33-Misc Supplies				
433.100	Personnel Supplies	2,250	3,000	4,100
433.110	Clothing	611	1,600	1,600
433.120	Tools under \$500	257	600	600
433.200	Medical Supplies	334	500	1,000
433.300	Books/Subscriptions	0	500	0
433.500	Training Supplies	0	300	300
433.900	Other Supplies	6,303	10,000	14,000
Total Misc Supplies		9,755	16,500	21,600
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	4,349	7,500	3,200
434.100	Other Equip under \$5,000	5,320	9,100	6,700
434.300	Furniture Under \$5,000	3,000	1,400	1,000
Total Equipment Under \$5,000		12,669	18,000	10,900
Division Total: Transfer Sites		1,390,790	1,526,855	1,923,196



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<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX11-Salaries & Wages				
411.100	Permanent Wages	161,797	151,232	160,335
411.200	Temp Wages & Adjmts	21,014	30,000	46,575
411.300	Overtime Wages	1,299	5,000	5,175
Total Salaries & Wages		184,110	186,232	212,085
EX12-Benefits				
412.100	Insurance Contrib	60,771	55,920	55,920
412.190	Life Insurance	373	344	344
412.200	Unemployment Contrib	1,094	1,118	1,273
412.300	Medicare	2,642	2,701	3,076
412.400	Retirement Contrib. - DB Plan	4,648	39,074	45,648
412.410	PERS Tier IV - DC Plan	33,309	0	0
412.411	PERS Tier IV - Health Plan	1,699	0	0
412.412	PERS Tier IV - HRA	4,932	0	0
412.413	PERS Tier IV - OD&D	246	0	0
412.600	Workers Compensation	45,337	16,299	18,676
412.700	Sbs Contribution	11,169	11,417	13,001
Total Benefits		166,220	126,873	137,938
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	53	300	300
414.200	Exp Reimb- Outside Boro	602	0	1,200
414.400	Travel Tickets	400	0	800
Total Expenses Outside Of Boro		1,055	300	2,300
EX21-Communications				
421.100	Communication Network Service	1,230	2,500	2,500
Total Communications		1,230	2,500	2,500
EX22-Advertising				
422.000	Advertising	242	2,000	500
Total Advertising		242	2,000	500
EX23-Printing				
423.000	Printing	0	500	500
Total Printing		0	500	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,726	8,000	7,000
424.300	Natural Gas	4,080	7,500	7,500
Total Utilities-Building Oprtns		9,806	15,500	14,500
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,000	2,000
Total Rental/Lease		0	1,000	2,000



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX26-Professional Charges				
426.300	Dues & Fees	323	5,300	5,300
426.600	Computer Software/Online Servi	200	1,000	1,000
426.700	Occupational Health	0	0	500
426.900	Other Professional Chgs	3,687	8,000	9,700
Total Professional Charges		4,210	14,300	16,500
EX27-Insurance & Bond				
427.500	Liability Insurance	403	500	500
Total Insurance & Bond		403	500	500
EX28-Maintenance Services				
428.100	Building Maint Services	350	1,400	500
428.300	Equipment Maint Services	931	7,000	4,000
428.400	Vehicle Maint Services	440	3,500	5,000
428.910	Building Improve Services	0	37,310	5,000
Total Maintenance Services		1,721	49,210	14,500
EX29-Other Contractual				
429.100	Contingency-Other Contrac	0	8,000	40,000
429.200	Training Reimb/Conf Fees	1,123	3,800	4,000
429.210	Training/Instructor Fees	0	1,000	500
429.710	Testing	0	325,500	355,500
429.900	Other Contractual	68,328	408,890	377,000
Total Other Contractual		69,451	747,190	777,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	370	6,000	6,000
431.200	Building Maint Supplies	0	500	500
431.300	Equipment Maint Supplies	1,451	15,000	3,000
431.900	Other Maint. Supplies	7,100	7,000	7,500
Total Maintenance Supplies		8,921	28,500	17,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	500
432.200	Gas	4,777	1,000	0
432.300	Diesel Fuel	0	4,000	6,000
Total Fuel/Oil-Vehicle Use		4,777	5,500	6,500



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX33-Misc Supplies				
433.100	Personnel Supplies	943	3,000	2,000
433.110	Clothing	1,951	2,500	1,900
433.120	Tools under \$500	169	1,500	500
433.200	Medical Supplies	0	500	200
433.300	Books/Subscriptions	56	0	0
433.900	Other Supplies	2,584	5,500	3,000
Total Misc Supplies		5,703	13,000	7,600
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,417	2,000	0
434.100	Other Equip under \$5,000	7,509	25,000	8,000
434.300	Furniture Under \$5,000	0	7,900	1,000
Total Equipment Under \$5,000		8,926	34,900	9,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	13,320	0	0
Total Equipment Over \$5000		13,320	0	0
Division Total: Hazardous Waste Removal		480,095	1,228,005	1,220,923



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX11-Salaries & Wages				
411.100	Permanent Wages	16,743	19,181	22,331
411.200	Temp Wages & Adjmts	9,634	21,000	20,700
411.300	Overtime Wages	48	1,000	1,000
Total Salaries & Wages		26,425	41,181	44,031
EX12-Benefits				
412.100	Insurance Contrib	8,621	9,786	9,786
412.190	Life Insurance	45	61	61
412.200	Unemployment Contrib	158	248	265
412.300	Medicare	381	598	639
412.400	Retirement Contrib. - DB Plan	0	10,300	12,144
412.410	PERS Tier IV - DC Plan	2,406	0	0
412.411	PERS Tier IV - Health Plan	174	0	0
412.412	PERS Tier IV - HRA	681	0	0
412.413	PERS Tier IV - OD&D	26	0	0
412.600	Workers Compensation	2,714	3,892	4,161
412.700	Sbs Contribution	1,611	2,525	2,700
Total Benefits		16,817	27,410	29,756
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	500	250
Total Expenses Within Borough		0	600	350
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	39	1,000	900
414.400	Travel Tickets	0	1,000	800
Total Expenses Outside Of Boro		39	2,200	1,900
EX21-Communications				
421.200	Postage	23	1,500	500
Total Communications		23	1,500	500
EX22-Advertising				
422.000	Advertising	204	10,000	10,000
Total Advertising		204	10,000	10,000
EX23-Printing				
423.000	Printing	0	500	1,000
Total Printing		0	500	1,000



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX26-Professional Charges				
426.300	Dues & Fees	302	500	300
426.600	Computer Software/Online Servi	160	0	0
Total Professional Charges		462	500	300
EX27-Insurance & Bond				
427.500	Liability Insurance	0	300	200
Total Insurance & Bond		0	300	200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	595	1,200	1,800
429.210	Training/Instructor Fees	0	200	200
429.900	Other Contractual	80,335	75,000	75,000
Total Other Contractual		80,930	76,400	77,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	144	500	500
430.200	Copier/Fax Supplies	0	250	250
Total Office Supplies		144	750	750
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	0	250
433.700	Resale Supplies	0	2,500	0
433.900	Other Supplies	3,962	1,000	4,000
Total Misc Supplies		3,962	3,500	4,250
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	473	500	0
434.100	Other Equip under \$5,000	0	2,500	1,000
434.300	Furniture Under \$5,000	965	0	1,600
Total Equipment Under \$5,000		1,438	3,000	2,600
Division Total: Recycling		130,444	167,841	172,637



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	13,947	20,000	20,000
Total Salaries & Wages		13,947	20,000	20,000
EX12-Benefits				
412.200	Unemployment Contrib	84	120	120
412.300	Medicare	203	290	290
412.600	Workers Compensation	3,548	1,890	1,890
412.700	Sbs Contribution	855	1,226	1,226
Total Benefits		4,690	3,526	3,526
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	500
413.200	Expense Reimb-Within Boro	0	500	3,000
Total Expenses Within Borough		0	700	3,500
EX14-Expenses Outside Of Boro				
414.400	Travel Tickets	1,180	7,500	6,000
Total Expenses Outside Of Boro		1,180	7,500	6,000
EX21-Communications				
421.100	Communication Network Service	580	800	800
421.200	Postage	0	100	500
Total Communications		580	900	1,300
EX23-Printing				
423.000	Printing	0	0	250
Total Printing		0	0	250
EX24-Utilities-Building Oprtns				
424.600	Heating Fuel-Oil	0	0	5,000
Total Utilities-Building Oprtns		0	0	5,000
EX25-Rental/Lease				
425.300	Equipment Rental	810	1,000	1,000
Total Rental/Lease		810	1,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	0	0	1,100
Total Professional Charges		0	0	1,100
EX27-Insurance & Bond				
427.500	Liability Insurance	2,102	2,200	100
Total Insurance & Bond		2,102	2,200	100



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	5,000	3,000
428.300	Equipment Maint Services	0	3,000	3,000
428.400	Vehicle Maint Services	0	0	3,000
Total Maintenance Services		0	8,000	9,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	0	100
429.900	Other Contractual	80	14,500	15,000
429.910	Other Contractual Capital	0	7,500	0
Total Other Contractual		80	22,000	15,100
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	1,000
431.200	Building Maint Supplies	0	0	1,000
431.300	Equipment Maint Supplies	0	5,000	1,000
431.400	Grounds Maint Supplies	0	500	1,000
Total Maintenance Supplies		0	5,500	4,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	200	300
432.200	Gas	4,116	7,000	2,000
432.300	Diesel Fuel	56	3,000	2,000
Total Fuel/Oil-Vehicle Use		4,172	10,200	4,300
EX33-Misc Supplies				
433.100	Personnel Supplies	0	300	500
433.110	Clothing	0	300	700
433.120	Tools under \$500	57	300	400
433.200	Medical Supplies	0	0	500
433.900	Other Supplies	45	1,000	7,000
Total Misc Supplies		102	1,900	9,100
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	100	0	800
434.100	Other Equip under \$5,000	0	5,000	3,000
Total Equipment Under \$5,000		100	5,000	3,800
Division Total: Remote Transfer Sites		27,763	88,426	87,076
Department Total: Public Works		5,975,297	6,626,125	7,218,488
Fund Total: SOLID WASTE		8,529,533	8,689,065	9,530,306



Port Enterprise

The Port Enterprise Fund accounts for all operations of Port MacKenzie.

MATANUSKA-SUSITNA BOROUGH

Port Enterprise Fund Mission Statement and Goals

Vision

Port Mackenzie will grow into a thriving industrial terminal, providing modern, rapid, safe and professional access to worldwide material markets and generating increased revenue and jobs for Mat-Su Borough residents.

Mission

To develop a premiere deep-water port capable of safely and efficiently transporting bulk commodities and project cargoes into and out of South-central Alaska for the benefit of our local and global economies.

Goals

- *Secure an anchor tenant*
- *Complete barge dock repairs in order to allow for traffic at the barge dock*
- *Reduce the backlog of deferred maintenance inspections*





MATANUSKA-SUSITNA BOROUGH
FUND 520 - PORT ENTERPRISE FUND
Reconciliation of Fund Balance

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	2,252,794	1,470,113	1,473,513
TOTAL EXPENDITURES	5,137,884	2,400,551	2,913,444

Unrestricted Net Assets at June 30, 2017 \$ (11,759,556)

Estimated revenues 2017-2018 fiscal year \$ 1,470,113

Estimated expenditures 2017-2018 fiscal year (1,116,551) *

Estimated fiscal year 2018 adjustment to net assets 353,562

Estimated Unrestricted Net Assets at June 30, 2018 (11,405,994)

Estimated revenues 2018-2019 fiscal year 773,513

Transfer from Areawide 700,000

Estimated expenditures 2018-2019 fiscal year (1,695,197) **

Estimated fiscal year 2019 adjustment to net assets (221,684)

Estimated Unrestricted Net Assets at June 30, 2019 \$ (11,627,678)

*This amount does not include estimated expenditures of \$1,284,000 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2018. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

**This amount does not include estimated expenditures of \$1,218,247 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2019. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

Ordinance 15-148 loaned \$2,500,000 from the Land Management Permanent Fund for repairs. This loan is to be paid back with insurance proceeds.

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	\$712,513
<u>341 000</u>	<u>GENERAL GOVERNMENT</u>		
	341.840	Port Dockage Fees	1,000
	341.841	Port Wharfage Fees	10,000
	341.844	Port Lease/Permit Fees	50,000
<u>367 110</u>	Transfer from Areawide Fund		<u>700,000</u>
	TOTAL ESTIMATED REVENUES		<u>\$1,473,513</u>

SCHEDULE OF LONG TERM DEBT

PORT BONDS	AMOUNT ISSUED	BALANCE			TOTAL PAYMENT	BALANCE AT 6/30/2019
		AT 7/1/2018	PRINCIPAL PAYMENT	INTEREST PAYMENT		
2012 Series C*	5,770,000	3,690,000	565,000	147,513	712,513	3,125,000
Total Debt Service Requirements		3,690,000	565,000	147,513	712,513	3,125,000

* For partial refunding of the 2004 Series C Bonds.



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.100	Debt Service Reimb	709,913	709,113	712,513
337.800	State PERS Relief	10,742	0	0
Total Other State Revenue		720,655	709,113	712,513
RE41-General Government				
341.840	Port Dockage Fees	0	1,000	1,000
341.841	Port Wharfage Fees	0	10,000	10,000
341.844	Port Lease/Permit Fees	184,869	50,000	50,000
Total General Government		184,869	61,000	61,000
RE67-Transfer From Other Funds				
367.110	Areawide	900,000	700,000	700,000
367.270	MV Susitna Fund	400,000	0	0
Total Transfer From Other Funds		1,300,000	700,000	700,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	47,270	0	0
Total Other Revenue Sources		47,270	0	0
Division Total: Non-Departmental		2,252,794	\$1,470,113	\$1,473,513
Department Total: Non-Departmental		2,252,794	\$1,470,113	\$1,473,513
Fund Total: PORT		2,252,794	\$1,470,113	\$1,473,513



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

5/17/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.240	Dbt Svc, Interest	158,917	169,113	147,513
Total Debt Service		158,917	169,113	147,513
EX46-Capital Project Transfers				
446.900	Transfer To- Fund 450	3,267,498	0	750,000
Total Capital Project Transfers		3,267,498	0	750,000
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	1,114,715	1,284,000	1,218,247
Total Equipment Over \$5000		1,114,715	1,284,000	1,218,247
Division Total: Non-Departmental		4,541,130	1,453,113	2,115,760
Department Total: Non-Departmental		4,541,130	1,453,113	2,115,760



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	178,642	193,120	75,777
411.200	Temp Wages & Adjmts	14,118	15,000	25,000
411.300	Overtime Wages	2,143	500	0
Total Salaries & Wages		194,903	208,620	100,777
EX12-Benefits				
412.100	Insurance Contrib	46,899	46,600	23,300
412.190	Life Insurance	288	286	144
412.200	Unemployment Contrib	1,314	1,252	605
412.300	Medicare	2,987	3,025	1,462
412.400	Retirement Contrib. - DB Plan	75,274	48,425	20,900
412.410	PERS Tier IV - DC Plan	11,318	0	0
412.411	PERS Tier IV - Health Plan	669	0	0
412.412	PERS Tier IV - HRA	2,065	0	0
412.413	PERS Tier IV - OD&D	97	0	0
412.600	Workers Compensation	15,306	8,741	4,768
412.700	Sbs Contribution	11,649	12,789	6,178
Total Benefits		167,866	121,118	57,357
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	434	200	200
Total Expenses Within Borough		434	300	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	161	2,000	2,000
414.400	Travel Tickets	0	1,500	1,500
Total Expenses Outside Of Boro		161	3,700	3,700
EX21-Communications				
421.100	Communication Network Service	8,670	6,700	9,000
421.200	Postage	25	500	100
Total Communications		8,695	7,200	9,100
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX23-Printing				
423.000	Printing	0	200	100
Total Printing		0	200	100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/17/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX24-Utilities-Building Optrns				
424.100	Electricity	39,026	160,000	160,000
424.200	Water & Sewer	0	3,000	3,000
424.500	Garbage Pickups	0	0	250
424.600	Heating Fuel-Oil	16,819	33,000	33,000
Total Utilities-Building Optrns		55,845	196,000	196,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,000	1,000
Total Rental/Lease		0	1,000	1,000
EX26-Professional Charges				
426.200	Legal	0	10,000	10,000
426.300	Dues & Fees	1,366	3,000	3,000
426.600	Computer Software/Online Servi	0	1,000	1,000
426.900	Other Professional Chgs	5,000	6,000	6,000
Total Professional Charges		6,366	20,000	20,000
EX27-Insurance & Bond				
427.100	Property Insurance	42,059	45,000	55,000
427.500	Liability Insurance	15,441	16,000	25,000
Total Insurance & Bond		57,500	61,000	80,000
EX28-Maintenance Services				
428.100	Building Maint Services	3,925	11,000	8,000
428.200	Grounds Maint Services	420	0	500
428.300	Equipment Maint Services	3,018	5,000	5,000
428.400	Vehicle Maint Services	478	3,200	2,000
428.600	Road Maintenance Services	6,395	10,000	10,000
428.900	Other Bldg. Maint Service	13	0	0
428.920	Other Maintenance Service	0	700	500
Total Maintenance Services		14,249	29,900	26,000
EX29-Other Contractual				
429.100	Contingency-Other Contrac	0	(2,000)	2,000
429.200	Training Reimb/Conf Fees	0	1,000	2,500
429.210	Training/Instructor Fees	2,867	1,000	2,000
429.710	Testing	135	1,300	1,000
429.900	Other Contractual	81,517	273,000	273,000
Total Other Contractual		84,519	274,300	280,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,211	2,500	2,000
Total Office Supplies		1,211	2,500	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/17/2018

<u>Account</u>	<u>Description</u>	<u>2017 Actual Expense</u>	<u>2018 Amended Budget</u>	<u>2019 Assembly Approved</u>
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	258	3,000	2,000
431.200	Building Maint Supplies	178	2,500	2,000
431.300	Equipment Maint Supplies	436	2,000	2,000
431.400	Grounds Maint Supplies	42	1,000	1,000
431.900	Other Maint. Supplies	342	500	500
Total Maintenance Supplies		1,256	9,000	7,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	500
432.200	Gas	1,094	2,000	2,000
Total Fuel/Oil-Vehicle Use		1,094	2,500	2,500
EX33-Misc Supplies				
433.100	Personnel Supplies	857	600	600
433.110	Clothing	180	0	0
433.120	Tools under \$500	8	500	500
433.200	Medical Supplies	32	0	100
433.300	Books/Subscriptions	0	200	100
433.900	Other Supplies	830	3,000	3,000
Total Misc Supplies		1,907	4,300	4,300
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	1,200	1,200
434.100	Other Equip under \$5,000	748	1,500	1,500
434.300	Furniture Under \$5,000	0	3,000	3,500
Total Equipment Under \$5,000		748	5,700	6,200
Division Total: Port Development		596,754	947,438	797,684
Department Total: Assembly		596,754	947,438	797,684
Fund Total: PORT		5,137,884	2,400,551	2,913,444

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M / V Susitna Enterprise

The M/V Susitna Enterprise Fund accounts for all operations of the M/V Susitna



MATANUSKA-SUSITNA BOROUGH

FUND 530 - MV SUSITNA ENTERPRISE FUND

Reconciliation of Fund Balance

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	-	-	-
TOTAL EXPENDITURES	748,000	-	-

Unrestricted Net Assets as of June 30, 2017 \$ -

Fund Balance is combined and reported as part of the Port Enterprise Fund.

FUND 530- MV SUSITNA ENTERPRISE FUND
Revenue Commentary

<u>369 000</u>	<u>OTHER REVENUE SOURCES</u>	
369.100	Miscellaneous	<u>\$0</u>
	TOTAL ESTIMATED REVENUES	<u>\$0</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Revenue</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
	Division Total: Non-Departmental	0	\$0	\$0
	Department Total: Non-Departmental	0	\$0	\$0
	Fund Total: MV SUSITNA	0	\$0	\$0



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

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX45-Operating Fund Transfers				
445.300	Trnfr To- Port Ent Fund	400,000	0	0
Total Operating Fund Transfers		400,000	0	0
EX46-Capital Project Transfers				
446.900	Transfer To- Fund 450	348,000	0	0
Total Capital Project Transfers		348,000	0	0
Division Total: Non-Departmental		748,000	0	0
Department Total: Non-Departmental		748,000	0	0
Fund Total: MV SUSITNA		748,000	0	0

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Debt Service Funds

School Debt Service
USDA Fronteras Charter School
Fireweed Building
Station 6-1 Certificates of Participation
Station 5-1 Certificates of Participation
Station 6-2 Certificates of Participation
Station 7-3 Certificates of Participation
Parks and Recreation Bonds
Non-Areawide A/C Debt Service
Transportation System



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, 2018, the outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Recreation and Transportation is \$290,020,000. Our certified assessed value as of May 26, 2017 is \$9,944,945,242. Areawide general obligation debt as of July 1, 2018 is 2.92% of assessed valuation. Our legal capacity is \$696,146,167. We are well below our legal limit.

Our debt levels as of July 1, 2018 for general obligation bonds are as follows:

School Construction	\$242,920,000
Parks and Recreation	21,425,000
Transportation Systems	25,670,000
Total General Obligation Bond Debt	\$290,020,000

Table 9: General Obligation Bond Debt

With regards to Lease, Certificates of Participation (COP's) the amount outstanding as of July 1, 2018 is as follows.

Public Safety Building Station 5-1	\$6,750,000
Public Safety Building Station 6-2	4,685,000
Public Safety Building Station 7-3	5,330,000
Animal Care Facility	\$2,365,000

Table 10: Certificates of Participation Outstanding

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, 2018 is as follows.

Fronteras Charter School	<u>\$6,766,756</u>
--------------------------	--------------------

The fiscal impact of ongoing maintenance, insurance, repairs, etc. will be borne by Fronteras Charter School. The Matanuska-Susitna Borough School District allocates funds to Charter Schools on a set amount per pupil.



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
FUND 300 - SCHOOL DEBT SERVICE
Reconciliation of Fund Balance

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	72,301,985	33,318,000	29,160,000
TOTAL EXPENDITURES	69,790,039	33,316,944	29,155,819

Audit balance as of 6/30/2017 \$ 2,358,727

Estimated revenues 2017-2018 fiscal year \$ 33,318,000

Estimated expenditures 2017-2018 fiscal year (33,316,944)

Estimated adjustment to fund balance 1,056

Estimated fund balance 6/30/2018 2,359,783

Estimated revenues 2018-2019 fiscal year 29,160,000

Estimated expenditures 2018-2019 fiscal year (29,155,819)

Estimated FY2019 adjustment to fund balance 4,181

Estimated fund balance 6/30/2019 \$ 2,363,964

MATANUSKA-SUSITNA BOROUGH

Fund 300 - School Debt Service

REVENUE DETAIL: FUND 300

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
Transfer from Areawide Fund	33,625,000	33,318,000	29,160,000
Transfer from Capital Projects	1,896,180	-	-
Miscellaneous	17	-	-
Sale of G.O. Bonds	36,780,766	-	-
Total Revenues	72,301,963	33,318,000	29,160,000

SCHEDULE OF LONG TERM DEBT: FUND 300

SCHOOL CONSTRUCTION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2018	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2019
2007 Series A*	33,505,000	20,730,000	2,715,000	1,029,350	3,744,350	18,015,000
2009 Series A	19,030,000	1,705,000	835,000	51,500	886,500	870,000
2011 Series A	33,785,000	4,485,000	1,445,000	157,225	1,602,225	3,040,000
2012 Series A	91,770,000	71,130,000	3,960,000	2,989,594	6,949,594	67,170,000
2012 SeriesB**	8,710,000	1,620,000	-	73,200	73,200	1,620,000
2013 Series A	13,290,000	10,890,000	525,000	516,050	1,041,050	10,365,000
2014 Series B	29,400,000	25,710,000	995,000	1,249,075	2,244,075	24,715,000
2015 Series A***	37,350,000	24,925,000	5,915,000	1,003,100	6,918,100	19,010,000
2015 Series B	55,195,000	50,035,000	1,955,000	2,373,525	4,328,525	48,080,000
2016 Series A****	31,690,000	31,690,000	-	1,368,200	1,368,200	31,690,000
Total Debt Service Requirements	353,725,000	242,920,000	18,345,000	10,810,819	29,155,819	224,575,000

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

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

*** Includes the partial refunding of the 2004 Series D Bonds, 2006 Series A Bonds and the 2006 Series B Bonds.

****Includes the partial refunding of the 2009 Series A Bonds and the 2011 Series A Bonds.



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE61-Interest Earnings				
361.100	Interest On Investments	22	0	0
Total Interest Earnings		22	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	33,625,000	33,318,000	29,160,000
367.400	Capital Projects	1,896,180	0	0
Total Transfer From Other Funds		35,521,180	33,318,000	29,160,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	17	0	0
369.200	Sale Of G.O. Bonds	36,780,766	0	0
Total Other Revenue Sources		36,780,783	0	0
Division Total: Non-Departmental		72,301,985	\$33,318,000	\$29,160,000
Department Total: Non-Departmental		72,301,985	\$33,318,000	\$29,160,000
Fund Total: DEBT SERVICE (SCHOOLS)		72,301,985	\$33,318,000	\$29,160,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	20,665,000	21,505,000	18,345,000
441.200	Dbt Srv-Interest-Schools	12,341,441	11,811,944	10,810,819
441.300	Debt Refunding	36,780,766	0	0
Total Debt Service		69,787,207	33,316,944	29,155,819
EX65-Other				
465.000	Other	2,832	0	0
Total Other		2,832	0	0
Division Total: Non-Departmental		69,790,039	33,316,944	29,155,819
Department Total: Non-Departmental		69,790,039	33,316,944	29,155,819
Fund Total: DEBT SERVICE (SCHOOLS)		69,790,039	33,316,944	29,155,819



MATANUSKA-SUSITNA BOROUGH

**FUND 301 - USDA FRONTERAS CHARTER SCHOOL
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	-	494,502	393,300
TOTAL EXPENDITURES	133,977	494,502	393,300

Audit balance as of 6/30/2017 \$ -

Estimated revenues 2017-2018 fiscal year \$ 494,502

Estimated expenditures 2017-2018 fiscal year (494,502)

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2018 -

Estimated revenues 2018-2019 fiscal year 393,300

Estimated expenditures 2018-2019 fiscal year (393,300)

Estimated FY2019 adjustment to fund balance -

Estimated fund balance 6/30/2019 \$ -

MATANUSKA-SUSITNA BOROUGH

Fund 301 - USDA Fronteras Charter School

REVENUE DETAIL: FUND 301

CLASSIFICATION	2016-2017	2017-2018	2018-2019
	ACTUAL	AMENDED	APPROVED
Other Financing Sources	-	494,502	393,300
Total Revenues	-	494,502	393,300

SCHEDULE OF LONG TERM DEBT: FUND 301

LOAN	AMOUNT BORROWED	BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE
		AT 7/1/2018				AT 6/30/2019
USDA	6,900,000	6,766,756	150,489	242,811	393,300	6,616,267
Total Debt Service Requirements		6,766,756	150,489	242,811	393,300	6,616,267



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

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Revenue</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 301-DEBT SERVICE (USDA - FRONTERAS)		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non
RE90-Other Financing Sources				
390.000	Other Financing Sources	0	494,502	393,300
Total Other Financing Sources		0	494,502	393,300
Division Total: Non-Departmental		0	\$494,502	\$393,300
Department Total: Non-Departmental		0	\$494,502	\$393,300
Fund Total: DEBT SERVICE (USDA - FRON		0	\$494,502	\$393,300



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

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 301-DEBT SERVICE (USDA - FRONTERAS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non				
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	0	0	150,489
441.200	Dbt Srv-Interest-Schools	0	494,502	242,811
441.240	Dbt Svc, Interest	133,977	0	0
Total Debt Service		133,977	494,502	393,300
Division Total: Non-Departmental		133,977	494,502	393,300
Department Total: Non-Departmental		133,977	494,502	393,300
Fund Total: DEBT SERVICE (USDA - FRON		133,977	494,502	393,300



MATANUSKA-SUSITNA BOROUGH

**FUND 302-FIREWEED BUILDING
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	89,566	89,600	89,570
TOTAL EXPENDITURES	89,566	89,565	89,565

Audit balance as of 6/30/2017			\$ -
Estimated revenues 2017-2018 fiscal year	\$ 89,600		
Estimated expenditures 2017-2018 fiscal year	<u>(89,565)</u>		
Estimated adjustment to fund balance		35	
Estimated fund balance 6/30/2018			35
Estimated revenues 2018-2019 fiscal year	89,570		
Estimated expenditures 2018-2019 fiscal year	<u>(89,565)</u>		
Estimated FY2019 adjustment to fund balance		5	
Estimated fund balance 6/30/2019			<u>\$ 40</u>

MATANUSKA-SUSITNA BOROUGH

Fund 302 - Fireweed Building

REVENUE DETAIL: FUND 302

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
Other Financing Sources	89,566	89,600	89,570
Total Revenues	89,566	89,600	89,570

SCHEDULE OF LONG TERM DEBT: FUND 302

LOAN	AMOUNT BORROWED	BALANCE AT 7/1/2018	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2019
USDA	565,000	156,739	89,565	-	89,565	67,174
Total Debt Service Requirements		156,739	89,565	-	89,565	67,174



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

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Revenue</u>	2018 Amended <u>Budget</u>	2019 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	89,566	89,600	89,570
Total Transfer From Other Funds		89,566	89,600	89,570
Division Total: Non-Departmental		89,566	\$89,600	\$89,570
Department Total: Non-Departmental		89,566	\$89,600	\$89,570
Fund Total: DEBT SERVICE (FIREWEED B		89,566	\$89,600	\$89,570



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

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 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	89,566	89,565	89,565
Total Debt Service		89,566	89,565	89,565
Division Total: Non-Departmental		89,566	89,565	89,565
Department Total: Non-Departmental		89,566	89,565	89,565
Fund Total: DEBT SERVICE (FIREWEED B		89,566	89,565	89,565



MATANUSKA-SUSITNA BOROUGH

**FUND 315 - STATION 6-1 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	-	-	-
TOTAL EXPENDITURES	-	-	-

Audit balance as of 6/30/2017 \$ 42,670

Estimated revenues 2017-2018 fiscal year	\$	-	
Estimated expenditures 2017-2018 fiscal year		-	
Pending Transfer to Debt Service		<u>(42,670)</u>	
Estimated adjustment to fund balance			(42,670)

Estimated fund balance 6/30/2018 -

Estimated revenues 2018-2019 fiscal year		-	
Estimated expenditures 2018-2019 fiscal year		<u>-</u>	
Estimated FY2019 adjustment to fund balance			-

Estimated fund balance 6/30/2019 \$ -



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

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Revenue</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 315-DEBT SERVICE (COPs 61) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
	Division Total: Non-Departmental	0	\$0	\$0
	Department Total: Non-Departmental	0	\$0	\$0
	Fund Total: DEBT SERVICE (COPs 61)	0	\$0	\$0



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

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Expense</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 315-DEBT SERVICE (COPs 61) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
	Division Total: Non-Departmental	<u>0</u>	<u>0</u>	<u>0</u>
	Department Total: Non-Departmental	<u>0</u>	<u>0</u>	<u>0</u>
	Fund Total: DEBT SERVICE (COPs 61)	<u>0</u>	<u>0</u>	<u>0</u>



MATANUSKA-SUSITNA BOROUGH

**FUND 316 - STATION 5-1 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	702,768	750,000	765,000
TOTAL EXPENDITURES	763,126	764,125	764,325

Audit balance as of 6/30/2017 \$ 949,482

Estimated revenues 2017-2018 fiscal year \$ 750,000

Estimated expenditures 2017-2018 fiscal year (764,125)

Estimated adjustment to fund balance (14,125)

Estimated fund balance 6/30/2018 935,357

Estimated revenues 2018-2019 fiscal year 765,000

Estimated expenditures 2018-2019 fiscal year (764,325)

Estimated FY2019 adjustment to fund balance 675

Estimated fund balance 6/30/2019 \$ 936,032

MATANUSKA-SUSITNA BOROUGH
Fund 316 - Station 5-1
Certificates of Participation

REVENUE DETAIL: FUND 316

CLASSIFICATION	2016-2017	2017-2018	2018-2019
	ACTUAL	AMENDED	APPROVED
Interest	766	-	-
Transfer from Areawide Fund	378,000	405,000	413,100
Transfer from Capital Projects	2,002	-	-
Transfer from Wasilla Lake FSA	322,000	345,000	351,900
Total Revenues	702,768	750,000	765,000

SCHEDULE OF LONG TERM DEBT: FUND 316

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE			TOTAL PAYMENT	BALANCE AT 6/30/2019
		AT 7/1/2018	PRINCIPAL PAYMENT	INTEREST PAYMENT		
COP'S - 2013	8,585,000	6,750,000	505,000	259,325	764,325	6,245,000
Total Debt Service Requirements		6,750,000	505,000	259,325	764,325	6,245,000



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

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE61-Interest Earnings				
361.100	Interest On Investments	766	0	0
Total Interest Earnings		766	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	378,000	405,000	413,100
367.400	Capital Projects	2,002	0	0
367.700	Service Areas	322,000	345,000	351,900
Total Transfer From Other Funds		702,002	750,000	765,000
Division Total: Non-Departmental		702,768	\$750,000	\$765,000
Department Total: Non-Departmental		702,768	\$750,000	\$765,000
Fund Total: DEBT SERVICE (COPs 51)		702,768	\$750,000	\$765,000



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

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	213,900	223,100	232,300
441.120	Dbt Srv-Principal-Borough	251,100	261,900	272,700
441.210	Dbt Srv-Interest-Fire	137,138	128,397	119,290
441.220	Dbt Srv-Interest-Borough	160,988	150,728	140,035
Total Debt Service		763,126	764,125	764,325
Division Total: Non-Departmental		763,126	764,125	764,325
Department Total: Non-Departmental		763,126	764,125	764,325
Fund Total: DEBT SERVICE (COPs 51)		763,126	764,125	764,325



MATANUSKA-SUSITNA BOROUGH

**FUND 318 - STATION 6-2 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	980,802	496,600	498,800
TOTAL EXPENDITURES	105,171	496,550	498,750

Audit balance as of 6/30/2017 \$ 1,060,631

Estimated revenues 2017-2018 fiscal year \$ 496,600

Estimated expenditures 2017-2018 fiscal year (496,550)

Estimated adjustment to fund balance 50

Estimated fund balance 6/30/2018 1,060,681

Estimated revenues 2018-2019 fiscal year 498,800

Estimated expenditures 2018-2019 fiscal year (498,750)

Estimated FY2019 adjustment to fund balance 50

Estimated fund balance 6/30/2019 \$ 1,060,731

MATANUSKA-SUSITNA BOROUGH
Fund 318 - Station 6-2
Certificates of Participation

REVENUE DETAIL: FUND 318

CLASSIFICATION	2016-2017	2017-2018	2018-2019
	ACTUAL	AMENDED	APPROVED
Transfer from Service Area	480,000	496,600	498,800
COP Proceeds	500,000	-	-
Total Revenues	980,000	496,600	498,800

SCHEDULE OF LONG TERM DEBT: FUND 318

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE
		AT 7/1/2018				AT 6/30/2019
COP'S - 2016B	5,000,000	4,685,000	270,000	228,750	498,750	4,415,000
Total Debt Service Requirements		4,685,000	270,000	228,750	498,750	4,415,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 318-DEBT SERVICE (STATION 6-2) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
RE61-Interest Earnings				
361.100	Interest On Investments	802	0	0
Total Interest Earnings		802	0	0
RE67-Transfer From Other Funds				
367.700	Service Areas	480,000	496,600	498,800
Total Transfer From Other Funds		480,000	496,600	498,800
RE69-Other Revenue Sources				
369.250	COP Proceeds	500,000	0	0
Total Other Revenue Sources		500,000	0	0
Division Total: Non-Departmental		980,802	\$496,600	\$498,800
Department Total: Non-Departmental		980,802	\$496,600	\$498,800
Fund Total: DEBT SERVICE (STATION 6-2)		980,802	\$496,600	\$498,800



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

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 318-DEBT SERVICE (STATION 6-2) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	55,000	260,000	270,000
441.210	Dbt Srv-Interest-Fire	50,171	236,550	228,750
Total Debt Service		105,171	496,550	498,750
Division Total: Non-Departmental		105,171	496,550	498,750
Department Total: Non-Departmental		105,171	496,550	498,750
Fund Total: DEBT SERVICE (STATION 6-2)		105,171	496,550	498,750



MATANUSKA-SUSITNA BOROUGH

**FUND 319 - STATION 7-3 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	1,033,850	567,500	563,300
TOTAL EXPENDITURES	120,681	567,450	563,300

Audit balance as of 6/30/2017 \$ 914,079

Estimated revenues 2017-2018 fiscal year \$ 567,500

Estimated expenditures 2017-2018 fiscal year (567,450)

Estimated adjustment to fund balance 50

Estimated fund balance 6/30/2018 914,129

Estimated revenues 2018-2019 fiscal year 563,300

Estimated expenditures 2018-2019 fiscal year (563,300)

Estimated FY2019 adjustment to fund balance -

Estimated fund balance 6/30/2019 \$ 914,129

MATANUSKA-SUSITNA BOROUGH
Fund 319 - Station 7-3
Certificates of Participation

REVENUE DETAIL: FUND 319

CLASSIFICATION	2016-2017	2017-2018	2018-2019
	ACTUAL	AMENDED	APPROVED
Transfer from Service Area	466,400	567,500	563,300
COP Proceeds	567,450	-	-
Total Revenues	1,033,850	567,500	563,300

*Total debt and project includes the Fleet Maintenance Facility.

SCHEDULE OF LONG TERM DEBT: FUND 319

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE			TOTAL PAYMENT	BALANCE AT 6/30/2019
		AT 7/1/2018	PRINCIPAL PAYMENT	INTEREST PAYMENT		
COP'S - 2016A	5,700,000	5,330,000	310,000	253,300	563,300	5,020,000
Total Debt Service Requirements		5,330,000	310,000	253,300	563,300	5,020,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 319-DEBT SERVICE (7-3) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.700	Service Areas	466,400	567,500	563,300
Total Transfer From Other Funds		466,400	567,500	563,300
RE69-Other Revenue Sources				
369.250	COP Proceeds	567,450	0	0
Total Other Revenue Sources		567,450	0	0
Division Total: Non-Departmental		1,033,850	\$567,500	\$563,300
Department Total: Non-Departmental		1,033,850	\$567,500	\$563,300
Fund Total: DEBT SERVICE (7-3)		1,033,850	\$567,500	\$563,300



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

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 319-DEBT SERVICE (7-3) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	65,000	305,000	310,000
441.210	Dbt Srv-Interest-Fire	55,681	262,450	253,300
Total Debt Service		120,681	567,450	563,300
Division Total: Non-Departmental		120,681	567,450	563,300
Department Total: Non-Departmental		120,681	567,450	563,300
Fund Total: DEBT SERVICE (7-3)		120,681	567,450	563,300



MATANUSKA-SUSITNA BOROUGH

**FUND 320 - PARKS AND RECREATION BONDS DEBT SERVICE
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	2,105,661	2,000,550	2,060,850
TOTAL EXPENDITURES	476,400	2,000,505	2,060,850

Audit balance as of 6/30/2017 \$ 1,657,512

Estimated revenues 2017-2018 fiscal year \$ 2,000,550

Estimated expenditures 2017-2018 fiscal year (2,000,505)

Estimated adjustment to fund balance 45

Estimated fund balance 6/30/2018 1,657,557

Estimated revenues 2018-2019 fiscal year 2,060,850

Estimated expenditures 2018-2019 fiscal year (2,060,850)

Estimated FY2019 adjustment to fund balance -

Estimated fund balance 6/30/2019 \$ 1,657,557

MATANUSKA-SUSITNA BOROUGH

**Fund 320 - Parks and Recreation Bonds
Debt Service**

REVENUE DETAIL: FUND 320

CLASSIFICATION	2016-2017	2017-2018	2018-2019
	ACTUAL	AMENDED	APPROVED
Transfer from Areawide Fund	340,000	2,000,550	2,060,850
Sale of G.O. Bonds	1,765,661	-	-
Total Revenues	2,105,661	2,000,550	2,060,850

SCHEDULE OF LONG TERM DEBT: FUND 320

PARKS AND RECREATION BONDS	AMOUNT ISSUED	BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE
		AT 7/1/2018				AT 6/30/2019
2007 Series B*	2,210,000	920,000	290,000	48,300	338,300	630,000
2017 Series A	21,200,000	20,505,000	735,000	987,550	1,722,550	19,770,000
Total Debt Service Requirements		21,425,000	1,025,000	1,035,850	2,060,850	20,400,000

* This includes the partial refunding of the 2001 Series B Bonds.



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

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual <u>Revenue</u>	2018 Amended <u>Budget</u>	2019 Assembly <u>Approved</u>
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE67-Transfer From Other Funds				
367.110	Areawide	340,000	2,000,550	2,060,850
Total Transfer From Other Funds		340,000	2,000,550	2,060,850
RE69-Other Revenue Sources				
369.200	Sale Of G.O. Bonds	1,765,661	0	0
Total Other Revenue Sources		1,765,661	0	0
Division Total: Non-Departmental		2,105,661	\$2,000,550	\$2,060,850
Department Total: Non-Departmental		2,105,661	\$2,000,550	\$2,060,850
Fund Total: DEBT SERVICE (PARKS/REC)		2,105,661	\$2,000,550	\$2,060,850



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 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	265,000	975,000	1,025,000
441.220	Dbt Srv-Interest-Borough	73,600	1,025,505	1,035,850
Total Debt Service		338,600	2,000,505	2,060,850
EX61-Buildings				
461.000	Buildings	137,800	0	0
Total Buildings		137,800	0	0
Division Total: Non-Departmental		476,400	2,000,505	2,060,850
Department Total: Non-Departmental		476,400	2,000,505	2,060,850
Fund Total: DEBT SERVICE (PARKS/REC)		476,400	2,000,505	2,060,850



MATANUSKA-SUSITNA BOROUGH

**FUND 325 - NONAREAWIDE A/C DEBT SERVICE
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	3,160,085	530,000	540,100
TOTAL EXPENDITURES	3,129,840	529,490	540,050

Audit balance as of 6/30/2017 \$ 572,138

Estimated revenues 2017-2018 fiscal year \$ 530,000

Estimated expenditures 2017-2018 fiscal year (529,490)

Estimated adjustment to fund balance 510

Estimated fund balance 6/30/2018 572,648

Estimated revenues 2018-2019 fiscal year 540,100

Estimated expenditures 2018-2019 fiscal year (540,050)

Estimated FY2019 adjustment to fund balance 50

Estimated fund balance 6/30/2019 \$ 572,698

MATANUSKA-SUSITNA BOROUGH
Fund 325 - Nonareawide A/C
Debt Service

REVENUE DETAIL: FUND 325

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
Interest	904	-	-
Transfer from Nonareawide Fund	565,000	530,000	540,100
COP Proceeds	2,594,181	-	-
Total Revenues	3,160,085	530,000	540,100

SCHEDULE OF LONG TERM DEBT: FUND 325

ANIMAL CONTROL COPS	AMOUNT ISSUED	BALANCE AT 7/1/2018	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2019
COP's - 2016C*	2,405,000	2,365,000	435,000	105,050	540,050	1,930,000
Total Debt Service Requirements		2,365,000	435,000	105,050	540,050	1,930,000

*For partial refunding of the 2008 Certificates of Participation



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE01-Budgetary Fund Balance				
RE61-Interest Earnings				
361.100	Interest On Investments	904	0	0
Total Interest Earnings		904	0	0
RE67-Transfer From Other Funds				
367.120	Non Areawide	565,000	530,000	540,100
Total Transfer From Other Funds		565,000	530,000	540,100
RE69-Other Revenue Sources				
369.250	COP Proceeds	2,594,181	0	0
Total Other Revenue Sources		2,594,181	0	0
Division Total: Non-Departmental		3,160,085	\$530,000	\$540,100
Department Total: Non-Departmental		3,160,085	\$530,000	\$540,100
Fund Total: DEBT SERVICE (A/C COPs)		3,160,085	\$530,000	\$540,100



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

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmei				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	430,000	405,000	435,000
441.220	Dbt Srv-Interest-Borough	129,219	124,490	105,050
441.300	Debt Refunding	2,570,621	0	0
Total Debt Service		3,129,840	529,490	540,050
Division Total: Non-Departmental		3,129,840	529,490	540,050
Department Total: Non-Departmental		3,129,840	529,490	540,050
Fund Total: DEBT SERVICE (A/C COPs)		3,129,840	529,490	540,050



MATANUSKA-SUSITNA BOROUGH

**FUND 330 - TRANSPORTATION SYSTEM DEBT SERVICE
Reconciliation of Fund Balance**

	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
TOTAL REVENUES	2,398,817	2,383,000	2,384,100
TOTAL EXPENDITURES	2,381,476	2,383,850	2,384,025

Audit balance as of 6/30/2017 \$ 773,142

Estimated revenues 2017-2018 fiscal year \$ 2,383,000

Estimated expenditures 2017-2018 fiscal year (2,383,850)

Estimated adjustment to fund balance (850)

Estimated fund balance 6/30/2018 772,292

Estimated revenues 2018-2019 fiscal year 2,384,100

Estimated expenditures 2018-2019 fiscal year (2,384,025)

Estimated FY2019 adjustment to fund balance 75

Estimated fund balance 6/30/2019 \$ 772,367

MATANUSKA-SUSITNA BOROUGH

Fund 330 - Transportation System Bonds

REVENUE DETAIL: FUND 330

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 APPROVED
Transfer from Areawide Fund	2,381,000	2,383,000	2,384,100
Transfer from Capital	17,817	-	-
Total Revenues	2,398,817	2,383,000	2,384,100

SCHEDULE OF LONG TERM DEBT: FUND 330

TRANSPORTATION SYSTEM BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2018	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2019
2012 Series D	11,175,000	8,890,000	480,000	410,900	890,900	8,410,000
2014 Series A	17,840,000	15,390,000	670,000	715,581	1,385,581	14,720,000
2015 Series C	1,560,000	1,395,000	60,000	47,544	107,544	1,335,000
Total Debt Service Requirements		25,675,000	1,210,000	1,174,025	2,384,025	24,465,000



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

5/18/2018

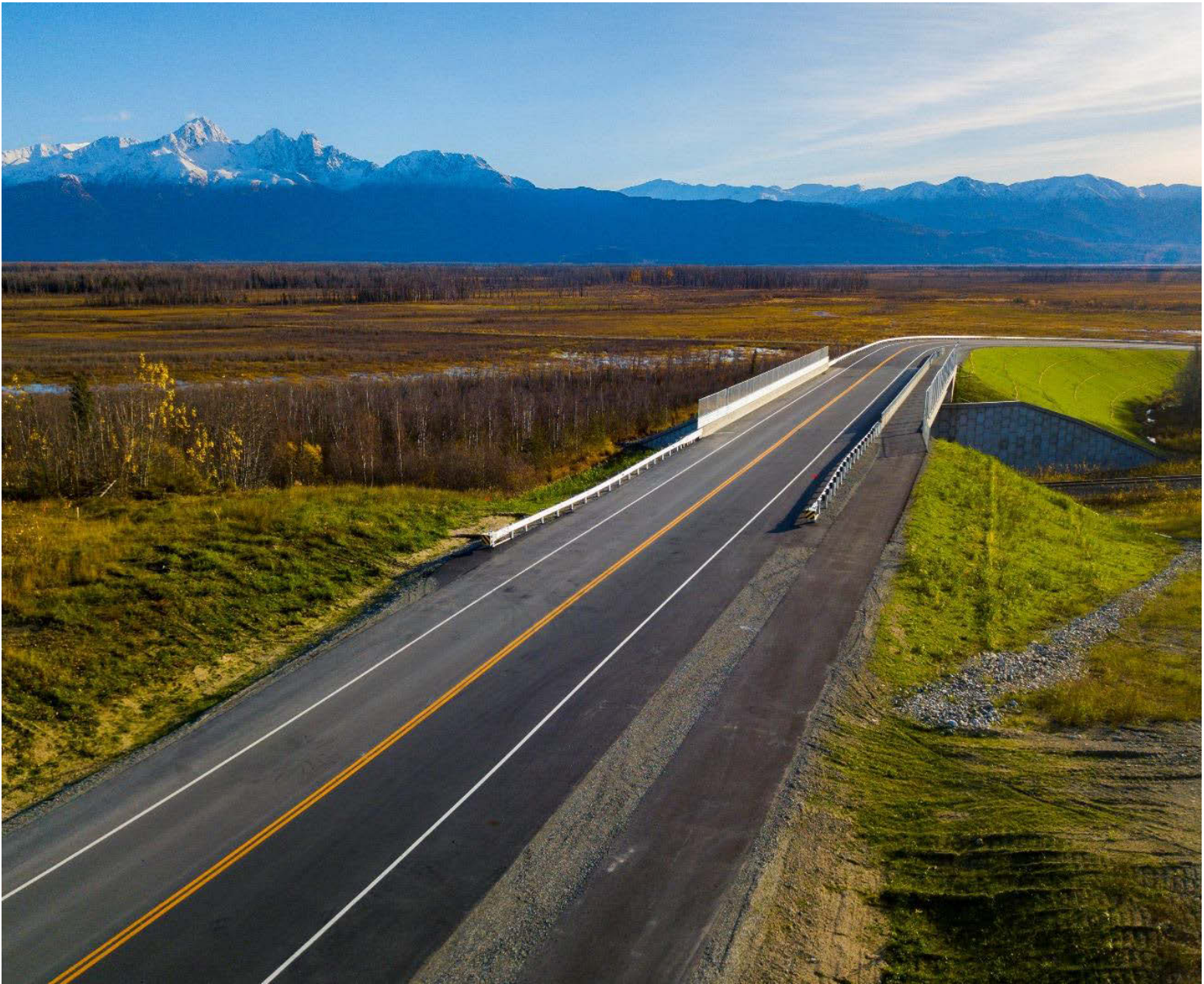
<u>Account</u>	<u>Description</u>	2017 Actual Revenue	2018 Amended Budget	2019 Assembly Approved
FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Dep				
RE67-Transfer From Other Funds				
367.110	Areawide	2,381,000	2,383,000	2,384,100
367.400	Capital Projects	17,817	0	0
Total Transfer From Other Funds		2,398,817	2,383,000	2,384,100
Division Total: Non-Departmental		2,398,817	\$2,383,000	\$2,384,100
Department Total: Non-Departmental		2,398,817	\$2,383,000	\$2,384,100
Fund Total: DEBT SERVICE (TRANS SYST		2,398,817	\$2,383,000	\$2,384,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/18/2018

<u>Account</u>	<u>Description</u>	2017 Actual Expense	2018 Amended Budget	2019 Assembly Approved
FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Dep				
EX41-Debt Service				
441.130	Dbt Srv-Principal-Trans Sys	1,150,000	1,180,000	1,210,000
441.230	Dbt Srv-Interest-Trans Sys	1,231,476	1,203,850	1,174,025
Total Debt Service		2,381,476	2,383,850	2,384,025
Division Total: Non-Departmental		2,381,476	2,383,850	2,384,025
Department Total: Non-Departmental		2,381,476	2,383,850	2,384,025
Fund Total: DEBT SERVICE (TRANS SYST		2,381,476	2,383,850	2,384,025



Capital Projects / Grants

The Capital Project/Grant Funds account for the financial resources expended for acquisition of vehicles, ambulances, recreational equipment and the renewal and renovation of Borough buildings, as well as capital improvements. Additionally, this fund accounts for various grants.



Matanuska-Susitna Borough Capital Project/Grant Funds/Pass Through

Introduction

The Matanuska-Susitna Borough Capital Project/Grant Funds account for the financial resources expended for acquisition of capital items including the acquisition of vehicles, ambulances, recreational equipment and the renewal and renovation of borough buildings, as well as capital improvements. Additionally, this fund accounts for various grants. Capital items are defined by the Borough as an asset with an initial, individual cost of more than \$25,000 and an estimated useful life in excess of two years.

Capital Project Prioritization

Capital project nominations are analyzed using a Facility Investment Metric (FIM), categorizing each project by its impact to Borough operations. Projects categorized as *Critical* indicate a significant loss of operational capability and frequent operational interruptions if not completed. Projects categorized as *Degraded* indicate limited loss of operational capability, with work-arounds to prevent operational disruption and degradation often required. Projects categorized as *Minimal* provide marginal or no adverse impact to operational capability.

Project Identification

This table shows the 2019 Capital Project Budget totals between recurring and nonrecurring projects. Recurring capital projects are those that are included frequently in the annual budget and have a regular replacement cycle. Nonrecurring capital projects include purchases and construction of new assets or capital expenditures that significantly impact the value or operations of existing capital assets.

Project Department / Division	Nonrecurring Projects	Recurring Projects	Total
Grants/Pass Through/Match	1,545,000	1,287,500	2,832,500
Information Technology	125,000	850,000	975,000
Parks & Outdoor Recreation	175,000	50,000	225,000
Sutton Library	200,000	-	200,000
Willow Library	1,914,450	-	1,914,450
Willow Area Community Organization	14,000	-	14,000
Land & Resource Management	125,000	100,000	225,000
Borough Fleet Vehicles Areawide	160,000	-	160,000
Capital Projects Department	485,000	-	485,000
Telecommunications	916,000	-	916,000
Water Rescue	25,000	-	25,000
Ambulance Division	640,000	645,000	1,285,000
Emergency Management	35,000	-	35,000
Animal Care	93,000	-	93,000
West Lakes Fire Service Area	510,000	-	510,000
Central Mat-Su FSA	2,450,000	-	2,450,000
Butte Fire Service Area	455,000	-	455,000
Sutton Fire Service Area	90,000	-	90,000
Talkeetna Fire Service Area	205,000	-	205,000
Willow Fire Service Area	235,000	-	235,000
Greater Palmer Fire Service Area	60,000	-	60,000
Road Service Area Administration	193,300	-	193,300
Road Service Areas	5,102,130	500,000	5,602,130
Talkeetna Sewer And Water	50,000	-	50,000
Port Mackenzie	750,000	-	750,000
Solid Waste Enterprise Fund	640,000	-	640,000
	17,192,880	3,432,500	20,625,380



**Matanuska-Susitna Borough
Capital Project/Grant Funds/Pass Through**

SUMMARY OF CAPITAL PROJECTS BY FUNDING SOURCE

Facility Investment Metric (FIM):

Critical: Significant loss of operational capability and frequent operational interruptions. Work-arounds are continuously needed.

Degraded: Limited loss of operational capability. Work-arounds to prevent operational disruption and degradation are often required.

Minimal: Marginal or no adverse impact to operational capability.

	FIM	Areawide	Non Areawide	Service Areas	Land Management	Enterprise Fund	Approved Total
GRANTS/PASS THROUGH/MATCH							
Tourism Infrastructure:							
Alcantra Field Repair Field #4	Critical	50,000	-	-	-	-	50,000
Big Lake Boat Launch Design & Parking Lot Repair	Critical	90,000	-	-	-	-	90,000
Matanuska River Park Upgrade Design	Critical	50,000	-	-	-	-	50,000
Outdoor Restroom at GPRA	Critical	50,000	-	-	-	-	50,000
Winter Trail Grooming	Critical	150,000	-	-	-	-	150,000
Neighborhood Watch Program	Critical	50,000	-	-	-	-	50,000
Community Transportation Grant Match	Critical	1,170,000	-	-	-	-	1,170,000
MSCVB (Mat-Su Convention & Visitors Bureau)	Critical	747,500	-	-	-	-	747,500
Human Services Community Grant Match Funding	Critical	150,000	-	-	-	-	150,000
City of Wasilla - Planner	Critical	225,000	-	-	-	-	225,000
Youth Programs - My House	Critical	100,000	-	-	-	-	100,000
Grants/Pass Through/Match Total		2,832,500	-	-	-	-	2,832,500
INFORMATION TECHNOLOGY							
Aerial Imagery	Critical	200,000	-	-	-	-	200,000
Govern Upgrade	Critical	400,000	-	-	-	-	400,000
eCommerce	Critical	250,000	-	-	-	-	250,000
Network Infrastructure Refresh	Critical	125,000	-	-	-	-	125,000
Information Technology Total		975,000	-	-	-	-	975,000
PARKS & OUTDOOR RECREATION IMPROVEMENTS							
Government Peak Recreation Area Overflow Parking Lot & Access	Critical	75,000	-	-	-	-	75,000
West Lake Public Access Repairs on Big Lake	Critical	50,000	-	-	-	-	50,000
Parking Lot Lighting - Alcantra & West Butte	Critical	100,000	-	-	-	-	100,000
Parks & Outdoor Recreation Improvements Total		225,000	-	-	-	-	225,000
SUTTON LIBRARY							
Sutton Library - New Fire Supression System	Critical	-	200,000	-	-	-	200,000
WILLOW LIBRARY							
New Willow Library	Critical	914,450	1,000,000	-	-	-	1,914,450
WILLOW AREA COMMUNITY ORGANIZATION							
Lock Replacement	Critical	14,000	-	-	-	-	14,000
LAND & RESOURCE MANAGEMENT							
Lake Access Improvements	Critical	-	-	-	25,000	-	25,000
Timber Cruise	Critical	-	-	-	100,000	-	100,000
Land Survey-Municipal Entitlement, Trails, Subdivision	Critical	-	-	-	100,000	-	100,000
Land & Resource Management Total		-	-	-	225,000	-	225,000
BOROUGH FLEET VEHICLES							
Pickup 4 x 4	Critical	32,000	-	-	-	-	32,000
Pickup 4 x 4	Critical	32,000	-	-	-	-	32,000
Pickup 4 x 4	Critical	32,000	-	-	-	-	32,000
Pickup 4 x 4	Critical	32,000	-	-	-	-	32,000



**Matanuska-Susitna Borough
Capital Project/Grant Funds/Pass Through**

SUMMARY OF CAPITAL PROJECTS BY FUNDING SOURCE

	FIM	Areawide	Non Areawide	Service Areas	Land Management	Enterprise Fund	Approved Total
Pickup 4 x 4	Critical	32,000	-	-	-	-	32,000
Borough Fleet Vehicles Areawide Total		160,000	-	-	-	-	160,000
CAPITAL PROJECTS DEPARTMENT							
DSJ Parking Lot Expansion	Critical	105,000	-	-	-	-	105,000
Fireweed Building Roof Replacement	Critical	350,000	-	-	-	-	350,000
Fish Passage - Beaver Lake Road at Meadow Creek	Critical	30,000	-	-	-	-	30,000
Capital Projects Department Total		485,000	-	-	-	-	485,000
TELECOMMUNICATIONS							
Complete Microwave Support for Radio System	Critical	150,000	-	-	-	-	150,000
Grubstake Alternate Areawide Radio	Critical	35,000	-	-	-	-	35,000
Lake Louise Repeater	Critical	146,000	-	-	-	-	146,000
Paging System Evolution	Critical	200,000	-	-	-	-	200,000
Portable Repeater Kits and Licensing	Critical	60,000	-	-	-	-	60,000
Radio Management System	Critical	25,000	-	-	-	-	25,000
Sutton Repeater Site Move	Critical	40,000	-	-	-	-	40,000
Willow Creek Repeater	Critical	200,000	-	-	-	-	200,000
Point-to-Point Microwave Links	Degraded	60,000	-	-	-	-	60,000
Telecommunications Total		916,000	-	-	-	-	916,000
WATER RESCUE							
Swift Water and Dive PPE	Critical	25,000	-	-	-	-	25,000
AMBULANCE DIVISION							
Ambulance Replacement/Remount & Refurbishment	Critical	645,000	-	-	-	-	645,000
Ambulance Station in Talkeetna/Sunshine	Critical	300,000	-	-	-	-	300,000
Automated External Defibrillators (AED)	Critical	30,000	-	-	-	-	30,000
Lake Louise Alternate Vehicle Storage Unit	Critical	25,000	-	-	-	-	25,000
Support Vehicle Purchase/Replacement	Critical	120,000	-	-	-	-	120,000
Zoll X Series Cardiac Monitors/Defibrillator	Critical	165,000	-	-	-	-	165,000
Areawide Ambulance Division Total		1,285,000	-	-	-	-	1,285,000
EMERGENCY MANAGEMENT							
Communications Equipment for Field Comm 1 & 2	Critical	35,000	-	-	-	-	35,000
ANIMAL CARE							
F350 Truck for Animal Care Officer	Critical	-	38,000	-	-	-	38,000
One Animal Care Box for Animal Care Officer Truck	Critical	-	30,000	-	-	-	30,000
Sidewalk Repair	Critical	-	25,000	-	-	-	25,000
Administration - Animal Care Total		-	93,000	-	-	-	93,000
WEST LAKES FSA Stations 8-1, 8-2, 7-1, 7-2, 7-3, 7-8							
Additional Equipment for Station 7-3	Critical	-	-	25,000	-	-	25,000
Building and Property Maintenance, Repairs and Improvements	Critical	-	-	50,000	-	-	50,000
Command Vehicle Purchase/Replacement	Critical	-	-	60,000	-	-	60,000
Communications Equipment for Mobile Equipment	Critical	-	-	25,000	-	-	25,000
Pagers and Radio Upgrades and Replacement	Critical	-	-	75,000	-	-	75,000
PPE, Uniforms and Station Wear	Critical	-	-	75,000	-	-	75,000
SCBA Breathing Air Replacement	Critical	-	-	200,000	-	-	200,000
West Lakes FSA Stations Total		-	-	510,000	-	-	510,000
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							
Foam/Firefighting Concentrates	Critical	-	-	50,000	-	-	50,000
Personal Protective Equipment & Clothing	Critical	-	-	250,000	-	-	250,000



**Matanuska-Susitna Borough
Capital Project/Grant Funds/Pass Through**

SUMMARY OF CAPITAL PROJECTS BY FUNDING SOURCE

	FIM	Areawide	Non Areawide	Service Areas	Land Management	Enterprise Fund	Approved Total
Refurbish/Repair Apparatus R61 (Air/Light Unit)	Critical	-	-	125,000	-	-	125,000
SCBA Upgrades/Replacements (Air Management System)	Critical	-	-	1,800,000	-	-	1,800,000
Fire Investigation Equipment	Degraded	-	-	45,000	-	-	45,000
Replace Command/Support Vehicles	Degraded	-	-	180,000	-	-	180,000
Central Mat-Su Fire Dept/Wasilla-Lakes FSA Total		-	-	2,450,000	-	-	2,450,000
BUTTE FIRE SERVICE AREA Station 2-1 & 2-2							
Command Vehicle Replacement	Critical	-	-	75,000	-	-	75,000
Self Contained Breathing Apparatus	Critical	-	-	380,000	-	-	380,000
Butte Fire Service Area Stations Total		-	-	455,000	-	-	455,000
SUTTON FIRE SERVICE AREA Station 1-1							
SCBA Replacement	Critical	-	-	90,000	-	-	90,000
TALKEETNA FIRE SERVICE AREA Station 11-1 & 11-2							
Airpack Upgrade (MSA G1)	Critical	-	-	175,000	-	-	175,000
Equipment for Rescue Engine	Critical	-	-	30,000	-	-	30,000
Talkeetna Fire Service Area Total		-	-	205,000	-	-	205,000
WILLOW FIRE SERVICE AREA Station 12-1 & 12-2							
Airpack Upgrade (MSA G1)	Critical	-	-	80,000	-	-	80,000
Communications Equipment Radios & Pagers	Critical	-	-	25,000	-	-	25,000
Station 12-5 Water Storage Tank and Paving	Critical	-	-	75,000	-	-	75,000
Station 12-4 Paving	Critical	-	-	25,000	-	-	25,000
Station 12-2 Well Development	Critical	-	-	30,000	-	-	30,000
Willow Fire Service Area Stations Total		-	-	235,000	-	-	235,000
GREATER PALMER FIRE SERVICE AREA Stations 3-1, 3-2, 3-3, 3-4, 3-5							
Command Vehicle Replacement	Degraded	-	-	60,000	-	-	60,000
RSA VEHICLES 265.00.000.451.200							
Pickup Flatbed/Ext Cab 4x4	Critical	-	-	52,800	-	-	52,800
Pickup W/Dump Bed 4x4	Critical	-	-	61,000	-	-	61,000
Pickup W/Extended Cab 4x4	Critical	-	-	36,500	-	-	36,500
Pickup W/Extended Cab 4x4	Critical	-	-	43,000	-	-	43,000
RSA Vehicles 265 Total		-	-	193,300	-	-	193,300
ROAD SERVICE AREAS							
Midway - Fund 270	Critical	-	-	885,850	-	-	885,850
Fairview - Fund 271	Critical	-	-	444,980	-	-	444,980
Caswell Lakes - Fund 272	Critical	-	-	28,430	-	-	28,430
South Colony - Fund 273	Critical	-	-	246,350	-	-	246,350
Knik - Fund 274	Critical	-	-	1,094,100	-	-	1,094,100
Lazy Mountain - Fund 275	Critical	-	-	5,890	-	-	5,890
Greater Willow - Fund 276	Critical	-	-	247,430	-	-	247,430
Big Lake - Fund 277	Critical	-	-	71,890	-	-	71,890
Bogard - Fund 279	Critical	-	-	541,840	-	-	541,840
Greater Butte - Fund 280	Critical	-	-	324,890	-	-	324,890
Meadow Lakes - Fund 281	Critical	-	-	705,000	-	-	705,000
Gold Trails - Fund 282	Critical	-	-	486,850	-	-	486,850
Greater Talkeetna - Fund 283	Critical	-	-	3,600	-	-	3,600
Trapper Creek - Fund 284	Critical	-	-	15,030	-	-	15,030
Dust Control Program	Critical	500,000	-	-	-	-	500,000



**Matanuska-Susitna Borough
Capital Project/Grant Funds/Pass Through**

SUMMARY OF CAPITAL PROJECTS BY FUNDING SOURCE

	FIM	Areawide	Non Areawide	Service Areas	Land Management	Enterprise Fund	Approved Total
Road Service Areas Total		500,000	-	5,102,130	-	-	5,602,130
TALKEETNA SEWER AND WATER, Fund 293							
SCADA System Upgrade	Critical	-	-	50,000	-	-	50,000
PORT MACKENZIE ENTERPRISE FUND							
Barge Dock Repair Phase II	Critical	-	-	-	-	500,000	500,000
Deferred Maintenance	Degraded	-	-	-	-	250,000	250,000
Administration - Port Mackenzie Total		-	-	-	-	750,000	750,000
SOLID WASTE Enterprise Fund							
Box Truck w/Forklift	Critical	-	-	-	-	135,000	135,000
Ford F-350 1 Ton Pickup with Plow and Sander	Critical	-	-	-	-	55,000	55,000
Front End Loader	Critical	-	-	-	-	250,000	250,000
Waste Container Replacement and Refurbishment	Critical	-	-	-	-	200,000	200,000
Solid Waste Enterprise Fund Total		-	-	-	-	640,000	640,000
GRAND TOTAL		\$ 8,366,950	\$ 1,293,000	\$ 9,350,430	\$ 225,000	\$ 1,390,000	\$ 20,625,380



**Matanuska-Susitna Borough
Capital Project/Grant Funds/Pass Through**

DETAILED DESCRIPTIONS

GRANTS/PASS THROUGH/MATCH

TOURISM INFRASTRUCTURE

- ALCANTRA FIELD REPAIR FIELD #4** **\$50,000**
This is the final field to be completed in a 4 year phased project to repair the fields from use and lack of topsoil.
- BIG LAKE BOAT LAUNCH DESIGN & PARKING LOT REPAIR** **\$90,000**
These funds will provide for the design to fix the launch ramp which is causing damage to boats and boat trailers, as well as complete parking lot repairs.
- MATANUSKA RIVER PARK UPGRADE DESIGN** **\$50,000**
Preliminary design for the renovation of the Matanuska River Park Campground. Project to include gate/bathhouse, redesign of existing loops and new loops.
- OUTDOOR RESTROOM AT GPRA** **\$50,000**
Currently the facility is supported by a contracted outdoor porta-john.
- WINTER TRAIL GROOMING** **\$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.
- NEIGHBORHOOD WATCH PROGRAM** **\$50,000**
This funding is provided to supplement the Community Council Revenue Sharing program in FY19 with the intention of providing a separate funding mechanism to specifically support Neighborhood Watch programs.
- COMMUNITY TRANSPORTATION PROGRAM GRANT MATCH** **\$1,170,000**
For the first time in over 10 years, the State of Alaska will be accepting nominations for the Community Transportation Program; a competitive block grant program from the Alaska Department of Transportation and Public Facilities. It is anticipated that a total of \$20 million annually will be available statewide through this competitive process. The Matanuska-Susitna Borough has a number of eligible projects; this match funding will increase our overall score during the evaluation process, thereby increasing our chances of award.
- MSCVB** **\$747,500**
Mat-Su Convention & Visitors Bureau funding.
- HUMAN SERVICES COMMUNITY GRANT MATCH FUNDING** **\$150,000**
The Matanuska-Susitna Borough is a recipient of the State of Alaska Human Services Community Matching Grant. This grant requires the borough provide a 30% cash match. The match amount, along with the State grant funding is then provided through a competitive grant application process, to local non-profit agencies for the provision of critically needed essential health and social services. This funding provides food, shelter, utility assistance, counseling services and other critically needed programs to the residents of the borough through those agencies that are awarded grants.
- CITY OF WASILLA PLANNING GRANT** **\$225,000**
A grant to the City of Wasilla to be used for planning purposes.



Matanuska-Susitna Borough Capital Project/Grant Funds/Pass Through

DETAILED DESCRIPTIONS

YOUTH PROGRAMS – MYHOUSE **\$100,000**
A grant to MyHouse Mat-Su Homeless Youth Center to be used for operations.

INFORMATION TECHNOLOGY DEPARTMENT

AERIAL IMAGERY **\$200,000**

The Borough citizens and staff are dependent on access to current aerial imagery to support their operations. The MSB is one of the nation's fastest growing areas, with an estimated population of nearly 100,000 and projections of continued strong growth. In FY18 we updated our imagery in the core area from the previous imagery obtained in 2011 at a cost of about \$90,000. The Assessment Division personnel used the new imagery to find over 500 new structures that are not currently on the tax roll. This will translate into an estimated \$340,000 of pre-exemption revenue, clearly making updated imagery a worthwhile investment.

Our on-going imagery program will require about \$100,000 a year to keep the imagery updated and in its most useful state.

Additionally, the Borough, citizens and staff, use LiDAR elevation data for a number of additional functions and it is equally as useful as the imagery. This data was obtained in 2011 and is outdated. Our LiDAR update program calls for updates less frequently than imagery, about every six (6) years. The program should be funded over a three (3) year period. We are asking for \$200,000 a year for three (3) years, skipping the following three (3) years, and beginning the program again. LiDAR would be collected when the project has a sufficient fund balance for collection efforts.

In FY19, we are requesting \$200,000 (\$100,000 for Imagery and \$100,000 for LiDAR) to continue the imagery and LiDAR programs.

GOVERN UPGRADE **\$400,000**

The Borough and its many departments are highly dependent on the GOVERN enterprise application in sharing and disseminating information to meet its statutory and legal obligations to its members, the public and state and federal agencies.

Finance, Assessments, Collections, Tax Billings, Foreclosures, Platting, Permitting, GIS, Land Management, special projects and others are all collectively interrelated and dependent on an incorruptible and secure enterprise data application. Assembly decisions are based on factual and accurate data analysis by Borough employees using Govern.

Govern was implemented in 2006. At the time a full implementation of all modules was not done. Not all borough personnel received the training necessary to fully utilize the system. No on-going training plan was set up. With many customizations being done since 2006, the current GOVERN application has reached its life cycle expectancy. The Mat-Su Borough is now only one of a handful of organizations using Govern that have not upgraded to the new, more efficient versions of Govern. We are therefore, badly in need of a system upgrade with better implementation and with initial and on-going training.

In FY17, we requested funding to begin an upgrade project and did not receive funding. In FY18, we repeated the request and received \$300,000 to begin the project. We anticipate the project will cost between \$1,000,000 and \$1,500,000 and take 2 to 3 years to complete. We are therefore requesting partial funding each year until the project is complete.

In FY19, we are requesting \$400,000 to continue the project through FY19.

This is a multi-step, multi-year project which will culminate into a modern, extensible and secure enterprise application based on the principles of standard industry data and application performance measures.



Matanuska-Susitna Borough Capital Project/Grant Funds/Pass Through

DETAILED DESCRIPTIONS

Specifically, these funds will be used to:

- Determine how data flows through the Borough with appropriate Business Analysis being done. This will provide critically important process documentation and training materials.
- Identify statutory requirements for each department, division, and section.
- Establish data points needed to meet requirements.
- Outline current requirement procedures.
- Prepare and deliver graphical information system data models.
- Report recommendations on how best to satisfy requirements.
- Clean up erroneous data that has been entered without proper data validation. This will ensure reporting is more accurate and prevent errors in assessments, billing, and other areas.

eCOMMERCE

\$250,000

The Borough has had a long running project that has been called ‘Project Plastic’ to implement and improve the use of credits cards to pay for services offered by the Borough. This project has included both the implementation of Point Of Sales (POS) credit card use and an internet, online eCommerce system.

The Borough currently has POS systems in many locations: DSJ Collections, Swimming Pools, Ice Rink, Camp Ground, Libraries, Animal Care, and Solid Waste locations. Most of these are functional, and some are in need of upgrades and improvements.

The Borough currently has an eCommerce solution, which went live to the public in April 2017. It currently offers online registration and payment for services: Business Licenses, Trail Head Parking permits, Swimming Lessons and Personal use Christmas tree cutting. We are currently preparing to deploy additional services: Ambulance Billing, Personal Use Gravel and Firewood, Driveway Permits and Pavilion, Ballfield, and Camp Ground Rentals.

The project funds that were placed into this project in 2012 will be exhausted by the end of FY18 (June 30, 2018).

There are still many services to be placed on the eCommerce site, and this will require additional funding.

Below is a list of services and estimated funding to complete.

Functional Area	Total
Property Taxes	\$ 105,000
Platting Fees	\$ 55,000
5 Permits Types	\$ 90,000
Facilities Rentals	\$ 55,000
Self-Reported Taxes (Bed, Excise, Marijuana, Sales)	\$ 55,000
POS Upgrades: Solid Waste & other	\$ 50,000
Talkeetna Sewer & Water	\$ 40,000
Total	\$ 450,000

Thus far, on the eCommerce site, we have estimated a Borough employee time savings valued over \$120,000. This is based on a partial year of the services listed above being on-line. We fully expect the savings to continue to grow as



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more users learn they can use the on-line services and as more services are offered on-line. This is only looking at the Borough employee time savings and does not factor in the cost savings and convenience we offer our citizens. Thus far, feedback from citizens has been very positive and overwhelmingly positive from the parents enrolling their children in swimming lessons.

The Borough employee time savings allows the departments to repurpose their peoples' time and allow them to meet the growing need for services from our growing population without having to hire additional employees to cover the demand for services with antiquated methods.

NETWORK INFRASTRUCTURE REFRESH **\$125,000**

Each year various portions of the IT Network infrastructure components reach their end of life and require replacement. There are also advancements in technology that make the equipment more powerful, more efficient and reliable, and often lower the cost of purchase, maintenance and operation. Security enhancements are also included that keep our data safe. The demand for IT services is ever growing and more advanced hardware is necessary to keep up with demand. This coming year we need to refresh the hardware that connects us to the internet. These new firewalls provide faster access and better security. We also need to replace some of the infrastructure that connects builds and PCs to one another, switches. This year's refresh is estimated at \$125,000 for switches, firewalls, installation services and management. In FY19, we are requesting \$125,000 for a network hardware refresh.

PARKS & OUTDOOR RECREATION IMPROVEMENTS

GOVERNMENT PEAK RECREATION AREA OVERFLOW PARKING LOT & ACCESS **\$75,000**

The existing parking lot at the GPRA Chalet was completed in 2015 and was designed to accommodate up to 120 vehicles for people using the chalet and trail system. Recent developments have increased use of the facilities such as the addition of a sprinkler system at the chalet (capacity now at 324) and additional bike and ski trail loops have caused parking to overflow the lot with vehicles now parking along the narrow shoulder of the access road for a quarter mile or more. When large events such as multi-high school ski meets or even large weddings occur, parked vehicles can be seen on both shoulders of the access road causing unsafe driving conditions. A preliminary design has been started for an overflow parking lot southeast of the existing parking area. This project funding will complete the design and the work necessary for future construction.

WEST LAKE PUBLIC ACCESS REPAIRS ON BIG LAKE **\$50,000**

These funds provide working capital to repair the West Lake public access on Big Lake.

PARKING LOT LIGHTING AT ALCANTRA & WEST BUTTE **\$100,000**

Both of these highly used parking areas are unlit and complaints have been received from neighbors and users regarding illicit activities including drug use and sales. Lighting and future security cameras would be a deterrent.

SUTTON LIBRARY

SUTTON LIBRARY – NEW FIRE SUPPRESSION SYSTEM **\$200,000**

The fire suppression system in the Sutton library has deteriorated. The outside portion of the mist system is no longer operable and has been turned off. The glycol needed is no longer available and there is no alternative. Having a working system is essential to public safety.

NON-AREAWIDE - WILLOW LIBRARY

NEW WILLOW LIBRARY **\$1,914,450**

The Willow Library has gone through a predevelopment process and shows the need for an expanded facility to meet the needs of the community. This project is part of a series of library improvements that included the Sutton Library and Talkeetna Library.



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WILLOW AREA COMMUNITY ORGANIZATION

LOCK REPLACEMENT **\$14,000**
Purchase and install non-key locking mechanism throughout the facility. This will decrease the ongoing problems with safety and building security which date back to 2007.

LAND & RESOURCE MANAGEMENT

LAKE ACCESS IMPROVEMENTS **\$25,000**
Use at lake accesses throughout the Borough has increased since the time the Lake Management Plans were completed by the Planning Department. Complaints from users and neighbors alike regarding limited parking, lack of restrooms, late night parties and erosion issues will require phased upgrades to several sites throughout the borough. This is a first year request and would address two sites.

TIMBER CRUISE **\$100,000**
Update the 2006 and 2009 inventory with supplemental timber cruise data sufficient to develop and implement legally defensible timber sales in the Fish Creek and Pt. MacKenzie Natural Resource Management Units for the next Five-Year Timber Harvest Schedule.

LAND SURVEY- MUNICIPAL ENTITLEMENT, TRAILS, SUBDIVISION **\$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 - \$50,000, 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.

BOROUGH FLEET VEHICLES (AREAWIDE)

PICKUP 4 x 4 **\$32,000**
This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace truck #90, a 1998 F-150 4 x 4 with 169,000 miles. Repair costs exceed the value of vehicle.

PICKUP 4 x 4 **\$32,000**
This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace vehicle #100, a 1999 F-150 4 x 4 with 160,000 miles currently in need of transmission and extensive engine repair.

PICKUP 4 x 4 **\$32,000**
This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace truck #101, a 1999 F-150 4 x 4 with 150,000 miles which is at the point that repair costs exceeds the value of vehicle.

PICKUP 4 x 4 **\$32,000**
This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace vehicle #102, a 1999 F-150 4 x 4 with 136,000 miles, this vehicle has drivetrain repairs needed that will exceed the value of the vehicle.

PICKUP 4 x 4 **\$32,000**
This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace vehicle #103, a 1999 F-150 4 x 4 with 128,000 miles. The cost of maintenance exceeds the value of this vehicle.



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CAPITAL PROJECTS DEPARTMENT

DSJ PARKING LOT EXPANSION **\$105,000**

The number one complaint in the 2018 MSB employee survey was the limited parking area around the DSJ building. As currently configured, the DSJ parking lot does not provide adequate spaces for MSB staff and customer parking demands. With the limited spaces, the parking lot is consistently congested resulting in staff and visitors parking on the local streets. During winter months, the number of spaces is reduced by large piles of snow in the parking lot which forces even greater numbers of staff and visitors to park along the street. With sidewalks covered in snow, the safety risks are increased number of parking spaces in the DSJ parking lot will relieve congestion and provide a safer environment for MSB employees and visitors. These funds will allow for a properly dramatically. Increasing the designed and expanded parking lot.

FIREWEED BUILDING ROOF REPLACEMENT **\$350,000**

The Fireweed Building has the original roof system which is over 70 years old and is now deteriorating at a rapid pace. Multiple roof leaks have been repaired over the last 18 months resulting in damaged interior ceilings and wet roof insulation. Roof replacement includes abatement of hazardous materials and replacement of roof drains that are also leaking.

FISH PASSAGE – BEAVER LAKE ROAD AT MEADOW CREEK GUARDRAILS **\$30,000**

This funding provides for the installation of a railing on both sides of the Fish Passage project on Beaver Lake Road over Meadow Creek. This area has long been a public safety concern of the Community Council and the residents of Big Lake that must use this road. This allocation fully funds the guardrails.

TELECOMMUNICATIONS

COMPLETE MICROWAVE SUPPORT FOR RADIO SYSTEM **\$150,000**

This project would allow two additional and final microwave connections (Sutton to Grubstake, and Grubstake to Matcom). It will also include equipment such as 48v switches for the existing sites and additional RGUs to interface the repeaters at the sites back to Matcom.

GRUBSTAKE ALTERNATE AREA WIDE RADIO **\$35,000**

This project will allow for another separate radio and antennae to be placed on the Grubstake site that will function as the alternate radio if the primary fails or is damaged.

LAKE LOUISE REPEATER **\$146,000**

This project will allow for a 120 foot tower to be placed at Lake Louise, eliminating the loss of communications around the Lake Louise area. This project includes a separate comm building, tower, radio and assorted wires to connect to the radio network, as well as improve the connectivity to the ALMR system. Currently the MSB resides on a deteriorating building, affecting the ability to communicate on that repeater.

PAGING SYSTEM EVOLUTION **\$200,000**

This project would replace and upgrade the current analog paging system to a digital state of the art system, allowing for dispatches to occur off the main radio frequencies. It would allow responders to mark responding from their pager, which would allow for voice and data on the pagers themselves. This option would link with the CAD, as well as the Chief Officer MDT where they could maintain situational awareness of responders in real time, without having to transmit over the radio. The current paging system operates over wire connections and bridges, as well as both dispatch locations and an asset owned by the State, which is the cause of static and delays along the transmissions. Owning and operating our own digital system would allow us to place transmitters easily and cheaply at specific locations of low-pager reception, i.e., specific fire stations. There will also be a coverage system which would allow for broken parts of the system to be picked up by the overlying coverage.



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PORTABLE REPEATER KITS AND LICENSING **\$60,000**

This project would allow for purchase and strategic placement of ready to go repeaters in the field, both for increased radio traffic which called for better, more or redundant day to day communications, as well as alternate communications if an existing repeater or the system failed.

RADIO MANAGEMENT SYSTEM **\$25,000**

To allow for remote system upgrades, programming and radio maintenance.

SUTTON REPEATER SITE MOVE **\$40,000**

This project would move the existing repeater that offers poor to little areas of support to this portion of the MSB, to a better location on the back of Lazy Mountain that would reach more areas, and offer clearer communications to those areas. We currently lease the power and use of the site, and it is the most expensive repeater site we have. This project includes a separate comm building, tower, radio and assorted wires to connect to the radio network.

WILLOW CREEK REPEATER **\$200,000**

This project will allow for a 120 foot tower to be placed at Station 12-2, eliminating the loss of communications around the Willow/Caswell area. This project includes a separate comm building, tower, radio and assorted wires to connect to the radio network. Currently the MSB resides on a SOA tower that is becoming more and more crowded, affecting the ability to communicate on that repeater.

POINT-TO-POINT MICROWAVE LINKS **\$60,000**

The IT Department expends \$160,000 annually in MetroNet circuit costs to provide corporate network connectivity to approximately 60 Borough facilities. A number of these facilities are located such that they may be viable candidates for Point-to-Point or Point-to-Multipoint microwave links. In addition, some of these facilities are in need of improved network reliability and/or greater bandwidth to conduct business more efficiently (e.g. Capital Projects); upgrading these MetroNet circuits comes with additional cost.

The Telecommunications Division is currently fielding the RAD Airmux-5000 carrier-class Ethernet radio system in a proof-of-concept deployment between the Borough DSJ building and the Fireweed Building (Capital Projects). The existing MetroNet circuit is a 20 Mbps line; the microwave link is capable of delivering 50 Mbps. Replacing this MetroNet circuit with the microwave link will yield a payback period of less than two years and provide improved network throughput to better support the connectivity needs of Capital Projects staff.

Additional sites will be identified as viable candidates for MetroNet replacement in FY19. Each link costs approximately \$10,000 to \$15,000 for hardware and installation, depending on infrastructure requirements. \$60,000 will provide funding to complete four (potentially five) links. Payback periods will vary depending on the existing MetroNet circuit(s) being replaced.

WATER RESCUE

SWIFT WATER AND DIVE PPE **\$25,000**

PPE have a finite life span. Dive dry suits are \$2,300 per unit, non-dive dry suits are \$1,000 per unit and insulation is between \$200 and \$300 per unit. Current inventory is not adequate, and normal attrition will only exacerbate the situation.

AMBULANCE DIVISION

AMBULANCE REPLACEMENT / REMOUNT AND REFURBISHMENT **\$645,000**

Due to lack of funding in past fiscal years, EMS lapsed critically behind on replacing its ambulance fleet. A conservatively based industry standard for ambulance replacement suggests the following guidelines:



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- Ambulances greater than 10 years old, or
- Ambulances greater than 150,000 miles
- Idle time is considered in the mileage calculations (25 miles/per hour of idle time)

Eight of EMS's 18 ambulances have now been remounted/refurbished in the FY16 and FY17 CIP budgets with four additional ambulances being refurbished via the FY18 CIP budget. With an effective fleet rotation and preventative maintenance schedule, we expect to realize longer service life and greatly reduced maintenance costs to maintain our fleet.

~The vendor for our ambulance remounts, Braun Northwest, has notified us to factor in a 4% cost of manufacturing increase for the coming fiscal year.

AMBULANCE STATION IN TALKEETNA/SUNSHINE **\$300,000**

In response to the growing population and tourism in the northern region of the Borough, the demand for paramedic level emergency medical services support has increased significantly. We have expanded our paramedic coverage to include paramedic staff with a response vehicle at Station 11-2 at mile 99 of the Parks Highway. Also, we have expanded shifts for our staff to man this station's ambulance to improve response times. Since expanding our coverage our staff has been staying in cubicles in the training room at Station 11-2. This is not an acceptable long term solution for billeting our staff.

We have explored three options which include:

1. Purchase an existing building and upgrading to meet the specialized needs of EMS
2. Design and build a new single story, two bay station adjacent to Station 11-2 on Borough owned property
3. Build new two-story, two bay station similar to Station 6-3 on Borough owned property

We have elected option 2, which is the most cost effective option and will best meet the needs of EMS Staff, facilitate quicker response times and benefit the growing population of the northern region.

AUTOMATED EXTERNAL DEFIBRILLATORS (AED) **\$30,000**

EMS has traditionally provided Automated External Defibrillators (AEDs) to companies and facilities within the Borough to increase public access to early defibrillation in sudden cardiac death. Also, we have CPR/First Aid trained teams (Fire/Rescue and Water Rescue) or individuals (Fleet Maintenance Mechanics) that work for the Borough who can assist DES with this mission.

LAKE LOUISE ALTERNATE VEHICLE STORAGE UNIT **\$25,000**

The Lake Louise PSB has become unusable as a storage unit for the unit's patient transport vehicle. Due to the high estimated cost of repair (>\$800,000), a more affordable solution is warranted. An insulated fabric storage unit erected on the stable portion of the current PSB property would serve as suitable warm storage.

SUPPORT VEHICLE PURCHASE/REPLACEMENT **\$120,000**

EMS, by the nature of our response area and mission, are on the road constantly. Currently 8 of our 13 support/command vehicles have greater than 100,000 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.

ZOLL® X SERIES CARDIAC MONITOR/DEFIBRILLATOR **\$165,000**

Purchase (5) additional Zoll® X-Series Monitors in order to upgrade the cardiac care capabilities of the EMS system. The X-Series monitors are currently being integrated into service to replace the older Zoll® E-Series Monitors currently in service that are aging, will not be supported by Zoll® in the future, and do not have all the capabilities of the X-Series



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model. The original plan to acquire (3) X-Series monitors each fiscal year, has been accelerated due to news from the Zoll corporation that the E-series cardiac monitors may not be fully supported for the timeframe of 7-8 years, as previously estimated.

EMERGENCY MANAGEMENT

COMMUNICATIONS EQUIPMENT FOR FIELD COMM 1 & 2 **\$35,000**

To replace and upgrade the existing satellite and microwave capabilities of the Field Communications unit. Currently the satellite system is too costly to maintain, and the site by site capability to connect to an orbiting satellite is spotty at best. There are no current capabilities to utilize the current system. This project would remove the existing infrastructure and replace it with a mobile microwave capability

ANIMAL CARE

F350 TRUCK FOR THE NEW ANIMAL CARE OFFICER **\$38,000**

One Ford F350 Extended Cab truck to ensure employee safety; this vehicle will replace one truck, a 2008 F252 with 163,500 miles on the odometer. Animal Care officers put over 22,000 miles on their vehicles patrolling and attending to animal emergencies and traffic related animal emergencies all over the Borough. Breaking down in remote locations can be dangerous and potentially life-threatening. Some of the patrol areas have no cell service and officers travel alone to these remote sites. The unforeseen breakdowns and maintenance for this truck is causing operational deficiencies and is a drain of resources (both time and money). A dependable and safe vehicle is required to transport our animal care officers and their equipment to perform animal rescues. The F252 has a faulty fuel gauge. This repair would require the kennel and truck bed be removed for access into the fuel tank. The tire pressure warning light is on and has been reset without success. We believe the issue is associated with the ECU computer and could be a costly repair. The body molding trim is peeling from the doors. The engine is surging as well and this could be associated with the fuel sender and pump assembly. In addition, the hood and truck bed have significant body damage.

ONE ANIMAL CARE BOX FOR ANIMAL CARE OFFICER TRUCK **\$30,000**

One new animal box will be installed in the new F350 truck for the new animal care officer. This position was funded without a truck and box in FY2018. Having safe and reliable transportation and equipment is critical for the officer's safety and ability to perform their daily duties. The new boxes are smooth and self-contained therefore easy to completely disinfect and keep disease from transferring to different animals.

SIDEWALK REPAIR **\$25,000**

With the current shelter design, the sidewalk is a public safety hazard for slips, trips and falls. It is also very difficult to maintain and is crumbling due to the extreme weather conditions. A concrete sidewalk would eliminate the safety concerns for the public entrance and require less maintenance to maintain. This project will include forming, placing and finishing a new sidewalk measuring 3'x143' located at the public entrance to the animal shelter. This project will require saw cutting the existing asphalt edge to provide a clean, uniform transition for proposed sidewalk in the public parking area, placing the new concrete and disposing of the old asphalt. Some repaired landscaping will be necessary to create an aesthetically pleasing entrance at the shelter.



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FIRE SERVICE AREAS

WEST LAKES FIRE SERVICE AREA

ADDITIONAL EQUIPMENT FOR STATION 7-3 \$25,000

Purchase additional equipment for Station 7-3 such as shelving, parts storage containers, equipment for the radio room and SCBA room. Other tools, equipment and storage items as needed to make this station fully operational.

BUILDING/PROPERTY MAINTENANCE/REPAIRS/IMPROVEMENTS \$50,000

Building maintenance, repairs and improvements for all locations within the WLFD area. These will be used for emergency repairs and upgrades as needed to maintain a safe and functional facility. These funds will be used for upgrades or repairs to the facilities such as structural, plumbing, paint, carpet, septic, pavement, heating and grounds as needed. We have had issues come up during the year that were unforeseen and not in the line budget and this will allow for the repairs to be made in a timely manner.

COMMAND VEHICLE PURCHASE/REPLACEMENT \$60,000

This project will replace 1 command vehicle with slide in forestry pump unit that are nearing the end of cost effective life. Replace a 1996 Ford F-350 crew cab pickup with 175,000 miles on it. This unit is used for daily support activities and officer's response throughout the West Lakes area for fire and rescue calls. The number of calls the West Lakes area is answering is increasing the need for more reliable support and command vehicles. This vehicle will be used for our wild land urban interface response vehicles with slide in forestry pump during the wild land season as needed anywhere in the borough.

COMMUNICATIONS EQUIPMENT FOR MOBILE EQUIPMENT \$25,000

To replace or repair mobile radios and mobile data terminals in the apparatus, boats, support vehicles and command vehicles.

PAGERS AND RADIOS UPGRADES AND REPLACEMENT \$75,000

Replacement of radios and pagers as needed for the department. Radio replacements for the HT-1250 portable are becoming obsolete. Replacing, repairing and upgrading pagers as needed to maintain stock for the responders.

PPE, UNIFORMS AND STATION WEAR \$75,000

Replacement of structural fire protective gear that is damaged or is over the 10-year end of life cycle as listed in the NFPA standard 1971. This will include turnouts, boots, gloves, helmets, hoods and goggles. Replacement of uniforms, wildland gear and station wear that includes class A and B dress uniforms, wildland pants, shirts, coats, boots, gloves, helmets and shrouds and daily wear including coats, T shirts, pants, boots and gloves that are used in the daily operation by the responders for the department.

SCBA BREATHING AIR REPLACEMENT \$200,000

Replace SCBA Air Packs that are reaching end of life cycle for the SCBA. These are the SCBA used for fire calls and IDLH situations. By the new NFPA and NIOSH standards these SCBA have new upgrades and regulations that need to be met. Half of our current SCBAs are going beyond two upgrades on the NFPA certifications. All of our SCBAs are coming up on a scheduled overhaul that will not upgrade them to the newer standards, just repair and replace needed components. The new SCBA being purchased will be 2018 compliant to meet the new NFPA standards. These SCBAs are needed for our normal daily operations. These will come with an extra bottle for our supply of back up bottles needed within our operation. This is year 1 of a three-year program to replace the SCBAs. Total needed funding for this is \$600,000 for 100 SCBA units to be replaced. Project will include "Care Training" expenses for a vendor technician to come and teach equipment use, safety, and maintenance in person.



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CENTRAL MAT-SU FIRE SERVICE AREA

FOAM/FIRE-FIGHTING CONCENTRATES **\$50,000**

Replacement of foam concentrates and other encapsulating/fire-fighting concentrates used for training and fire control.

PERSONAL PROTECTIVE EQUIPMENT AND CLOTHING **\$250,000**

Purchase personal protective clothing (PPE) and uniforms/station wear- We are hiring more firefighters to increase the number of available on-call personnel. We also have many sets of PPE that are approaching the ten-year standard for replacement. Each firefighter or rescue technician is required to wear full personal protective equipment during emergency operations per NFPA and OSHA standards/regulations. This purchase will insure that each firefighter is provided with a full set of personal protective clothing/uniform and station wear which will provide for increased safety in the response environment- including turnouts, boots, gloves, helmets, hoods, goggles and replacement of uniforms, wildland gear and station wear that includes class A and B dress uniforms, wildland pants, shirts, caps and other head gear, coats, boots, gloves, helmets and shrouds and daily wear including coats, T shirts, pants, shirts, boots and gloves that are used in the daily operation by the responders for the department.

REFURBISH/REPAIR APPARATUS R61 **\$125,000**

Refurbish Rescue 61- Rescue 61 will be repurposed as a primary lighting and air unit. This project will allow for the purchase and retrofitting (removal of the existing system and installation of the new system) of the on-board air cascade system; the removal of the existing light tower and the installation of a new LED tower; all the necessary electrical component upgrades; and relighting of the driving lights, emergency lights, and scene lights; and siren. The project will also include the purchase of any additional equipment necessary to ready the units.

SCBA UPGRADES/REPLACEMENTS **\$1,800,000**

Upgrade the emergency air management system for the CMSFD- Current air packs are not in compliance with new standards adopted by the National Fire Protection Association (2013 edition NFPA 1981). The Department is also facing the need to replace 120 SCBA bottles in 2018, due to end-of-life cycle (15 years). This project will include the purchase and replacement of SCBA packs, spare bottles, individual masks for each responder per OSHA standard, spare parts for SCBA maintenance, the purchase and installation of a new compressor/cascade filling/storage system and the necessary upgrades to existing compressor/fill/storage systems in order to bring the Department into full compliance with NFPA 1981. Project will include "Care Training" expenses for a vendor technician to come and teach equipment use, safety, and maintenance in person.

FIRE INVESTIGATION EQUIPMENT **\$45,000**

Purchase fire investigation equipment/tools to ready Utility 4 as an investigation response unit- This project will include the purchase and installation of vehicle lighting (emergency and scene lighting, both stationary and portable); hand tools/gear for search and recovery of evidence; mobile data terminals; communications equipment; evidence markers and containers; photographic and recording equipment; ladders; extinguishers; stabilization tools and equipment; gas monitors; eDraulic combi-tool; and vehicle lettering/graphics. The project will also include the purchase and installation of any mounting hardware or storage needed to secure equipment/tools.

REPLACE COMMAND/SUPPORT VEHICLES **\$180,000**

Replace two command vehicles and one support vehicle with snowplow- This project will replace two command vehicles, 2005 Ford Expeditions, and one support vehicle, a 2003 extended cab pickup. The Ford Expeditions have 103,000 and 112,000 miles, respectively. Both are in need of repairs- brakes, front end and engine. The 2003 Ford Extended Cab Pick-Up has a total of 149,058 miles and is in need of front end repair.



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BUTTE FIRE SERVICE AREA

COMMAND VEHICLE REPLACEMENT **\$75,000**

This project will replace one command/support vehicle that is nearing the end of cost effective life. Replace a 2005 Ford F-250 crew cab pickup. This unit is used for an Officer's response throughout the Butte area for fire and rescue emergency calls. It is also used for daily support operations and during wild land season as needed. To include, but not limited radios, lighting, emergency lighting and equipment.

SELF CONTAINED BREATHING APPARATUS **\$380,000**

Purchase of SCBA, mask, air bottles, tools and spare parts for repairs- Each firefighter is required to wear SCBA on the scene of specific emergencies and to have an individual mask which is fitted /sized to their specific facial features. The purchase of additional masks and SCBA is necessary to provide each responder a personalized mask and to replace out-of-service units. The project will also allow for the purchase of care training on the repair of the SCBAs. The current equipment needs to be replaced per NFPA standards. Project will include "Care Training" expenses for a vendor technician to come and teach equipment use, safety, and maintenance in person.

SUTTON FIRE SERVICE AREA

SCBA REPLACEMENT **\$90,000**

Sutton Fire Department's goal is to purchase new self-contained breathing apparatus (SCBA) prior to the time that our current SCBA are no longer in compliance. The life and replacement span on SCBA is 15 years. The majority of the fire departments SCBA cache will soon be 15 years old and is mandated for replacement based on NFPA 1981. Breathing apparatus are mission critical equipment that allows fire personnel to safely operate in contaminated environments. Project will include "Care Training" expenses for a vendor technician to come and teach equipment use, safety, and maintenance in person.

TALKEETNA FIRE SERVICE AREA

AIRPACK UPGRADE **\$175,000**

Purchase of SCBA and masks, spare parts for repairs- Each firefighter is required to wear SCBA on the scene of specific emergencies and to have an individual mask which is fitted/sized to their specific facial features. New NFPA Standards are requiring self-contained breathing apparatus to have more reserve air when low air alarms go off. This requires higher pressure air containers and updated equipment. The Talkeetna Fire Department will replace older SCBA's with the newer models for the next 2 years to comply with the new standards. All of our packs are nearing their end of life (15 years) and will need to be replaced to continue firefighting operations. This project will also purchase extra masks to allow for each responder to have their own personal fitted mask if needed. This Project will include a replacement/upgrade of our current Breathing Air compressor and cascade system to fill the air bottles to the new required bottle pressure.

EQUIPMENT FOR RESCUE ENGINE **\$30,000**

Purchase of fire related equipment for the new Talkeetna rescue engine that will be replacing a current degraded/outdated 1984 engine with degraded/outdated equipment. This equipment will be needed for the engine that was purchased in 2017 and has an expected arrival date of late 2018. Specific equipment will need to be added to the engine to meet NFPA requirements for a fire apparatus. Equipment will include, but not limited to, hose, fittings, portable lighting, safety equipment, hand tools, radio charges, tool holders and organizational related items, and related freight and installation fees. Equipment that is still current and in good operational condition will be moved to the new engine but much of the equipment is from the 1980s and needs to be updated.



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WILLOW FIRE SERVICE AREA

AIRPACK UPGRADE **\$80,000**

Purchase of SCBA and masks, spare parts for repairs- Each firefighter is required to wear SCBA on the scene of specific emergencies and to have an individual mask which is fitted/sized to their specific facial features. New NFPA Standards are requiring self-contained breathing apparatus to have more reserve air when low air alarms go off. This requires higher pressure air containers and updated equipment. The Willow Fire Department will replace older SCBAs with the newer models for the next 3 years to comply with the new standards. This project will also purchase extra masks to allow for each responder to have their own personal fitted mask. Project will include "Care Training" expenses for a vendor technician to come and teach equipment use, safety, and maintenance in person.

COMMUNICATIONS EQUIPMENT RADIO & PAGERS **\$25,000**

Purchase communication equipment, radios, pagers and chargers- This project will provide for the purchase of radios, pagers, chargers and related accessories for new personnel and also to replace current models that have been taken out of production and will no longer be supported by the manufacturer.

STATION 12-5 WATER STORAGE TANK AND PAVING **\$75,000**

This will be a 3-4 year project to get the required funds. Due to budget constraints during the construction of Station 12-5 the water tank for filling fire apparatus was left out of the project. This has affected the ISO rating for the area and causes the longer delays in shuttling water to a fire scene in that area. The closest open water site year round is at Station 12-1 which is an approximately 9 mile round trip. The apron for Station 12-1 is sandy gravel and the weight of the trucks digs ruts in the apron while filling water causing the gravel apron to erode.

STATION 12-4 PAVING **\$25,000**

Due to budget constraints during the construction of station 12-4 the paving was left out the project. The gravel used is very sandy and the weight of the apparatus turning digs ruts into the gravel. During filling operations for the water supply to the apparatus tanks or heavy rains cause the sandy/gravel to erode.

STATION 12-2 WELL DEVELOPMENT **\$30,000**

At the time the well at 12-2 was drilled, the driller had a cable drill rig and could only take the well to the depth it is now. The well only produces approximately one gallon a minute. Doing research in the area around the stations the water zone was found deeper than the drilling rig could go. By extending the existing well down to hit the water zone it will provide much needed water to the station for refilling the 30,000 gallon water tank which is used for refilling apparatus during and after a fire. The closest year round water supply is station 12-4 at four mile road. This is a 10 mile round trip to shuttle water for a fire.

GREATER PALMER FIRE SERVICE AREA

COMMAND VEHICLE REPLACEMENT **\$60,000**

This project will replace one command vehicle and vehicle equipment that is nearing the end of cost effective life. This new vehicle will replace a 2004 Chevrolet 25000 extended cab pickup with 105,777 miles. This unit is used for a department officer's response throughout the response area, including mutual aid areas, for fire and rescue emergency calls. It is also used for daily support operations and during wildland season to carry a wildland firefighting pump unit for rapid access to remote areas of access. Vehicle equipment includes, but not limited to, communications radios, driving lighting, emergency lighting and fire suppression equipment.



Matanuska-Susitna Borough Capital Project/Grant Funds/Pass Through

DETAILED DESCRIPTIONS

ROAD SERVICE ADMINISTRATION

PICKUP FLAT BED / EXT CAB 4 x 4 **\$52,800**

This vehicle is a replacement Road Maintenance crew transportation and equipment tow vehicle includes all necessary safety and operational equipment and accessories. This will replace vehicle #112, a 2001 F-450 with 165,000 miles. The current vehicle is exhibiting engine power and drivetrain related failures and the repairs exceed the value of the vehicle.

PICKUP W/DUMP BED 4 x 4 **\$61,000**

This vehicle is a replacement Road Maintenance crew and equipment transportation and tow vehicle and includes all necessary safety and operational equipment and accessories. This will replace vehicle #95, a 1997 Ford F-350 with 101,000 miles. The current vehicle has engine related issues along with electrical problems associated with age.

PICKUP W/ EXTENDED CAB 4 x 4 **\$36,500**

This vehicle is a replacement Road Maintenance Superintendent vehicle includes all necessary safety and operational equipment and accessories. This will replace vehicle #67, a 2009 extended Cab 4 x 4 with 172,000 miles. This vehicle is unreliable and the cost of constant maintenance makes this vehicle unreliable.

PICKUP W/ EXTENDED CAB 4 x 4 **\$43,000**

Traffic Control Engineering and Asset Management vehicle is needed for proper digital GPS placement of markers, signs and signal devices used to inform, guide and control traffic, including pedestrians, motor vehicle drivers and bicyclists along the highways, roads, traffic facilities and other public areas that require traffic control for public safety. This vehicle includes all necessary safety and operational equipment and accessories.

ROAD SERVICE AREA PROJECTS **\$5,102,130**

For various road projects as prioritized in AM 17-111.

DUST CONTROL PROGRAM **\$500,000**

The first priority of use of available dust control funds shall be to provide a 50% match for road service area paving projects and a 25% match for application of calcium chloride.

TALKEETNA SEWER AND WATER SYSTEMS

SCADA SYSTEM UPGRADE **\$50,000**

The current system is obsolete and is no longer serviceable. This system monitors the lift stations and the influent going into the treatment lagoons. The cost includes all software, equipment and accessories to enable the system to provide necessary information to ensure wastewater is being handled according to all state and federal requirements.

PORT MACKENZIE ENTERPRISE FUND

BARGE DOCK REPAIR PHASE II **\$500,000**

This project will complete the repair of the barge dock which failed in October 2017. The port cannot fully operate without a barge dock. If repairs are not completed the barge dock risks significantly costlier repairs.

DEFERRED MAINTENANCE **\$250,000**

Routine repairs at the port have been deferred for the last several years. Funding would allow for timely repairs to be conducted on the conveyor, barge dock ladders, anti-corrosion systems, terminal building utilities and roads, ultimately saving funds by fixing routine issues before they become major issues.



**Matanuska-Susitna Borough
Capital Project/Grant Funds/Pass Through**

DETAILED DESCRIPTIONS

SOLID WASTE ENTERPRISE FUND

BOX TRUCK WITH FORKLIFT \$135,000

The current 2007 Box Truck with over 100,000 miles is unreliable and has a history of issues with its engine. Over \$11,000 has been spent to date on the repairs to the vehicle's troubled power plant. The vehicle is currently at the shop again with a minimal estimated cost of \$5500 to repair. Typically, the environmental technician and laborer visit a dozen transfer sites every two weeks picking up hazardous and universal waste. The current system requires the two workers to physically move totes that can weigh up to 600 lbs. on gravelly surfaces with a manual pallet jack. The mission would be more efficiently performed with an all-terrain forklift saving time and reducing the probability of injuries. A replacement box truck or enclosed trailer will be outfitted to side load by a curtain or door system allowing access from the box's sides and will include all required safety and operational equipment and accessories. This system will save approximately \$15,000 annually in labor costs. Resale value of the current box truck is estimated at \$25,000 reducing net procurement cost to approximately \$125,000.

FORD F-350 1 TON PICKUP WITH PLOW AND SANDER \$55,000

This will replace vehicle #71, a 1998 Ford one ton pickup with 147,574 miles that was salvaged from surplus. The increasing maintenance costs are a concern for the very lean operational budget. This truck is used for plowing and facility maintenance as well as sanding on the facility. A dependable and safe vehicle is required to perform these services. The repairs for the current truck with an old plow and sander exceed the value of the vehicle. Purchase will include all necessary safety and operational equipment and accessories.

FRONT END LOADER \$250,000

Multiple requirements for loader type operations result in an overstressed skid steer fleet and multiple additional utility worker hours. Employment of a medium sized wheeled loader will result in a cost reduction of approximately \$61,292 annually. A compact wheeled loader can move 220 yards of material per hour at about .021 cents per yard whereas a skid steer would move 139 yards per hour at 0.36 cents per yard. On 1000 yards, the wheel loader completes the task for \$206 while it takes \$358 for a skid steer to accomplish. More detailed annual costs saving analysis are available. Additionally, this wheeled loader is critical to the green waste grinding operations by providing a mechanism to load wood chips for transport from transfer sites and the central landfill green waste collection points to the composting operation. All required safety and operational equipment and accessories included.

WASTE CONTAINER REPLACEMENT AND REFURBISHMENT \$200,000

The current fleet consists of 11 – 120 cubic yard and 40 - 40 cubic yard containers. The fleet suffered several years of maintenance neglect prior to implementing this program. This request provides funding to support annual waste container replacement and refurbishment. In some cases, containers can be refurbished less expensively than they can be replaced. This year's procurement is for a new 120 cubic yard walking floor trailer to replace a container that cannot be refurbished or repaired and maintenance, repair or replacement on additional 120 or 40 yard containers as required.

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Internal Service Funds

The revolving loan funds account for low-interest loans available to various service areas including fire, road and special service areas.



MATANUSKA-SUSITNA BOROUGH

Reconciliation of Fund Balance: 600 Revolving Loan Fund - Service Area Operating

Cash Balance as of 6/30/2017		\$ 27,950
Recoveries 7/1/2017 - 6/30/2018:		
Circle View Service Area	\$ 6,000	
Talkeetna Water & Sewer	<u>21,400</u>	
Adjustment to Cash Balance		27,400
Estimated Cash Balance as of 6/30/2018		<u>55,350</u>
Anticipated Recoveries 7/1/2018-6/30/2019:		
Circle View Service Area	6,000	
Talkeetna Water & Sewer	<u>21,400</u>	
Adjustment to Cash Balance		27,400
Estimated Cash Balance as of 6/30/2019		<u>82,750</u>
Loans Outstanding as of 6/30/2019:		
Circle View Service Area	96,000	
Talkeetna Water & Sewer	<u>149,800</u>	
Due to Fund		245,800
Fund Balance as of 6/30/2019		<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 6/30/2017		\$ 320,000
Recoveries 7/1/2017 - 6/30/2018:		
Willow Fire Service Area	<u>\$ 30,000</u>	
Adjustment to Cash Balance		30,000
Estimated Cash Balance as of 6/30/2018		<u>350,000</u>
Anticipated Recoveries 7/1/2018-6/30/2019:		
Willow Fire Service Area	<u>30,000</u>	
Adjustment to Cash Balance		30,000
Estimated Cash Balance as of 6/30/2019		<u>380,000</u>
Loans Outstanding as of 6/30/2019:		
Willow Fire Service Area	<u>20,000</u>	
Due to Fund		20,000
Fund Balance as of 6/30/2019		<u><u>\$ 400,000</u></u>



MATANUSKA-SUSITNA BOROUGH

Reconciliation of Fund Balance: 610 Revolving Loan Fund - Road Service Areas Capital

Cash Balance as of 6/30/2017		\$ 523,450
Recoveries 7/1/2017 - 6/30/2018:	<u>\$ -</u>	
Adjustment to Cash Balance		-
Estimated Cash Balance as of 6/30/2018		<u>523,450</u>
Anticipated Recoveries 7/1/2018-6/30/2019:	<u>-</u>	
Adjustment to Cash Balance		-
Estimated Cash Balance as of 6/30/2019		<u>523,450</u>
Loans Outstanding as of 6/30/2019:	<u>-</u>	
Due to Fund		-
Fund Balance as of 6/30/2019		<u><u>\$ 523,450</u></u>



Appendix

Fiscal Year 2019 Approved Positions
History of the Matanuska-Susitna Borough
The Mat-Su Economy (courtesy of Neil Fried)
Direct and Overlapping Property Tax Rates, Last Ten Fiscal Years
Certified Assessed Valuation by Fiscal Year
Exempt Property Valuation by Fiscal year
School District Enrollment
Glossary
Chart of Accounts

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2019 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
		Department Admin Specialist	1.000
		Division Admin Specialist	1.000
		Public Affairs Director	1.000
		Public Affairs Media Design Specialist	1.000
		Health and Safety Manager	0.600
		Internal Auditor	0.400
		Law	Total
	Borough Attorney		1.000
	Deputy Borough Attorney		1.000
	Assistant Borough Attorney		3.000
	Senior Legal Secretary		1.000
	Legal Secretary		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 2019 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Human Resources	Total	4.000
		Human Resources Director	1.000
		Human Resources Generalist	2.000
		Senior Human Resources Generalist	1.000
	Purchasing	Total	7.000
		Purchasing Officer	1.000
		Assistant Purchasing Officer	1.000
		Purchasing Coordinator	1.000
		Inventory & Purchasing Technician	1.000
		Office Assistant	1.000
		Construction Procurement Specialist	1.000
		Buyer	1.000
INFORMATION TECHNOLOGY	Information Technology Admin	Total	2.750
		IT Director	1.000
		Department Admin Specialist	0.750
		Division Admin Specialist	1.000
	Information Technology	Total	12.200
		Programmer/Analyst	4.200
		Enterprise System Administrator	2.000
		Help Desk Specialist	3.000
		IT Operations Manager	1.000
		Web Architect	1.000
		IT Project Manager	1.000
	GIS	Total	7.000
		GIS Programmer/Analyst	2.000
		GIS Manager	1.000
		GIS Specialist	3.000
		GIS CAD Specialist	1.000
FINANCE	Administration	Total	2.000
		Finance Director	1.000
		Executive Financial Secretary	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 2019 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Revenue/Budget	Total	14.000
		Budget & Revenue Specialist	1.000
		Collections Supervisor	1.000
		Excise Tax Specialist	1.000
		Accounting Assistant II	4.000
		Bankruptcy & Foreclosure Specialist	1.000
		Administrative Assistant	1.000
		Medical Billing Supervisor	1.000
		Document Specialist	1.000
		Accounting Assistant I	3.000
	Accounting	Total	14.000
		Comptroller	1.000
		Accounts Payable Supervisor	1.000
		Accountant - Accounting Supervisor	1.000
		Financial Technician	2.000
		Accounting Assistant II - Accounts Payable	1.000
		Accounting Assistant II - Payroll	1.000
		Accounting Specialist	3.000
		Benefits Specialist	1.000
		Accounting Assistant I - Accounts Payable	3.000
	Assessment	Total	22.000
		Borough Assessor	1.000
		Chief Appraiser	1.000
		Senior Appraiser	5.000
		Property Conveyance Specialist	1.000
		Appraisal Analyst	1.000
		Assessment Records Supervisor	1.000
		Appraiser	6.000
		Appraisal Technician	1.000
		Division Admin Specialist	1.000
		Assessment Assistant	4.000
PLANNING & LAND USE	Planning	Total	8.000
		Planning Services Manager	1.000
		Planner II	4.000
		Planner I	1.000
		Planning Grants & Project Coordinator	1.000
		Division 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 2019 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	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
	Development Services	Total	13.000
		Development Services Manager	1.000
		Planner II	3.000
		Permit Technician	2.000
		Right of Way Coordinator	1.000
		Right of Way Inspector	1.000
		Code Compliance Officer	4.000
		Division Admin Specialist	1.000
PUBLIC WORKS	Public Works Admin	Total	0.700
		Public Works Director	0.700
	Facility Maintenance	Total	9.550
		Operations and Maintenance Div Manager	0.250
		Facilities Maintenance Specialist	0.250
		Civil Engineer	0.050
		Vehicle Controller	0.750
		Facilities Maintenance Specialist	3.950
		O & M Specialist	0.550
		Vehicle Technician	0.750
		Building Maintenance Specialist	1.000
		Custodian II	1.000
		Custodian I	1.000
	Operations	Total	0.713
		Operations and Maintenance Div Manager	0.300
		O & M Specialist	0.300
		Road Maintenance Technician II	0.038
		Civil Engineer	0.025
		Civil Construction Project Manager	0.050

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2019 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Community Clean-up	Total	0.470
		Solid Waste Division Manager	0.050
		Division Admin Specialist	0.050
		Program Coordinator	0.370
EMERGENCY SERVICES	Administration	Total	7.639
		Emergency Services Director	1.000
		Deputy Director - EMS	1.000
		District Chief	0.200
		EMS Quality Assurance Manager	1.000
		Health & Safety Manager	0.002
		Department Admin Specialist	1.000
		Building Service Worker	0.200
		Program Coordinator	0.020
		Service Area Assistant - Fire	0.200
		Administrative Assistant	1.018
		Division Admin Specialist	2.000
	Rescue	Total	0.308
		District Chief	0.200
		Program Coordinator	0.049
		Administrative Assistant	0.028
		Health & Safety Manager	0.031
	Telecommunications	Total	0.750
		Telecommunications Technology Manager	0.750
	Fleet Maintenance	Total	1.004
		Vehicle & Equipment Mechanic	1.000
		Administrative Assistant	0.004
	Ambulance Operations	Total	32.511
		District EMS Chief	1.000
		EMS Deputy Chief of Operations	1.000
		EMS Training Coordinator	1.000
		EMS Instructor	1.000
		Program Coordinator	0.192
		Administrative Assistant	0.131
		Health & Safety Manager	0.189
		Paramedic (MICP)	16.000
		EMT III	3.000
		EMT II	4.000
		Emergency Support Specialist	1.000
		Medic One/EMS Shift Supervisor	4.000

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2019 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Emergency Management	Total	1.039
		Emergency Manager	1.000
		Program Coordinator	0.015
		Administrative Assistant	0.012
		Health & Safety Manager	0.012
COMMUNITY DEVELOPMENT	Brett Memorial Ice Arena	Total	4.000
		Ice Arena Manager	1.000
		Skating Program Facilitator	1.000
		Ice Arena Operations Assistant	2.000
	Indoor/Outdoor Recreation	Total	1.850
		Parks, Recreation & Library Svcs Mgr	1.000
		Division Admin Specialist	0.850
	Pools	Total	9.500
		Pool Manager	1.000
		Pool Maintenance Technician	1.000
		Senior Water Safety Instructor	2.000
		Water Safety Instructor	5.500
	Outdoor Recreation	Total	1.000
		Outdoor Recreation Specialist	1.000
	Northern Region Outdoor Recreation	Total	1.000
		Outdoor Recreation Specialist - Northern Region	1.000
	Trails Maintenance	Total	1.000
		Outdoor Recreation - Trails Specialist	1.000
	Community Development Administration	Total	4.100
		Community Development Director	0.500
		Asset Manager	0.400
		Land Management Agent	0.400
		Land Management Specialist	1.400
		Natural Resource Manager	0.500
		Department Admin Specialist	0.500
		Land Disposal & Foreclosure Specialist	0.400

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2019 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>	
CAPITAL PROJECTS	Administration	Total	2.000	
		Capital Projects Director	1.000	
		Department Admin Specialist	1.000	
	Pre-Design & Engineering	Total	9.050	
		Traffic Data Technician	0.900	
		Pre-Design & Eng Division Manager	1.000	
		Environmental Engineer	0.900	
		ROW Acquisition Officer	1.250	
		PM & E Specialist	2.000	
		Surveyor	1.000	
		Civil Engineer	1.000	
		Civil Construction Project Manager I	1.000	
		Project Management	Total	6.000
	Construction Project Manager		2.000	
	Construction Project Manager		2.000	
	Senior Construction Project Manager		1.000	
		PM & E Specialist	1.000	
	TOTAL AREAWIDE FUND, FUND 100			230.084

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2019 Approved Positions
Fund 200 - Non-Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>	
ASSEMBLY	Economic Development	Total	0.60	
		Internal Auditor	0.60	
	Animal Care	Total	14.05	
		Deputy Borough Manager	0.05	
		Veterinarian	1.00	
		Animal Care Director	1.00	
		Chief Animal Care & Regulation Officer	1.00	
		Animal Care & Regulation Officer	4.00	
		Animal Care Facility Technician	1.00	
		Veterinary Technican	1.00	
		Office Assistant	1.00	
Shelter Assistant		3.00		
Volunteer Services Tech	1.00			
INFORMATION TECHNOLOGY	Information Technology	Total	0.80	
		Programmer/Analyst	0.80	
COMMUNITY DEVELOPMENT	Sutton Library	Total	1.75	
		Librarian	1.00	
		Assistant Librarian	0.75	
	Talkeetna Library	Total	1.875	
		Librarian	1.00	
		Assistant Librarian	0.88	
	Trapper Creek Library	Total	0.75	
		Librarian	0.75	
	Willow Library	Total	1.88	
		Librarian	1.00	
		Assistant Librarian	0.88	
	Big Lake Library	Total	1.88	
		Librarian	1.00	
		Assistant Librarian	0.88	
	PUBLIC WORKS	Vehicle Removal Program	Total	0.31
			Solid Waste Division Manager	0.05
			Division Admin Specialist	0.05
			Program Coordinator	0.21
TOTAL NON-AREAWIDE FUND, FUND 200			23.90	

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2019 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	1.25
		GIS Specialist	1.00
		Telecommunication Technology Manager	0.25
		TOTAL ENHANCED 911 FUND, FUND 202	1.25
COMMUNITY DEVELOPMENT	Land Management	Total	4.05
		Division Admin Specialist	0.15
		Asset Manager	0.60
		Land Management Agent	0.60
		Resource Management Specialist	0.50
		Land Management Specialist	1.60
	Land Disposal & Foreclosure Specialist	0.60	
	Community Development Administration	Total	1.00
		Community Development Director	0.50
		Department Admin Specialist	0.50
TOTAL LAND MANAGEMENT FUND, FUND 203		5.05	

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2019 Approved Positions
Fire, Road, and Special Service Areas**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Fleet Maintenance - Fire	Total	2.00
		Vehicle & Equipment Mechanic	2.00
TOTAL FLEET MAINTENANCE FIRE FUND, FUND 245			2.00
	Caswell	Total	0.617
		Deputy Director - Fire	0.078
		Fire Service Area Chief	0.50
		Program Coordinator	0.02
		Administrative Assistant	0.01
		Health & Safety Manager	0.005
TOTAL CASWELL FSA FUND, FUND 248			0.617
	West Lakes	Total	5.75
		Deputy Director - Fire	0.41
		District Chief	0.80
		Program Coordinator	0.11
		Administrative Assistant	0.39
		Health & Safety Manager	0.05
		Vehicle & Equipment Mechanic	1.00
		Fire Service Area Assistant	3.00
TOTAL WEST LAKES FSA FUND, FUND 249			5.75
	Central FSA	Total	18.42
		District Chief	0.80
		Deputy Fire Chief	1.00
		Program Coordinator	0.38
		Administrative Assistant	1.26
		Health & Safety Manager	0.09
		Captain	3.00
		Fire Training Office	1.00
		Firefighter/Fire Engineer	6.00
		Fire Service Area Assistant	3.80
		Building Support Worker	0.80
		Fire Permit Technician	0.30
TOTAL CENTRAL FSA FUND, FUND 250			18.42

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2019 Approved Positions
Fire, Road, and Special Service Areas**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Butte FSA	Total	0.35
		Deputy Director - Fire	0.1778
		Program Coordinator	0.0980
		Administrative Assistant	0.0600
		Health & Safety Manager	0.0119
TOTAL BUTTE FSA FUND, FUND 251			0.35
	Sutton FSA	Total	0.115
		Deputy Director - Fire	0.100
		Program Coordinator	0.010
		Administrative Assistant	0.003
		Health & Safety Manager	0.003
TOTAL SUTTON FSA FUND, FUND 253			0.12
	Talkeetna FSA	Total	0.22
		Deputy Director - Fire	0.144
		Program Coordinator	0.047
		Administrative Assistant	0.025
		Health & Safety Manager	0.005
TOTAL TALKEETNA FSA FUND, FUND 254			0.22
	Willow FSA	Total	0.69
		Deputy Director - Fire	0.089
		Fire Service Area Chief	0.500
		Program Coordinator	0.058
		Administrative Assistant	0.035
		Health & Safety Manager	0.010
TOTAL WILLOW FSA FUND, FUND 258			0.69
	Greater Palmer FSA	Total	0.03
		Administrative Assistant	0.03
TOTAL GREATER PALMER FSA FUND, FUND 259			0.03
PUBLIC WORKS			
	RSA Administration	Total	13.58
		Public Works Director	0.20
		Operations and Maintenance Division Manager	0.35
		Civil Engineer	0.90
		Road Maintenance Superintendent I	3.00
		Road Maintenance Supervisor/	

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2019 Approved Positions
Fire, Road, and Special Service Areas**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
		Construction Inspector	1.00
		Civil Construction Project Manager	0.95
		Road Asset Management Specialist	1.00
		Vehicle Controller	0.25
		Equipment Mechanic	0.25
		Road Maintenance Supervisor	0.95
		Road Maintenance Technician	0.98
		ROW Acquisition Officer	0.75
		Road Maintenance Assistant	1.95
		Traffic Data Technician	0.10
		O & M Specialist	0.95

TOTAL RSA ADMINISTRATION FUND, FUND 265			13.58
--	--	--	--------------

PUBLIC WORKS

Talkeetna Sewer & Water	Total	
	Operations and Maintenance	1.213
	Division Manager	0.100
	Civil Engineer	0.025
	Utilities - Facilities Maintenance Specialist	0.750
	Facilities Maintenance Specialist	0.050
	Road Maintenance Technician II	0.013
	Road Maintenance Technician	0.025
	Road Maintenance Assistant	0.050
	O & M Specialist	0.200

TOTAL TALKEETNA SEWER & WATER FUND, FUND 293			1.213
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*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2019 Approved Positions
Enterprise Funds**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>	
PUBLIC WORKS	Central Landfill	Total	6.95	
		Public Works Director	0.10	
		Solid Waste Division Manager	0.40	
		Division Admin Specialist	0.35	
		Environmental Engineer	0.10	
		SW Operational Unit Supervisor	1.00	
		Solid Waste Utility I	4.00	
		Administrative Assistant	1.00	
		Transfer Sites	Total	8.65
	Solid Waste Division Manager		0.30	
	Waste & Disposal Technician		7.00	
	Solid Waste Transfer Site Supervisor		1.00	
	Division Admin Specialist		0.35	
	Hazardous Waste	Total	2.40	
		Solid Waste Division Manager	0.20	
		Solid Waste Operations Unit Supervisor	1.00	
		Division Admin Specialist	0.20	
		Environmental Technician	1.00	
	Recycling	Total	0.42	
		Program Coordinator	0.42	
	TOTAL SOLID WASTE FUND, FUND 510			18.42
	ASSEMBLY	Port	Total	1.00
			Port Operations Manager	1.00
TOTAL PORT FUND, FUND 520			1.00	
Grand Total Enterprise Funds			19.42	

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.



HISTORY OF THE MATANUSKA SUSITNA BOROUGH

Formation

Date of Incorporation: January 1st, 1964
Form of Government: 2nd Class Borough
Type of Government: Elected Mayor and 7-member Assembly
Area: 25,265 square miles
2017 Population: 104,166

The Borough was incorporated as a second class borough on January 1, 1964. The Borough is governed by a seven-member Borough Assembly, elected from single-member district, and a Mayor, elected at large. The Borough Assembly appoints the Borough Manager, who serves as chief administrator and directs the Administration of the Borough. The Assembly also appoints an Attorney and the Clerk. There is an appointed Planning Commission, Platting Board, Transportation Advisory Board, and several other advisory committees.

There are three categories of Borough powers: areawide powers (exercised throughout the Borough), non-areawide powers (not exercised within cities), and powers exercised through a service area (a district in which a tax is levied to finance special services provided within the district).

The Borough exercises the following areawide powers: general administration, education, property assessment and collection of taxes, planning and zoning, parks and recreation, ports, emergency medical services, transportation and historic preservation. The Borough also exercised the following non-areawide powers: solid waste, libraries, septage disposal, animal care and regulation and economic development. Additionally, following voter approval the Borough is responsible for 30 active service areas for water, sewer, flood, water erosion, fire and/or roads. Service area boards of supervisors are appointed by the Borough Assembly to advise on the affairs of each service area.

History of the Matanuska-Susitna Borough

The Matanuska-Susitna Borough is in heart of South Central Alaska. It includes part of the Alaska Range, Chugach Mountains, and the Talkeetna and Clearwater Ranges. There are currently three incorporated cities within the Matanuska-Susitna Borough. These are Palmer (population-6,268), Wasilla (population-8,704) and Houston (population-2,163). There are also several unincorporated communities and twenty-one (21) recognized community councils. The core area, the area surrounding Palmer and Wasilla, is where the majority of the population lives. As of 2017, the population for the Borough was 104,166.

Palmer began around 1880 when George Palmer built a trading station on the Matanuska River. The 1913 Nelchina gold stampede brought some of the first settlers, and the other mine near Sutton, Chickaloon and Hatchers Pass fueled growth in these early years. In 1935 President Roosevelt created a relocation program that brought 225 farming families from the impoverished areas of northern Minnesota, Wisconsin and Michigan to Palmer. The Matanuska Colony was formed by the Alaska Rural Rehabilitation Corporation to set up agricultural development in Alaska. During the time period between 1935 until the 1960's, Palmer became the primary supply center for the region. It remained the regional commercial center until the new Glenn Highway bypassed Palmer.

Wasilla started as a settlement in Knik. Knik served as a supply hub for that region starting in the 1880's. Knik's population was 500 in 1915. It served the early trappers and miners that worked in Cache and Willow Creek. Wasilla was founded in 1917 when the Alaska Railroad was constructed. The railroad created an overland supply



HISTORY OF THE MATANUSKA SUSITNA BOROUGH

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.



MATANUSKA-SUSITNA BOROUGH

Introduction – Economic Profile

We would like to extend our thanks to the employees at the State of Alaska, Department of Labor, Section of Research & Analysis, for their dedication and service to the citizens of Alaska. In particular, Economist, Neal Fried.

Neal's primary duty is to produce economic data and analysis on a variety of economic issues facing Alaska and he is a primary author of articles appearing in the monthly magazine *Alaska Economic Trends*, published by the Alaska Department of Labor. This publication is distributed to over 5,000 subscribers and is available at www.laborstats.alaska.gov.

Neal's articles cover a wide variety of the State's economic issues. Some of the topics on which he has performed economic analysis and written articles include: annual economic forecasts, the cost of living, beer and coffee, construction, income and wage trends, the military, the health care industry, transportation, oil industry issues, labor needs, rural economic trends, economic impact of the Prince William Sound oil spill, the MatSu Valley's economy and other issues.

Neal has served on the Governors Oil and Gas Policy Task Force, Anchorage Economic Development Committee, the Governors Technology Task Force, the Alaska Public Media Board, the King Career Center's Business Industries Advisory Committee and others. Additionally, he was on the Pacific Northwest Economic Conference board. He has also received the Governors Denali Peak Performance award.

Neal earned his Economics Degree from University of Alaska-Fairbanks in 1978. He was born in Washington, D.C. in 1954 and raised in Vienna, Austria.

Neal authored the following publication on the Matanuska-Susitna Borough Economy. It was published in September 2017 and is being used with the permission of State of Alaska, Department of Labor, Section of Research & Analysis.



Photo Courtesy of Stefan Hinman

THE MAT-SU ECONOMY

Second most populous borough has long led the state for growth

By **NEAL FRIED**

For decades, the Matanuska-Susitna Borough has been the state's hot spot for growth. Between 2010 and 2016, its population grew by 15 percent while the state as a whole grew by 4 percent and nearby Anchorage by just 2 percent.

The borough has also long led the state for new home construction. In 2016, nearly half of Alaska's new housing units were built in Mat-Su. (See Exhibit 1.)

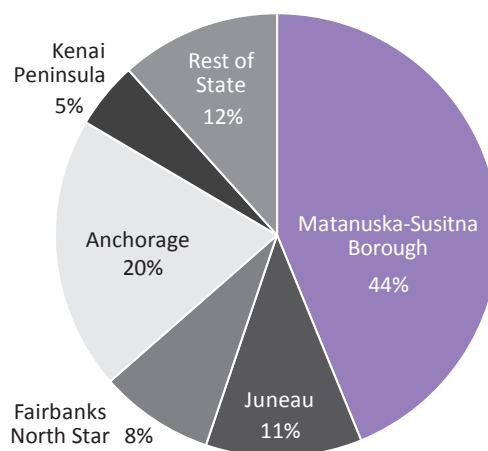
Even with the state in a recession, Mat-Su continued to add jobs in 2016 (see Exhibit 2), and its population grew by 3 percent while the state and Anchorage lagged at less than 1 percent.

Surpassed Fairbanks to become second most populated area

Mat-Su surpassed the Fairbanks North Star Borough in 2015 to become Alaska's second most populous borough and the only place besides Anchorage with a population of more than 100,000. Mat-Su's population reached 102,598 in 2016.

This long-term growth trend means the borough is now home to a little over a quarter of the Anchorage/

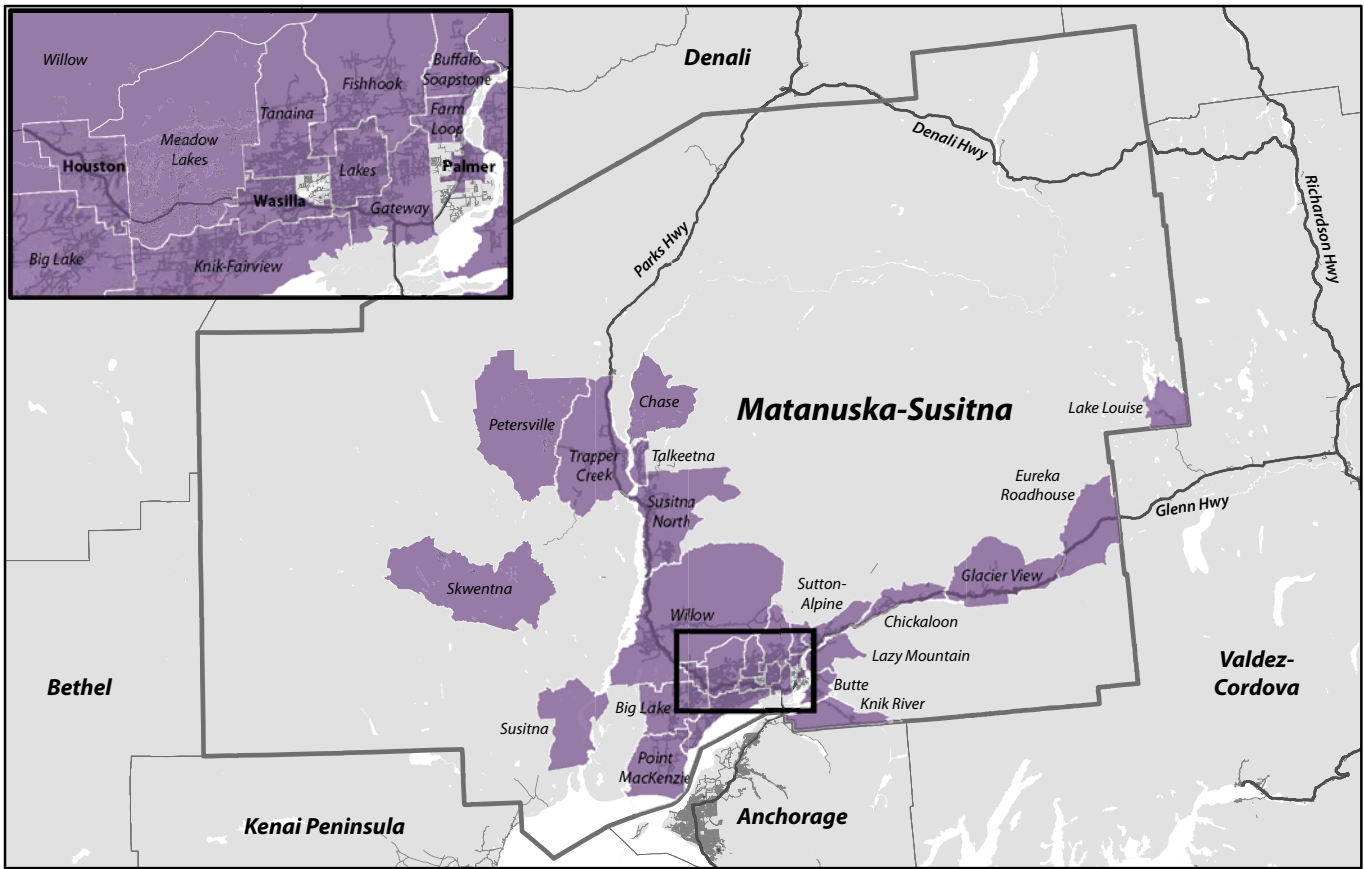
1 First for Building New Homes PERCENT OF STATE'S NEW UNITS, 2016



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Matanuska-Susitna Region's total population. (See Exhibit 3.) As recently as 1990, Mat-Su represented just 14 percent of the region.

Mat-Su's three incorporated cities of Palmer, Wasilla, and Houston are home to 17 percent of its population, with the majority residing in the other 26 unin-



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

corporated communities. Nearly all of these places have grown in recent years, with Point MacKenzie,¹ Knik-Fairview, Fishhook, and Gateway as the stand-outs. (See Exhibit 4.)

This influx of new residents has boosted the borough's school enrollment by 8 percent over the past five years, which equates to 1,471 additional students. Without Mat-Su's contribution, statewide enrollment over that period would have been essentially flat.

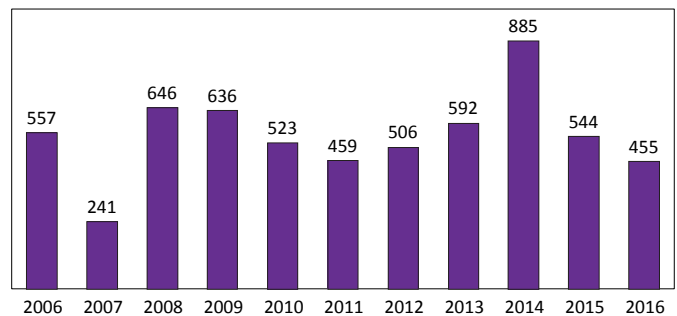
The only borough to gain residents through migration

Mat-Su's migration pattern has also defied the statewide trend, as it's one of the only areas in Alaska to have a net gain from migration in recent years.

Although the state grew overall between 2012 and 2016, more people left Alaska than moved in — meaning statewide growth came from natural increase, or births minus deaths. Net-migration for Anchorage,

¹Most of Point MacKenzie's growth came from the prison that opened in 2012 with 1,536 beds.

2 Many Years of Job Growth MATANUSKA-SUSITNA BOROUGH, 2006-16



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

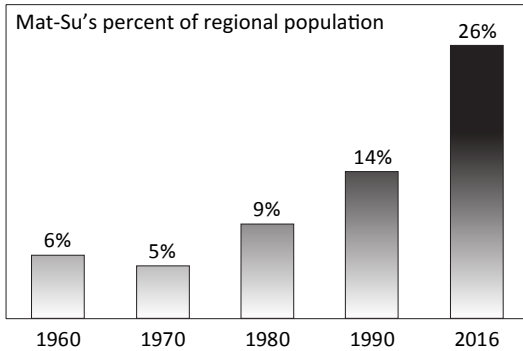
where Mat-Su gets its largest share of new residents, has been negative since 2010. (See Exhibit 5.)

While some Mat-Su residents move to Anchorage, the reverse is much more common. Jobs pay more in Anchorage and housing is more affordable in Mat-Su, making the roughly 45-minute commute worthwhile

3

Percent of Total Region

ANCHORAGE/MAT-SU REGION, 1960-2016



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

4

Population by Community

MATANUSKA-SUSITNA, 2010 AND 2016

Area Name	2010	2016	Percent change
Matanuska-Susitna Borough	88,995	102,598	15%
Big Lake CDP	3,350	3,655	9%
Buffalo Soapstone CDP	855	980	15%
Butte CDP	3,246	3,560	10%
Chase CDP	34	34	0%
Chickaloon CDP	272	253	-7%
Eureka Roadhouse CDP	29	44	52%
Farm Loop CDP	1,028	1,198	17%
Fishhook CDP	4,679	5,805	24%
Gateway CDP	5,552	7,084	28%
Glacier View CDP	234	245	5%
Houston city	1,912	2,163	13%
Knik-Fairview CDP	14,923	18,493	24%
Knik River CDP	744	795	7%
Lake Louise CDP	46	40	-13%
Lakes CDP	8,364	9,060	8%
Lazy Mountain CDP	1,479	1,562	6%
Meadow Lakes CDP	7,570	8,540	13%
Palmer city	5,937	6,268	6%
Petersville CDP	4	4	0%
Point MacKenzie CDP	529	1,782	237%
Skwentna CDP	37	36	-3%
Susitna CDP	18	13	-28%
Susitna North CDP	1,260	1,500	19%
Sutton-Alpine CDP	1,447	1,426	-1%
Talkeetna CDP	876	903	3%
Tanaina CDP	8,197	9,121	11%
Trapper Creek CDP	481	489	2%
Wasilla city	7,831	8,704	11%
Willow CDP	2,102	2,047	-3%
Balance	5,959	6,794	14%
Alaska	710,231	739,828	4%
Anchorage	291,826	299,037	2%

Note: CDP means census-designated place.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

for many. Forty-four percent of Mat-Su residents work outside the borough, with the largest share commuting to Anchorage. (See exhibits 6 and 7.)

Home prices and average wages

Part of the Matanuska-Susitna Borough's economic advantage lies in its affordable housing market, with a price differential that's enticing to the region's workers as well as those who work elsewhere but want to live near an urban area. And while difficult to quantify, the area's scenery and more rural lifestyle likely attract homebuyers as well.

In the first quarter of 2017, the average single-family home in Mat-Su sold for \$283,156, nearly a third less than the average home in Anchorage. (See Exhibit 8.) But housing affordability takes an area's average wages into account as well as its home prices, and because Mat-Su's average wages are also lower, a home is no more affordable in Mat-Su for a Mat-Su earner than for an Anchorage worker buying in Anchorage.

For both Mat-Su and Anchorage workers, it takes about 1.4 average paychecks to afford a home in their respective areas. The equation changes considerably for those who buy a house in Mat-Su and commute to Anchorage. (See Exhibit 9.)

Anchorage's average annual earnings run 33 percent higher than Mat-Su's, at \$55,668 and \$41,832 respectively in 2016. Anchorage is home to a larger number of higher-wage jobs in oil, government, and transportation whereas Mat-Su's jobs exist largely to provide services to the local population and tend to be in lower-wage industries. (See Exhibit 10.)

The second most common work site for Mat-Su commuters is the North Slope Borough, whose average annual wage is a whopping \$96,276 due to its large oil industry.

The oil industry is a big slice of Mat-Su residents' earnings, even though the borough isn't home to a single oil industry job. Mat-Su residents earned \$281 million from the oil industry in 2015, the most recent year available, second only to Anchorage residents. For perspective, total payroll for all jobs within the borough that year was \$976 million.

Labor is its biggest export

The borough's economic vitality comes from an array of industries. Key sources of economic stimulus come from outside the borough, though, through its proximity to Anchorage and the large number of Mat-Su residents bringing in wages they earned

elsewhere. In a sense, one of the borough's chief exports is its workforce.

In 2015, the most recent year available, nearly a third of employed Mat-Su residents worked in Anchorage and 14 percent worked elsewhere in the state (see Exhibit 6), earning higher wages on average than those employed locally. In turn, commuters return home and invest their earnings in housing, consumer goods, businesses, and services.

The percentage who commute hasn't changed much over the past decade, but their locations have shifted some, with a growing share working on the North Slope and fewer commuting to Anchorage. The percent working on the Slope doubled between 2010 and 2015, from 4 percent to 8 percent, while the share working in Anchorage decreased from 33 percent to 30 percent.

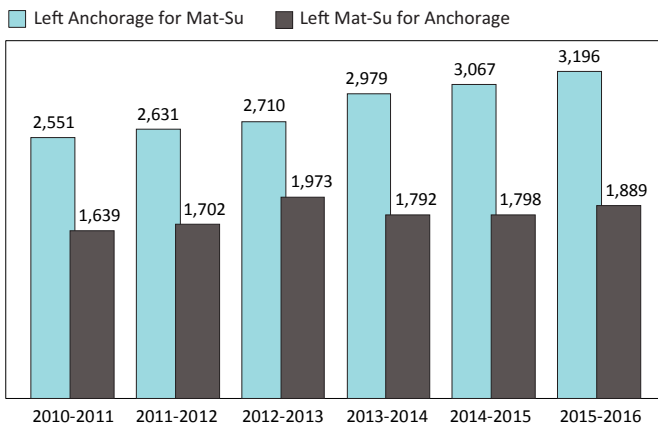
The Mat-Su Borough's large percentage of commuters makes it one of the few places in Alaska that bring in more income from outside the borough than they lose to other boroughs or outside Alaska. Most places in Alaska have more nonresident workers and workers from other boroughs than residents who work elsewhere and bring their earnings home.

The Bureau of Economic Analysis estimated that Mat-Su net-



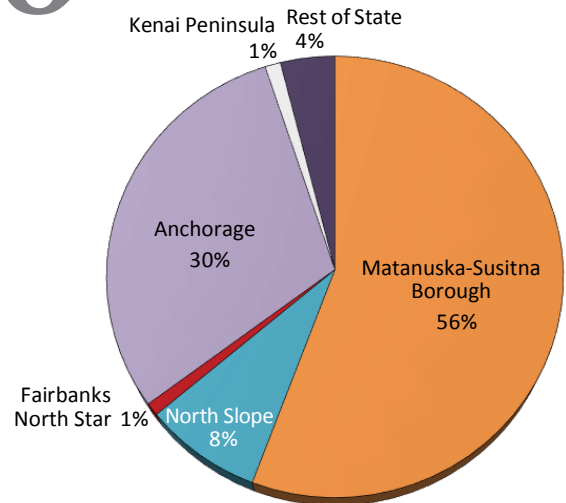
Alaska State Fair attendees check out a vegetable competition in Palmer. The fair, which ends on Labor Day each year, attracts thousands of people from around the state and features amusement rides, games, exhibits, live entertainment, and food. Photo by Flickr user Arctic Warrior

5 Many Move from Anchorage MAT-SU/ANCHORAGE MIGRATION, 2010 TO 2016



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

6 Where Residents Work MATANUSKA-SUSITNA, 2015



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

ted \$1.7 billion in personal income from outside the borough in 2015, which represented more than a third of the borough's total personal income.

It's important to note that these commuting numbers are likely understated because they exclude self-employed commuters and those who work for the federal government and the military.

Visitor industry continues to grow

Mat-Su's location fosters a strong local visitor industry. In addition to its proximity to Anchorage, the borough is home to Denali State Park, which serves as the gateway to Denali tours and climbs and is a major fishing and hunting destination.

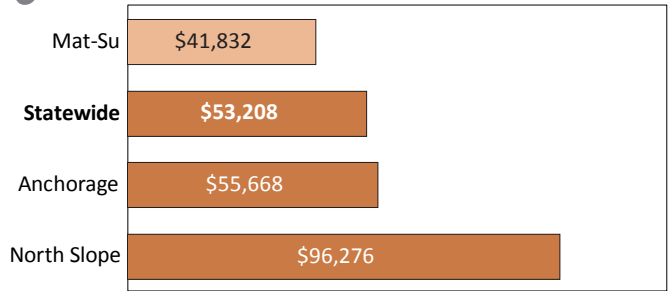
Mat-Su's tourism season continues in the winter as well, peaking with the start of the Iditarod Sled Dog Race that begins in Wasilla.

While most of Alaska's visitors come from outside the state, Mat-Su's visitor industry relies on a blend of Anchorage residents who own recreational property there and thousands of visitors from Southcentral and elsewhere in Alaska who spend vacations, holidays, and summer weekends in the area fishing, hunting, and hiking.

More visitor accommodations such as large hotels have popped up over the last two decades, making the area an increasingly popular destination for summer visitors making their way to the Upper Susitna Valley.

7 Higher Wages Are Elsewhere

HOW AVERAGE WAGES COMPARE, 2016



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

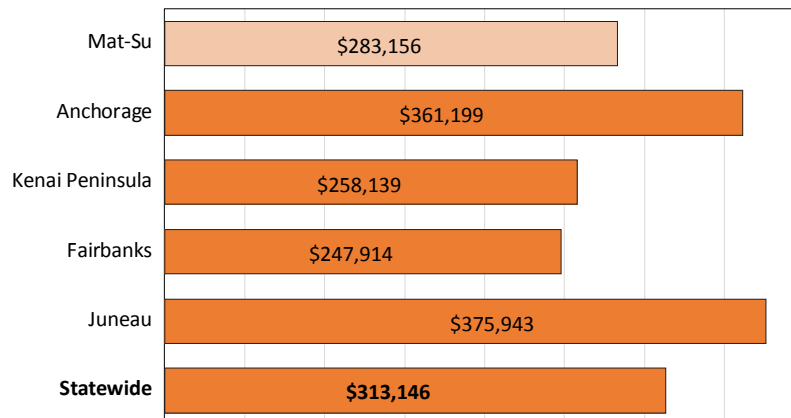
Farming plays a notable role

Another notable local industry is agriculture, which was once a dominant sector in Mat-Su but plays a smaller role today. But while this article's employment data don't include agricultural production, other data sources show the number of farmers is growing again.

The advent of farmers' markets, a growing interest in local meat and eggs, and an expanding peony industry are breathing new life into Mat-Su agriculture. And while marijuana cultivation is a new industry, there's little doubt that it's giving the area's agriculture a boost.

8 Mat-Su Homes Cost Less Than Average

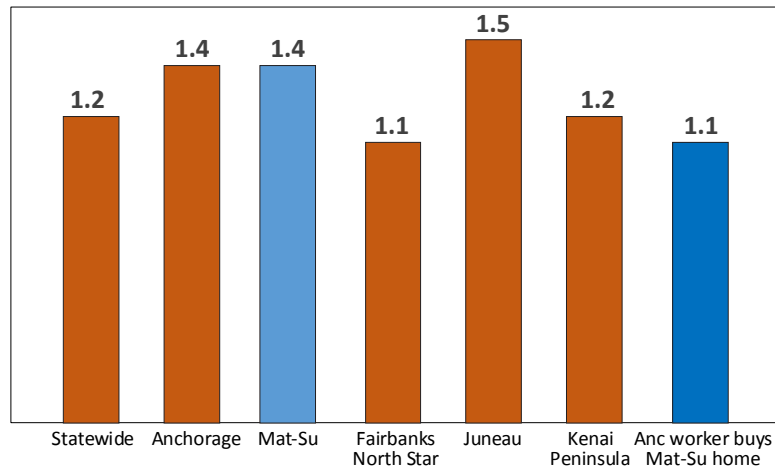
AVERAGE HOUSE PRICE BY AREA, 1ST QUARTER 2017



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

9 Paychecks Needed to Afford a House

ALASKA, 2016



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section and Alaska Housing Finance Corporation Quarterly Survey of Mortgage Lending Activity

Is Mat-Su feeling the current recession?

The Matanuska-Susitna Borough continued to grow and add jobs in 2016, but whether the state's recession began to affect local employment and the housing market in 2017 is a big question.

Data suggest Mat-Su's economy began to slow in the first quarter of 2017, when employment grew by just half a percentage point compared to 2 percent the year before. March showed a slight decline from year-ago levels — the first in many years — but more quarters of data will be necessary to determine whether it's a real change in direction.

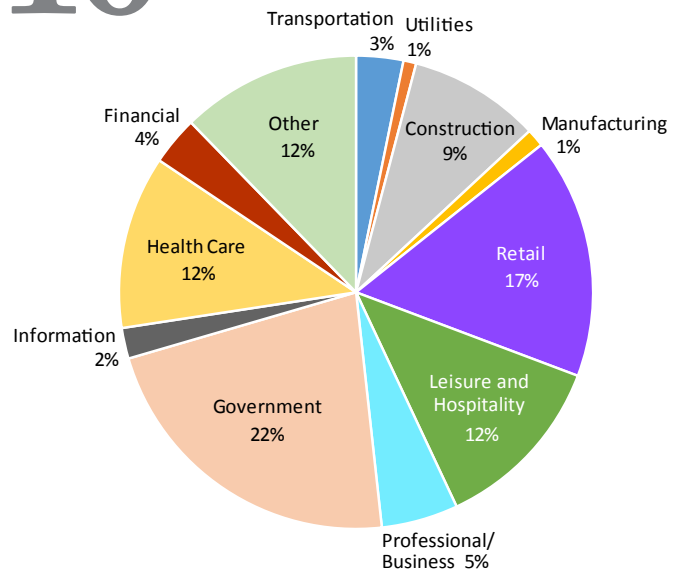
The borough's unemployment rate rose from 7.6 percent in 2015 to 8.1 percent in 2016 and has continued to rise gradually during the first seven months of 2017. (See Exhibit 11 on page 18.) The number of unemployment insurance claimants has actually decreased, although not all unemployed workers qualify or apply for unemployment insurance benefits.

Another question that will take more time to answer is whether job losses in Anchorage and the Slope over the last two years have taken their toll on the borough, given that 44 percent of Mat-Su residents work elsewhere. Some of these lost jobs were surely held by Mat-Su residents, but we can't yet verify the extent of the losses.

Like the state as a whole, Anchorage began to lose jobs in the last quarter of 2015. Employment fell by

10 A Diverse Industry Mix

MATANUSKA-SUSITNA, 2016



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

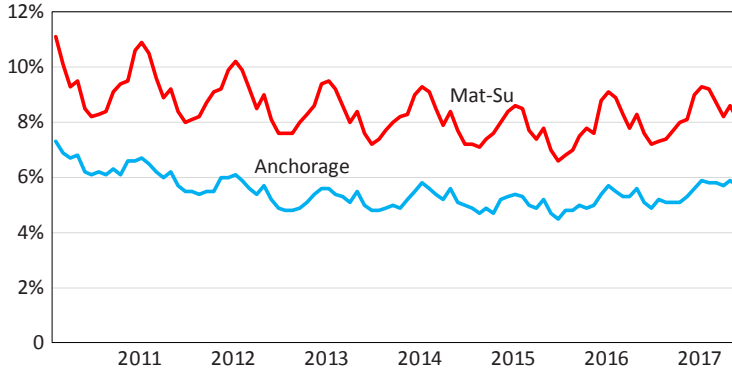
2,700 in 2016 and Anchorage has continued to lose jobs at a similar rate in 2017. And while data for 2016 and 2017 for the North Slope aren't yet available, the number of Mat-Su residents working on the Slope peaked in 2014 and fell slightly in 2015.

Continued on page 18

11

Unemployment Rate Up Slightly

MAT-SU AND ANCHORAGE RATES, 2010 TO 2017



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

MAT-SU

Continued from page 9

Total oil industry employment statewide peaked at 13,485 in 2015, then plummeted to 9,443 in late 2016 and continued to decline into 2017.

So far, the local housing market has shown few signs of recession-related decline. Home values have not fallen, new home construction has been fairly steady (see Exhibit 12), and foreclosures haven't increased.

Home sales fell moderately in 2016 but stayed above 2014 levels, and while they continued to decline in the first half of 2017, they still remain higher than in 2014.

The rental vacancy rate is an apparent soft spot, however, doubling from 3.6 percent in March 2016 to 7.6 percent in March of this year.

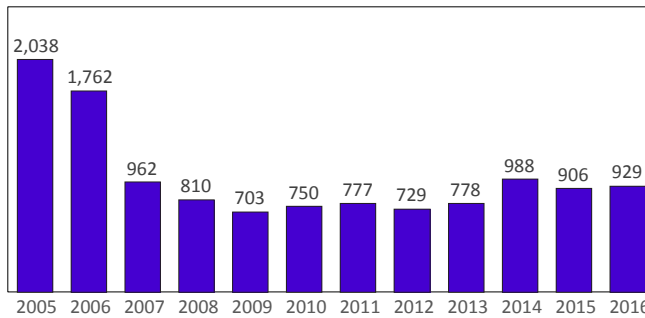
At this point, no other broad economic indicators point to a recession in the Mat-Su Borough, but more data for 2016 and 2017 will paint a clearer picture as they become available.

Neal Fried is an economist in Anchorage. Reach him at (907) 269-4861 or neal.fried@alaska.gov.

12

Building Permits Remain Steady

MAT-SU RESIDENTIAL, 2005-16



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

MATANUSKA-SUSITNA BOROUGH
Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years
(mill levy rate per \$1,000 of assessed value)

Fiscal Year	Borough Direct Rate	Overlapping Rates							
	Areawide Borough	Non-areawide Borough	City of Palmer	City of Wasilla	City of Houston	2	4	7	8
2008	9.644	0.370	3.00	-	3.00	2.35	3.05	1.02	8.48
2009	10.326	0.383	3.00	-	3.00	2.51	3.18	1.08	8.51
2010	9.980	0.429	3.00	-	3.00	2.77	3.55	1.21	8.51
2011	9.956	0.394	3.00	-	3.00	2.94	3.71	1.32	8.51
2012	10.051	0.425	3.00	-	3.00	2.94	3.96	1.32	8.22
2013	9.691	0.489	3.00	-	3.00	3.05	4.06	1.39	4.00
2014	9.852	0.520	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	-

Fiscal Year	Overlapping Rates									
	9	14	15	16	17	19	20	21	23	
2007	1.76	1.39	3.49	1.40	2.48	1.89	2.53	2.32	3.18	
2008	1.82	1.44	3.83	1.47	2.54	2.08	2.66	2.41	3.36	
2009	1.97	1.51	4.13	1.60	2.75	2.23	2.83	2.57	3.48	
2010	2.18	1.51	4.11	1.78	2.75	2.46	3.17	2.57	3.82	
2011	2.41	1.66	4.11	1.50	2.75	2.62	3.39	2.57	4.01	
2012	2.58	1.66	4.11	1.50	2.75	2.51	3.62	2.57	4.29	
2013	2.78	1.77	4.10	1.50	2.92	2.51	3.86	2.57	4.59	
2014	2.78	1.77	4.10	1.50	2.92	2.51	3.86	2.57	4.59	
2015	2.78	1.77	4.10	1.50	2.92	2.51	3.50	2.57	4.59	
2016	2.78	1.858	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	

Source: Matanuska-Susitna Borough Finance Department, Division of Assessments.

Notes: The Borough Direct Rate represents a single component which is the Areawide Mill Levy Rate. Also, Fire Service Areas (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

*In Fiscal Year 2010, FSA #33 and FSA #34 were combined to create FSA # 136.

MATANUSKA-SUSITNA BOROUGH
Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years
(mill levy rate per \$1,000 of assessed value)

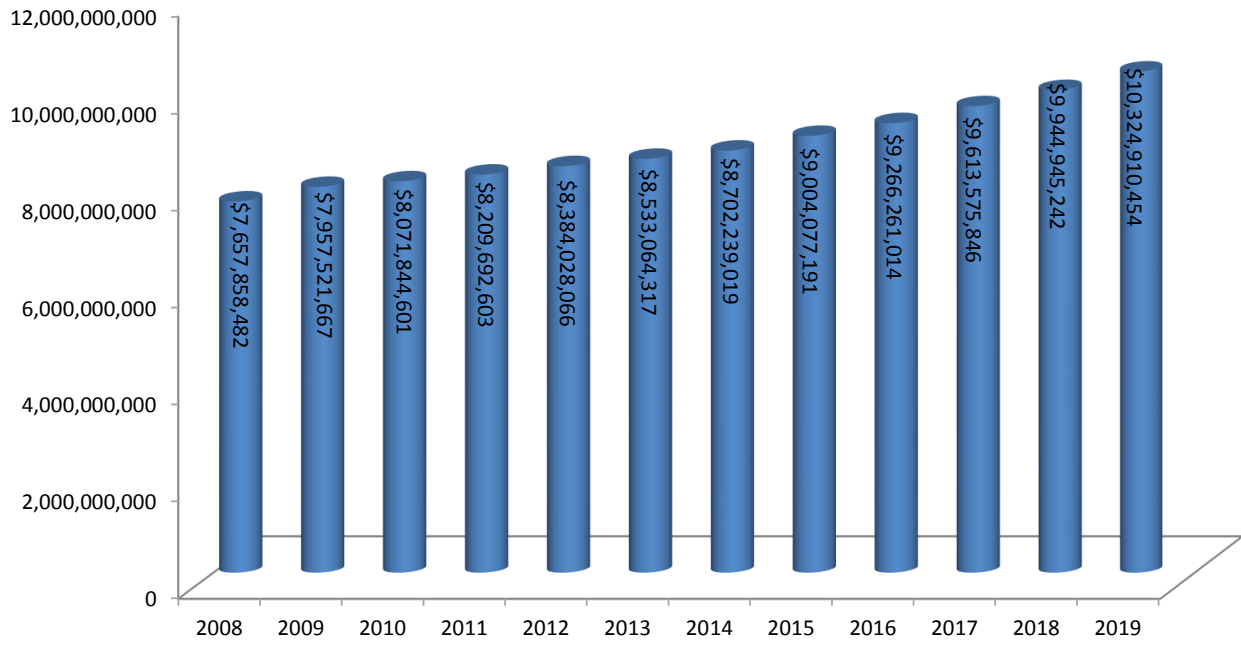
Overlapping Rates

Fiscal Year	24	25	26	27	28	29	30	31
2008	1.51	1.25	2.43	2.76	1.89	2.38	3.28	2.86
2009	1.60	1.33	2.59	2.93	2.01	2.53	3.53	3.12
2010	1.73	1.46	2.86	3.24	2.25	2.73	3.74	3.35
2011	1.84	1.53	3.04	3.24	2.00	2.73	3.74	3.35
2012	1.84	1.61	3.23	3.24	2.00	2.73	3.97	3.68
2013	1.95	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2014	1.95	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2015	2.04	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2016	2.04	1.73	3.45	3.48	2.00	3.01	4.41	3.68
2017	2.04	1.73	3.45	3.48	1.99	3.12	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

Overlapping Rates

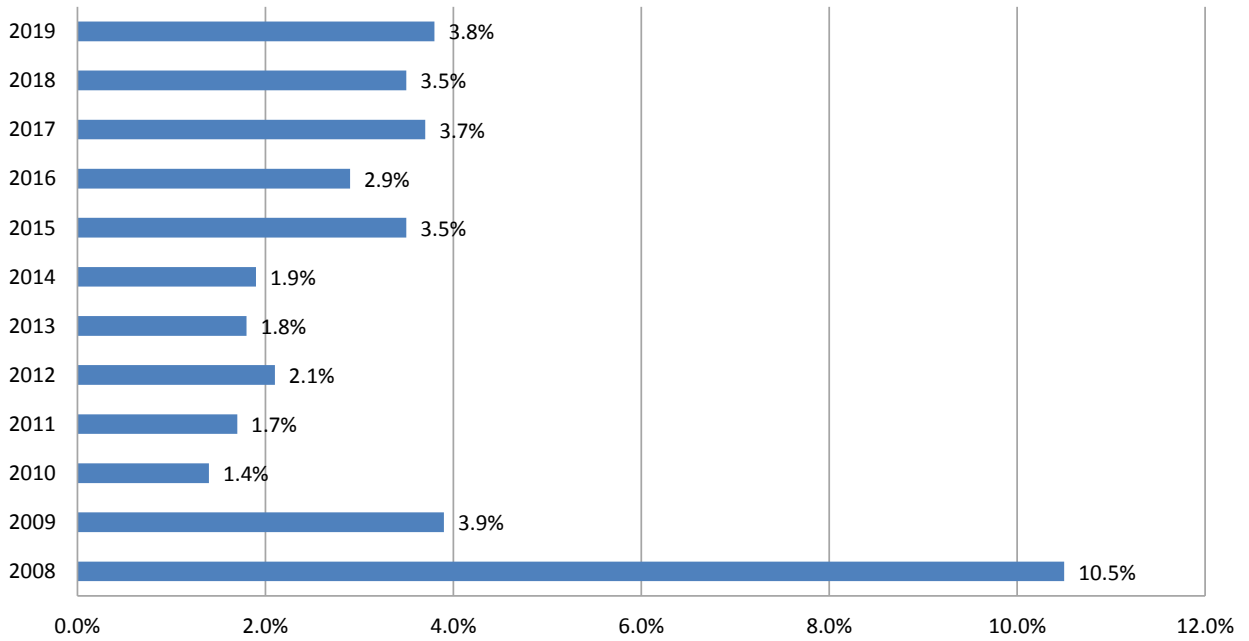
Fiscal Year	33*	34*	35	69	130	131	132	135	136*
2007	1.76	1.37	0.93	4.57	1.42	2.89	0.65	-	3.13
2008	1.82	1.40	0.96	5.26	1.46	3.06	0.68	-	3.22
2009	1.94	1.49	1.02	5.79	1.56	3.07	0.73	-	3.43
2010	-	-	1.14	6.61	1.72	3.51	0.80	3.00	1.49
2011	-	-	1.21	7.33	1.83	3.47	0.84	3.00	1.56
2012	-	-	1.29	8.21	1.92	3.68	0.88	3.00	1.56
2013	-	-	1.37	9.12	1.97	4.13	0.88	2.96	1.67
2014	-	-	1.46	9.12	1.99	3.24	0.90	2.96	1.67
2015	-	-	1.34	9.12	1.99	3.24	0.90	2.96	1.78
2016	-	-	2.75	9.12	1.99	3.24	0.94	3.21	1.88
2017	-	-	2.75	9.40	2.15	3.24	0.96	3.21	2.20
2018	-	-	2.75	9.40	2.15	3.24	0.96	3.21	2.20
2019	-	-	2.75	9.40	2.15	3.24	0.96	3.21	2.20

Mat-Su Borough Certified Assessed Valuation by Fiscal Year



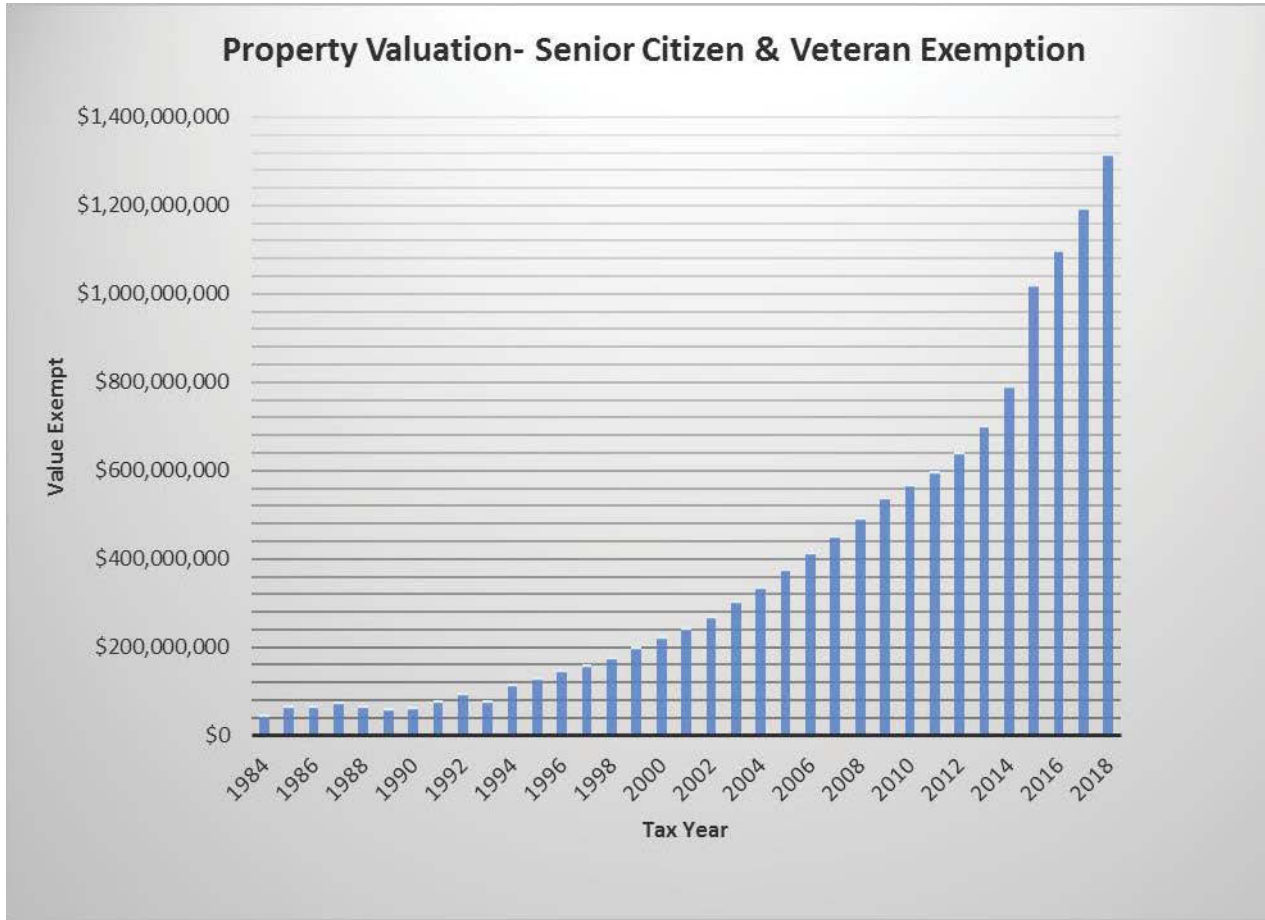
Source: Matanuska-Susitna Borough Assessments

Percentage Increase in Mat-Su Borough Assessed Valuation



Source: Matanuska-Susitna Borough Assessments

MATANUSKA-SUSITNA BOROUGH
Property Tax



Annual valuation of tax exempt Senior Citizen and Veteran property has grown significantly over the past 30 plus years. Certain tax exemptions are mandated in the State of Alaska although municipal reimbursements for the mandate ended in 1995.



**MATANUSKA-SUSITNA BOROUGH
School District Enrollment**



Photo Credit, Patty Sullivan and Stefan Hinman, Matanuska-Susitna Borough Public Affairs

School District Enrollment

Fiscal Year Ending June 30	Average Daily Enrollment	Professional Teaching Staff	Number of Schools
2017	18,809	1,278	46
2016	18,465	1,242	46
2015	17,757	1,202	45
2014	17,477	1,169	45
2013	17,247	1,140	45
2012	17,338	1,169	44
2011	16,965	1,175	44
2010	16,663	1,211	44
2009	16,481	1,186	41
2008	16,115	1,120	40
2007	15,847	1,089	37
2006	15,438	1,051	37

For more information on the School District Budget, please visit www.matsuk12.org

Glossary of Key Terms

Accrual Basis	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
Adopted Budget	Refers to the budget amounts as originally approved by the Borough assembly for operating appropriations and new capital project appropriations.
Amended Budget	A budget that represents the original approved budget with supplemental appropriations and budget transfers (departmental requests for budget modifications).
Amortization	Gradual reduction, redemption, liquidation of the balance of an account according to a specified schedule of times and amounts.
Annual Budget	A budget developed and enacted to apply to a single fiscal year.
Appropriation Ordinance	The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.
Areawide	Encompassing the entire area within the boundaries of the Borough.
Assessment	The process of determining taxable property value by government assessors by use of a 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.

Glossary of Key Terms

FAA	Federal Aviation Association
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.

Glossary of Key Terms

Grants	Contributions of gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
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.
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.

Glossary of Key Terms

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.
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	6/12/2018
100	AREAWIDE	
200	NON AREAWIDE	
201	TOBACCO TAX	
202	ENHANCED 911	
203	LAND MANAGEMENT	
204	EDUCATION OPERATING	
245	FIRE FLEET MAINTENANCE	
248	CASWELL FSA #135	
249	WEST LAKES FSA #136	
250	CENTRAL MAT-SU FSA #130	
251	BUTTE FSA #2	
252	GREATER PALMER FSA	
253	SUTTON FSA #4	
254	TALKEETNA FSA #24	
255	FISHHOOK FSA	
256	BIG LAKE FSA #33	
257	MEADOW LAKES FSA #34	
258	WILLOW FSA #35	
259	GR PALMER CONS. FSA #132	
265	ADM-ROAD SERVICE AREAS	
266	RSA GRID ROLLER MAINTENANCE	
270	MIDWAY RSA #9	
271	FAIRVIEW RSA #14	
272	CASWELL LAKE RSA #15	
273	SOUTH COLONY RSA #16	
274	KNIK RSA #17	
275	LAZY MOUNTAIN RSA #19	
276	GREATER WILLOW RSA #20	
277	BIG LAKE RSA #21	
278	NORTH COLONY RSA #23	
279	BOGARD RSA #25	
280	GREATER BUTTE RSA #26	
281	MEADOW LAKES RSA #27	
282	GOLD TRAIL RSA #28	
283	GREATER TALKEETNA RSA #29	
284	TRAPPER CREEK RSA #30	
285	ALPINE RSA #31	



Matanuska-Susitna Borough Chart of Accounts Funds

FUND	DESCRIPTION	6/12/2018
290	TALKEETNA FLOOD SA #7	
291	GARDEN TERRACE SA #8	
292	PT. MACKENZIE SA #69	
293	TALKEETNA WATER & SWR SA #36	
294	FREEDOM HILLS SUBD ROAD	
295	CIRC VIEW/STAMPEDE EST SA #13'	
296	CHASE TRAIL SERVICE AREA	
297	ROADS OUTSIDE SERV. AREAS	
300	DEBT SERVICE (SCHOOLS)	
301	DEBT SERVICE (USDA - FRONTERA	
302	DEBT SERVICE (FIREWEED BUILDIN	
303	DEBT SERVICE (TWINDLY BRIDGE)	
305	DEBT SERVICE (BOROUGH)	
310	DEBT SERVICE (CIRCLE VW)	
311	DEBT SERVICE (F.M. DES	
315	DEBT SERVICE (COPs 61)	
316	DEBT SERVICE (COPs 51)	
317	DEBT SERVICE (COPs 62)	
318	DEBT SERVICE (STATION 6-2)	
319	DEBT SERVICE (7-3)	
320	DEBT SERVICE (PARKS/REC)	
325	DEBT SERVICE (A/C COPs)	
330	DEBT SERVICE (TRANS SYSTEM)	
400	SCHOOL CAPITAL PROJECTS	
405	FIRE SERVICE CAPITAL PROJ	
410	RSA CAPITAL PROJECTS	
415	SEWAGE & WATER FACILITIES	
420	LANDFILL CAPITAL PROJECTS	
425	AMBULANCE & EMS CAP. PROJ	
430	ROADS & BRIDGES CAP. PROJ	
435	BORO FACILITIES CAP PROJ	
440	CULTURAL & REC. SVCS. CAP PRO.	
445	EMERG/DISASTER CAP PROJ	
450	PORT INFRA/CAPTL PROJECTS	
475	PASS THROUGH GRANTS	
480	MISCELLANEOUS CAPITAL PROJEC	
490	INFRASTRUCTURE CAPITAL PROJE	



Matanuska-Susitna Borough
Chart of Accounts
Funds

FUND	DESCRIPTION	6/12/2018
495	PRISON INFRASTRUCTURE/CAPTL	
499	COMBINED SCH/BORO MAINT	
510	SOLID WASTE	
520	PORT	
530	MV SUSITNA	
600	REV. LOAN S/A OPERATING	
605	REV. LOAN FSA CAPITAL	
610	REV. LOAN RSA CAPITAL	
615	CONSOLIDATED OPERATIONS	
630	UNEMPLOYMENT INS. TRUST	
635	HEALTH INSURANCE TRUST	
640	PROPERTY & CASUALTY S.I.F	
645	WORKER'S COMP S.I.F.	
800	PROPERTY TAX AGENCY	
805	DEFERRED COMPENSATION PLN	
810	HEALTH PLANNING COUNCIL	
811	MILLER REACH FIRE RELIEF	
825	NATURAL GAS LID'S	
830	ROAD LID'S	
835	ELECTRIC LID	
840	OTHER LID'S	
901	GENERAL FIXED ASSETS	
905	GENERAL LONG TERM DEBT	



Matanuska-Susitna Borough
Chart of Accounts
Departments
6/12/2018

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	6/12/2018
000	Non-Departmental	
101	Assembly	
102	Assembly Reserve	
103	Borough Clerk	
104	Mayor	
105	Elections	
106	Records Management	
110	Administration	
111	Law	
112	Port Development	
113	Common Contractual	
114	Economic Development	
115	Human Resources	
116	Geographic Info Systems	
117	IT Administration	
119	Revenue & Budget	
120	Admin-Finance	
121	Office of Information Technology	
122	Maintenance & Licensing	
123	Outdoor Ice Rinks	
124	Brett Memorial Ice Arena	
125	Accounting	
126	Telecommunication Network	
127	Cottonwood Public Safety	
128	Purchasing	
129	Recreational Services	
130	Planning	
131	Platting	
132	Cultural Resources	
133	Planning-Admin	
134	Code Compliance	
135	Economic Development	
136	Community Pools	
137	Environmental	
138	Transportation	
139	Development Services	
140	Assessment	
141	Land Management	
142	Parks & Recreation	
143	Graphics	
144	Asset Mgmt & Development	



Matanuska-Susitna Borough Chart of Accounts Divisions

DIVISION	DESCRIPTION	6/12/2018
145	Community Develop-Admin	
146	Community Enrichment	
147	Recreation Infrastructure Maint.	
148	Trails Management	
149	Community Dev - Northern Region	
150	Public Works-Admin	
151	Maintenance	
152	Vehicle Maintenance	
153	Custodial Maintenance	
154	Project Management	
155	Operations	
156	Engineering	
157	Buildings Support	
158	Community Cleanup	
159	Project Management & Eng	
161	Lid'S	
180	Capital Projects Admin	
181	Project Management	
182	Pre-Design & Engineering	
183	Purchasing	
200	Community Parks & Rec	
204	Mat-Su Youth Council	
208	Wasilla Little League	
212	Valley Performing Arts	
213	City Of Palmer, Parks	
214	City Of Wasilla, Parks	
215	City Of Houston, Parks	
217	Wasilla Athletic League	
218	Big Lake Hockey Assn.	
222	Alpine Civic Club	
235	Montana Ck Dog Musers	
237	Mat-Su Special Olympics	
238	Meadow Lakes Comm Council	
242	Aurora Dog Musers Club	
247	Parks & Rec Advisory Bd	
248	American Legion Post #15	
249	Goose Creek Community Ctr	
250	Permits & Inspections	
251	Pre-Design	
252	Trailside Discovery Camp	
253	Hatcher Pass Outdoor Club	
254	Wasilla Youth Soccer Asso	



Matanuska-Susitna Borough Chart of Accounts Divisions

DIVISION	DESCRIPTION	6/12/2018
255	American Legion Post #35	
256	Friends Of Mat-River Park	
257	Palmer Sr Citizen Center	
258	Wasilla Little Dribblers	
259	Matsu Softball Assoc	
260	Birch Harbor Homewrs Asso	
263	Willow Area Community Org	
264	Wasilla Waves Swim Club	
266	So Lakes Comm Council #1	
268	Big Lake Chamber Of Comm	
271	Butte Community Council	
272	Mat-Su Baseball, Inc	
273	Mid-Valley Seniors	
274	Pal/Was Trails Assoc #1	
275	Pal/Was Trails Assoc #2	
276	Wasilla Little Dribblers	
277	Susitna Basin Charters	
278	Mat Valley Sportsman	
279	Memory Lakes Homeown Asso	
280	Constitution Forum	
281	Lazy Mountain Com.Council	
282	Mat-Su Motor Musers	
283	Mat-Su Youth Football Btr	
284	Polar Bear Swim Club	
285	Wasilla Hs Booster Club	
286	Valley Recreation Foundn	
287	Alaska Morgan Horse Assn.	
300	Emergency Services Admin	
301	Emer Med Service Board	
310	Fleet Maintenance - DES Amb Res	
315	Fleet Maintenance - Fire	
320	Fire Code Deferment	
330	Rescue Units	
334	Ambulance Operations	
335	Rural Ambulance	
336	Core Amb Dist #1 (C/WL/H/P) FY13	
337	Amb Dist #2 (WL/H) - Use 336	
338	Amb Dist #5 (W)	
339	Amb Dist #9 (CL)	
340	Ambulance Operations	
341	Amb Dist #1 (C) - Use 336	
342	Amb Dist #2 (WL) - Use 337	



Matanuska-Susitna Borough Chart of Accounts Divisions

DIVISION	DESCRIPTION	6/12/2018
343	Amb Dist #3 (P) - Use 336	
344	Amb Dist #4 (T/S/TC)	
345	Amb Dist #5 (W/H) - Use 338 or 6	
346	Amb Dist #6 (S)	
347	Amb Dist #7 (B)	
348	Valley Transport	
349	Amb Dist #8 (LL)	
350	Emergency Services Bldg	
351	Emergency Services Station 51	
360	Local Emer. Pl. Board	
370	Enhanced 911	
380	Emergency Management	
400	Solid Waste	
401	Central Landfill	
402	Transfer Sites	
415	Vehicle Removal Program	
416	Hazardous Waste Removal	
417	Recycling	
418	Remote Transfer Sites	
501	Library Board	
502	Palmer Library	
503	Sutton Library	
504	Talkeetna Library	
505	Trapper Ck Library	
506	Wasilla Library	
507	Willow Library	
508	Big Lake Library	
604	Labor Relations Board	
606	Animal Care & Regulation	
607	Septage Treatment	
609	Board Of Adjmt. & Appeals	
610	Economic Development	
611	Board Of Ethics	
612	Office of Administrative Hearing	
613	Senior Citizen Advisory	
614	Animal Care & Reg. Board	
701	Transportation Museum	
702	Historical Museums	
703	Library Expansion	
704	Equestrain Trails	
705	Historical Preservation	
706	Mat-Su Trail System	



Matanuska-Susitna Borough

Chart of Accounts

Divisions

DIVISION

DESCRIPTION

6/12/2018

708	Alaska State Fair
709	Trail System
710	Recreational Facilities
711	Women'S Shelter



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE00	Closing Entries		
		300.000	Closing Entries Operating
		335.100	Business License
		335.800	Liquor Revenue
		399.000	Closing Entries Capital
RE01	Budgetary Fund Balance		
		301.000	Budgetary Fund Account
RE11	General Property Taxes		
		311.100	Real Property
		311.101	Real Prop-SCit/DVet/Farm
		311.102	Real Property-Delinquent
		311.200	Personal Property
		311.202	Personal Property-Delinq
		311.300	Aircraft Registration Tax
		311.302	Aircraft Reg-Delinquent
		311.400	Penalty & Interest
		311.500	Vehicle Tax State Collec
RE13	Sales Taxes		
		313.100	Marijuana Sales Tax
		313.150	Marijuana Penalties and Interest
		313.200	Sales Tax
		313.250	Sales Tax Penalty & Interest
RE15	Excise Taxes		
		315.100	Tobacco Excise Tax
		315.200	Excise License
		315.300	Penalty and Interest
RE21	Special Assessmnt Revenue		
		321.000	Special Assessment Revenu
		321.100	Principal
		321.200	Interest



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE21	Special Assessmnt Revenue		
		321.300	Penalty
		321.400	Fee
RE31	Federal Grants		
		331.000	Federal Grants
		331.100	Federal Eda
		331.200	Federal Fmha
RE32	Federal Shared Revenue		
		332.000	Federal Shared Revenue
RE33	Federal Pilot		
		333.000	Federal Pilot
		333.100	National Forest Income
RE34	State Grants		
		334.000	Special State Grants
		334.100	House Bills
		334.300	Senate Bills
		334.400	Library
		334.500	State Eda
		334.600	State Dot
		334.700	State Dec
		334.800	State Disaster Grants
		334.900	State Doe
RE35	State Shared Revenue		
		335.150	Safe Communities
		335.200	Senior Exemption-Vehicle
		335.250	Health Facilities
		335.300	Land Use Planning
		335.350	State Shared A/W
		335.400	Parks & Rec.
		335.450	Non Areawide



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE35	State Shared Revenue		
		335.500	Local Serv Road & Trails
		335.600	Service Areas
		335.700	Fish Tax
		335.900	Misc. State Revenue
RE36	State Pilot		
		336.100	Utility
		336.200	Amusement & Gaming
RE37	Other State Revenue		
		337.100	Debt Service Reimb
		337.200	Tobacco Tax
		337.300	Education/State
		337.400	Insurance Funds
		337.500	Vehicle Removal
		337.600	Debt Forgiveness
		337.800	State PERS Relief
		337.900	Misc. State Revenue
RE38	Other Pilot Revenue		
		338.100	Miscellaneous Pilot
RE41	General Government		
		318.100	Marijuana Sales Tax
		318.300	Penalty and Interest
		340.500	Fare Fee Revenue - MV Susitna
		341.100	Nsf & Atty Fees
		341.200	Recording Fees
		341.210	Borough Gym Fees
		341.215	Gym Damage Charges
		341.220	Borough Office Fees
		341.230	Computer Pub Access Fees
		341.300	Planning Recording Fees
		341.310	Park Fees Wasilla



Matanuska-Susitna Borough

Chart of Accounts REVENUE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE41	General Government		
		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
		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



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE41	General Government		
		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
		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



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE41	General Government		
		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	Public Safety		
		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	Parks & Recreation Fees		
		343.310	Park Fees-Jim Creek



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE43	Parks & Recreation Fees		
		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
		343.800	Alcantra Usage Fees
		343.900	Miscellaneous
RE44	Sanitation/Septage Fees		
		344.000	Sant Fill-Returned Cchecks
		344.100	S/F Use Palmer
		344.200	S/F Use Wasilla
		344.300	S/F Use Houston
		344.400	Sale Of Road Materials
		344.500	Water & Sewer Fees
		344.600	Landfill User Fees
		344.700	Finance Charge
		344.800	Sale of Recyclable Materials
		344.900	Hazardous Waste Fees
		344.910	Wasilla/Septage
RE45	Animal Care Fees		
		345.000	Animal Care - Retr Cks
		345.100	A/C Wasilla
		345.200	A/C Palmer
		345.300	A/C Houston
RE46	Ice Arena Fees		
		346.000	Ice Arena Fees



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE46	Ice Arena Fees		
		346.100	Ice Arena Fees
		346.200	Concessions
		346.300	Skate Sharpening
		346.400	Skating
		346.500	League Rental
		346.600	Skating Lessons
		346.700	Skate Rentals
		346.800	Ice Arena Surcharges
RE47	Community Pool Revenues		
		347.000	Community Pool Revenues
		347.100	Palmer Pool Revenues
		347.110	Adults
		347.120	Youth/Teen
		347.130	Junior Youth
		347.140	Preschool
		347.150	Senior Citizens
		347.160	Handicapped/Disabled
		347.170	Family Swim
		347.200	Wasilla Pool Revenues
		347.210	Hourly
		347.220	Swim Club
		347.230	Lumpy Ladies
		347.280	Pool-Sponsor Swim
		347.290	Others
		347.300	Lessons
		347.310	Aquatots
		347.320	Red Cross, Adults
		347.330	Red Cross, Youth
		347.340	Exercise
		347.400	Passes
		347.410	Punch Cards
		347.420	Passes



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE47	Community Pool Revenues		
		347.500	Miscellaneous
		347.510	Donations
RE48	Transient Accommodation Tax		
		348.100	Bed Tax Revenues
		348.200	Penalty & Interest
RE49	Water & Sewer Fees		
		349.100	Water Charges
		349.150	Other Water Charges
		349.500	Sewer Charges
		349.550	Other Sewer Charges
		349.700	Other Sewer & Water Charge
		349.800	Collection Agency Fees
RE50	Education Revenue		
		350.000	Education/Local
RE61	Interest Earnings		
		361.100	Interest On Investments
		361.200	Interest On Loans
		361.300	Interest On Foreclosures
		361.400	Interest On Boro Lands
		361.450	Interest On Ag Sales
		361.500	Interest On Bond Sales
		361.600	Interest On 86 Bond Issue
RE62	Intragovernmental		
		362.100	Borough Contributions
		362.200	School Dist Contributions
		362.300	Capital Contributions
RE66	Property Sales & Uses		
		366.100	Facility Rental



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE66	Property Sales & Uses		
		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	Transfer From Other Funds		
		367.110	Areawide
		367.120	Non Areawide
		367.130	Trnfr From Health Ins Fnd
		367.135	Trnfr from Property & Casualty SIF
		367.140	Consolidate Operations
		367.210	Tobacco
		367.220	Federal Revenue Sharing
		367.230	Land Management
		367.240	Education
		367.250	Solid Waste Enterprise Fd
		367.260	Port Enterprise Fund
		367.270	MV Susitna Fund
		367.300	Grant Projects
		367.400	Capital Projects
		367.500	Debt Service
		367.510	Revolving Loan
		367.600	Special Assessments
		367.610	Spec Assess-Enstar Gas Ln



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE67	Transfer From Other Funds		
		367.700	Service Areas
		367.800	Enhanced 911 Fund
RE68	Recovery Wage,Fringe,Exp		
		368.100	Capital Projects
		368.110	Emerg/Disaster- Fund 445
		368.120	Service Areas-Fnd 405/410
		368.130	Schools- Fund 400
		368.140	Sanitary Fills- Fund 420
		368.150	Boro/415/425/430/435/440
		368.160	L S R & T/U
		368.170	Port Enterprise - Fund 450
		368.180	Pass Through - Fund 475
		368.190	Infrastructure - Fund 490
		368.195	Prison - Fund 495
		368.200	Operating Funds
		368.210	Land Management
		368.220	Service Areas
		368.225	Service Areas - PM
		368.230	Non-Areawide
		368.240	Solid Waste Fund
		368.250	Port Fund Transfer
		368.300	Grant Projects- Fund 480
		368.400	Cities
		368.500	School District
RE69	Other Revenue Sources		
		369.100	Miscellaneous
		369.200	Sale Of G.O. Bonds
		369.210	Revenue Bond Proceeds
		369.250	COP Proceeds
		369.300	Insurance Claim Proceeds
		369.310	Insurance Premium Comm.
		369.400	Legal Settlement Proceeds



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE69	Other Revenue Sources		
		369.500	Cash Balance/Collections
		369.510	Cash Balance/Lids
		369.600	Sale Of Lid Bonds
		369.700	Credit Card Discounts
		369.800	Fines
		369.900	Donations
		369.910	Misc. Fed Revenue
RE90	Other Financing Sources		
		390.000	Other Financing Sources
RE91	Proceeds Of Gfs Disposal		
		391.100	Sale Of Gfa
		391.200	Compensation For Gfa Loss



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX00	Closing Entries		
		400.000	Closing Entries Operating
		402.000	Inventory Clearing
		466.000	Temp Labor Recovery Acct
EX01	Budgetary Fund Balance		
		401.000	Budgetary Fund Balance
		499.000	Closing Entries Capital
EX06	Education		
		406.000	Education
		406.100	Education - Operating
		406.200	EDUCATION CONTRIBUTION
EX07	Internal Service Fund Chg		
		407.100	Health Insurance-Claims
		407.150	Health Insurance-Admin Fees
		407.180	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	Trust & Agency Fund Chg		
		408.100	Trust And Agency Fund Chg
EX11	Salaries & Wages		
		411.100	Permanent Wages
		411.200	Temp Wages & Adjmts
		411.300	Overtime Wages
		411.400	Nonemployee Compensation



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX11	Salaries & Wages		
		411.990	Offset-Salary & Wages
EX12	Benefits		
		412.100	Insurance Contrib
		412.150	On-Call Health Insurance
		412.190	Life Insurance
		412.200	Unemployment Contrib
		412.250	Fica
		412.300	Medicare
		412.400	Retirement Contrib. - DB Plan
		412.410	PERS Tier IV - DC Plan
		412.411	PERS Tier IV - Health Plan
		412.412	PERS Tier IV - HRA
		412.413	PERS Tier IV - OD&D
		412.600	Workers Compensation
		412.700	Sbs Contribution
		412.800	Wellness/Other
		412.990	Offset-Benefits
EX13	Expenses Within Borough		
		413.100	Mileage - Within Borough
		413.200	Expense Reimb-Within Boro
		413.300	Exp Allowance-Within Boro
		413.400	Meal Allowance -W/I Boro
		413.500	Meeting Comp - W/I Boro
		413.600	Lost Income - Within Boro
		413.900	Other Exp - Within Boro
EX14	Expenses Outside Of Boro		
		414.100	Mileage - Outside Boro
		414.200	Exp Reimb- Outside Boro
		414.300	Expense Allow- O/S Boro
		414.400	Travel Tickets
		414.500	Meeting Comp-O/S Boro



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX14	Expenses Outside Of Boro		
		414.600	Lost Income-Outside Boro
		414.800	Moving Expenses
		414.900	Other Exp-Outside Boro
EX20	Bad Debts Expense		
		420.000	Bad Debts Expense
EX21	Communications		
		421.100	Communication Network Services
		421.200	Postage
		421.300	Communication Network
EX22	Advertising		
		422.000	Advertising
		422.010	Foreclosure Advertising
		422.100	Display Advertising
EX23	Printing		
		423.000	Printing
		423.100	Resale/Printed Maps
EX24	Utilities-Building Oprtns		
		424.100	Electricity
		424.200	Water & Sewer
		424.300	Natural Gas
		424.400	Lp-Propane
		424.500	Garbage Pickups
		424.550	Recycling Pickups
		424.600	Heating Fuel-Oil
EX25	Rental/Lease		
		425.100	Land Lease
		425.200	Building Rental
		425.300	Equipment Rental



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX25	Rental/Lease		
		425.400	Computer Lease
		425.410	Software Lease
		425.500	Gangway Rental
EX26	Professional Charges		
		426.100	Auditing & Accounting
		426.200	Legal
		426.300	Dues & Fees
		426.350	Credit Card Fees
		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	Insurance & Bond		
		427.100	Property Insurance
		427.200	Vehicle Insurance
		427.300	Crime Insurance
		427.400	Inland Marine Insurance
		427.500	Liability Insurance
		427.510	Umbrella Liability Ins
		427.520	Professional Liab Insur
		427.600	Insurance Consulting Fee
		427.700	Risk Management Training
		427.800	Insurance Adjusters Fees
		427.900	Insurance Deductible
EX28	Maintenance Services		
		428.100	Building Maint Services
		428.200	Grounds Maint Services
		428.300	Equipment Maint Services



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX28	Maintenance 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
EX29	Other Contractual		
		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	Office Supplies		
		430.100	Office Supplies < \$500
		430.200	Copier/Fax Supplies
EX31	Maintenance Supplies		
		431.100	Vehicle Maint Supplies
		431.200	Building Maint Supplies
		431.300	Equipment Maint Supplies
		431.400	Grounds Maint Supplies
		431.900	Other Maint. Supplies
EX32	Fuel/Oil-Vehicle Use		
		432.100	Oil & Lubricants



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX32	Fuel/Oil-Vehicle Use		
		432.200	Gas
		432.300	Diesel Fuel
		432.400	Fuel - MV Susitna
EX33	Misc Supplies		
		433.100	Personnel Supplies
		433.110	Clothing
		433.120	Tools under \$500
		433.200	Medical Supplies
		433.300	Books/Subscriptions
		433.500	Training Supplies
		433.600	Concession Food/Supplies
		433.700	Resale Supplies
		433.900	Other Supplies
		433.950	AC&R Animal Supplies
EX34	Equipment Under \$5,000		
		434.000	IT Equipment under \$5000
		434.100	Other Equip under \$5,000
		434.300	Furniture Under \$5,000
EX41	Debt Service		
		441.000	Debt Service
		441.100	Dbt Srv-Principal-Schools
		441.110	Dbt Srv-Principal-Fire
		441.120	Dbt Srv-Principal-Borough
		441.130	Dbt Srv-Principal-Trans Sys
		441.140	Dbt Svc, Principal
		441.200	Dbt Srv-Interest-Schools
		441.210	Dbt Srv-Interest-Fire
		441.220	Dbt Srv-Interest-Borough
		441.230	Dbt Srv-Interest-Trans Sys
		441.240	Dbt Svc, Interest
		441.300	Debt Refunding



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX41	Debt Service		
		441.400	Debt Forgiveness
		441.500	Debt Srv - Transfer Out
		445.145	Trnfr to - Debt Svc (Loan)
EX42	Loan Payments		
		442.100	Loan Pymnts-Principal
		442.200	Loan Pymnts-Interest
		442.300	Loan Pymnts-Penalty
		442.400	Loan Pymnts-Foreclosure
EX43	Intra Govern/Recov Expens		
		443.000	Admin & Audit Fee
		443.100	Admin. & Audit Fsa
		443.110	Telecomm-Admin & Audit
		443.120	Cottonwood P S -Adm/Audit
		443.130	Admin. & Audit Rsa
		443.200	Public Wrks- Admin/Audit
		443.210	Administration-Admin/Audi
		443.220	Assembly-Admin & Audit
		443.230	Assembly Res-Admin/Audit
		443.240	Assessment-Audit & Audit
		443.250	Clerk - Admin & Audit
		443.260	Computer - Admin & Audit
		443.270	Elections - Admin & Audit
		443.280	Finance - Admin & Audit
		443.290	Legal - Admin & Audit
		443.300	Maintenance
		443.305	Fleet Maintenance
		443.310	Planning-Admin & Audit
		443.320	Platting-Admin & Audit
		443.900	In-Kind Overhead
EX44	Intergovt Fees		
		444.100	State- Intergovt Fees



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<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX44	Intergovt Fees		
		444.200	Federal- Intergovt Fees
EX45	Operating Fund Transfers		
		445.100	Transfer To- General Fund
		445.110	Transfer To- Areawide
		445.120	Transfer To- Non-Areawide
		445.140	Trnfr To- Debt Svc (Schl)
		445.141	Trnfr To- Debt Svc (P&R)
		445.142	Trnfr To- Debt Svc (COPs)
		445.143	Trnfr To- Debt Svc (NonAW)
		445.144	Trnfr To-Debt Svc (Trans Sys)
		445.200	Trnfr To- Fed Rev Sharng
		445.210	Transfer To- Land Mgmt
		445.220	Trnfr To- Education Oprtg
		445.230	Transfer To- Service Area
		445.240	Trnfr To- Revolving Loan
		445.250	Trnfr To- Consol Operatns
		445.260	Trnfr To- Intern Svc Fund
		445.300	Trnfr To- Port Ent Fund
		445.310	Trnfr To- S.W. Ent Fund
		445.350	Trnfr To-M/V Susitna
EX46	Capital Project Transfers		
		446.100	Transfer To- Areawide(Cp)
		446.120	Trnfr To- NonAreawide(Cp)
		446.125	Trnfr To- Enhanced 911(Cp)
		446.130	Trnfr To- Land Mngmt (Cp)
		446.140	Transfer To- Debt Serv Cp
		446.150	Trnfr to- Svc Areas (Cp)
		446.160	Trnfr To- SW Ent. Fund (Cp)
		446.170	Trnfr To- Port Ent Fund (Cp)
		446.200	Transfer To- Fund 445
		446.300	Transfer To- Fund 400
		446.400	Transfer To- Fund 405/410



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<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX46	Capital Project Transfers		
		446.500	Transfer To- Fund 480
		446.600	Transfer To- Fund 420
		446.700	Tfr415/425/430/435/440/47
		446.800	Transfer To- Fund 499
		446.810	Transfer To- Fund 490
		446.820	Transfer To - Fund 495
		446.900	Transfer To- Fund 450
EX47	Special Project Transfers		
		447.100	Special Grants
		447.200	Local Serv Road & Trails
EX49	Transfers/Pass Throughs		
		449.100	Transfers-City Of Palmer
		449.200	Transfers-City Of Wasilla
		449.205	Transfers - City of Wasilla Planning
		449.210	Transfers-Youth Programs
		449.215	Tansfers - Youth Court
		449.300	Transfers-City Of Houston
		449.400	State Shared Rev Passthru
		449.500	Grant Pass Through
		449.900	Transfers-Other Agencies
EX51	Equipment Over \$5000		
		451.100	Equipment over \$5,000
		451.200	Vehicles
		451.300	Furniture over \$5,000
		451.998	Amortization Expense
		451.999	Depreciation Expense
EX52	Landfill Postclosure		
		452.000	Postclosure Costs
EX53	Miscellaneous		



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<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX53	Miscellaneous		
		453.000	Miscellaneous
EX54	Freight/Capital Outlay		
		454.000	Freight/Capital Outlay
EX55	Land Acquisitions		
		455.000	Land Acquisitions
EX56	Small Bldg Const/Imprv		
		456.000	Small Blding Or Const Sup
EX57	Property Tax Relief		
		457.100	Areawide Tax Relief
EX61	Buildings		
		461.000	Buildings
		461.005	Overtime-Buildings
		461.100	Architectural
		461.110	Schematic Design Phase
		461.120	Design Development Phase
		461.130	Const Documents Phase
		461.140	Bidding Phase
		461.150	Construction Phase
		461.160	Const Observation/Surveil
		461.170	Post Construction Service
		461.180	Extra Charges
		461.190	Reimbursables
		461.200	Consultants
		461.210	Design/Recon
		461.220	Survey
		461.230	Soils
		461.240	Administration (Ps&E)
		461.250	Inspection
		461.260	Testing



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<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX61	Buildings		
		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
		461.720	Inspection Time
		461.725	Overtime-Bldg Inspect
		461.730	Testing Time



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<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX61	Buildings		
		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



Matanuska-Susitna Borough
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EXPENSE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX62	Land		
		462.310	Construction
		462.311	Additions
		462.312	Upgrade/Improvement
		462.313	Brush Cutting
		462.320	Paving
		462.321	Re-Paving
		462.330	Claims
		462.340	Rental
		462.350	Construction By Owner
		462.355	Construction by Owner-OVT
		462.360	Well Construction
		462.370	Septic Construction
		462.380	Materials Purchase
		462.390	Construction Contingency
		462.510	Water
		462.520	Sewer
		462.530	Electric
		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



Matanuska-Susitna Borough
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EXPENSE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX62	Land		
		462.755	Overtime-Land Design
		462.760	Right-Of-Way Time
		462.765	Overtime-Land Row
		462.800	Legal
		462.810	Legal Expense
		462.820	Arbitration Expense
		462.830	Art In Public Places
		462.900	Contingency And Misc
		462.910	Contingency
		462.920	Miscellaneous Expenses
		462.930	Audit/Overhead Fee (Grnt)
		462.940	Advertising
		462.950	Film Processing
		462.960	Mail Delivery
EX63	Improvements		
		463.000	Improvements
		463.005	Overtime-Improvements
		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

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX63	Improvements		
		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



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/12/2018

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX63	Improvements		
		463.720	Inspection Time
		463.725	Overtime-Improve Inspect
		463.730	Testing Time
		463.735	Overtime-Improve Test
		463.740	Survey Time
		463.745	Overtime-Improve Survey
		463.750	Design Time
		463.755	Overtime-Improve Design
		463.760	Right-Of-Way Time
		463.800	Legal
		463.810	Legal Expense
		463.820	Arbitration Expense
		463.830	Art In Public Places
		463.900	Contingency And Misc
		463.910	Contingency
		463.920	Miscellaneous Expenses
		463.930	Audit/Overhead Fee (Grnt)
		463.940	Advertising
		463.950	Film Processing
		463.960	Mail Delivery
		463.990	Facilities Coordinator
EX64	Capital Proj-Furnis/Equip		
		464.000	Furnishing/Equip Over \$50
		464.260	Testing
		464.310	Contractual Services
		464.340	Rental
		464.350	Construction By Owner
		464.434	Equip./Furn./Computers under \$5,000
		464.451	Equip./Furn./Computers over \$5,000
		464.710	Administration Time
		464.715	Overtime-Admin Time
		464.910	Contingency



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<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX64	Capital Proj-Furnis/Equip		
		464.920	Miscellaneous Expenses
		464.940	Advertising
		464.960	Mail Delivery
		464.999	Misc. Supplies
EX65	Other		
		465.000	Other
EX70	Grant Audit Fee		
		470.000	Grant Audit Fee
EX71	Grant Audit Fee		
		471.000	Audit/Admin Fee Grants
EX72	Legal Fee		
		472.000	Legal Fee
EX73	State Fees		
		473.000	State Fees
EX74	Federal Fees		
		474.000	Federal Fees
EX75	Organizations Admin Fees		
		475.000	Organizations' Admin Fees
EX81	Areawide Fund (101)		
		481.000	Areawide Fund (101)
EX82	Grant Clearing Fund		
		482.000	Grant Clearing Fund (800)
EX83	Capital Project Funds		
		483.000	Cap Proj Interfund Transf