

**APPROVED
ANNUAL
BUDGET**

2021
FISCAL YEAR

**MATANUSKA
SUSITNA
BOROUGH**



2021

APPROVED BUDGET

For Fiscal Year Ending June 30, 2021

George Hays, Acting Borough Manager
Cheyenne Heindel, Director of Finance

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

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MATANUSKA-SUSITNA BOROUGH

Office of the Borough Manager

350 East Dahlia Avenue • Palmer, AK 99645

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

George.Hays@matsugov.us

May 28, 2020

Honorable Borough Mayor and Assembly:

Submitted herewith is the Fiscal Year 2021 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. This budget was formally adopted by the Assembly on May 28, 2020. The total budget is \$410,114,160 a 1.23% increase as compared to the prior fiscal year amended budget.

Fiscal year 2018 and 2019 were challenging and fiscal year 2020 continued that trend. In August 2019 we saw the start of the McKinley and Doshka Fires. These fires raged all summer. In December, 2019 we had major flooding on Willow Creek, blocking access for 32 families on the other side of an isolated bridge. Rescue teams hauled out families and supplies in 30 degrees below zero weather. Then in January of 2020, the world was beginning to feel the impact of the COVID-19 virus. The nation and Alaska were impacted shortly thereafter. Since March, the Matanuska-Susitna Borough has been grappling with the economic downturn which the virus and falling oil prices has caused. We are continuing to adjust to changes from state level funding and ever changing public health mandates. This budget was amended in response to those items.

Resources have been allocated in accordance with our mission statement, "Providing Outstanding Borough Services to the Matanuska-Susitna Community." The Fiscal Year 2021 goal is process improvement and infrastructure building for the benefit of all Borough residents. To meet our objectives, we have skillfully married limited Borough resources with grant and legislative revenue opportunities. Our top priorities include:

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

As a part of this process to match financial resources with constituent needs and promote prosperous, safe and healthy communities, a number of capital projects were removed from the proposed budget to be funded with federal Coronavirus Aid, Relief and Economic Security Act grant funds passed through the state. Additionally, it is anticipated this funding will allow us to assist our community.

Providing Outstanding Borough Services to the Matanuska-Susitna Community.

Motor Vehicle tax allocation changed at the end of fiscal year 2019 and the change is presented in this budget. As a result, a new capital project called “Bridge and Railroad Crossing Major Maintenance and Repair, 50% match RSA Construction, 50% match Dust Control,” was funded with the estimated excess motor vehicle taxes. The amount placed in the project is \$207,700.

We take our responsibility to the taxpayer seriously. Thus, through cuts to capital and the elimination of the “Reserve for Future Governmental Shift,” we were able to reduce the mill rate from 10.386 to 10.322, while still absorbing the entire amount of school debt when the state failed to fund the School Bond Debt Reimbursement Program.

The Matanuska-Susitna Borough is once again the fastest growing area in the State of Alaska. Our current population is 106,438, the second most populous borough in the state. We are managing operations out of necessity, in order to accept the full responsibility of the school debt burden. The estimated amount of the State’s share of unpaid School Bond Debt is \$207,000,000. Since it is anticipated that this will not be funded in the future the borough taxpayers and operations will be impacted in the future. In Fiscal Year 2020 our employees have gone the distance to reduce spending and keep a balanced budget. Offices and departments will continue to actively monitor expenses and revenues throughout the year to ensure financial sustainability.

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

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

Respectfully Submitted,



George Hays
Acting Borough Manager



Cheyenne Heindel
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Matanuska-Susitna Borough
Alaska**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

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HELPFUL INFORMATION

www.matsugov.us

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

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

Transparency

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



Popular Numbers

Mayor	861-8682
Manager’s Office	861-8689
Human Resources	861-8404
Animal Control	761-7501
Public Affairs	861-8577
Purchasing	861-8601
Clerk/Elections	861-8683
Community Development	861-7869
Land Management	861-7869
Recreation Services	861-8578
Libraries	861-8578
Assessments	861-8642
Collections	861-8610
Local Improvement Districts	861-8632
Planning	861-7851
Development Services	861-7822
Platting	861-7874
Emergency Services	861-8000
Capital Projects	861-7702
Operations & Maintenance	861-7753
Road Maintenance	861-7755
Main Phone Line	861-7801

Find us on Social Media



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



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



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

Top 10 Taxpayers

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

Principal Officials & Organization Chart



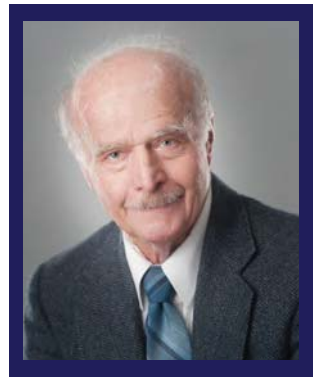
**Mayor
Vern Halter**



**District 1
Tim Hale**



**District 2
Stephanie Nowers**



**District 3
George McKee**



**District 4
Ted Leonard**



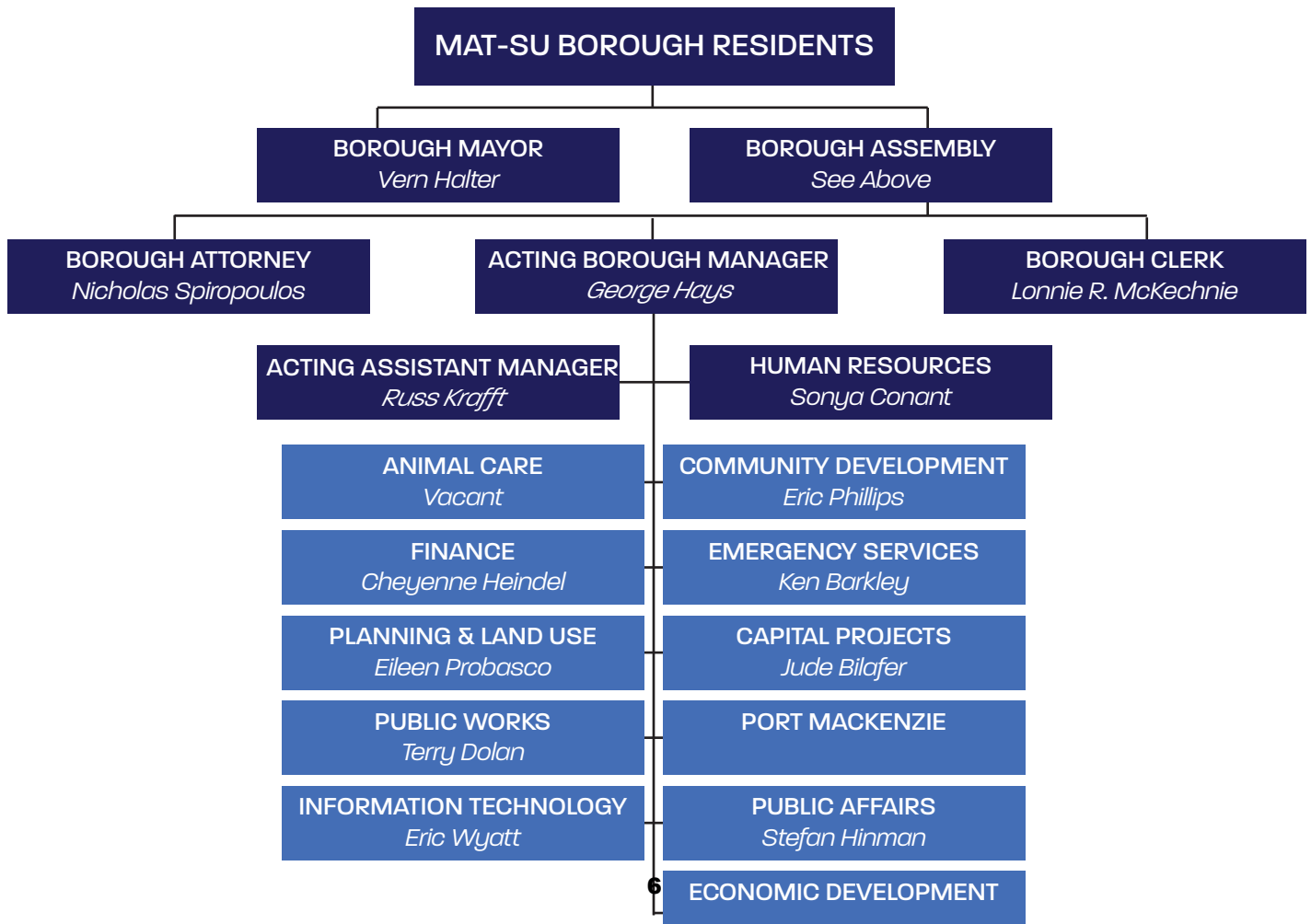
**District 5
Dan Mayfield**



**District 6
Jesse Sumner**



**District 7
Tam Boeve**



NON-CODE ORDINANCE

By: Borough Manager
Introduced: 04/21/20
Public Hearing: 04/23/20
Public Hearing Continued to 04/28/20: 04/23/20
Public Hearing: 04/28/20
Public Hearing Continued to 04/30/20: 04/28/20
Public Hearing: 04/30/20
Public Hearing Continued to 05/19/20: 04/30/20
Public Hearing: 05/19/20
Postponed to 05/26/20: 05/19/20
Amended: 05/26/20
Postponed to 05/28/20: 05/26/20
Amended: 05/28/20
Adopted: 05/28/20

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 20-020**

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, 2020 AND ENDING JUNE 30, 2021 AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2020 THROUGH JUNE 30, 2021.

BE IT ENACTED:

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

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

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

NO.	FUND TITLE	APPROPRIATION
100	Areawide General.....	53,988,132
200	Non-Areawide.....	4,874,610
202	Enhanced 911.....	1,765,044
203	Land Management.....	1,332,375
245	Fleet Maintenance.....	791,436
248	Caswell Fire Service Area.....	341,893
249	West Lakes Fire Service Area.....	2,653,088
250	Central Mat-Su Fire Service Area.....	7,710,095
251	Butte Fire Service Area.....	605,720
253	Sutton Fire Service Area.....	216,313
254	Talkeetna Fire Service Area.....	367,908
258	Willow Fire Service Area.....	583,558
259	Gr. Palmer Consol. Fire Service Area.....	555,750
265	Road Service Area: Administration.....	3,092,405
270	Midway Road Service Area.....	640,459
271	Fairview Road Service Area.....	642,527
272	Caswell Lakes Road Service Area.....	519,025
273	South Colony Road Service Area.....	1,246,270
274	Knik Road Service Area.....	1,455,613
275	Lazy Mountain Road Service Area.....	232,857
276	Greater Willow Road Service Area.....	587,809
277	Big Lake Road Service Area.....	1,062,706
278	North Colony Road Service Area.....	171,938
279	Bogard Road Service Area.....	1,021,484
280	Greater Butte Road Service Area.....	516,367
281	Meadow Lakes Road Service Area.....	978,969
282	Gold Trail Road Service Area.....	1,083,309
283	Gr. Talkeetna Road Service Area.....	532,373
284	Trapper Creek Road Service Area.....	190,459
285	Alpine Road Service Area.....	288,551
286	Jimmy's Drive Service Area.....	15,400
290	Talkeetna Flood Control.....	53,894
292	Point MacKenzie Service Area.....	88,043
293	Talkeetna Water/Sewer Service Area.....	914,607
294	Freedom Hills Road.....	5,000
295	Circle View/Stampede Estates E.C.S.A.	10,225
296	Chase Trail Service Area.....	7,088
297	Roads Outside Service Areas.....	233
300	Debt Service-Schools.....	22,863,408
301	Debt Service-USDA-Fronteras Charter School.....	393,300
302	Debt Service-UAA-Fireweed Building.....	67,174
316	Debt Service-Station 5-1.....	759,789
318	Debt Service-Station 6-2.....	496,750
319	Debt Service-Station 7-3.....	562,900
320	Debt Service-Parks & Recreation.....	2,064,763

325 Debt Service-Non-Areawide A/C539,000
 330 Debt Service-Road Bonds2,241,434

Subtotal - Borough Operating Funds121,132,051

510 Solid Waste Enterprise Fund9,421,171
 520 Port Enterprise Fund1,980,230

Subtotal - Borough Enterprise Funds11,401,401

204 Education Operating255,128,136

Subtotal - Education Operating255,128,136

*** Areawide Capital Projects3,171,000
 *** Areawide-Bridge & Railroad Crossing Major207,700
 Maintenance and Repair, 50% match RSA
 Construction, 50% Match Dust Control
 *** Areawide-Tourism Infrastructure310,000
 *** Areawide-Port Grant Match1,927,420
 *** Areawide-Fish Passage Grant Match500,000
 *** Areawide-Human Services Grant Match150,000
 ** Areawide-City of Wasilla Planning Grant225,000
 *** Non-Areawide Capital Projects532,250
 ** Caswell FSA Capital Projects125,000
 *** West Lakes FSA Capital Projects200,000
 *** Central Mat-Su FSA Capital Projects2,725,000
 *** Butte Fire Capital Projects110,000
 *** Sutton Fire Capital Projects30,000
 ** Willow FSA Capital Projects245,000
 *** Greater Palmer FSA Capital Projects950,000
 *** RSA Administration45,000
 *** Midway RSA Capital Projects1,194,168
 *** Fairview RSA Capital Projects757,215
 *** Caswell Lakes RSA Capital Projects124,648
 *** South Colony RSA Capital Projects568,342
 *** Knik RSA Capital Projects1,599,090
 *** Lazy Mountain RSA Capital Projects124,953
 *** Greater Willow RSA Capital Projects387,055
 *** Big Lake RSA Capital Projects624,085
 *** North Colony RSA Capital Projects89,705
 *** Bogard RSA Capital Projects1,166,526
 *** Greater Butte RSA Capital Projects593,912
 *** Meadow Lakes RSA Capital Projects1,287,798
 *** Gold Trails RSA Capital Projects1,004,978
 *** Greater Talkeetna RSA Capital Projects116,319

*** Trapper Creek RSA Capital Projects87,408
 *** Talkeetna Sewer & Water Capital Projects230,000
 *** Solid Waste Enterprise Fund Capital Projects...543,000
 *** Port Mackenzie Enterprise Fund Cap. Proj.500,000

Subtotal - Borough Capital Projects22,452,572

TOTAL APPROPRIATION **\$410,114,160**

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, 2021 and upon payment of accrued liability within the areawide, non-areawide and land management funds and to set up this liability to comply within generally accepted accounting principles. Said funds are to be expended only in the event that payouts will cause a shortfall in those amounts included in Section 3 for operational purposes.

Section 5. Appropriation for insurance. There is hereby appropriated \$500,000 into an account within the areawide fund and \$25,000 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 2021.

Section 6. Appropriation for reservation of fund balance. There is hereby appropriated an additional sum of \$25,000,000 into

a reserve account within the areawide fund which requires a minimum reserve amount of \$25,000,000 for the fiscal year 2021 budget.

Section 7. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2021. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

Section 8. Tax levies. The rates of tax levy on each dollar of assessed valuation of taxable property are hereby fixed at the following amounts in mills per each dollar of taxable property:

TAX FUND	
Areawide	10.322
Non-Areawide	0.511
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	3.04
Bogard Road Service Area #25	1.73
Greater Butte Road Service Area #26	3.45
Meadow Lakes Road Service Area #27	3.48
Gold Trails Road Service Area #28	1.99
Gr. Talkeetna Road Service Area #29	3.12
Trapper Creek Road Service Area #30	4.41
Alpine Road Service Area #31	3.68
Jimmy's Drive Service Area	5.03
Willow Fire Service Area #35	2.75

Point MacKenzie Service Area #69	9.40
Central Mat-Su FSA #130	2.15
Circle View/Stampede Estates	3.24
Erosion Control Service Area #131	
Gr. Palmer Consolidated FSA #132	0.96
Caswell Fire Service Area #135	3.21
West Lakes Fire Service Area #136	2.20
Palmer, City of	3.00
Wasilla, City of	0.00
Houston, City of	3.00

Section 9. E-911 surcharge for July 1, 2020, to June 30, 2021.

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, 2020 through June 30, 2021 shall set the E-911 surcharge rate at \$1.50 per wireline and per wireless telephone numbers that are billed or sold to a customer with an address within the Borough, and all funds collected shall be held in a separate fund subject to the appropriation of the Assembly.

Section 10. Deficit adjustment, service areas. If the revenue collected for any service area amounts to less than the amount appropriated for that service area, the deficit shall be made up to the borough's general fund from the following year's revenue of that service area.

Section 11. Interest income, service areas. Interest income collected for any service area shall be allocated to that service area.

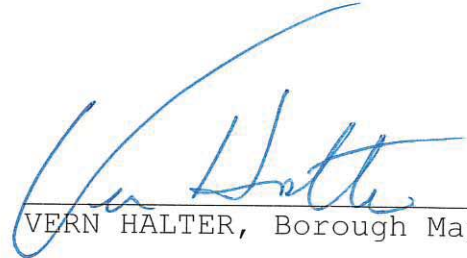
Section 12. Revenue deficiencies. In the event that total revenue from sources other than local support for any function is received in an amount less than the amount estimated in the budget document, the appropriation for such function is reduced a corresponding amount.

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

Section 14. Contingency for non-payment. In the event that the State of Alaska does not fully fund the School Construction Debt Reimbursement Program, a dollar amount corresponding to the shortfall is appropriated from the Reserve for Future Governmental Shift to fund the necessary payments.

Section 15. Due dates of taxes, general government and service areas. The above taxes are due and payable August 17, 2020 for the first installment, and February 16, 2021 for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment. Penalty and interest shall be applied on all unpaid first installment taxes on November 16, 2020. Penalty and interest on second installment will be applied on February 17, 2021.

Section 16. Effective date. Ordinance Serial No. 20-020 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly. ADOPTED by the Matanuska-Susitna Borough Assembly this 28 day of May 2020.


VERN HALTER, Borough Mayor

ATTEST:


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

LEGISLATIVE HISTORY

Introduced by: City Manager Wallace
Date: October 22, 2019
1st Public Hearing: October 22, 2019
2nd Public Hearing: December 3, 2019
3rd Public Hearing: December 10, 2019
Action: Approved
Vote: Unanimous

Yes:	No:
Berberich	
Best	
Carrington	
L. Combs	
S. Combs	
DeVries	
Valerius	

CITY OF PALMER, ALASKA

Resolution No. 20-005

A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2020, and Ending December 31, 2020, 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 2020 Budget was held on Tuesday, October 22, 2019, and continued on Tuesday, December 10, 2019; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2020 fiscal year.

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

Section 1. That the budget presented to the Council by the City Manager for the fiscal year 2020 has been reviewed by the City Council.

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

	Revenues
General Fund (01)	\$ 11,608,593
Enterprise Funds	
Water/Sewer (02)	\$ 3,092,400
Airport (03)	\$ 402,983
Solid Waste (05)	\$ 760,500
Golf Course (15)	\$ 586,000
Capital	
General CIP Projects (08)	\$ 81,700
General CIP Equipment (09)	\$ 275,000
Road Fund (10)	\$ 135,000
Water & Sewer Projects (24)	\$ 150,000
Airport Projects (30)	\$ 16,600
Special Revenue Funds	
Police Grants (52)	\$ 125,000
Narcotics Grant (53)	\$ 130,000
Total Revenues	\$ 17,363,776

	Expenditures
General Fund (01)	\$ 12,051,022
Enterprise Funds	
Water/Sewer (02)	\$ 2,742,751
Airport (03)	\$ 400,019
Solid Waste (05)	\$ 795,669
Golf Course (15)	\$ 585,559
Capital Improvements	
General CIP Projects (08)	\$ 46,006
General CIP Equipment (09)	\$ 275,000
Road Fund (10)	\$ 135,000
Water & Sewer Projects (24)	\$ 150,000
Airport Projects (30)	\$ 16,600
Special Revenue Funds	
Police Grants (52)	\$ 123,641
Narcotics Grant (53)	\$ 142,325
Total Expenditures/Expenses	\$ 17,463,592


Section 3. That the rate of the tax levy for the City of Palmer, Alaska for the fiscal year 2020 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 2020 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 2020 operating budget is adopted for a period of one (1) year, that being from January 1, 2020, through December 31, 2020.

Approved by the Palmer City Council this 10th day of December, 2019.


Edna B. DeVries, Mayor


Norma I. Alley, MMC, City Clerk

Non-Code Ordinance

By: Finance Department
Introduced: April 13, 2020
First Public Hearing: April 27, 2020
Second Public Hearing: April 29, 2020
Amended: April 29, 2020
Adopted: April 29, 2020
Yes: Burney, Graham, Harvey, Ledford, Velock
No: None
Absent: Dryden

**City of Wasilla
Ordinance Serial No. 20-20 (AM)**

An Ordinance Of The Wasilla City Council Providing For The Adoption Of The Annual Budget For Fiscal Year 2021 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 2021 as presented by the Mayor and introduced on April 13, 2020.

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, 2021, 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, 2021, 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, 2021, 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, 2020, the sum of \$31,888,330, which includes \$3,406,200 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	\$ 2,431,000
Legislative		Vehicle Fund	\$ 650,000
Clerk	\$ 493,804	Right-Of-Way Fund	\$ 25,000
Records Management	14,375	Roads Fund	\$ 460,000
Council	199,674	Technology Replacement Fund	\$ 119,000
Mayor		Special Revenue Funds	
Administration	392,852	Youth Court	\$ 84,858
General Administration	252,032	Enterprise Funds*	
Human Resources	225,350	Sewer	
Planning	341,314	Operations & Transfers	\$ 1,216,148
Finance		Debt Service	-
Finance	1,372,945	Capital	255,000
MIS	463,594	Total Sewer Funds	\$ 1,471,148
Public Safety		Water	
Administration	868,345	Operations & Transfers	\$ 1,117,385
MultiTask Drug Enforcement	190,392	Debt Service	175,377
Investigation	595,029	Capital	205,000
Police - Patrol	4,016,357	Total Water Funds	\$ 1,497,762
COPS-SRO	502,535	Airport	
Dispatch	5,060,374	Operations & Transfers	\$ 250,006
Code Compliance	234,723	Capital	330,000
Public Works		Total Airport	\$ 580,006
Administration	442,199	Curtis D. Menard Memorial Sports Center (CMMSC):	
Roads	1,420,672	Operations & Transfers	\$ 1,357,576
Property Maintenance	627,880	Capital	45,000
Cultural & Recreation		Total CMMSC Fund	\$ 1,402,576
Museum	307,760		
Parks Maintenance	771,421		
Library	1,408,324		
Recreation Services	109,929		
Non-Departmental			
Non-Departmental	179,000		
Debt Service	-		
Transfers	2,673,000		
Total General Fund	\$ 23,163,880		
		Debt Service Funds	None for FY 2021.
		Permanent Funds	
		Cemetery	\$ 3,100
		Total FY2021 Appropriation:	<u>\$ 31,888,330</u>

*Does not include depreciation.

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, 2020.

ADOPTED by the Wasilla Council on April 29, 2020.


Bert L. Cottle, Mayor

ATTEST:


Jamie Newman, MMC, City Clerk

[SEAL]

Introduced by: Mayor Thompson
Introduction Date: May 14, 2020
Public Hearing: June 11, 2020
Adoption Date: June 11, 2020
Vote: Unanimous in favor

**HOUSTON, ALASKA
ORDINANCE 20-05**

AN ORDINANCE OF THE HOUSTON CITY COUNCIL PROVIDING FOR THE ADOPTION OF THE ANNUAL BUDGET INCLUDING THE CAPITAL BUDGET FOR THE FISCAL YEAR 2021 AND APPROPRIATING FUNDS TO CARRY OUT SAID BUDGET

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

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

SECTION II: PURPOSE: In accordance with Houston Municipal Code 4.05.020, The Houston City Council hereby adopts the annual budget for the Fiscal Year 2021 as presented by the Mayor. In accordance with Houston Municipal Code 4.01.080 the Houston City Council adopts the annual capital budget based on the multi-year capital improvements program.

SECTION 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, 2021 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, 2021 fall short of the estimates appropriated by this ordinance the affected appropriations reduced by the amount of the shortfall in receipts.

SECTION IV: APPROPRIATION: There is hereby appropriated out of the revenues of the City of Houston, for the fiscal year beginning July 1, 2020 the sum of ~~\$1,031,545.00~~ **\$ 1,016,545.00** which sum is deemed by Council to be necessary to defray all expenditures of the City during said budget year to be divided and appropriated in accordance with the attached budget proposal.

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

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

ADOPTED by a duly constituted quorum of the Houston City Council, this 11 day of June 2020.

THE CITY OF HOUSTON, ALASKA

Bold and Underline, added. Strike through, deleted.

Virgie Thompson
Virgie Thompson, Mayor

ATTEST:

Sonya Pevan
Sonya Pevan CMC, City Clerk

{SEAL}

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

City of Houston



APPROVED
FY2021 Budget
ORDINANCE 20-05

	Approved Revenue	Approved
		Budget
ACCOUNT	TAXES	FY2021
4011	MJ Excise Tax	\$90,000.00
4012	Shared Fisheries Business Tax	\$859.00
4013	Utility Coop Tax Refund	\$20,000.00
4014	Liquor License Tax Refund	\$7,000.00
4015	Sales Tax	\$390,000.00
4016	Sales Tax Penalty, Interest, Late Fees	\$3,500.00
4020	Property Taxes	\$377,866.00
4025	Motor Vehicle Tax	\$11,500.00
	LICENSES & PERMITS	
4019	Vendor Fees	\$200.00
4036	Animal Control Reg & Vac	\$500.00
4037	Business Licenses	\$8,000.00
4038	Permits	\$25,000.00
4039	MJ Excise Tax Licenses	\$2,500.00
4040	SOA MJ License Fee	\$3,000.00
	INTERGOVERNMENTAL REVENUE	
4111	Community Assistance Program	\$75,320.00
	FINES & CITATIONS	
4041	Fines & Citations	\$100.00
	MISCELLANEOUS	
4051	Administrative Fees	\$100.00
4099	Interest on Bank Accounts	\$200.00
4502	Candidate Filing	\$100.00
4504	Notice for Rezoning	\$800.00
	TRANSFERS	
4990	Transfer to Capital Acct	
4991	Transfer to Parks Acct	
4992	Transfer from Capital Acct	
4993	Transfer from Parks Acct	
	TOTALS	\$1,016,545.00

APPROVED EXPENDITURES FY2021:

Acct Number	Description	Admin	Council	Records	Elections	Fire Dept	P/W Roads	Combined Line Item Cost
5105	Salaries & Wages	\$127,324	\$8,350	\$0	\$0	\$167,961	\$195,994	\$499,629
5101	Health & Life Insurance	\$32,374	\$0	\$0	\$0	\$18,500	\$44,329	\$95,203
5102	FICA Taxes	\$9,740	\$344	\$0	\$0	\$12,849	\$14,994	\$37,927
5807	Workers Comp	\$573	\$38	\$0	\$0	\$8,677	\$10,088	\$19,376
5104	ESC Taxes	\$1,273	\$45	\$0	\$0	\$1,680	\$1,960	\$4,958
5204	Travel/Training/Etc	\$4,000	\$1,200	\$0	\$0	\$1,000	\$100	\$6,300
5205	Background/Drug Test/Exams	\$50	\$0	\$0	\$0	\$400	\$200	\$650
5302	Utilities Telephone	\$2,750	\$600	\$0	\$0	\$7,000	\$3,540	\$13,890
5303	Utilities Electric	\$3,000	\$0	\$0	\$0	\$24,000	\$6,000	\$33,000
5304	Utilities Heating Fuel	\$2,750	\$0	\$0	\$0	\$9,000	\$5,000	\$16,750
5305	Utilities Natural Gas	\$0	\$0	\$0	\$0	\$4,000	\$0	\$4,000
5306	Building Repair & Maintenance	\$0	\$0	\$0	\$0	\$5,000	\$2,000	\$7,000
5307	Solid Waste	\$1,500	\$0	\$0	\$0	\$3,000	\$2,500	\$7,000
5401	Supplies	\$2,500	\$550	\$0	\$1,000	\$800	\$1,000	\$5,850
5402	Postage/Delivery	\$1,500	\$100	\$0	\$0	\$500	\$500	\$2,600
5403	Janitorial Supplies	\$0	\$0	\$0	\$0	\$744	\$200	\$944
5404	Animal Food & Supplies	\$0	\$0	\$0	\$0	\$900	\$0	\$900
5405	Software	\$0	\$0	\$0	\$0	\$0	\$350	\$350
6022	Records Supplies	\$0	\$0	\$150	\$0	\$0	\$0	\$150
6021	Records Software	\$0	\$0	\$2,160	\$0	\$0	\$0	\$2,160
6023	Records Destruction	\$0	\$0	\$100	\$0	\$0	\$0	\$100
5502	Equipment / Gear Purchases	\$5,000	\$100	\$0	\$0	\$8,000	\$1,000	\$14,100
5503	Vehicle/Equipment/Repair/Maint	\$0	\$0	\$0	\$0	\$10,000	\$7,000	\$17,000
5504	Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500
5506	Vehicle Fuel	\$0	\$0	\$0	\$0	\$12,500	\$16,000	\$28,500
5507	Training Supplies & Equipment	\$0	\$0	\$0	\$0	\$2,000	\$0	\$2,000
5600	Miscellaneous Expenses	\$0	\$0	\$0	\$0	\$340	\$0	\$340
5601	Licenses/Permits	\$2,357	\$0	\$0	\$0	\$7,000	\$500	\$9,857
5602	Subscriptions/Dues	\$1,000	\$2,800	\$0	\$0	\$200	\$200	\$4,200
5603	Certification	\$0	\$0	\$0	\$0	\$400	\$0	\$400
5701	Advertising & Promotion	\$750	\$0	\$0	\$1,000	\$250	\$0	\$2,000
5702	Printing & Signage	\$500	\$250	\$0	\$0	\$250	\$500	\$1,500
5801	Insurance Mobil Equipment	\$28	\$0	\$0	\$0	\$1,375	\$917	\$2,320
5803	Insurance General Liability	\$5,117	\$0	\$0	\$0	\$5,118	\$5,118	\$15,353
5805	Insurance Property	\$496	\$0	\$0	\$0	\$10,335	\$736	\$11,567
5806	Insurance Vehicle	\$0	\$0	\$0	\$0	\$4,145	\$2,763	\$6,908
5900	Credit Card Fees	\$1,200	\$0	\$0	\$0	\$0	\$0	\$1,200
5902	Court/State Fees	\$500	\$0	\$0	\$0	\$0	\$0	\$500
5904	Penalties & Interest	\$250	\$0	\$0	\$0	\$0	\$0	\$250
6002	Contractual Office Equipment	\$0	\$0	\$0	\$0	\$1,357	\$1,500	\$2,857
6003	Contractual Medical	\$0	\$0	\$0	\$0	\$1,500	\$0	\$1,500
6004	Contractual Legal	\$10,000	\$2,500	\$0	\$0	\$500	\$500	\$13,500
6005	Contractual Accounting Audit	\$6,250	\$6,250	\$0	\$0	\$6,250	\$6,250	\$25,000
6607	Contractual Engineer	\$0	\$0	\$0	\$0	\$0	\$500	\$500
6006	Contractual IT Services	\$4,660	\$0	\$0	\$0	\$4,000	\$3,920	\$12,580
6008	Contractual Towing Service	\$0	\$0	\$0	\$0	\$500	\$500	\$1,000
6009	Contractual Vet Services	\$0	\$0	\$0	\$0	\$3,000	\$0	\$3,000
6010	Contractual Security Services	\$276	\$0	\$0	\$0	\$300	\$300	\$876
6054	Contractual Maintenance	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000
6055	Contractual Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6013	Contractual Planner	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000
6032	Ballots	\$0	\$0	\$0	\$900	\$0	\$0	\$900
6033	Labor	\$0	\$0	\$0	\$4,100	\$0	\$0	\$4,100
6014	Contractual Dispatch	\$0	\$0	\$0	\$0	\$15,000	\$0	\$15,000
6400	Donations/Special Events	\$0	\$500	\$0	\$0	\$0	\$0	\$500
6600	Summer Maintenance	\$0	\$0	\$0	\$0	\$0	\$14,000	\$14,000
6700	Winter Maintenance	\$0	\$0	\$0	\$0	\$0	\$12,000	\$12,000
TOTAL	APPROVED EXPENDITURES FY2021:	\$227,718	\$23,627	\$2,410	\$7,000	\$390,331	\$365,459	\$1,016,545

ADMIN EXPENDITURES		Approved
		Budget
		2021
5105	Salaries & Wages	\$127,324.00
5101	Health & Life Insurance	\$32,374.00
5102	FICA Taxes	\$9,740.00
5807	Workers Comp	\$573.00
5104	ESC Taxes	\$1,273.00
5204	Travel/Training/Per Diem/Mileage/Etc	\$4,000.00
5705	Barckground/Drug Test/Exams	\$50.00
5302	Utilities Telephone	\$2,750.00
5303	Utilities Electric	\$3,000.00
5304	Utilities Heating Fuel	\$2,750.00
5307	Solid Waste	\$1,500.00
5401	Supplies	\$2,500.00
5402	Postage/Delivery	\$1,500.00
5502	Equipment/Gear Purchases	\$5,000.00
5601	Licenses/Permits	\$2,357.00
5602	Subscriptions/Dues	\$1,000.00
5701	Advertising & Promotion	\$750.00
5702	Printing & Signage	\$500.00
5801	Insurance Mobil Equipment	\$28.00
5803	Insurance General Liability	\$5,117.00
5805	Insurance Property	\$496.00
5900	Bank/Court/Credit Card Fees	\$1,200.00
5902	Court/State Fees	\$500.00
5904	Penalties & Interest	\$250.00
6000	Discretionary Fund	\$0.00
6002	Contractual Office Equipment	\$0.00
6004	Contractual Legal	\$10,000.00
6005	Contractual Accounting Audit	\$6,250.00
6006	Contractual IT Services	\$4,660.00
6010	Contractual Security Services	\$276.00
6041	Appeals Hearing Officials	\$0.00
6042	Appeals Transcripts & Expenses	\$0.00
6055	Contractual Software	\$0.00
	Total Expenses	\$227,718.00

RECORDS PROGRAM	Approved
	Budget
	2021
6021 · Records Software	\$2,160.00
6022 · Records Supplies	\$150.00
6023 · Records Destruction	\$100.00
Totals	\$2,410.00

ELECTIONS EXPENDITURES	Approved
	Budget
6030 - Elections	2021
5701 · Advertising	\$1,000.00
6032 · Ballots	\$900.00
5401 · Supplies	\$1,000.00
6033 · Labor	\$4,100.00
Totals	\$7,000.00

COUNCIL & COMMISSIONS		Approved
		Budget
Account		
5105	Salaries & Wages	\$8,350.00
5102	FICA Taxes	\$344.00
5807	Workers Comp	\$38.00
5104	ESC Taxes	\$45.00
5204	Travel/Training/Etc	\$1,200.00
5302	Utilities Telephone	\$600.00
5401	Supplies	\$550.00
5402	Postage/Delivery	\$100.00
5502	Equipment / Gear Purchases	\$100.00
5602	Subscriptions/Dues	\$2,800.00
5702	Printing & Signage	\$250.00
6004	Contractual Legal	\$2,500.00
6005	Contractual Accounting Audit	\$6,250.00
6055	Contractual Software	\$0.00
6400	Donations/Special Events	\$500.00
	Totals	\$23,627.00

		Approved
FIRE DEPARTMENT		Budget 2021
5105	Salaries & Wages	\$167,961.00
5101	Health & Life Insurance	\$18,500.00
5102	FICA Taxes	\$12,849.00
5807	Workers Comp	\$8,677.00
5104	ESC Taxes	\$1,680.00
5204	Travel/Training/Etc	\$1,000.00
5705	Background/Drug Test/Exams	\$400.00
5302	Utilities Telephone	\$7,000.00
5303	Utilities Electric	\$24,000.00
5304	Utilities Heating Fuel	\$9,000.00
5305	Utilities Natural Gas	\$4,000.00
5306	Building Repair & Maintenance	\$5,000.00
5307	Solid Waste	\$3,000.00
5401	Supplies	\$800.00
5402	Postage/Delivery	\$500.00
5403	Janitorial Supplies	\$744.00
5404	Animal Food & Supplies	\$900.00
5502	Equipment / Gear Purchases	\$8,000.00
5503	Vehicle/Equipment/Repair/Maint	\$10,000.00
5506	Vehicle Fuel	\$12,500.00
5507	Training Supplies & Equipment	\$2,000.00
5600	Miscellaneous Expenses	\$340.00
5601	Licenses/Permits	\$7,000.00
5602	Subscriptions/Dues	\$200.00
5603	Certification	\$400.00
5701	Advertising & Promotion	\$250.00
5702	Printing & Signage	\$250.00
5801	Insurance Mobil Equipment	\$1,375.00
5803	Insurance General Liability	\$5,118.00
5805	Insurance Property	\$10,335.00
5806	Insurance Vehicle	\$4,145.00
6002	Contractual Office Equipment	\$1,357.00
6003	Contractual Medical	\$1,500.00
6004	Contractual Legal	\$500.00
6005	Contractual Accounting Audit	\$6,250.00
6006	Contractual IT Services	\$4,000.00
6008	Contractual Towing Service	\$500.00
6009	Contractual Vet Services	\$3,000.00
6010	Contractual Security Services	\$300.00
6014	Contractual Dispatch	\$15,000.00
6054	Contractual Maintenance Serv	\$30,000.00
6055	Contractual Software	\$0.00
	TOTALS	\$390,331.00

PUBLIC WORKS		APPROVED 2021
5105	Salaries & Wages	\$195,994.00
5101	Health & Life Insurance	\$44,329.00
5102	FICA Taxes	\$14,994.00
5807	Workers Comp	\$10,088.00
5104	ESC Taxes	\$1,960.00
5204	Travel/Training/Etc	\$100.00
5705	Background/Drug Test/Exams	\$200.00
5302	Utilities Telephone	\$3,540.00
5303	Utilities Electric	\$6,000.00
5304	Utilities Heating Fuel	\$5,000.00
5306	Building Repair & Maintenance	\$2,000.00
5307	Solid Waste	\$2,500.00
5401	Supplies	\$1,000.00
5402	Postage/Delivery	\$500.00
5403	Janitorial Supplies	\$200.00
5405	Software	\$350.00
5502	Equipment / Gear Purchases	\$1,000.00
5503	Vehicle/Equipment/Repair/Maint	\$7,000.00
5504	Equipment Rental	\$1,500.00
5506	Vehicle Fuel	\$16,000.00
5601	Licenses/Permits	\$500.00
5602	Subscriptions/Dues	\$200.00
5701	Advertising & Promotion	\$0.00
5702	Printing & Signage	\$500.00
5801	Insurance Mobil Equipment	\$917.00
5803	Insurance General Liability	\$5,118.00
5805	Insurance Property	\$736.00
5806	Insurance Vehicle	\$2,763.00
6002	Contractual Office Equipment	\$1,500.00
6004	Contractual Legal	\$500.00
6005	Contractual Accounting Audit	\$6,250.00
6006	Contractual IT Services	\$3,920.00
6007	Contractual Engineer	\$500.00
6008	Contractual Towing Service	\$500.00
6010	Contractual Security Services	\$300.00
6013	Contractual Planner	\$1,000.00
6055	Contractual Software	\$0.00
6600	Summer Maintenance	\$14,000.00
6700	Winter Maintenance	\$12,000.00
	TOTAL	\$365,459.00

PARKS & RECREATION		
Account		Approved Budget 2021
4091	Houston/Willow Creek Parking	\$1,200.00
4092	Bear Paw Park	\$0.00
4097	Donations	\$0.00
4121	Little Su Park & Camp Fees	\$10,000.00
4122	Dump Fees	\$1,400.00
4123	Wood Sales	\$0.00
4124	Pavilion Rental	\$100.00
4991	Transfer In From Parks Bank Acce	\$4,379.00
4099	Bank Interest Income	\$7.00
	TOTAL REVENUE	\$17,086.00
PARKS & RECREATION EXPENDITURES		
5105	Salaries & Wages	\$8,615.00
5101	Health & Life Insurance	\$960.00
5102	FICA Taxes	\$659.00
5807	Workers Comp	\$568.00
5104	ESC Taxes	\$86.00
5107	Retirement	\$0.00
5303	Utilities Electric	\$200.00
5306	Building Repair & Maintenance	\$2,000.00
5307	Solid Waste	\$950.00
5401	Supplies	\$750.00
5403	Janitorial Supplies	\$200.00
5502	Equipment/ Gear Purchases	\$800.00
5503	Vehicle/Equipment/Repair/Mair	\$200.00
5504	Equipment Rental	\$300.00
5506	Vehicle Fuel	\$300.00
5700	Operating Expenses Other	\$50.00
5701	Advertising & Promotion	\$200.00
5702	Printing & Signage	\$200.00
5805	Insurance Property	\$48.00
	TOTAL Expenses	\$17,086.00

FY2021 Capital Improvement Program		
Revenue	FY2021 Capital Fund Budget	
4099	Interest Income	\$100.00
	Lease Application Fee	\$0.00
4073	Lease Visitor Center	\$1,200.00
4064	Lease Wildbird	\$100.00
	Lease 9-1 Office	\$0.00
4071	Lease Cell Tower	\$6,900.00
4072	Lease Carrie McKee	\$2,400.00
4072	Misc Land Property & Facility Sale	\$33,336.00
	Misc Vehicle Sales	\$0.00
	Misc Enstar Gas Refund	\$0.00
	Misc Reclam Bond Forf	\$0.00
4009	Misc Public Safety	\$15,000.00
	TOTAL	\$59,036.00
Expenses		
5037	Hoses & Nozzles	\$3,500.00
5028	Personal Protection Equipment	\$2,500.00
5004	Ford F-250	\$10,082.16
5002	Ford F-450 Plower/Sander	\$8,888.64
5001	CB Backhoe	\$16,232.52
5701	Advertising & Promotion	\$1,000.00
	TOTAL	\$42,203.32



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Introduction

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

The approved comprehensive fiscal year 2021 annual budget is presented in ten major sections: Overview, General Fund, Special Revenue Funds, Solid Waste Enterprise Fund, Port Enterprise Fund, Debt Service Funds, Capital Projects/Grant/Match Funds, Internal Service Funds and Other Information. The Overview Section includes the mill levies adopted for fiscal year 2021, beginning and ending fund balances and reconciliations, revenue and expenditure summaries and graphs for fiscal year 2019, 2020 and 2021 and personnel comparisons for the current year and prior years. The General Fund section contains the information relating to the areawide fund (i.e., general government operations), such as administration, planning, ambulance service and finance. The Special Revenue Funds section includes the nonareawide fund, Enhanced 911, land management fund, fire service areas, road service areas, special service areas and the educational fund.

The borough operates two proprietary funds, the Solid Waste Enterprise Fund and the Port Enterprise Fund. Solid Waste operates all activities related to the borough's sanitary landfill. The Port Enterprise operates all activities related to Port MacKenzie.

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

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

The capital projects/grants/pass-through section includes capital projects for indoor/outdoor recreation, repair and upgrade of borough facilities, infrastructure, emergency services and road projects. Additionally, it includes funds for matching grants and grants to other entities. Finally, the capital budget includes funds for the City of Wasilla, and various Information Technology, Planning, and Animal Care Projects.

The Internal Service Funds section contains the information related to the low cost loans available to the service areas. Also included is an Appendix with detailed personnel data by fund, department, and division, as well as statistical and supplementary information. This includes information related to assessed property values, top Mat-Su tax payers, and economic and demographic data. Additionally, a Chart of Accounts and Glossary of key terms are included.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

The borough exercises the following areawide powers: property assessment and collection of taxes, planning and zoning, parks and recreation, emergency medical service and historic preservation. In addition to general borough activities, the Assembly approves the total annual school budget, levies the necessary taxes and approves the borrowing of money and the issuance of bonds for the borough as well as school construction projects. Therefore, the budget of the school district is included in the borough's comprehensive budget as a component unit. The school district's operating budget was delivered to the Mayor, Assembly and Borough Manager on April 1, 2020. The School Board approved their proposed operating budget on March 18, 2020.

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 2021 goal for the Matanuska-Susitna Borough is process improvement and infrastructure building for the benefit of all borough residents. The Matanuska-Susitna Borough is the fastest growing area in the State of Alaska. We are currently the second largest community in Alaska, sitting at a population greater than 105,743. 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, grant allocations for infrastructure improvements coupled with new non-property tax revenue and limited spending of cash reserves has permitted the borough to move forward to accomplish their short term mission. The priorities established by the Matanuska-Susitna Borough Assembly have been consistent for the past six budget cycles.

Timetable

On April 21, 2020 the Borough Manager introduced the proposed budget to the Assembly and the Public. Administration held a work session with the Assembly on April 9th to review the proposed budget. Public hearings were held by the Assembly on the proposed fiscal year 2021 budget on April 23rd, April 28th, April 30th, and May 19th. The Assembly held deliberations on the proposed budget on May 26th and the proposed budget as amended was adopted as amended on May 28, 2020.

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



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Major Assembly Amendments to the Manager's Proposed Budget

Budget deliberations for the fiscal year 2021 Manager Proposed Budget resulted in one technical amendment, two amendments to the nonareawide budget, and 8 amendments to the areawide budget. The technical amendment decreased Reserve for Future Governmental Shift, directing the reserve towards school construction debt service requirements. It also removed certain projects from the capital budget. Various other

amendments proposed and approved by the Assembly are detailed below.

Upon approval of the Assembly amendments, the mill levies were set. The areawide mill rate was approved at a rate of 10.322 mills and the nonareawide fund was approved at a rate of .511 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 10.322
2. A decrease in Nonareawide Mill Rate to 0.511.
3. A decrease of \$14,300,000 to the areawide Reserve for Future Governmental Shift.
4. A decrease of \$500,000 to the nonareawide Reserve for Future Governmental Shift.
5. A decrease of \$16,004,386 to Debt Service Reimbursement revenue.
6. An increase of \$400,000 in Marijuana Sales Tax revenue.
7. A decrease of \$747,500 in Bed Tax revenue.
8. A decrease of \$2,000 In Assembly mileage outside of borough.
9. A decrease of \$5,000 in Assembly expense reimbursement outside of borough.
10. A decrease of \$5,000 in Assembly travel tickets.
11. A decrease in Capital Projects/Grants Pass-through totaling \$5,381,900 for various projects, as follows:
 - \$50,000 for DSJ Americans with Disabilities ACT (ADA) Upgrades
 - \$50,000 for Bridge Upgrade/Replacement
 - \$125,000 for Vine Creek Flood Prevention and Restoration projects
 - \$100,000 for the Skeetawk Ski Area Development Grant
 - \$2,500,000 for Susitna/Talkeetna 205 Match Flood Damage Reduction project
 - \$747,500 for the MSCVB (Mat-Su Convention & Visitors Bureau)
 - \$50,000 for the Matanuska River Park Master Plan
 - \$40,000 for Sunshine Creek Campground
 - \$50,000 for Automatic Gate – Alcantra Sports Complex
 - \$55,000 for a Parks Vehicle
 - \$300,000 for Cyber Security Enhancements
 - \$370,000 for Network Infrastructure Refresh
 - \$150,000 for Workstation Life Cycle Replacements
 - \$50,000 for Sapphire Intravenous Infusion Pumps
 - \$65,000 for Zoll X Series Cardiac Monitor/Defibrillator
 - \$105,000 for High Fidelity Trauma Manikins
 - \$70,000 for High Fidelity Simulation Birthing Manikin
 - \$504,400 for Ambulance Replacement/Remount and Refurbishment (3)



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Minimum Fund Balance

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

Fiscal Year 2021 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 2021 assembly adopted comprehensive budget is approximately \$9.2 million more than the 2020 adopted budget. Capital increased by \$5.1 million. Additionally, Education increased \$1.6 million

and General Government increased \$5.2 million, primarily as a result of an increased net debt service burden for education bonds.

The adopted comprehensive budget for fiscal year 2021 totals \$410.1 million. Included in this total is \$255.1 million for school operations, \$30 million for debt service, \$60.2 million for borough operations, \$13.8 million for fire service area operations, \$14.3 million for road service area operations, \$11.4 million for the Solid Waste and Port enterprise operations, \$19.3 million for capital projects, \$3.1 million for miscellaneous grants and tourism infrastructure, and 2.9 for other service areas and E-911 operations. There are two major funds, Education-Operating and Areawide, which are discussed in detail below.

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

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

Fund Balance with a Change of 10% Increase/Decrease			
Fund	Estimated Fund Balance, after Reserves, As of June 30, 2020	Estimated Fund Balance As of June 30, 2021	Description
Areawide / General Fund	\$ 50,133,373	\$ 3,146,840	Decrease is a result of expenditures exceeding budgeted revenues and utilization of the unassigned fund balance.
Aggregate Non-Major Funds	\$ 31,265,302	\$ 20,838,827	Decrease is the result of increased expenditures exceeding budgeted revenues and utilization of the fund balances.

Table 1: Fund balance changes of 10%



MATANUSKA-SUSITNA BOROUGH

Budget Summary

School Support Provided by the Borough

The major component of the comprehensive budget is the school district operating budget and related expenditures. The borough's local contribution to the school district is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district which consists of state aid, required local contribution and eligible federal impact aid. The required minimum local contribution is based upon the full and true value of property in the borough as determined by the Department of Commerce, Community and Economic Development as of September 30, 2019. For fiscal year 2021 the required contribution was \$32,944,658.

The School Administration presented and discussed their budget at a Special Assembly meeting on April 1st. In fiscal year 2020 the district received local funding from the borough in the amount of \$60,665,932. The local contribution to education included in this budget is \$62,310,148.

In addition to the direct contribution to the school district for local effort, \$22,863,408 must be provided for school debt service. It is estimated that the borough will receive no funding from the state for debt service reimbursement

on school related construction, a program that previously contributed to 70% of the debt burden. The portion of school debt borne by the taxpayers for fiscal year 2021 is 100% of \$22,863,408. The increase in the mill rate associated with the unreimbursed debt service is approximately 2.313 mills. The adopted fiscal year 2021 school budget is \$255,128,136 as compared to the budget for the district in fiscal year 2020 of \$253,509,433. Student enrollment for fiscal year 2021 has been projected at 19,285. This represents a projected increase of 222 students from the official count in fiscal year 2020.

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

Mill Rate Equivalents – School Debt		
Description	Amount	Mill Rate Equivalent
School debt service	\$22,863,408	2.313
State reimbursement	-	-
Local portion of non-reimbursed school debt	\$22,863,408	2.313

Table 2: School Debt and Mill Rate Equivalents

School Support					
	Federal	State	Local	Borough	Total
Operate Schools	\$1,161,547	\$191,066,441	\$590,000	\$62,310,148	\$255,128,136
Debt Service	-	-	-	\$22,863,408	\$22,863,408
Total	\$1,161,547	\$191,066,441	\$590,000	\$85,173,556	\$277,991,544

Table 3: School Support



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Community Schools

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

Taxes

In this budget, taxes include the current year tax levy on real and personal property, the collection of delinquent real and personal property taxes, vehicle taxes collected for the borough by the state's Division of Motor Vehicles and penalties and interest on delinquent taxes. Also included in this category is the excise tax on cigarette and tobacco products. The assembly adopted 2021 budget shows an increase of approximately \$4,944,980 in total taxes. This relates to an increase in assessed property values in the borough.

Overall the borough experienced an increase in assessed value of approximately 3.67 percent. This increase in assessed value is namely due to the new residences and commercial buildings that were constructed over the past year and a reevaluation of residential and recreational and commercial properties. Regarding new construction, while the volume of new construction has declined, new construction of both residential and commercial has continued. The following table illustrates the units built and value of both commercial and residential construction over the last several years, including the most recent year.

Commercial & Residential Construction Value				
Calendar Year	Residential		Non-residential	
	No. of Units	Value	No. of Units	Value
2007	1,533	\$258,054,200	186	\$115,217,400
2008	1,224	233,957,300	97	31,039,000
2009	775	114,754,139	36	45,761,861
2010	547	86,668,220	37	19,010,480
2011	328	55,930,941	25	20,802,400
2012	447	80,165,700	70	33,097,400
2013	433	84,882,500	74	26,028,308
2014	475	99,735,100	101	39,675,000
2015	590	123,732,800	211	99,256,100
2016	542	120,329,500	252	104,608,300
2017	533	112,393,300	250	89,565,700
2018	629	124,037,900	235	79,831,600
2019	547	103,283,600	142	99,825,710
2020	658	119,446,000	148	73,036,950

Table 4: Commercial & Residential Construction Value



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Senior Citizen and Disabled Veteran Exemption

Alaska Statutes mandate that properties meeting certain criteria are exempt from local taxation. The state was then to reimburse the municipality for those lost revenues. Unfortunately, this has become an unfunded mandate. The state is no longer funding an appropriation for reimbursement to the municipalities for this mandate. The financial implications of the mandate are compounded as increasing numbers of properties qualify for exemption. Over the last three fiscal years, assessed valuations for these properties increased by \$200 million, resulting in the entitlement illustrated in Table 5. If the state had fully funded this mandated program, the Assembly could reduce the areawide mill rate by 1.63 mills from the approved level of 10.322 mills to 8.69 mills. Additionally, mill rates in the nonareawide fund and the service areas could be reduced.

Fiscal Year	Entitlement	State Reimbursement	Unfunded State Mandate
1990	\$ 746,941	\$ 220,216	\$ 526,725
1995	2,246,435	154,750	2,091,685
2000	3,157,014	-	3,157,014
2009	6,928,214	-	6,928,214
2010	7,529,667	-	7,529,667
2011	7,926,134	-	7,926,134
2012	8,480,927	-	8,480,927
2013	9,005,861	-	9,005,861
2014	9,094,522	-	9,094,522
2015	10,105,248	-	10,105,248
2016	11,338,646	-	11,338,646
2017	12,212,180	-	12,212,180
2018	13,589,947	-	13,589,947
2019	14,943,337	-	14,943,337
2020	16,182,950	-	16,182,950
2021	16,135,500	-	16,135,500

Table 5: Unfunded State Mandate – Tax Exemption

Changes to the Operating Budget

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

Regarding the increased funds for debt service, Borough Code mandates the total debt cannot exceed 7% of Assessed Value. Current debt plus anticipated debt issuance in fiscal year 2021 (\$250,345,000) is far below that mandated level of \$703,846,347.

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 10.322 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	6.302 mills
Net debt service on education bonds	2.313 mills
Net debt service on all other bonds	.477 mills
Borough Operations and Capital	1.230 mills
Total	10.322 mills

Table 6: Funding Allocation of the FY 2021 Mill Rate



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Overall the general fund expenditures and transfers increased by \$12.7 million from the revised fiscal year 2020 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.

Expenditures were increased to meet the school funding calculation as well as the unfunded portion of school construction bond debt service. Additionally, funds were approved to meet the specific goals of each department, detailed in the Departmental Presentation area of the budget document.

Changes to the Capital Budget

Approved in the capital projects/grant budget was \$500,000 in matching funds for State and Federal Transportation Grants. At one time, many grants did not require a match. That unfortunately is a thing of the past. These funds will provide a match for grants as approved by the Assembly through adoption of a Resolution.

Besides funds for matching grants, \$400,000 was approved for various building upgrades, as well as asbestos abatement and improvements to the Fireweed Building. \$990,000 was approved for various Emergency Services projects such as support vehicle replacement, station 3-9 roof repair, and telecommunication. \$1,068,000 was approved for information system software upgrades, aerial imagery and online mapping for Information Technology.

On June 4, 2019 Ordinance 19-034 was approved. This ordinance changed the allocation of vehicle taxes, eliminated the reserve, and created a bridge and railroad crossing major maintenance and dust control capital project for the excess funds. \$207,700 was appropriated into the project.

Lastly, \$3,112,420 has been approved for grants to the City of Wasilla, Human Services Community match grant,

Port grant match, Fish Passage projects grant match and for tourism related infrastructure.

Fund 200: Nonareawide

Overall expenditures in the nonareawide fund decreased approximately \$591,188 as compared to fiscal year 2020. Animal Care requested capital in the amount of \$382,250 for a Pole Barn/Outdoor Animal Shelter, Facility RTU-4 and fire and security alarm replacement and various medical equipment. \$150,000 is allocated to the Libraries for ADA compliant door openers and other facility access improvements.

Fund 202: Enhanced-911

Within this budget, the Enhanced 911 fee was set at \$1.50 per wireline and per wireless telephone numbers that are billed or sold to a customer with an address within the borough. The approval of this fee is part of the budget ordinance. The budgeted expenditures are as recommended by the Advisory Board. The Board consists of a representative from the borough, the Cities of Palmer, Wasilla and Houston and the Alaska State Troopers.

Fund 203: Land Management Operations

The budget for the land management fund shows an overall decrease of \$3.8 million for operations. A fund transfer of \$3.5 million was included in fiscal year 2020 that moved funds to Willow Library and West Susitna Access. Net of this transfer, operating expenditures decreased by \$317,593 in the 2021 budget.

Fire Service Area Operations

Regarding Capital, Central Mat-Su proposed \$2,725,000 for the purchase of various response equipment, a remodel of Station 6-1 and other station maintenance and upkeep, as well as an unmanned aerial vehicle program. West Lakes proposed \$200,000 in capital. This is for the purchase of an F-550 and related equipment, Knox Key secure upgrades, a breathing air compressor, and Station 7-9 boiler replacement.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Butte requested \$110,000 for a SCBA Compressor and Station 2-1 window replacement. Caswell requested \$125,000 for a utility truck and extension of generator power for station 13-1 storage building. Willow requested \$245,000 for various station improvements. Greater Palmer has requested \$950,000 in capital for station remodels and various equipment. Lastly, Sutton Fire Service Area has requested \$30,000 for a new oil heater.

Road Service Area Operations

Included in the road service area budgets are not only their operating budgets but also monies for their capital projects. In prior years, a separate ordinance had been brought to the Assembly to appropriate monies from the individual service areas for various capital projects. In this budget, we have incorporated the transfer for capital projects within the budget. The specific projects were identified and prioritized in Assembly Memorandum 19-125 approved by the Assembly on December 3rd, 2019.

Other Service Areas

The other service areas are status quo with the exception of Talkeetna Water and Sewer which has eliminated its deficit as a result of sales tax revenue in the last two fiscal years. The sales tax was approved by voters in fiscal year 2018. Capital for Talkeetna Water and Sewer includes \$230,000 for a generator and a loader backhoe.

Solid Waste Enterprise Fund

The Solid Waste Enterprise Fund is utilized to assist in clearly identifying the true cost of Solid Waste operations and whether fees are sufficient to cover expenses of operation. Overall expenditures decreased \$2,761,048 from the revised fiscal year 2020 budget. The amended 2020 budget included a \$2.5 million fund balance transfer to capital projects. Net of this transfer, operating expenses decreased by \$261,048. Rate increases beginning July 1, 2020 were proposed in resolution 20-020 in order to continue to cover operational expenses, debt service, and post closure expenses.

Regarding capital, \$543,000 was requested for various projects including waste container replacement or

refurbishment, a waste container hauling truck, security fencing, and redesign of scale house and hazardous waste drop-off.

Port Enterprise Fund

The Port Enterprise Fund was created in fiscal year 2005. This was created for several purposes. By segregating this in an Enterprise Fund, the true cost of the Port operation will clearly be apparent. Additionally, this addresses the Port Commission's request of segregating revenues from Port Operations from those revenues of all other operations.

This is an operation where fees are charged to external users. Unfortunately, the Port has not experienced the revenues expected. As such, in accordance with direction from our auditors, the Port Enterprise Fund operations will be paid by the General Fund through a transfer to the Port Enterprise Fund. The transfer is for operational expenses (less depreciations) plus the interest payment on the debt. Additionally, assembly members have requested to see a trend in the reduction of the deficit. The Governor's budget did not include reimbursement of the annual debt payment. It was not budgeted in 2021. Capital expenditures for the Port includes \$500,000 for Barge Dock sheet pile and Deep Draft Dock repairs.



MATANUSKA-SUSITNA BOROUGH

Budget Summary

Personnel

There were twenty-two new positions approved within the 2021 budget. Department of Emergency Services (DES) added 16 new positions: 8 paramedics and 8 EMT II. DES also added a mechanic and a telecommunications specialist. Animal Care added a dispatcher and shelter manager. Information Technology added a cybersecurity analyst and finally, Finance added one new appraiser.

It is important to note that the Matanuska-Susitna Borough has one employee for every 296 residents. A more efficient ratio than any other Municipality in the State.

Fiscal Year 2021 Budget Highlights

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

Services provided by our local government affect the quality of life of people living in the area served by the government. In our borough, education for our children is definitely a top priority in terms of where our tax dollars are spent. Although expenditures for other services are eclipsed by the \$255.13 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.

Acknowledgements

We would like to give credit to the borough employees who participated in the preparation and development of this budget. The department heads and their staff have worked hard to develop departmental budgets which complied with the Borough Manager's budget message to reduce funds for operations. This has been a very difficult task. Many thanks also go to the employees of the Budget & Revenue Division, Hannah Newberry, Lyndsey Brisard and Candie Graham in addition to Layla Lesley for the hours they have put in either working on or preparing this document. As always, we are available to assist you in reviewing and evaluating this budget. To review a copy of this budget online, visit www.matsugov.us, Transparency, Borough Budgets, 2021 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 meets to deliberate on the state budget at the same time that the borough budget is developed. As the state budget solidifies, adjustments are made to the borough estimates. The School Board is required by MSB 3.04.020(B) to formally present the school budget for the following school year, including its request for local effort, to the Borough Assembly by March 31st. Within 30 days after receipt of the school budget, the assembly must furnish a statement to the School Board of the amount to be made available to the School District from local sources. This was completed through the approval of the Resolution for Minimum Funding for the District on April 21, 2020. 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 21st, 2021. The preliminary budget document included all funds for which budgets were to be set. This allowed the Assembly to see the entire borough spending plan, including service areas, at the same time they are considering the school district budget.

In the case of the Fiscal Year 2021 budget, Public Hearings were held on April 23rd, 28th and 30th. Deliberations were held May 26th, and on May 28th when the budget was adopted as amended.



MATANUSKA-SUSITNA BOROUGH

The Budget Process - Budget Calendar Fiscal Year 2021

Date	Budget Activity / Deadline
December 11, 2019	Capital Project Nominations are submitted to the Capital Projects Director.
December 31, 2019	New, not currently classified position requests are submitted to Human Resources by December 31 st for classification.
December 31, 2019	Budget system is activated and directions are distributed to Directors with personnel planning sheets.
January 20, 2020	Preliminary Tax Roll is completed.
January 31, 2020	Revised capital requests, including justification, are submitted to the Finance Director.
January 31, 2020	New positions and personnel change requests and justification for new positions are submitted to the Manager and Finance Director.
January 31, 2020	Revised salary personnel worksheets noting overtime, temporary, and on-call employee wage requests are returned to the Budget & Revenue Specialist.
January 31, 2020	Full listing of requested positions is submitted to the R&B division by the Manager.
Week of January 27, 2020	Assessment notices are mailed.
January 30 – February 28, 2020	Appeal period.
Week of February 3rd, 2020	Salary and benefit data is reviewed and entered into the budget system by the Revenue & Budget division. Personnel budget worksheets are provided to Directors for review.
February 10, 2020	Update tax revenues following preliminary completion of tax roll.
Week of February 10, 2020	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 Specialist.
February 14, 2020	Budget system is closed for input at 5:00 PM
February 21, 2020	Preliminary mill rates to be provided by Public Works Director & Emergency Services Director for RSAs, FSAs and SSAs.
February 21, 2020	Local education funding allocation is calculated as of February 1, 2020 and provided to the Borough Manager.
February 28, 2020	Department directors have reviewed budgets with applicable boards and commissions including E-911, Animal Care, Board of Supervisors, etc.
Week of March 2nd, 2020	Assessor prepares revised tax roll following the appeal period.
March 17, 2020	Joint meeting with the Assembly and the School Board.
March 20, 2020	Final mill rates for RSAs, FSAs and SSAs submitted to Finance Director from Public Works Director & Emergency Services Director.
March 26 – April 6, 2020	Finalization of Borough Manager's fiscal year 2021 proposed budget and completion of final modifications.
April 1, 2020	School district to deliver their budget to Borough.
Week of April 6th, 2020	Prepare minimum funding resolution.
April 9, 2020	Special Meeting: Departmental Budget Presentations
April 13 – 21, 2020	Complete production of budget document.
April 19, 2020	State Legislative Session ends.
April 21, 2020	Introduction of Manager's proposed fiscal year 2021 budget.
April 23, 2020	Special Meeting: 1 st Budget Public Hearing
April 28, 2020	Special Meeting: 2 nd Budget Public Hearing
April 30, 2020	Special Meeting: 3 rd Budget Public Hearing
May 19, 2020	Special Meeting: 4 th Budget Public Hearing
May 26, 2020	Special Meeting: Budget deliberations
May 28, 2020	Special Meeting: Budget deliberations and adoption



MATANUSKA-SUSITNA BOROUGH

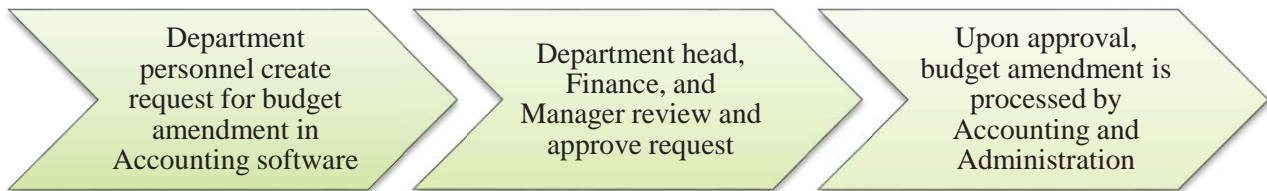
The Budget Process - Process for Budget Amendments

Budget Amendments

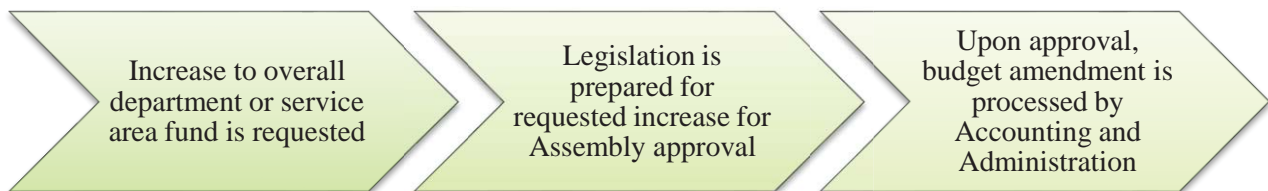
To amend the budget after it has been established, the Assembly may transfer appropriations between major classifications of departments by resolution; however, transfer of appropriations between funds must be done by ordinance. The Borough Manager has the authority to transfer amounts within a department.

Supplemental appropriations, except emergency appropriations, may be made by ordinance only after public hearings and Assembly approval has taken place. Emergency appropriations may be done by Assembly ordinance without a public hearing, but are only effective for 60 days. Extensions of such appropriations must go through the public hearing process.

Transfer of Budgeted Funds Within a Department or Service Area Fund



Increase of Overall Department or Service Area Fund





MATANUSKA-SUSITNA BOROUGH

Description of the Budget Document

Basis of Budgeting and Accounting

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

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

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

Budget Document Description

The budget document itself is divided into several sections. The first section of the budget is the Introduction Section, which includes the Transmittal Letter, Budget Awards, Budget Ordinances for the Borough and the Cities, the 2021 Budget Calendar, narratives about the Budget Process, Budget Document, Fund Structure and Financial Policies. Ordinance No. 20-020 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 2021. 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, 2020 through June 30, 2021.

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 2019 expenditures, the 2020 expenditures as amended, and 2021 approved.

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

Following the Nonareawide Fund are specific sections for the Solid Waste Enterprise Fund, Port Enterprise Fund and Debt Service Funds. The revolving loan funds are in the Internal Service Funds section. Within the Appendix, the reader will find 2021 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:

The Borough has established the following reserves:

Restricted

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

Unrestricted

1. *Committed* (self-imposed limitations) – resources whose use is constrained by limitations that the governing body has imposed and remains binding until removed in the same manner.
2. *Assigned* (limitation resulting from intended use) – resources whose use is constrained by a body or official designated by the governing body.
3. *Unassigned* – resources that are not nonspendable, restricted, committed or assigned to a specific purpose.

	Actual FY2019	Estimated FY2020	Estimated FY2021
Minimum Fund Balance	\$25,000,000	\$25,000,000	\$25,000,000
Self-Insurance	\$150,000	\$150,000	\$500,000
Compensated Absences	\$250,000	\$250,000	\$250,000
Assembly Project	\$57,217	\$57,217	\$35,217
Major Repairs and Renovations	\$300,000	\$300,000	\$300,000
Capital	\$500,000	\$500,000	\$500,000
Emergency Response	\$2,000,000	\$2,000,000	\$1,250,000
Future Governmental Shift	-	-	-
Alaska LNG Project	\$250,000	\$250,000	\$250,000
Total Reserves	\$28,507,217	\$28,507,217	\$28,085,217

Table 2: Borough Reserves



MATANUSKA-SUSITNA BOROUGH

Fund Balance and Governmental Funds

Proprietary Funds - Working Capital

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

Proprietary Funds - Net Assets

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

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

Financial Policies and Procedures

Policy Overview

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

In Alaska, the borough is a political subdivision of the state which corresponds generally to a county in other states.

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

Borough Government

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



MATANUSKA-SUSITNA BOROUGH

Financial Policies and Procedures

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**

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. 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. Lastly, a reserve was established as part of the fiscal year 2020 budget for Future Governmental Shift.



MATANUSKA-SUSITNA BOROUGH

Financial Policies and Procedures

This reserve sets aside revenues from the State of Alaska School Debt Reimbursement obligation that exceed current year appropriation for future shortfalls. This reserve can only be expended with assembly approval. 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 1 2020, our outstanding principal amount of general obligation

debt for areawide purposes, Schools, Parks & Transportation, is \$250,345,000. Our certified assessed value as of January 1, 2020 was \$9,998,872,325. Based on the current certified roll, areawide general obligation debt is 2.50% of assessed valuation. This is well below the legal limit.

Under state statutes, a municipality may incur general obligation bond debt only after a bond authorization ordinance is approved by a majority vote at an election. Debt repayment is timed to correspond with expected cash inflows. In prior years, the State of Alaska reimbursed municipalities for expenditures incurred for school debt from 60 percent to 70 percent depending on whether the project has been reviewed (60 percent reimbursement) or approved (70 percent reimbursement) by the Department of Education and Early Development. Additionally, the State reimbursed debt on the Port's Debt Service at a current rate of 100% on a one-year lag. These have not been fully funded or funded at all by the State for fiscal year 2020 or 2021.

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.



MATANUSKA-SUSITNA BOROUGH

Financial Policies and Procedures

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

Fund Descriptions and Fund Structure

Fund Structure

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

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



MATANUSKA-SUSITNA BOROUGH

Fund Descriptions and Fund Structure

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

Major and Nonmajor Funds and Revenue Sources

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

Major Funds

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

Major Fund Descriptions

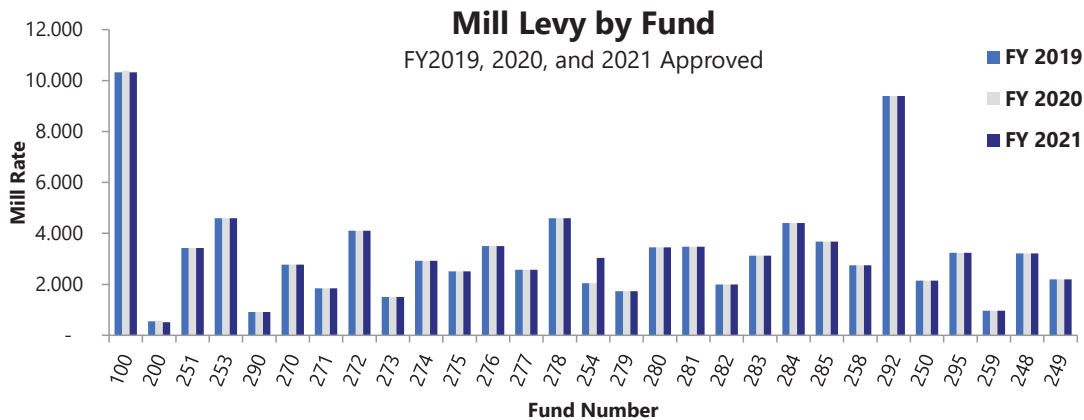
- The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be reported in another fund.
- The *School Projects Capital Project Fund* accounts for activities relating to the construction, renovation, and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



MATANUSKA-SUSITNA BOROUGH

Mill Levies for Borough Services

CODE	FUND	DESCRIPTION	FY 2019 APPROVED	FY 2020 APPROVED	FY 2021 APPROVED
	100	Areawide	10.331	10.386	10.322
	200	Non-Areawide	0.548	0.573	0.511
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	3.040
RSA 25	279	Bogard Road Service Area	1.730	1.730	1.730
RSA 26	280	Greater Butte Road Service Area	3.450	3.450	3.450
RSA 27	281	Meadow Lakes Road Service Area	3.480	3.480	3.480
RSA 28	282	Gold Trails Road Service Area	1.990	1.990	1.990
RSA 29	283	Greater Talkeetna Road Service Area	3.120	3.120	3.120
RSA 30	284	Trapper Creek Road Service Area	4.410	4.410	4.410
RSA 31	285	Alpine Road Service Area	3.680	3.680	3.680
FSA 35	258	Willow Fire Service Area	2.750	2.750	2.750
SSA 69	292	Pt. MacKenzie Service Area	9.400	9.400	9.400
FSA 130	250	Central Mat-Su Fire Service Area	2.150	2.150	2.150
SSA 131	295	Circle View / Stampede Estates	3.240	3.240	3.240
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.960	0.960	0.960
FSA 135	248	Caswell Fire Service Area	3.210	3.210	3.210
FSA 136	249	West Lakes Fire Service Area	2.200	2.200	2.200
	286	Jimmy's Drive Service Area	-	-	5.030
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, 2020	Estimated Revenue 2020-2021	Transfers In	Transfers Out	Estimated Expenditures 2020-2021	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2021
100 Areawide General	50,133,373	129,701,000	1,662,080	96,144,872	53,988,132	28,216,609	3,146,840
200 Non-Areawide	1,672,496	5,650,600	-	1,228,800	4,874,610	819,000	400,686
202 Enhanced 911	5,069,043	1,885,000	-	-	1,765,044	-	5,188,999
203 Land Management	611,581	1,008,500	-	50,000	1,332,375	176,500	61,206
204 Education-Operating	-	192,817,988	62,310,148	-	255,128,136	-	-
Fire Service Areas							
245 Fire Fleet Maintenance	-	30,000	761,436	-	791,436	-	-
248 Caswell FSA	395,335	334,700	-	197,903	341,893	-	190,239
249 West Lakes FSA	1,186,258	3,078,600	339,549	966,019	2,653,088	-	985,300
250 Central Mat-Su FSA	4,586,647	11,199,100	88,500	3,674,617	7,710,095	-	4,489,535
251 Butte FSA	970,963	978,700	13,000	221,146	605,720	-	1,135,797
253 Sutton FSA	220,402	240,100	-	93,605	216,313	-	150,584
254 Talkeetna FSA	238,579	548,300	13,000	73,989	367,908	-	357,982
258 Willow FSA	347,039	890,100	-	363,434	583,558	-	290,147
259 Gr Palmer FSA	6,387,753	1,438,700	-	1,038,028	555,750	-	6,232,675
Fire Service Area Subtotal	14,332,976	18,738,300	1,215,485	6,628,741	13,825,761	-	13,832,259
Road Service Areas							
265 Road Service Areas Admin	-	-	3,197,405	105,000	3,092,405	-	-
270 Midway RSA	165,138	1,946,480	-	1,419,096	640,459	2,063	50,000
271 Fairview RSA	183,829	1,465,600	-	955,690	642,527	1,213	49,999
272 Caswell Lakes RSA	112,007	739,540	-	282,522	519,025	-	50,000
273 South Colony RSA	179,581	1,957,820	-	835,563	1,246,270	4,449	51,119
274 Knik RSA	234,173	3,373,500	-	2,103,179	1,455,613	-	48,881
275 Lazy Mountain RSA	142,268	306,000	-	165,387	232,857	24	50,000
276 Greater Willow RSA	110,641	1,081,200	-	554,032	587,809	-	50,000
277 Big Lake RSA	489,498	1,511,440	-	888,232	1,062,706	-	50,000
278 North Colony RSA	119,055	229,780	-	126,348	171,938	549	50,000
279 Bogard RSA	364,921	2,182,880	-	1,472,193	1,021,484	4,124	50,000
280 Gr Butte RSA	187,602	1,130,100	-	751,103	516,367	232	50,000
281 Meadow Lakes RSA	289,401	2,361,940	-	1,621,253	978,969	-	51,119
282 Gold Trails RSA	267,675	2,192,120	-	1,324,001	1,083,309	2,486	49,999
283 Greater Talkeetna RSA	116,138	720,400	-	252,165	532,373	-	52,000
284 Trapper Creek RSA	126,606	252,060	-	136,688	190,459	-	51,519
285 Alpine RSA	103,648	305,060	-	36,155	288,551	111	83,891
286 Jimmy's Drive	-	15,400	-	-	15,400	-	-
Road Service Area Subtotal	3,192,181	21,771,320	3,197,405	13,028,607	14,278,521	15,251	838,527
290 Talkeetna Flood Control	124,468	32,100	-	-	53,894	100,000	2,674
292 Point Mackenzie Service Area	368,256	41,300	-	-	88,043	-	321,513
293 Talkeetna Water & Sewer	797,922	1,478,200	-	273,600	914,607	133,515	954,400
294 Freedom Hills	15,045	40	-	-	5,000	-	10,085
295 Circle View/Stampede	76,377	21,600	-	-	10,225	6,000	81,752
296 Chase Trail Service Area	7,078	10	-	-	7,088	-	-
297 Road Outside Service Area	233	-	-	-	233	-	-
300 Debt Service-Schools	3,558,983	200	21,083,916	-	22,863,408	-	1,779,691
301 Debt Service - USDA Fronteras	-	393,300	-	-	393,300	-	-
302 Fireweed Building Debt Service	-	-	67,174	-	67,174	-	-
316 Debt Service Station 5-1-COPS	970,393	7,000	759,789	-	759,789	-	977,393
318 Debt Service Station 6-2 COPS	5,486,042	4,500	-	-	496,750	-	4,993,792
319 Debt Service Station 7-3 COPS	945,247	-	562,900	-	562,900	-	945,247
320 Debt Service Parks & Rec	850,607	-	2,064,763	-	2,064,763	-	850,607
325 Debt Service- Animal Care COPS	592,571	4,000	539,000	-	539,000	-	596,571
330 Transportation System Debt	772,389	-	2,241,434	-	2,241,434	-	772,389



MATANUSKA-SUSITNA BOROUGH

**Consolidated Reconciliation of Unreserved
Borough Funds**

No. Fund Title	Estimated Fund Balance as of June 30, 2020	Estimated Revenue 2020-2021	Transfers In	Transfers Out	Estimated Expenditures 2020-2021	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2021
Borough Operating Total	89,577,261	373,554,958	95,704,094	117,354,620	376,260,187	29,466,875	35,754,631
Enterprise Funds							
510 Solid Waste	3,056,153	10,144,000	-	630,700	9,421,171	1,066,884	4,215,166
520 Port	(11,235,285)	32,000	849,200	500,000	1,980,230	1,116,047	(11,718,268)
Enterprise Funds Total	(8,179,132)	10,176,000	849,200	1,130,700	11,401,401	2,182,931	(11,868,964)
Revolving Loans	546	-	-	546	-	-	-
Capital Appropriations							
Areawide Capital Projects	520,000	-	3,171,000	520,000	3,171,000	-	-
Areawide: MSCVB & Infrastructue	-	-	310,000	-	310,000	-	-
A/W-Bridge & Railroad Crossing Repairs	-	-	207,700	-	207,700	-	-
A/W - Grants	-	-	2,802,420	-	2,802,420	-	-
Non-Areawide Capital Projects	-	-	532,250	-	532,250	-	-
Fire Service Area Capital Projects	-	-	4,385,000	-	4,385,000	-	-
Road Service Area Capital Projects	-	-	9,771,202	-	9,771,202	-	-
Talkeetna Water & Sewer Capital Projects	-	-	230,000	-	230,000	-	-
Solid Waste Capital Projects	-	-	543,000	-	543,000	-	-
Port Capital Projects	-	-	500,000	-	500,000	-	-
Capital Appropriations Total	520,000	-	22,452,572	520,000	22,452,572	-	-
GRAND TOTALS	81,918,675	383,730,958	119,005,866	119,005,866	410,114,160	31,649,806	23,885,667



MATANUSKA-SUSITNA BOROUGH

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

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



MATANUSKA-SUSITNA BOROUGH

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

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide General	113,800,430	500,000	6,498,300	2,289,000	3,000,000	60,000	126,147,730
200	Non-Areawide	4,518,000	1,500	253,100	845,000	-	20,128	5,637,728
202	Enhanced 911	-	1,500	1,785,000	-	-	-	1,786,500
203	Land Management	-	38,000	71,000	-	-	871,500	980,500
204	Education-Operating	-	-	-	189,948,336	2,440,165	455,000	192,843,501
248	Caswell Lakes FSA	350,540	1,000	-	-	-	-	351,540
249	West Lakes FSA	2,987,690	3,000	-	-	-	10,000	3,000,690
250	Central Mat-Su FSA	10,600,770	18,213	210,000	-	-	20,000	10,848,983
251	Butte FSA	944,070	1,800	-	-	-	-	945,870
253	Sutton FSA	238,100	400	-	-	-	-	238,500
254	Talkeetna FSA	370,370	1,000	-	-	-	-	371,370
258	Willow FSA	853,380	1,000	-	-	-	2,000	856,380
259	Gr Palmer Consolidated FSA	1,364,460	7,000	-	-	-	1,000	1,372,460
270	Midway RSA	1,906,850	600	-	-	-	-	1,907,450
271	Fairview RSA	1,277,290	600	-	-	-	-	1,277,890
272	Caswell Lakes RSA	678,750	250	-	-	-	-	679,000
273	South Colony RSA	1,641,020	1,000	-	-	-	-	1,642,020
274	Knik RSA	3,052,940	600	-	-	-	-	3,053,540
275	Lazy Mountain RSA	259,760	300	-	-	-	-	260,060
276	Greater Willow RSA	972,190	500	-	-	-	-	972,690
277	Big Lake RSA	1,324,630	500	-	-	-	-	1,325,130
278	North Colony RSA	218,440	300	-	-	-	-	218,740
279	Bogard RSA	1,905,120	1,000	-	-	-	-	1,906,120
280	Greater Butte RSA	1,002,960	350	-	-	-	-	1,003,310
281	Meadow Lakes RSA	2,123,530	500	-	-	-	-	2,124,030
282	Gold Trails RSA	1,896,130	650	-	-	-	-	1,896,780
283	Greater Talkeetna RSA	651,110	300	-	-	-	-	651,410
284	Trapper Creek RSA	238,760	300	-	-	-	-	239,060
285	Alpine RSA	266,400	300	-	-	-	-	266,700
290	Talkeetna Flood Control	31,580	150	-	-	-	-	31,730
292	Point MacKenzie SA	35,600	1,000	-	-	-	-	36,600
293	Talkeetna Water & Sewer	900,000	-	380,000	-	-	-	1,280,000
295	Circle View/Stampede Estates	21,450	150	-	-	-	-	21,600
296	Chase Trail Service Area	620	10	-	-	-	-	630
301	Debt Service - USDA Fronteras	-	-	-	-	-	393,300	393,300
510	Solid Waste Enterprise Fund	-	-	10,603,576	-	-	103,750	10,707,326
520	Port Enterprise Fund	-	-	61,000	-	-	-	61,000
	TOTALS	156,432,940	583,773	19,861,976	193,082,336	5,440,165	1,936,678	377,337,868



MATANUSKA-SUSITNA BOROUGH

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

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide General	109,870,601	7,610,724	5,634,886	22,874,115	3,729,409	26,962	149,746,697
200	Non-Areawide	4,227,499	2,270	279,266	899,795	-	22,280	5,431,110
202	Enhanced 911	-	5,066	2,300,834	-	-	-	2,305,900
203	Land Management	-	63,241	13,455	38,661	-	611,555	726,912
204	Education-Operating	-	-	-	208,874,964	1,962,072	7,507,479	218,344,515
245	Fire Fleet Maintenance	-	-	-	14,176	-	1,330	15,506
248	Caswell Lakes FSA	313,535	714	-	4,118	-	2,000	320,367
249	West Lakes FSA	2,875,806	2,131	460	-	-	2,779	2,881,176
250	Central Mat-Su FSA	10,208,474	15,178	336,558	113,088	-	23,241	10,696,539
251	Butte FSA	907,845	2,252	400	-	-	1,630	912,127
253	Sutton FSA	228,151	436	-	-	-	-	228,587
254	Talkeetna FSA	355,309	571	-	-	-	70	355,950
258	Willow FSA	841,861	954	-	4,119	-	8,800	855,734
259	Gr Palmer Consolidated FSA	1,316,614	7,412	-	-	-	-	1,324,026
265	Road Service Area Admin	-	-	-	75,924	-	11,065	86,989
270	Midway RSA	1,718,375	483	-	-	-	804	1,719,662
271	Fairview RSA	1,231,183	332	-	-	-	-	1,231,515
272	Caswell Lakes RSA	640,575	201	-	-	-	-	640,776
273	South Colony RSA	1,604,616	476	-	-	-	-	1,605,092
274	Knik RSA	3,009,249	413	-	-	-	-	3,009,662
275	Lazy Mountain RSA	253,725	218	-	-	-	-	253,943
276	Greater Willow RSA	953,360	322	-	-	-	-	953,682
277	Big Lake RSA	1,311,805	625	-	-	-	-	1,312,430
278	North Colony RSA	202,521	222	-	-	-	-	202,743
279	Bogard RSA	1,819,524	608	-	-	-	-	1,820,132
280	Greater Butte RSA	971,127	440	-	-	-	-	971,567
281	Meadow Lakes RSA	2,059,679	441	-	-	-	-	2,060,120
282	Gold Trails RSA	1,852,189	448	-	-	-	-	1,852,637
283	Greater Talkeetna RSA	632,871	428	-	-	-	-	633,299
284	Trapper Creek RSA	239,083	348	-	-	-	-	239,431
285	Alpine RSA	260,261	221	-	-	-	-	260,482
290	Talkeetna Flood Control	30,579	221	-	-	-	-	30,800
292	Point MacKenzie SA	18,892	658	-	-	-	-	19,550
293	Talkeetna Water & Sewer	1,083,508	221	372,644	4,402	-	-	1,460,775
294	Freedom Hills Subdivision	-	45	-	-	-	-	45
295	Circle View/Stampede Estates	22,821	239	-	-	-	-	23,060
296	Chase Trail Service Area	612	13	-	-	-	-	625
300	Debt Service - Schools	-	170	-	-	-	-	170
301	Debt Service - USDA Fronteras	-	-	-	-	-	393,300	393,300
316	Debt Service - COPs 51	-	13,930	-	-	-	-	13,930
318	Debt Service - Station 6-2	-	10,035	-	-	-	-	10,035
325	Debt Service - A/C COPs	-	10,964	-	-	-	-	10,964
510	Solid Waste Enterprise Fund	-	13,708	9,417,443	2,641	-	74,852	9,508,644
520	Port Enterprise Fund	-	-	12,548	706,363	-	4,019	722,930
	TOTALS	151,062,250	7,767,379	18,368,494	233,612,366	5,691,481	8,692,166	425,194,136



MATANUSKA-SUSITNA BOROUGH

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

Fund	Fund / Function	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
100	Areawide General			
	Assembly	6,266,676	7,358,529	7,944,052
	Mayor	59,554	82,197	82,997
	Information Technology	5,178,042	5,435,232	5,834,877
	Finance	7,153,421	8,451,801	8,984,895
	Planning	3,887,379	4,278,684	4,517,452
	Public Works	2,261,878	2,051,991	2,203,137
	Emergency Services	10,684,120	13,619,653	16,443,726
	Community Development	3,779,156	4,665,659	5,165,589
	Capital Projects	2,599,189	2,713,930	2,811,407
	Areawide Expenditure Subtotal	41,869,415	48,657,676	53,988,132
200	Non-Areawide			
	Assembly	2,511,062	2,758,935	2,894,827
	Information Technology	151,170	194,424	191,456
	Finance	2,243	5,500	5,500
	Public Works	42,532	-	-
	Community Development	1,524,340	1,686,835	1,782,827
	Non-Areawide Expenditure Subtotal	4,231,347	4,645,694	4,874,610
202	Enhanced 911	1,494,516	1,675,701	1,765,044
203	Land Management	1,156,872	1,449,968	1,332,375
245	Fire Fleet Maintenance	340,321	678,493	791,436
248	Caswell FSA	248,365	346,119	341,893
249	West Lakes FSA	1,935,396	2,627,980	2,653,088
250	Central Mat-Su FSA	4,686,614	7,615,536	7,710,095
251	Butte FSA	416,380	663,034	605,720
253	Sutton FSA	130,168	221,339	216,313
254	Talkeetna FSA	237,342	342,681	367,908
258	Willow FSA	408,530	565,126	583,558
259	Gr Palmer Consolidated FSA	437,295	467,260	555,750
265	Road Service Areas Admin	2,370,192	2,912,985	3,092,405
270	Midway RSA	494,743	620,288	640,459
271	Fairview RSA	490,426	604,943	642,527
272	Caswell Lakes RSA	434,095	505,292	519,025
273	South Colony RSA	1,065,904	1,156,841	1,246,270
274	Knik RSA	1,318,972	1,387,568	1,455,613
275	Lazy Mountain RSA	134,396	228,579	232,857
276	Greater Willow RSA	505,019	574,409	587,809
277	Big Lake RSA	635,544	1,084,059	1,062,706
278	North Colony RSA	122,589	169,489	171,938
279	Bogard RSA	740,794	993,701	1,021,484
280	Greater Butte RSA	388,023	501,792	516,367
281	Meadow Lakes RSA	846,886	985,855	978,969
282	Gold Trails RSA	937,404	1,066,097	1,083,309
283	Greater Talkeetna RSA	467,600	535,863	532,373
284	Trapper Creek RSA	113,865	188,129	190,459
285	Alpine RSA	186,328	282,779	288,551
286	Jimmy's Drive	-	-	15,400
290	Talkeetna Flood Control	33,731	53,680	53,894
291	Garden Terrace Estates Service Area	107,035	-	-
292	Point MacKenzie Service Area	51,402	88,084	88,043
293	Talkeetna Water & Sewer	312,126	567,351	914,607
294	Freedom Hills Road	-	14,799	5,000
295	Circle View/Stampede Estates	255	5,240	10,225
296	Chase Trail Service Area	-	2,632	7,088
297	Roads Outside Service Area	-	95	233
300	Debt Service-Schools	29,155,819	26,804,557	22,863,408



MATANUSKA-SUSITNA BOROUGH

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

Fund	Fund / Function	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
301	Debt Service USDA Fronteras	393,300	393,300	393,300
302	UAA Fireweed	89,616	89,565	67,174
316	Debt Service Station 5-1 COP'S	764,326	763,725	759,789
318	Debt Service Station 6-2 COP'S	498,750	497,950	496,750
319	Debt Service Station 7-3 COPS	563,300	565,900	562,900
320	Debt Service Parks & Rec	2,060,850	2,063,575	2,064,763
325	Debt Service - Animal Care COPS	540,050	542,000	539,000
330	Transportation System Debt	2,384,026	2,381,125	2,241,434
Borough Operating Total		105,799,927	118,588,854	121,132,051
510	Solid Waste Enterprise	6,749,941	9,080,219	9,421,171
520	Port Enterprise	1,787,879	2,026,010	1,980,230
Enterprise Funds Total		8,537,820	11,106,229	11,401,401
204	Education-Operating	269,986,068	253,509,433	255,128,136
Education Operating Total		269,986,068	253,509,433	255,128,136
	Areawide Capital Projects	15,376,615	2,763,500	2,946,000
	Areawide Road Program	500,000	250,000	-
	Areawide Bridge & Railroad Crossing Major Repairs	-	-	207,700
	Areawide-Wasilla Planning Grant	225,000	225,000	225,000
	Areawide-Wasilla Veterans Memorial Wall Grant	-	100,000	-
	Areawide-Neighborhood Watch Program	50,000	-	-
	Areawide Grants/Match	1,320,000	450,000	2,802,420
	Areawide MSCVB & Infrastructure	1,137,500	937,500	310,000
	Areawide Youth Programs	100,000	-	-
	Non-Areawide Capital Projects	1,297,119	177,400	532,250
	Enhanced 911 Capital Projects	1,216,905	-	-
	Land Management Capital Projects	340,500	3,700,000	-
	Caswell Lakes FSA	733	30,000	125,000
	West Lakes FSA	510,417	300,000	200,000
	Central Mat-Su FSA Capital Projects	6,450,000	2,860,000	2,725,000
	Butte FSA Capital Projects	455,834	700,000	110,000
	Sutton FSA Capital Projects	90,000	-	30,000
	Talkeetna FSA Capital Projects	205,834	95,000	-
	Willow FSA Cap.	835,808	185,000	245,000
	Gr Palmer FSA Cap.	140,000	176,751	950,000
	Admin RSA Cap.	193,300	601,200	45,000
	Midway RSA Cap.	885,850	1,145,971	1,194,168
	Fairview RSA Cap.	444,980	519,697	757,215
	Caswell Lakes RSA Cap.	28,430	39,238	124,648
	South Colony RSA Cap.	246,350	291,938	568,342
	Knik RSA Cap.	1,094,100	1,157,660	1,599,090
	Lazy Mountain RSA Cap.	5,890	34,805	124,953
	Greater Willow RSA Cap.	247,430	309,667	387,055
	Big Lake RSA Cap.	71,890	109,371	624,085
	North Colony RSA Cap.	-	55,902	89,705
	Bogard RSA Cap.	541,840	714,226	1,166,526
	Greater Butte RSA Cap.	324,890	472,867	593,912
	Meadow Lakes RSA Cap.	705,000	854,019	1,287,798
	Gold Trails RSA Cap.	486,850	569,547	1,004,978
	Greater Talkeetna RSA Cap.	3,600	129,184	116,319
	Trapper Creek RSA Cap.	15,030	120,410	87,408
	Talkeetna Water & Sewer S.A. Cap.	50,000	710,000	230,000
	Solid Waste Capital Projects	4,676,970	1,145,000	543,000
	Port Capital Projects	750,001	-	500,000
Capital Projects / Grants Subtotal		41,024,666	21,930,853	22,452,572
Grand Total		425,348,481	405,135,369	410,114,160



MATANUSKA-SUSITNA BOROUGH

**Summary of Revenue and Expenditures
2019 Actual, 2020 As Amended,
and 2021 Approved**

Fund	Fund Title	2018-2019		2019-2020		2020-2021	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
100	Areawide General	149,746,697	41,869,415	126,147,730	48,657,676	129,701,000	53,988,132
200	Non-Areawide	5,431,110	4,231,347	5,637,728	4,645,694	5,650,600	4,874,610
202	Enhanced 911	2,305,900	1,494,516	1,786,500	1,675,701	1,885,000	1,765,044
203	Land Management	726,912	1,156,872	980,500	1,449,968	1,008,500	1,332,375
245	Fire Fleet Maintenance	15,506	340,321	-	678,493	30,000	791,436
248	Caswell FSA	320,367	248,365	351,540	346,119	334,700	341,893
249	West Lakes FSA	2,881,176	1,935,396	3,000,690	2,627,980	3,078,600	2,653,088
250	Central Mat-Su FSA	10,696,539	4,686,614	10,848,983	7,615,536	11,199,100	7,710,095
251	Butte FSA	912,127	416,380	945,870	663,034	978,700	605,720
253	Sutton FSA	228,587	130,168	238,500	221,339	240,100	216,313
254	Talkeetna FSA	355,950	237,342	371,370	342,681	548,300	367,908
258	Willow FSA	855,734	408,530	856,380	565,126	890,100	583,558
259	Gr Palmer Consolidated FSA	1,324,026	437,295	1,372,460	467,260	1,438,700	555,750
265	Road Service Areas Admin	86,989	2,370,192	-	2,912,985	-	3,092,405
270	Midway RSA	1,719,662	494,743	1,907,450	620,288	1,946,480	640,459
271	Fairview RSA	1,231,515	490,426	1,277,890	604,943	1,465,600	642,527
272	Caswell Lakes RSA	640,776	434,095	679,000	505,292	739,540	519,025
273	South Colony RSA	1,605,092	1,065,904	1,642,020	1,156,841	1,957,820	1,246,270
274	Knik RSA	3,009,662	1,318,972	3,053,540	1,387,568	3,373,500	1,455,613
275	Lazy Mountain RSA	253,943	134,396	260,060	228,579	306,000	232,857
276	Greater Willow RSA	953,682	505,019	972,690	574,409	1,081,200	587,809
277	Big Lake RSA	1,312,430	635,544	1,325,130	1,084,059	1,511,440	1,062,706
278	North Colony RSA	202,743	122,589	218,740	169,489	229,780	171,938
279	Bogard RSA	1,820,132	740,794	1,906,120	993,701	2,182,880	1,021,484
280	Greater Butte RSA	971,567	388,023	1,003,310	501,792	1,130,100	516,367
281	Meadow Lakes RSA	2,060,120	846,886	2,124,030	985,855	2,361,940	978,969
282	Gold Trails RSA	1,852,637	937,404	1,896,780	1,066,097	2,192,120	1,083,309
283	Greater Talkeetna RSA	633,299	467,600	651,410	535,863	720,400	532,373
284	Trapper Creek RSA	239,431	113,865	239,060	188,129	252,060	190,459
285	Alpine RSA	260,482	186,328	266,700	282,779	305,060	288,551
286	Jimmy's Drive	-	-	-	-	15,400	15,400
290	Talkeetna Flood Control	30,800	33,731	31,730	53,680	32,100	53,894
291	Garden Terrace Estates Service Area	-	107,035.00	-	-	-	-
292	Point MacKenzie Service Area	19,550	51,402	36,600	88,084	41,300	88,043
293	Talkeetna Water & Sewer	1,460,775	312,126	1,280,000	567,351	1,478,200	914,607
294	Freedom Hills Road	45	-	-	14,799	40	5,000



MATANUSKA-SUSITNA BOROUGH

Summary of Revenue and Expenditures
2019 Actual, 2020 As Amended,
and 2021 Approved

Fund	Fund Title	2018-2019		2019-2020		2020-2021	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
295	Circle View/Stampede Estates	23,060	255	21,600	5,240	21,600	10,225
296	Chase Trail Service Area	625	-	630	2,632	10	7,088
297	Roads Outside Service Area	-	-	-	95	-	233
300	Debt Service-Schools	170	29,155,819	-	26,804,557	200	22,863,408
301	Debt Service USDA - Fronteras	393,300	393,300	393,300	393,300	393,300	393,300
302	UA Fireweed	-	89,616	-	89,565	-	67,174
316	Debt Service Station 5-1 COP'S	13,930	764,326	-	763,725	7,000	759,789
318	Debt Service Station 6-2 COP'S	10,035	498,750	-	497,950	4,500	496,750
319	Debt Service Station 7-3 COP'S	-	563,300	-	565,900	-	562,900
320	Debt Service Parks & Rec	-	2,060,850	-	2,063,575	-	2,064,763
325	Debt Service - Animal Care COPs	10,964	540,050	-	542,000	4,000	539,000
330	Transportation System Debt	-	2,384,026	-	2,381,125	-	2,241,434
Borough Operating Sub-Total		196,618,047	105,799,927	173,726,041	118,588,854	180,736,970	121,132,051
510	Solid Waste Enterprise	9,508,644	6,749,941	10,707,326	9,080,219	10,144,000	9,421,171
520	Port Enterprise	722,930	1,787,879	61,000	2,026,010	32,000	1,980,230
Enterprise Fund Subtotal		10,231,574	8,537,820	10,768,326	11,106,229	10,176,000	11,401,401
204	Education-Operating	218,344,515	269,986,068	192,843,501	253,509,433	192,817,988	255,128,136
Borough/Other Capital		-	41,024,666	-	21,930,853	-	22,452,572
Grand Totals		425,194,136	425,348,481	377,337,868	405,135,369	383,730,958	410,114,160



Matanuska-Susitna Borough

General Fund
3 Year Budget Projection

	2019 Actual Rev/Exp	2020 Amended Budget	2021 Assembly Approved	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenues						
General Property Taxes	99,023,838	104,218,930	105,458,700	109,873,970	112,537,700	115,267,950
Marijuana Sales Taxes	919,599	800,000	1,300,000	1,000,000	1,025,000	1,050,625
Excise Taxes	8,498,782	7,509,000	8,000,000	8,000,000	8,000,000	8,000,000
Federal Revenues	3,729,407	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
State Shared Revenue	1,972,291	1,780,000	1,780,000	1,780,000	1,780,000	1,780,000
Other State Revenue	20,892,971	8,700,000	500,000	500,000	500,000	500,000
Other Pilot Revenue	8,853	9,000	9,000	9,000	9,000	9,000
General Government - Fees	998,128	845,800	792,300	812,110	832,410	853,220
Public Safety - Fees	3,582,622	4,501,500	4,001,000	4,101,030	4,203,560	4,308,650
Parks & Recreation Fees	251,023	231,000	230,000	235,750	241,640	247,680
Ice Arena Fees	426,430	450,000	450,000	461,250	472,780	484,600
Community Pool Revenues	376,677	470,000	500,000	512,500	525,310	538,440
Transient Accommodation Tax	1,428,373	1,272,500	655,000	752,500	940,000	1,174,380
Interest Earnings	7,610,724	500,000	3,000,000	1,500,000	2,000,000	2,000,000
Transfer From Other Funds	785,521	500,737	500,546	500,546	500,546	500,546
Recovery Wage,Fringe,Exp	1,046,356	1,305,567	1,161,534	1,270,690	1,390,760	1,522,830
Other Revenue Sources	16,252	10,000	10,000	10,000	10,000	10,000
Proceeds Of Gfs Disposal	10,708	50,000	15,000	15,000	15,000	15,000
Total Areawide Revenues	151,578,556	136,154,034	131,363,080	134,334,346	137,983,706	141,262,921
Transfers/Expenditures						
Debt Service - Schools	29,160,000	17,600,000	21,083,916	24,126,621	25,122,121	25,114,586
Debt Service - Other	4,947,665	4,116,140	4,783,656	4,378,840	4,476,469	4,477,296
Education Local Contribution	58,374,918	60,665,932	62,310,148	63,867,900	65,464,600	67,101,220
Transfer to Service Areas	-	302,693	339,752	350,000	375,000	400,000
Transfer to Port	700,000	848,970	849,200	860,000	870,000	880,000
Transfer to Capital Projects	18,384,115	4,561,000	6,266,120	4,500,000	4,500,000	4,500,000
Transfer to Cities	325,000	347,000	225,000	-	-	-
Total Transfers	111,891,698	88,441,735	95,857,792	98,083,361	100,808,190	102,473,102
Assembly	371,070	422,030	440,498	445,691	462,786	475,847
Assembly Reserve	-	233	20,000	20,000	20,000	20,000
Borough Clerk	1,400,940	1,617,004	1,716,992	1,752,125	1,801,972	1,848,349
Administration	2,983,646	3,376,873	3,728,973	3,824,144	3,955,621	4,079,036
Law	1,510,921	1,942,389	2,037,589	2,078,619	2,134,713	2,188,806
Mayor	59,544	82,197	82,997	84,985	88,725	91,115
Information Technology	5,178,013	5,435,232	5,834,877	5,930,531	6,064,871	6,173,061
Finance	7,153,368	8,451,801	8,984,895	9,237,043	9,649,853	10,022,453
Planning	3,887,338	4,278,684	4,517,452	4,639,617	4,813,257	4,951,737
Public Works	2,261,833	2,051,991	2,203,137	2,242,717	2,300,217	2,345,269
Emergency Services	10,931,540	13,998,446	16,730,806	17,053,720	17,552,162	17,951,068
Community Development	3,779,057	4,640,659	5,165,589	5,238,314	5,366,924	5,466,934
Capital Projects	2,599,153	2,713,930	2,811,407	2,885,780	2,988,410	3,072,270
Total Department	42,116,423	49,011,469	54,275,212	55,433,286	57,199,511	58,685,945
Total Transfers and Departments	154,008,121	137,453,204	150,133,004	153,516,647	158,007,701	161,159,047
Net Results of Operations	(2,429,565)	(1,299,170)	(18,769,924)	(19,182,301)	(20,023,995)	(19,896,126)
Interfund Loan - Tommy Moe Purchase	-	-	(131,392)	-	-	-
Change in Fund Balance	(2,429,565)	(1,299,170)	(18,901,316)	(19,182,301)	(20,023,995)	(19,896,126)



Matanuska-Susitna Borough

**General Fund
3 Year Budget Projection**

	2019 Actual Rev/Exp	2020 Amended Budget	2021 Assembly Approved	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Beginning Fund Balance	53,862,108	51,432,543	50,133,373	31,232,057	12,049,756	(7,974,239)
Ending Fund Balance	51,432,543	50,133,373	31,232,057	12,049,756	(7,974,239)	(27,870,365)
Reserves:						
Minimum Fund Balance	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Self Insurance	150,000	150,000	500,000	500,000	500,000	500,000
Compensated Absences	250,000	250,000	250,000	250,000	250,000	250,000
Assembly Project	57,217	57,217	35,217	-	-	-
Alaska LNG Project	250,000	250,000	250,000	250,000	250,000	250,000
Major Repairs and Renovations	300,000	300,000	300,000	300,000	300,000	300,000
Capital	500,000	500,000	500,000	500,000	500,000	500,000
Emergency Response	2,000,000	2,000,000	1,250,000	1,250,000	1,250,000	1,250,000
Total Reserves	28,507,217	28,507,217	28,085,217	28,050,000	28,050,000	28,050,000
Unassigned Fund Balance	22,925,326	21,626,156	3,146,840	(16,000,244)	(36,024,239)	(55,920,365)

Assumptions:

- Mill Rate for Fiscal Years 2022 - 2024 projected at 10.5 mills
- 2.5% increase in assessed values/property taxes
- Education Local funding remains at 6.3 mills
- No future Education Debt Service Reimbursement
- 2021 Education Debt Service was reduced by the 2020 reserve for future governmental shift that resulted from the \$8.2 million debt service reimbursement.

Projection Analysis

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

The loss of State revenue is expected to continue. The analysis above projects \$0 debt reimbursement revenue fiscal years 2022 through 2024. Unexpended bond proceeds and the reserve for future governmental shift were used to offset a portion of the decrease in FY2020 and FY2021, however these sources have been exhausted. As shown above, the Assembly and Borough leadership will need to look at a combination of solutions including a decrease in services, other forms of local revenue, and an increase to the mill rate for the full amount of voter approved debt service.

Potential Increase to Revenue

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

	FY2022	FY2023	FY2024
Annual Debt Service - Voter Approved Bonds			
School Construction Bond - Unpaid state of Alaska portion	16,888,634	17,585,484	17,580,210
Mill Rate Equivalent - School Bond Debt	1.695	1.722	1.680
Parks and Recreation Bonds	1,721,500	1,721,000	1,723,500
Mill Rate Equivalent - Parks and Recreation Bonds	0.173	0.169	0.165
Transportation System Bonds	2,246,859	2,344,934	2,340,993
Mill Rate Equivalent - Transportation Bonds	0.226	0.230	0.224
Port Bond	707,700	711,000	708,750
Mill Rate Equivalent - Port Bond	0.071	0.070	0.068
Total Potential Increase to Revenues	21,564,693	22,362,418	22,353,453



MATANUSKA-SUSITNA BOROUGH

Major Revenue Sources and Descriptions

Taxes

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

Interest

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

Fees

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

State

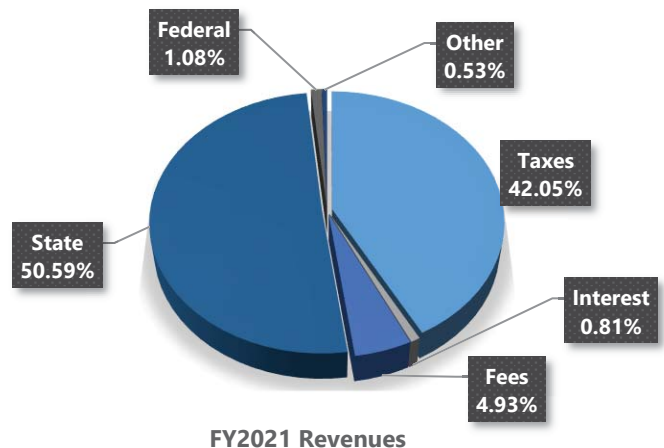
State revenue includes all funds provided by the State of Alaska to the borough. The largest sources in the past have been Education, followed by School Debt Service Reimbursement. The School Debt Service Reimbursement program has not been fully funded for the past two fiscal years. For Education, the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

Federal

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

Other

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



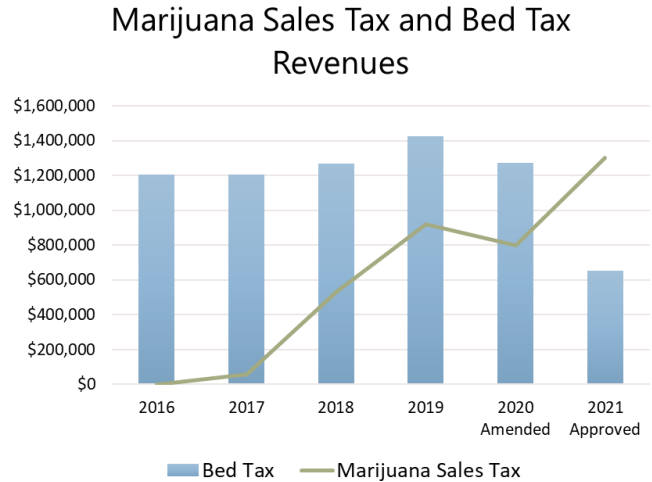
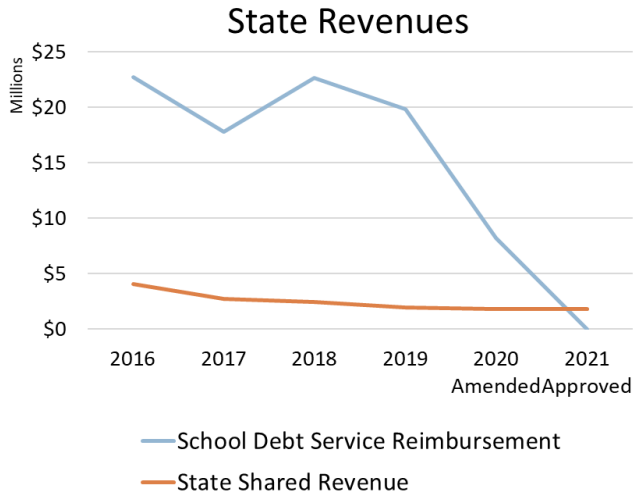
FY2021 Revenue Sources

The largest revenue source in FY2021 is the State of Alaska. \$191 million is provided for education from the State of Alaska School Foundation. The State also provides \$1.7 million in state revenue sharing. Taxes make up the second largest source of revenue at 42%. These include real property, personal property excise, transient accommodation, and sales taxes.



MATANUSKA-SUSITNA BOROUGH

Major Revenue Sources and Descriptions



School Bond Debt Reimbursement

The State of Alaska school debt service reimbursement program reimburses up to 70% of qualified construction bond debt. The program is unfunded in FY2021, contributing to a steep decline from full funding of \$19 million in FY2019 and partial funding of \$8 million in FY2020.

State Revenue Sharing has also significantly decreased from \$2.4 million in FY2018 to \$1.97 million in FY2019 and \$1.78 in FY2020 and FY2021.

Sales Tax Revenues

Property taxes provide the largest source of tax revenue to the borough. The second largest source is in the form of tobacco excise taxes, providing a budgeted \$8 million in revenue in FY2021. Marijuana sales taxes, which the borough began to collect in 2017, have grown exponentially. Marijuana Tax Revenue is budgeted at \$1.3 million in FY2021.

Bed tax revenues have also grown in recent years, providing a high of \$8.4 million in FY2019. However, these are budgeted to decrease substantially due to the current economic condition affecting travel industries.

Total Matanuska-Susitna Borough Revenues (net of transfers)					
	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2021 Approved
Taxes	137,748,689	144,293,393	151,062,250	156,432,940	161,377,920
Interest	551,681	935,311	7,767,379	583,773	3,108,850
Fees	15,796,385	16,155,075	18,368,494	19,861,976	18,905,900
State	224,983,865	219,023,846	233,612,366	193,082,336	194,141,441
Federal	4,159,656	4,877,536	5,691,481	5,440,165	4,161,547
Other	57,779,484	29,158,164	8,692,166	1,936,678	2,035,300
Total Revenues	441,019,760	414,443,325	425,194,136	377,337,868	383,730,958



MATANUSKA-SUSITNA BOROUGH

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

Changes to the Personnel Budget

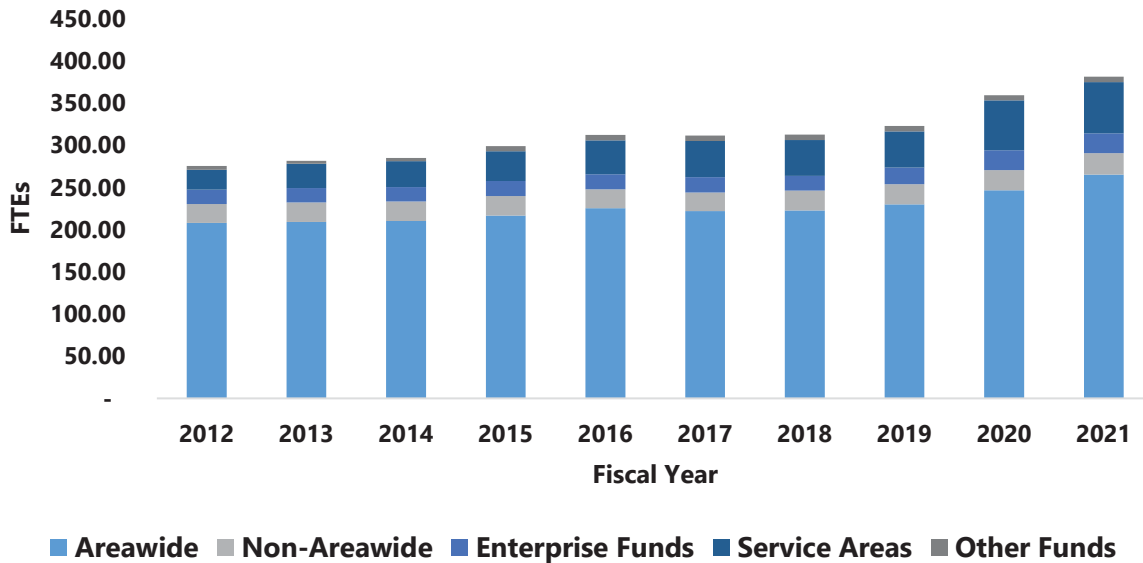
The FY 2021 Approved Budget totals 381.39 full-time equivalent positions. This includes the addition of 22 new full-time positions within Emergency Services, Animal Care and Regulation, Fleet Maintenance, Information Technology, and the Assessment division of Finance. Additions to EMS include 8 new Mobile Intensive Care Paramedics, 8 EMT’s, a Telecommunications Specialist and a Mechanic. Animal Care adds two positions, a Shelter Manager and Dispatcher. Information Technology adds one position, a Cyber Security Analyst. Finally Finance adds one new Appraiser I to the division of Assessments.

Other changes include the conversion of existing positions to better meet department needs. An Accounting Assistant I is to be converted to Appraiser I, following a vacancy. Also, within Capital Projects, a Construction Manager position will become an Assistant Surveyor.

Matanuska-Susitna Borough Personnel

The Mat-Su Borough currently has a total of 359.39 FTE (Full-Time Equivalent) positions. Using the most recent population figures available, the Matanuska-Susitna Borough has one employee for every 296 residents, a more efficient ratio than any other Municipality in the State. The Figure below shows the historical FTEs by major fund category.

Mat-Su Borough Employees (FTEs)- 10 Years



*Excludes Project Funded FTEs



MATANUSKA-SUSITNA BOROUGH

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

Department	Fund Category	Fund	2018	2019	2020	Approved		Increase/ (Decrease)
						2021		
Mayor & Assembly	Areawide Fund	100	24.95	32.95	34.14	34.54		0.40
	Non-Areawide Fund	200	14.60	14.65	14.70	16.20		1.50
			39.55	47.60	48.84	50.74		1.90
Information Technology	Areawide Fund	100	21.25	21.95	19.95	20.95		1.00
	Non-Areawide Fund	200	0.50	0.80	0.80	0.80		-
			21.75	22.75	20.75	21.75		1.00
Finance	Areawide Fund	100	51.00	52.00	50.00	51.00		1.00
			51.00	52.00	50.00	51.00		1.00
Planning & Land Use	Areawide Fund	100	26.20	29.00	28.00	28.00		-
			26.20	29.00	28.00	28.00		-
Community Development	Areawide Fund	100	22.35	22.45	22.45	22.45		-
	Non-Areawide Fund	200	8.14	8.14	8.14	8.24		0.10
	Land Management	203	4.95	5.05	5.05	5.05		-
			35.44	35.64	35.64	35.74		0.10
Emergency Services	Areawide Fund	100	41.23	68.24	67.01	83.41		16.40
	Enhanced 911	202	1.50	1.25	1.25	1.50		0.25
	Fire Service Areas	245 - 259	30.72	31.90	40.00	41.26		1.26
			73.45	101.39	108.26	126.17		17.90
Public Works	Areawide Fund	100	11.52	11.43	9.66	9.81		0.15
	Non-Areawide Fund	200	0.31	0.31	-	-		-
	Road & Special Service Areas	265-297	14.70	14.79	19.14	19.39		0.25
	Solid Waste Enterprise Fund	510	15.42	18.42	22.60	22.60		-
			41.95	44.95	51.41	51.81		0.40
Capital Projects	Areawide Fund	100	24.05	17.05	15.50	15.20		(0.30)
				24.05	17.05	15.50	15.20	
Port	Port Enterprise Fund	520	2.00	1.00	1.00	1.00		-
			2.00	1.00	1.00	1.00		-
Total Borough Operating FTE			315.38	351.37	359.39	381.39		22.00
Project Funded Employees FTE			1.00	-	-	-		-
GRAND TOTAL			316.38	351.37	359.39	381.39		22.00



MATANUSKA-SUSITNA BOROUGH

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

Department	Division	Department - Division No.	Approved				Increase/ (Decrease)
			2018	2019	2020	2021	
Mayor and Assembly	Borough Clerk	100-103	3.65	3.65	3.65	3.65	-
	Elections	100-105	1.85	1.85	1.85	1.85	-
	Records Management	100-106	2.50	2.50	2.50	2.50	-
	Administration	100-110	6.95	6.95	7.14	7.54	0.40
	Law	100-111	6.00	7.00	7.00	7.00	-
	Human Resources	100-115	4.00	4.00	5.00	5.00	-
	Purchasing	100-128	-	7.00	7.00	7.00	-
Total Mayor and Assembly			24.95	32.95	34.14	34.54	0.40
Information Technology	GIS	115-116	7.00	7.00	6.00	6.00	-
	Information Technology Administration	115-117	2.75	2.75	2.75	2.75	-
	Information Technology	115-121	11.50	12.20	11.20	12.20	1.00
Total Information Technology			21.25	21.95	19.95	20.95	1.00
Finance	Finance-Administration	120-120	2.00	2.00	2.00	2.00	-
	Revenue/Budget	120-119	12.00	14.00	13.00	13.00	-
	Accounting	120-125	15.00	14.00	13.00	12.00	(1.00)
	Assessments	120-140	22.00	22.00	22.00	24.00	2.00
Total Finance			51.00	52.00	50.00	51.00	1.00
Planning & Land Use	Planning	130-130	7.20	8.00	7.00	7.00	-
	Platting	130-131	6.00	6.00	6.00	6.00	-
	Planning-Administration	130-133	2.00	2.00	2.00	2.00	-
	Development Services	130-139	11.00	13.00	13.00	13.00	-
Total Planning & Land Use			26.20	29.00	28.00	28.00	-
Public Works	Public Works-Administration	150-150	0.70	0.70	0.20	0.20	-
	Facility Maintenance	150-151	9.63	9.55	9.00	9.10	0.10
	Operations	150-155	0.73	0.71	0.46	0.51	0.05
	Community Clean-up	150-158	0.47	0.47	-	-	-
Total Public Works			11.52	11.43	9.66	9.81	0.15
Emergency Services	Telecommunications	100-126	0.50	0.75	0.75	1.50	0.75
	Public Safety-Administration	160-300	9.84	7.63	7.64	5.24	(2.40)
	Fleet Maintenance - Areawide	160-310	1.00	1.00	-	-	-
	Rescue	160-330	0.31	0.31	0.28	0.32	0.04
	Ambulance Operations	166-334	28.53	57.51	57.32	75.32	18.00
	Emergency Management	160-380	1.04	1.04	1.027	1.027	-
Total Emergency Services			41.23	68.24	67.01	83.41	16.40
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	4.10	4.10	4.10	-
	Trails Maintenance	170-147	1.00	1.00	1.00	1.00	-
	Nothern Region Outdoor Recreation	170-149	1.00	1.00	1.00	1.00	-
Total Community Development			22.35	22.45	22.45	22.45	-
Capital Projects	Capital Projects - Administration	180-180	2.00	2.00	2.00	2.00	-
	Project Management	180-181	6.00	6.00	5.00	5.00	-
	Pre-Design & Engineering	180-182	9.05	9.05	8.50	8.20	(0.30)
	Purchasing	180-183	7.00	-	-	-	-
Total Capital Projects			24.05	17.05	15.50	15.20	(0.30)
Total FTE - Fund 100 Areawide			222.55	255.07	246.71	265.36	18.65



MATANUSKA-SUSITNA BOROUGH

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

Department	Division	Department - Division No.	2018	2019	2020	Approved 2021	Increase/ (Decrease)
Fund 200 Non-Areawide							
Assembly	Economic Development	100-114	0.55	0.60	0.65	-	(0.65)
	Animal Care	100-606	14.05	14.05	14.05	16.20	2.15
Information Technology	Information Technology	115-121	0.50	0.80	0.80	0.80	-
Community Development	Sutton Library	170-503	1.75	1.75	1.75	1.77	0.02
	Talkeetna Library	170-504	1.88	1.88	1.88	1.90	0.02
	Trapper Creek Library	170-505	0.75	0.75	0.75	0.77	0.02
	Willow Library	170-507	1.88	1.88	1.88	1.90	0.02
	Big Lake Library	170-508	1.88	1.88	1.88	1.90	0.02
Public Works	Vehicle Removal Program	150-415	0.31	0.31	-	-	-
Total Fund 200 Non-Areawide			23.55	23.90	23.64	25.24	1.60
Fund 202 Enhanced 911							
Emergency Services	Enhanced 911	115-121	1.50	1.25	1.25	1.50	0.25
Total Fund 202 Enhanced 911			1.50	1.25	1.25	1.50	0.25
Fund 203 Land Management							
Land Management	Land Management	170-141	3.95	4.05	4.05	4.05	-
	Community Development Admin	170-145	1.00	1.00	1.00	1.00	-
Total Fund 203 Land Management			4.95	5.05	5.05	5.05	-
Fund 248 - 259 Fire Service Areas							
Emergency Services	Fleet Maintenance - Fire	245-000	2.00	2.00	3.10	4.10	1.00
	Caswell Fire Service Area	248-000	0.62	0.62	0.62	0.56	(0.06)
	West Lakes Fire Service Area	249-000	5.76	5.75	6.75	6.50	(0.25)
	Central Fire Service Area	250-000	18.23	18.42	24.42	25.28	0.860
	Fire Code Deferement	250-160	2.70	3.70	3.70	3.70	-
	Butte Fire Service Area	251-000	0.35	0.35	0.35	0.22	(0.13)
	Sutton Fire Service Area	253-000	0.12	0.12	0.12	0.03	(0.09)
	Talkeetna Fire Service Area	254-000	0.22	0.22	0.22	0.10	(0.12)
	Willow Fire Service Area	258-000	0.69	0.69	0.69	0.65	(0.05)
	Greater Palmer Fire Service Area	259-000	0.03	0.03	0.03	0.12	0.09
Total Fire Service Areas			30.72	31.90	40.00	41.26	1.26
Fund 270 - 297 Road and Special Service Areas							
Public Works	Talkeetna Sewer/Water Svc. Area	293-000	1.13	1.21	2.33	2.58	0.25
	Road Service Areas-Admin	265-000	13.58	13.58	16.81	16.81	-
Total Road and Special Service Areas			14.70	14.79	19.14	19.39	0.25
Fund 510 Solid Waste Enterprise Fund							
Public Works	Sanitary Landfills -- Central	150-401	6.05	6.95	9.35	9.35	-
	Sanitary Landfills -- Transfer Sites	150-402	6.55	8.65	8.65	8.65	-
	Vehicle Removal Program	150-415	-	-	0.31	0.31	-
	Hazardous Waste	150-416	2.40	2.40	3.40	3.40	-
	Recycling	150-417	0.42	0.42	0.42	0.42	-
	Community Cleanup	150-419	-	-	0.47	0.47	-
Total Fund 510 Solid Waste Enterprise Fund			15.42	18.42	22.60	22.60	-
Fund 520 Port Enterprise Fund							
	Port	100-112	2.00	1.00	1.00	1.00	-
Total 520 Port Enterprise Fund			2.00	1.00	1.00	1.00	-
Total FTE - Funds 200 - 520			92.83	96.30	112.68	116.04	3.36
Project Funded Employees							
Fund 480 - Misc. Capital Projects							
	SAFER		1.00	-	-	-	-
	Cultural Resources - Kabata		-	-	-	-	-
Total Fund 480 - Misc. Capital Projects			1.00	-	-	-	-
Total FTE - Project Funded Employees			1.00	-	-	-	-



GENERAL FUND

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MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	151,578,579	127,954,034	131,363,080
TOTAL EXPENDITURES	154,008,675	137,453,204	150,133,004

Audited fund balance 6/30/2019 \$ 51,432,543

2020 Fiscal year revenues and transfers	\$ 127,954,034
2020 Education debt service	8,200,000
2020 Fiscal year expenditures and transfers	<u>(137,453,204)</u>
Estimated adjustment to fund balance	

(1,299,170)

Estimated total fund balance 6/30/2020 50,133,373

Fiscal Year 2021 operations:

Estimated operating revenues	129,701,000
Recoveries/Other	1,161,534
Transfers in	500,546
Estimated operating expenditures	(53,988,132)
Grants/Pass Through	(2,802,420)
Transfers Out:	
Education Operating	(62,310,148)
Education Debt Service	(21,083,916)
Parks & Recreation Debt Service	(2,064,763)
Certificates of Participation	(410,285)
Transportation System Debt Service	(2,241,434)
Port Enterprise Fund	(849,200)
Fireweed Building Debt Service	(67,174)
Capital Projects	(3,688,700)
EMS Fleet Maintenance	(339,752)
FSA's Ambulance Building Rental	(287,080)
Interfund Loan - Tommy Moe Building Purchase	<u>(131,392)</u>

Estimated FY2021 adjustment to fund balance (18,901,316)

Appropriated reservations and required adjustments to fund balance:

Reserve for Minimum Fund Balance	(25,000,000)
Reserve for Self Insurance	(500,000)
Reserve for Compensated Absences	(250,000)
Reserve for Assembly Project	(35,217)
Reserve Alaska LNG Project	(250,000)
Reserve for Major Repairs and Renovations	(300,000)
Reserve for Capital	(500,000)
Reserve for Emergency Response	(1,250,000)

Adjustment to fund balance for Reserves (28,085,217)

Estimated unassigned fund balance 6/30/2021 \$ 3,146,840

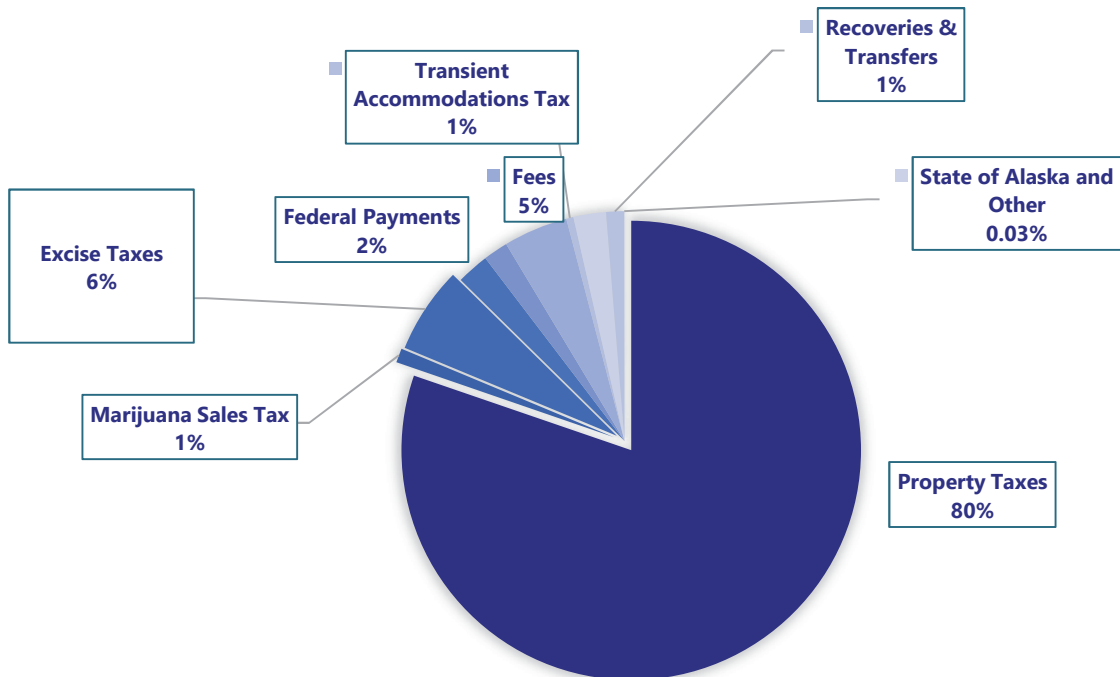


MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Revenue Summary**

Classification	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
Property Taxes	99,023,843	104,218,930	105,458,700
Marijuana Sales Tax	919,599	800,000	1,300,000
Excise Taxes	8,498,784	7,509,000	8,000,000
Federal Payments	3,729,409	3,000,000	3,000,000
State Grants & Shared Revenues	22,865,262	2,280,000	2,280,000
Fees	5,634,886	6,498,300	5,973,300
Transient Accommodations Tax	1,428,375	1,272,500	655,000
Interest Earnings	7,610,724	500,000	3,000,000
Recoveries & Transfers	1,831,882	1,806,304	1,662,080
State of Alaska and Other	35,815	69,000	34,000
Total Revenues	151,578,579	127,954,034	131,363,080

**TOTAL REVENUE BY CLASSIFICATION
PROPOSED 2020-2021**





MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Revenue Detail**

Account		Classification	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
		General Property Taxes			
311 100		Real Property Taxes	92,601,917	97,833,400	101,489,300
311 102		Real Prop Taxes - Delinquent	2,724,113	2,200,000	2,200,000
311 200		Personal Property Taxes	580,781	565,000	561,700
311 202		Personal Property-Delinquent	612	-	-
311 400		Penalty & Interest on Delinquent Taxes	1,076,763	1,000,000	1,000,000
311 500		Vehicle Tax/State Collected	2,039,657	2,620,530	207,700
		Total 311	99,023,843	104,218,930	105,458,700
		Marijuana Sales Tax			
313 100		Marijuana Sales Tax	919,599	800,000	1,300,000
		Total 313	919,599	800,000	1,300,000
		Excise Tax			
315 100		Tobacco ExciseTax	8,491,240	7,500,000	8,000,000
315 200		Excise License	-	9,000	-
315 300		Penalty & Interest	7,544	-	-
		Total 315	8,498,784	7,509,000	8,000,000
		Federal Payments			
333 000		Federal PILT	3,707,325	3,000,000	3,000,000
333 100		National Forest Income	22,084	-	-
		Total 33X	3,729,409	3,000,000	3,000,000
		State Shared Revenue			
335 350		State Shared Revenue Areawide	1,972,291	1,780,000	1,780,000
		Total 335	1,972,291	1,780,000	1,780,000
		Other State Revenue			
337 100		School Debt Service Reimbursement	19,831,024	-	-
337 800		State PERS Relief	1,061,947	500,000	500,000
		Total 337	20,892,971	500,000	500,000
		PILT			
338 100		Miscellaneous PILT	8,853	9,000	9,000
		Total 338	8,853	9,000	9,000
		General Government			
341 000		Various Fees	407,552	344,300	366,300
341 920		LID Fees	(9,527)	-	-
341 940		Foreclosure Fees	93,423	130,000	100,000
341 980		Liquor License Fees	1,000	1,500	1,000



MATANUSKA-SUSITNA BOROUGH

FUND 100 - AREAWIDE
Revenue Detail

Account	Classification	2018-2019	2019-2020	2020-2021
		Actual	Amended	Approved
341 985	Marijuana License Review Fee	37,330	20,000	25,000
341 990	Business License Fees	468,354	350,000	300,000
	Total 341	998,132	845,800	792,300
	Other General Government			
342 000	Ambulance EMS Fees	3,582,623	4,501,500	4,001,000
343 000	Park & Rec Fees	251,023	231,000	230,000
346 000	Brett Memorial Ice Arena Fees	426,430	450,000	450,000
347 000	Community Pool Fees	376,678	470,000	500,000
	Total 34X	4,636,754	5,652,500	5,181,000
	Transient Accommodation Tax			
348 100	Transient Accommodation Tax	1,423,447	1,270,000	652,500
348 200	Penalty & Interest	4,928	2,500	2,500
	Total 348	1,428,375	1,272,500	655,000
	Interest Earnings			
361 100	Interest on Investments	7,610,724	500,000	3,000,000
	Total 361	7,610,724	500,000	3,000,000
	Transfers from Other Funds			
367 400	Capital Projects	784,840	500,000	500,000
367 510	Revolving Loan	683	737	546
	Total 367	785,523	500,737	500,546
	Recovery of Wages & Fringes			
368 XXX	Service Areas and Other Projects	94,035	149,700	97,700
368 130	School - Projects	1	100,000	-
368 150	Borough - Projects	99,953	50,000	10,000
368 210	Land Management Fund	50,000	50,000	50,000
368 220	Service Area Funds	688,370	818,867	846,284
368 230	Nonareawide Fund	114,000	137,000	157,550
	Total 368	1,046,359	1,305,567	1,161,534
	Miscellaneous			
3xx xxx	Other Revenue Sources	26,962	60,000	25,000
Total Revenues		151,578,579	127,954,034	131,363,080

MATANUSKA-SUSITNA BOROUGH

**FUND 100- AREAWIDE
Revenue Commentary**

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$11,337,172,940 for areawide purposes. A mill rate of 10.322 has been approved to generate adequate tax revenue to fund the budget and the required reserves.

NET TAX LEVY REQUIREMENT

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	10,121,808,840	104,477,300	-	2,988,000	101,489,300
Sr Cit/Vets	1,094,894,290	11,301,400	11,301,400	-	-
Farm	64,453,450	-	-	-	-
Personal	56,016,360	578,200	-	16,500	561,700
Total	11,337,172,940	116,356,900	11,301,400	3,004,500	102,051,000

311 000

General Property Taxes

311 100	Real Property Taxes-Current	101,489,300
311 102	Real Property Taxes-Delinquent	2,200,000
311 200	Personal Property Taxes-Current	561,700

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 2021 is estimated at \$1,000,000.

311 500 VEHICLE TAX/STATE COLLECTED: The State Department of Motor Vehicles collects registration tax at time of registration. Receipts are allocated to Road Service Areas according to Borough Code. Remaining funds, estimated at \$207,700, are to provide funding for bridge and railroad crossing major maintenance and repair, 50% match RSA Construction and 50% match Dust Control.

313 100

MARIJUANA SALES TAX

The Matanuska-Susitna Borough collects a 5% sales tax on all retail sales of marijuana and marijuana products. Receipts of \$1,300,000 are estimated for fiscal year 2021.

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 \$8,000,000 are estimated for fiscal year 2021.

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

333 000

FEDERAL PAYMENTS

333 000 Federal payment-in-lieu-of-taxes is computed on approximately 1,910,000 acres of federal land within the borough, times a dollar amount per acre, modified by a maximum revenue allowed per capita. Payment of this revenue is subject to an annual federal appropriation but is estimated at \$3,000,000 for fiscal year 2021.

MATANUSKA-SUSITNA BOROUGH

FUND 100- AREAWIDE Revenue Commentary

<u>335 000</u>	<u>STATE REVENUE</u>	
335 350		State shared revenues in the amount of \$1,780,000 are projected for fiscal year 2021.
<u>337 000</u>	<u>OTHER STATE REVENUE</u>	
337 800		STATE PERS RELIEF: The State of Alaska provides relief for PERS to the Borough, the fiscal year 2021 amount is estimated at \$500,000.
<u>338 000</u>	<u>PILOT</u>	
338 100		Payment in lieu of taxes from miscellaneous sources is estimated to be \$9,000 in fiscal year 2021.
<u>341 000</u>	<u>GENERAL GOVERNMENT</u>	
341 xxx		These accounts include fees collected for rental of the borough gym, plan specifications, utility permit fees, other permit fees, NSF and attorney fees, zoning and subdivision fees, foreclosure fees, computer report fees, Clerk's office fees, LID fees, business license fees, real estate transfer fees and other miscellaneous fees. The total fees are estimated to be \$792,300 for fiscal year 2021.
<u>342 000</u>	<u>EMERGENCY SERVICES</u>	
342 xxx		\$4,001,000 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2021.
<u>343 000</u>	<u>PARKS & RECREATION FEES</u>	
343 xxx		During fiscal year 2021 \$230,000 is projected to be collected in fees from Matanuska River Park, Government Peak Recreation Area, Trailhead Parking, and from other park related fees.
<u>346 000</u>	<u>ICE ARENA FEES</u>	
		Ice arena fees include rentals, concessions, skating, lessons, and other fees. \$450,000 is estimated to be generated from the ice arena operation.
<u>347 000</u>	<u>COMMUNITY POOLS</u>	
		Estimated revenues of \$500,000 from concessions, swimming, lessons, and other related fees are expected to be generated from the pool operations.
<u>348 000</u>	<u>TRANSIENT ACCOMMODATIONS TAX</u>	
		It is estimated that \$652,500 will be received in fiscal year 2021 from bed taxes. Additionally, \$2,500 in late payment penalties are expected to be received.
<u>361 000</u>	<u>INTEREST EARNINGS</u>	
		Interest earned from investments is estimated at \$3,000,000.
<u>367 000</u>	<u>TRANSFER FROM OTHER FUNDS</u>	
		Transfers to the areawide fund will total \$500,546. This represents interest paid on revolving loans and capital project transfers.
<u>368 000</u>	<u>RECOVERY OF WAGES, FRINGES, MAINTENANCE AND OTHER EXPENSES</u>	
		It is estimated that the general fund will recover a total of \$1,161,534 from these sources.
<u>3xx xxx</u>	<u>OTHER REVENUE</u>	
		Other miscellaneous revenues expected in fiscal year 2021 are projected to equal \$25,000.



MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Expenditure Detail**

Division	Division Name	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
000	Non Departmental	111,891,699	88,416,735	95,857,792
101	Assembly	371,079	422,030	440,498
102	Assembly Reserve	-	233	20,000
103	Borough Clerk	536,637	564,489	603,498
105	Elections	422,688	545,015	577,962
106	Records Management	441,653	507,500	535,532
110	Administration	1,511,140	1,610,344	1,824,449
111	Law	1,510,936	1,942,389	2,037,589
115	Human Resources	612,083	819,019	868,912
116	Geographic Info System	1,064,405	1,100,331	1,141,144
117	Information Technology Admin	408,276	474,420	520,005
121	Information Technology	1,481,440	1,658,458	1,937,166
122	Maintenance & Licensing	2,223,921	2,202,023	2,236,562
128	Purchasing	859,757	905,960	991,062
604	Labor Relations Board	-	5,550	5,550
609	Board of Adjustments & Appeals	703	5,600	5,600
612	Bid Review Committee	-	30,400	33,400
104	Mayor	59,554	82,197	82,997
113	Common Contractual	1,026,640	1,716,113	1,687,710
119	Revenue and Budget	1,541,224	1,592,470	1,745,528
120	Finance Admin	461,042	609,157	633,807
125	Accounting	1,616,712	1,588,006	1,552,312
140	Assessment	2,507,803	2,946,055	3,365,538
130	Planning	914,873	1,017,757	1,120,898
131	Platting	789,854	807,177	835,271
133	Planning Admin	447,074	474,854	512,623
139	Development Services	1,735,578	1,978,896	2,048,660
150	Public Works Admin	150,746	69,940	73,754
151	Facility Maintenance	1,830,338	1,908,368	2,038,688
155	Operations	116,178	73,683	90,695
158	Community Clean Up	164,616	-	-
126	Telecommunication	944,520	1,367,481	1,476,953
300	Emergency Services Admin	1,185,206	1,384,489	1,055,769
301	Emergency Medical Service Board	-	1,125	1,125



MATANUSKA-SUSITNA BOROUGH

**FUND 100 - AREAWIDE
Expenditure Detail**

Division	Division Name	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
310	Fleet Maintenance	220,984	-	-
330	Rescue Units	911,132	1,067,977	1,013,586
334	Ambulance Operations	7,341,623	9,578,337	12,432,159
350	Emergency Services Bldg	55,947	6,254	-
351	Emergency Services Station	55,311	87,845	100,232
360	Local Emerg. Planning Board	4,486	11,950	17,050
380	Emergency Management	212,472	492,988	633,932
123	Outdoor Ice Rinks	1,578	5,100	5,100
124	Brett Memorial Ice Arena	801,214	886,354	910,750
129	Recreational Services	279,941	314,299	335,529
136	Community Pools	1,164,869	1,521,037	1,900,531
142	Parks & Recreation	390,305	587,034	604,127
145	Community Development Admin	646,205	707,875	734,190
146	Community Enrichment	18,356	27,500	27,500
147	Recreation Infrastructure	299,755	424,889	448,005
149	Northern Region	176,933	191,571	199,857
180	Capital Projects Admin	346,285	390,713	435,695
181	Project Management	870,257	962,392	828,367
182	Pre-Design & Engineering	1,382,647	1,360,825	1,547,345
	Total Expenditures	154,008,675	137,453,204	150,133,004



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	92,601,917	97,833,400	101,489,300
311.102	Real Property-Delinquent	2,724,113	2,200,000	2,200,000
311.200	Personal Property	580,781	565,000	561,700
311.202	Personal Property-Delinq	612	0	0
311.400	Penalty & Interest	1,076,763	1,000,000	1,000,000
311.500	Vehicle Tax State Collec	2,039,657	2,620,530	207,700
Total General Property Taxes		99,023,843	104,218,930	105,458,700
RE13-Sales Taxes				
313.100	Marijuana Sales Tax	919,599	800,000	1,300,000
Total Sales Taxes		919,599	800,000	1,300,000
RE15-Excise Taxes				
315.100	Tobacco Excise Tax	8,491,240	7,500,000	8,000,000
315.200	Excise License	0	9,000	0
315.300	Penalty and Interest	7,544	0	0
Total Excise Taxes		8,498,784	7,509,000	8,000,000
RE31-Federal Grants				
331.000	Federal Grants	1	0	0
Total Federal Grants		1	0	0
RE33-Federal Pilot				
333.000	Federal Pilot	3,707,324	3,000,000	3,000,000
333.100	National Forest Income	22,084	0	0
Total Federal Pilot		3,729,408	3,000,000	3,000,000
RE35-State Shared Revenue				
335.350	State Shared A/W	1,972,291	1,780,000	1,780,000
Total State Shared Revenue		1,972,291	1,780,000	1,780,000
RE37-Other State Revenue				
337.100	Debt Service Reimb	19,831,024	0	0
337.800	State PERS Relief	1,061,947	500,000	500,000
Total Other State Revenue		20,892,971	500,000	500,000
RE38-Other Pilot Revenue				
338.100	Miscellaneous Pilot	8,853	9,000	9,000
Total Other Pilot Revenue		8,853	9,000	9,000



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

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<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.100	Nsf & Atty Fees	43,514	3,000	30,000
341.200	Recording Fees	906	1,000	1,000
341.210	Borough Gym Fees	32,100	25,000	25,000
341.300	Planning/Platting Fees	41,790	0	180,000
341.320	Park Fees Palmer	(400)	0	0
341.350	Land Use & Zoning Permits	14,425	20,000	0
341.351	Mandatory LUP	75	100	0
341.352	Liquor License Referral	5,900	9,000	0
341.355	Sutton CUP	2,500	3,000	0
341.359	Multi-Family LUP	0	1,000	0
341.360	Special Events Fee	2,000	1,000	0
341.400	Subdivision Fees	106,715	130,000	0
341.500	Clerk'S Office Fees	50	0	0
341.550	Candidate Filing Fees	300	200	300
341.700	Eng. Inspection Fees	9,205	20,000	10,000
341.720	Utility Permit App Fee	102,861	70,000	70,000
341.740	Rght Of Way Prmit App Fee	26,400	30,000	30,000
341.750	Plans/Specs	0	500	0
341.900	Miscellaneous Fees	19,138	30,000	20,000
341.905	Sale of Maps	57	500	0
341.908	Sale-Miscellaneous Items	16	0	0
341.920	Lid Fee'S	(9,527)	0	0
341.940	Foreclosure Fees	93,423	130,000	100,000
341.980	Liquor License Fees	1,000	1,500	1,000
341.985	Marijuana License Review Fee	37,330	20,000	25,000
341.990	Business License Fee	468,354	350,000	300,000
Total General Government		998,132	845,800	792,300
RE42-Public Safety				
342.000	Ambulance Fees	3,581,456	4,500,000	4,000,000
342.100	EMS Rescue	1,092	1,500	1,000
342.600	Ems - Donations	75	0	0
Total Public Safety		3,582,623	4,501,500	4,001,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE43-Parks & Recreation Fees				
343.310	Park and Recreation Fees	4,627	0	230,000
343.320	Park Fees-Palmer	64,160	60,000	0
343.350	Park Fees-Big Lake	(20)	0	0
343.360	Park Fees-Deshka Park	95	300	0
343.365	Park fees-Talkeetna	9,548	10,000	0
343.400	Trailhead Parking Fees	170,716	140,000	0
343.500	Government Peak Rec Area Fees	155	15,000	0
343.700	Boat Launch Fees	1,202	1,500	0
343.800	Alcantra Usage Fees	540	4,000	0
343.900	Miscellaneous	0	200	0
Total Parks & Recreation Fees		251,023	231,000	230,000
RE46-Ice Arena Fees				
346.100	Ice Arena Fees	426,430	450,000	450,000
Total Ice Arena Fees		426,430	450,000	450,000
RE47-Community Pool Revenues				
347.000	Community Pool Revenues	(50)	0	0
347.100	Palmer Pool Revenues	302,879	220,000	250,000
347.200	Wasilla Pool Revenues	73,849	250,000	250,000
Total Community Pool Revenues		376,678	470,000	500,000
RE48-Transient Accommodation Tax				
348.100	Bed Tax Revenues	1,423,447	1,270,000	652,500
348.200	Penalty & Interest	4,928	2,500	2,500
Total Transient Accommodation Tax		1,428,375	1,272,500	655,000
RE61-Interest Earnings				
361.100	Interest On Investments	7,610,724	500,000	3,000,000
Total Interest Earnings		7,610,724	500,000	3,000,000
RE67-Transfer From Other Funds				
367.110	Areawide	1	0	0
367.400	Capital Projects	784,839	500,000	500,000
367.510	Revolving Loan	683	737	546
Total Transfer From Other Funds		785,523	500,737	500,546



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 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	26,470	50,000	10,000
368.130	Schools- Fund 400	1	100,000	0
368.150	Boro/415/425/430/435/440	99,953	50,000	10,000
368.190	Infrastructure - Fund 490	145	0	0
368.210	Land Management	50,000	50,000	50,000
368.220	Service Areas	688,370	818,867	846,284
368.230	Non-Areawide	114,000	137,000	157,550
368.240	Solid Waste Fund	59,927	87,700	87,700
368.300	Grant Projects- Fund 480	7,493	12,000	0
Total Recovery Wage,Fringe,Exp		1,046,359	1,305,567	1,161,534
RE69-Other Revenue Sources				
369.100	Miscellaneous	5,942	10,000	10,000
369.500	Cash Balance/Collections	181	0	0
369.900	Donations	10,130	0	0
Total Other Revenue Sources		16,253	10,000	10,000
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	10,709	50,000	15,000
Total Proceeds Of Gfs Disposal		10,709	50,000	15,000
Division Total: Non-Departmental		151,578,579	\$127,954,034	\$131,363,080
Department Total: Non-Departmental		151,578,579	\$127,954,034	\$131,363,080



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

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Revenue</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development			DIVISION 136-Community Pools	
	Division Total: Community Pools	0	\$0	\$0
	Department Total: Community Development	0	\$0	\$0
	Fund Total: AREAWIDE	151,578,579	\$127,954,034	\$131,363,080



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
445.145	Trnfr to - Debt Svc (Loan)	89,616	89,565	67,174
Total Debt Service		89,616	89,565	67,174
EX45-Operating Fund Transfers				
445.140	Trnfr To- Debt Svc (Schl)	29,160,000	17,600,000	21,083,916
445.141	Trnfr To- Debt Svc (P&R)	2,060,850	1,233,000	2,064,763
445.142	Trnfr To- Debt Svc (COPs)	413,100	412,450	410,285
445.144	Trnfr To-Debt Svc (Trans Sys)	2,384,100	2,381,125	2,241,434
445.220	Trnfr To- Education Oprtg	58,374,918	60,665,932	62,310,148
445.230	Transfer To- Service Area	0	302,693	339,752
445.300	Trnfr To- Port Ent Fund	700,000	848,970	849,200
Total Operating Fund Transfers		93,092,968	83,444,170	89,299,498
EX46-Capital Project Transfers				
446.200	Transfer To- Fund 445	5,302,157	0	0
446.300	Transfer To- Fund 400	13,801	0	0
446.400	Transfer To- Fund 405/410	565,000	0	0
446.500	Transfer To- Fund 480	4,960,734	320,000	0
446.700	Tfr415/425/430/435/440/47	7,542,423	4,216,000	6,266,120
Total Capital Project Transfers		18,384,115	4,536,000	6,266,120
EX49-Transfers/Pass Throughs				
449.200	Transfers-City Of Wasilla	0	122,000	0
449.205	Transfers - City of Wasilla Planni	225,000	225,000	225,000
449.210	Transfers-Youth Programs	100,000	0	0
Total Transfers/Pass Throughs		325,000	347,000	225,000
Division Total: Non-Departmental		111,891,699	88,416,735	95,857,792
Department Total: Non-Departmental		111,891,699	88,416,735	95,857,792



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX11-Salaries & Wages				
411.100	Permanent Wages	94,901	94,900	94,900
Total Salaries & Wages		94,901	94,900	94,900
EX12-Benefits				
412.100	Insurance Contrib	163,100	163,100	163,100
412.190	Life Insurance	1,002	1,001	1,001
412.300	Medicare	1,377	1,376	1,376
412.400	Retirement Contrib. - DB Plan	0	27,151	29,277
412.600	Workers Compensation	494	493	902
412.700	Sbs Contribution	5,818	5,817	5,817
Total Benefits		171,791	198,938	201,473
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	17,441	17,000	17,000
413.200	Expense Reimb-Within Boro	0	500	500
Total Expenses Within Borough		17,441	17,500	17,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,221	2,000	0
414.200	Exp Reimb- Outside Boro	4,546	12,000	7,000
414.400	Travel Tickets	4,195	12,000	7,000
Total Expenses Outside Of Boro		9,962	26,000	14,000
EX21-Communications				
421.100	Communication Network Service	481	770	1,000
421.200	Postage	208	550	550
Total Communications		689	1,320	1,550
EX23-Printing				
423.000	Printing	160	625	625
Total Printing		160	625	625
EX25-Rental/Lease				
425.200	Building Rental	560	600	600
Total Rental/Lease		560	600	600
EX26-Professional Charges				
426.200	Legal	0	0	3,000
426.300	Dues & Fees	40,644	20,993	41,000
426.600	Computer Software/Online Servi	11,790	27,830	28,750
426.900	Other Professional Chgs	0	0	1,000
Total Professional Charges		52,434	48,823	73,750
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,512	3,300	2,800
Total Maintenance Services		1,512	3,300	2,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	725	2,000	2,000
429.210	Training/Instructor Fees	2,640	6,497	5,700
429.900	Other Contractual	9,499	10,000	10,000
Total Other Contractual		12,864	18,497	17,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,331	500	1,000
Total Office Supplies		1,331	500	1,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	617	800
431.900	Other Maint. Supplies	0	0	900
Total Maintenance Supplies		0	617	1,700
EX33-Misc Supplies				
433.100	Personnel Supplies	2,608	3,830	4,000
433.110	Clothing	149	500	500
433.300	Books/Subscriptions	93	300	300
433.900	Other Supplies	264	1,000	1,000
Total Misc Supplies		3,114	5,630	5,800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	4,320	4,380	5,100
434.300	Furniture Under \$5,000	0	400	2,000
Total Equipment Under \$5,000		4,320	4,780	7,100
Division Total: Assembly		371,079	422,030	440,498



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve				
EX26-Professional Charges				
426.900	Other Professional Chgs	0	233	0
Total Professional Charges		0	233	0
EX29-Other Contractual				
429.900	Other Contractual	0	0	20,000
Total Other Contractual		0	0	20,000
Division Total: Assembly Reserve		0	233	20,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX11-Salaries & Wages				
411.100	Permanent Wages	289,905	299,840	321,777
411.300	Overtime Wages	10,345	11,000	11,000
Total Salaries & Wages		300,250	310,840	332,777
EX12-Benefits				
412.100	Insurance Contrib	85,045	85,045	85,045
412.190	Life Insurance	520	522	522
412.200	Unemployment Contrib	1,817	1,865	1,997
412.300	Medicare	4,389	4,507	4,825
412.400	Retirement Contrib. - DB Plan	96,160	88,930	102,662
412.410	PERS Tier IV - DC Plan	5,392	0	0
412.411	PERS Tier IV - Health Plan	374	0	0
412.412	PERS Tier IV - HRA	1,901	0	0
412.413	PERS Tier IV - OD&D	103	0	0
412.600	Workers Compensation	1,558	1,616	3,161
412.700	Sbs Contribution	18,554	19,054	20,399
Total Benefits		215,813	201,539	218,611
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	327	550	550
413.300	Exp Allowance-Within Boro	2,419	2,700	2,700
Total Expenses Within Borough		2,746	3,250	3,250
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	218	400	400
414.200	Exp Reimb- Outside Boro	1,150	4,410	4,410
414.400	Travel Tickets	1,120	2,550	2,550
Total Expenses Outside Of Boro		2,488	7,360	7,360
EX21-Communications				
421.100	Communication Network Service	659	1,500	1,500
421.200	Postage	1,358	2,000	2,000
Total Communications		2,017	3,500	3,500
EX23-Printing				
423.000	Printing	0	200	200
Total Printing		0	200	200
EX26-Professional Charges				
426.200	Legal	0	7,000	7,000
426.300	Dues & Fees	760	1,000	1,000
426.600	Computer Software/Online Servi	0	1,000	1,000
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		760	9,500	9,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX28-Maintenance Services				
428.300	Equipment Maint Services	388	500	500
Total Maintenance Services		388	500	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,125	3,000	3,000
429.210	Training/Instructor Fees	0	300	300
429.900	Other Contractual	4,364	12,950	13,000
Total Other Contractual		5,489	16,250	16,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,029	3,000	3,000
Total Office Supplies		2,029	3,000	3,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	200	150
Total Maintenance Supplies		0	200	150
EX33-Misc Supplies				
433.100	Personnel Supplies	452	1,500	1,500
433.300	Books/Subscriptions	93	350	350
433.900	Other Supplies	360	1,300	1,300
Total Misc Supplies		905	3,150	3,150
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,752	2,200	2,200
434.100	Other Equip under \$5,000	0	280	0
434.300	Furniture Under \$5,000	0	2,720	3,000
Total Equipment Under \$5,000		3,752	5,200	5,200
Division Total: Borough Clerk		536,637	564,489	603,498



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX11-Salaries & Wages				
411.100	Permanent Wages	146,771	148,466	154,510
411.300	Overtime Wages	1,592	3,500	3,500
411.400	Nonemployee Compensation	43,713	62,625	62,625
Total Salaries & Wages		192,076	214,591	220,635
EX12-Benefits				
412.100	Insurance Contrib	43,105	43,105	43,105
412.190	Life Insurance	260	265	265
412.200	Unemployment Contrib	899	1,288	1,324
412.250	Fica	727	0	0
412.300	Medicare	2,333	3,112	3,199
412.400	Retirement Contrib. - DB Plan	45,029	43,477	68,066
412.410	PERS Tier IV - DC Plan	3,199	0	0
412.411	PERS Tier IV - Health Plan	219	0	0
412.412	PERS Tier IV - HRA	1,053	0	0
412.413	PERS Tier IV - OD&D	61	0	0
412.600	Workers Compensation	992	1,116	2,096
412.700	Sbs Contribution	9,145	13,154	13,525
Total Benefits		107,022	105,517	131,580
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	4,945	5,200	5,200
413.300	Exp Allowance-Within Boro	807	900	900
Total Expenses Within Borough		5,752	6,100	6,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	369	400	400
414.200	Exp Reimb- Outside Boro	1,912	975	975
414.400	Travel Tickets	1,170	1,125	1,125
Total Expenses Outside Of Boro		3,451	2,500	2,500
EX21-Communications				
421.200	Postage	1,038	5,000	5,000
Total Communications		1,038	5,000	5,000
EX22-Advertising				
422.000	Advertising	10,410	15,000	15,000
Total Advertising		10,410	15,000	15,000
EX23-Printing				
423.000	Printing	68,714	80,000	80,000
Total Printing		68,714	80,000	80,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX25-Rental/Lease				
425.200	Building Rental	0	800	800
425.300	Equipment Rental	0	400	71,240
Total Rental/Lease		0	1,200	72,040
EX26-Professional Charges				
426.300	Dues & Fees	290	420	320
426.600	Computer Software/Online Servi	0	500	500
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		290	1,420	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	1,100	1,237	1,237
429.210	Training/Instructor Fees	0	1,000	0
429.900	Other Contractual	21,211	39,350	26,350
Total Other Contractual		22,311	41,587	27,587
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,972	6,100	4,600
Total Office Supplies		1,972	6,100	4,600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	100	100
Total Maintenance Supplies		0	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	178	200	200
433.300	Books/Subscriptions	219	250	250
433.900	Other Supplies	1,846	8,300	5,800
Total Misc Supplies		2,243	8,750	6,250
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,780	9,450	450
434.100	Other Equip under \$5,000	0	3,000	3,000
434.300	Furniture Under \$5,000	5,629	800	800
Total Equipment Under \$5,000		7,409	13,250	4,250
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	42,900	0
Total Equipment Over \$5000		0	42,900	0
Division Total: Elections		422,688	545,015	577,962



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	182,158	188,579	203,344
411.300	Overtime Wages	879	3,000	3,000
Total Salaries & Wages		183,037	191,579	206,344
EX12-Benefits				
412.100	Insurance Contrib	58,250	58,250	58,250
412.190	Life Insurance	358	358	358
412.200	Unemployment Contrib	1,099	1,149	1,238
412.300	Medicare	2,655	2,778	2,992
412.400	Retirement Contrib. - DB Plan	57,878	54,811	63,657
412.410	PERS Tier IV - DC Plan	3,899	0	0
412.411	PERS Tier IV - Health Plan	266	0	0
412.412	PERS Tier IV - HRA	1,262	0	0
412.413	PERS Tier IV - OD&D	73	0	0
412.600	Workers Compensation	952	996	1,960
412.700	Sbs Contribution	11,221	11,744	12,649
Total Benefits		137,913	130,086	141,104
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		0	550	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	203	500	500
414.200	Exp Reimb- Outside Boro	2,118	1,912	1,912
414.400	Travel Tickets	1,352	1,500	1,500
Total Expenses Outside Of Boro		3,673	3,912	3,912
EX21-Communications				
421.100	Communication Network Service	0	500	560
Total Communications		0	500	560
EX26-Professional Charges				
426.300	Dues & Fees	495	1,025	925
426.600	Computer Software/Online Servi	51,427	66,312	69,412
426.900	Other Professional Chgs	0	3,500	3,500
Total Professional Charges		51,922	70,837	73,837
EX28-Maintenance Services				
428.300	Equipment Maint Services	12,974	24,150	25,150
Total Maintenance Services		12,974	24,150	25,150



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,610	1,750	3,750
429.210	Training/Instructor Fees	0	250	250
429.900	Other Contractual	35,998	62,385	64,885
Total Other Contractual		37,608	64,385	68,885
EX30-Office Supplies				
430.100	Office Supplies < \$500	270	400	400
Total Office Supplies		270	400	400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	300	2,000	2,000
Total Maintenance Supplies		300	2,000	2,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	200
433.300	Books/Subscriptions	0	400	400
433.900	Other Supplies	496	2,400	1,840
Total Misc Supplies		496	3,000	2,440
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	7,625	7,751	2,000
434.100	Other Equip under \$5,000	5,835	3,350	3,350
Total Equipment Under \$5,000		13,460	11,101	5,350
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	5,000	5,000
Total Equipment Over \$5000		0	5,000	5,000
Division Total: Records Management		441,653	507,500	535,532



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	726,093	736,526	872,117
411.300	Overtime Wages	3,026	13,500	2,500
Total Salaries & Wages		729,119	750,026	874,617
EX12-Benefits				
412.100	Insurance Contrib	161,935	166,362	175,682
412.190	Life Insurance	955	1,021	1,078
412.200	Unemployment Contrib	4,376	4,501	5,248
412.300	Medicare	10,599	10,876	12,682
412.400	Retirement Contrib. - DB Plan	33,197	214,582	269,819
412.410	PERS Tier IV - DC Plan	102,967	0	0
412.411	PERS Tier IV - Health Plan	5,949	0	0
412.412	PERS Tier IV - HRA	12,383	0	0
412.413	PERS Tier IV - OD&D	1,633	0	0
412.600	Workers Compensation	3,728	3,900	8,309
412.700	Sbs Contribution	38,666	45,976	53,614
Total Benefits		376,388	447,218	526,432
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	119	1,000	1,000
413.200	Expense Reimb-Within Boro	764	2,500	2,500
413.900	Other Exp - Within Boro	754	500	500
Total Expenses Within Borough		1,637	4,000	4,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	284	500	500
414.200	Exp Reimb- Outside Boro	5,117	5,000	7,000
414.400	Travel Tickets	5,020	5,000	5,000
Total Expenses Outside Of Boro		10,421	10,500	12,500
EX21-Communications				
421.200	Postage	371	400	400
Total Communications		371	400	400
EX22-Advertising				
422.000	Advertising	20	2,500	1,500
Total Advertising		20	2,500	1,500
EX23-Printing				
423.000	Printing	110	2,500	1,500
Total Printing		110	2,500	1,500



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<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX26-Professional Charges				
426.200	Legal	0	50,000	50,000
426.300	Dues & Fees	3,932	12,000	12,000
426.900	Other Professional Chgs	149,960	170,000	150,000
Total Professional Charges		153,892	232,000	212,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,818	1,200	1,200
428.400	Vehicle Maint Services	0	5,000	5,000
Total Maintenance Services		1,818	6,200	6,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,649	2,000	6,000
429.210	Training/Instructor Fees	6,000	7,500	6,000
429.900	Other Contractual	211,916	123,960	150,000
Total Other Contractual		219,565	133,460	162,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,009	4,000	4,000
Total Office Supplies		2,009	4,000	4,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	24	150	150
Total Fuel/Oil-Vehicle Use		24	150	150
EX33-Misc Supplies				
433.100	Personnel Supplies	9,091	9,860	12,000
433.110	Clothing	337	0	1,000
433.300	Books/Subscriptions	1,669	1,640	2,500
433.900	Other Supplies	817	1,500	1,500
Total Misc Supplies		11,914	13,000	17,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,550	1,200	500
434.100	Other Equip under \$5,000	472	2,690	1,150
434.300	Furniture Under \$5,000	1,830	500	500
Total Equipment Under \$5,000		3,852	4,390	2,150
Division Total: Administration		1,511,140	1,610,344	1,824,449



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX11-Salaries & Wages				
411.100	Permanent Wages	681,763	748,212	801,469
411.200	Temp Wages & Adjmts	4,380	6,000	6,000
411.300	Overtime Wages	15,256	15,000	15,000
Total Salaries & Wages		701,399	769,212	822,469
EX12-Benefits				
412.100	Insurance Contrib	163,100	163,100	163,100
412.190	Life Insurance	963	1,000	1,001
412.200	Unemployment Contrib	4,209	4,615	4,935
412.300	Medicare	10,238	11,154	11,926
412.400	Retirement Contrib. - DB Plan	150,417	218,355	251,881
412.410	PERS Tier IV - DC Plan	47,586	0	0
412.411	PERS Tier IV - Health Plan	2,791	0	0
412.412	PERS Tier IV - HRA	7,563	0	0
412.413	PERS Tier IV - OD&D	765	0	0
412.600	Workers Compensation	3,511	4,000	8,060
412.700	Sbs Contribution	37,954	47,153	50,417
Total Benefits		429,097	449,377	491,320
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	69	400	400
413.200	Expense Reimb-Within Boro	135	400	400
Total Expenses Within Borough		204	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	571	1,000	1,000
414.200	Exp Reimb- Outside Boro	7,734	10,000	10,000
414.400	Travel Tickets	4,302	10,000	10,000
Total Expenses Outside Of Boro		12,607	21,000	21,000
EX21-Communications				
421.100	Communication Network Service	1,371	2,900	2,900
421.200	Postage	214	1,000	1,000
Total Communications		1,585	3,900	3,900
EX23-Printing				
423.000	Printing	400	1,400	600
Total Printing		400	1,400	600



Matanuska-Susitna Borough
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<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX26-Professional Charges				
426.200	Legal	290,803	500,000	500,000
426.300	Dues & Fees	5,357	9,000	7,000
426.500	Recording Fees	111	800	800
426.600	Computer Software/Online Servi	5,198	2,500	2,500
426.900	Other Professional Chgs	18,869	96,700	100,000
Total Professional Charges		320,338	609,000	610,300
EX27-Insurance & Bond				
427.500	Liability Insurance	11,914	15,500	15,500
Total Insurance & Bond		11,914	15,500	15,500
EX28-Maintenance Services				
428.400	Vehicle Maint Services	54	1,000	1,000
Total Maintenance Services		54	1,000	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	929	7,000	7,000
429.210	Training/Instructor Fees	0	4,000	4,000
429.900	Other Contractual	18,654	25,500	25,500
Total Other Contractual		19,583	36,500	36,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,499	6,000	6,000
Total Office Supplies		3,499	6,000	6,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	43	0	0
Total Fuel/Oil-Vehicle Use		43	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	454	1,200	1,200
433.300	Books/Subscriptions	3,703	20,500	20,500
433.900	Other Supplies	0	300	300
Total Misc Supplies		4,157	22,000	22,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,539	4,000	4,000
434.100	Other Equip under \$5,000	0	700	200
434.300	Furniture Under \$5,000	2,517	2,000	2,000
Total Equipment Under \$5,000		6,056	6,700	6,200
Division Total: Law		1,510,936	1,942,389	2,037,589



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	359,718	465,628	484,867
411.200	Temp Wages & Adjmts	17,004	0	8,000
411.300	Overtime Wages	0	0	2,000
Total Salaries & Wages		376,722	465,628	494,867
EX12-Benefits				
412.100	Insurance Contrib	93,200	116,500	116,500
412.190	Life Insurance	556	715	715
412.200	Unemployment Contrib	2,265	2,794	2,969
412.300	Medicare	5,474	6,752	7,176
412.400	Retirement Contrib. - DB Plan	29,059	133,216	150,199
412.410	PERS Tier IV - DC Plan	45,319	0	0
412.411	PERS Tier IV - Health Plan	2,668	0	0
412.412	PERS Tier IV - HRA	6,063	0	0
412.413	PERS Tier IV - OD&D	733	0	0
412.600	Workers Compensation	1,959	2,421	4,701
412.700	Sbs Contribution	22,776	28,543	30,335
Total Benefits		210,072	290,941	312,595
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	236	300	300
413.200	Expense Reimb-Within Boro	278	1,800	1,800
Total Expenses Within Borough		514	2,100	2,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	626	500	500
414.200	Exp Reimb- Outside Boro	189	4,000	4,000
414.400	Travel Tickets	0	2,000	2,000
414.900	Other Exp-Outside Boro	21	0	0
Total Expenses Outside Of Boro		836	6,500	6,500
EX21-Communications				
421.200	Postage	988	1,000	1,000
Total Communications		988	1,000	1,000
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	1,306	1,500	2,500
426.900	Other Professional Chgs	5,860	10,000	10,000
Total Professional Charges		7,166	15,500	16,500



Matanuska-Susitna Borough
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Expense

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<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	500
Total Maintenance Services		0	500	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,298	2,000	2,000
429.210	Training/Instructor Fees	1,000	12,000	12,000
429.900	Other Contractual	68	7,500	7,500
Total Other Contractual		7,366	21,500	21,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,757	6,000	6,000
Total Office Supplies		3,757	6,000	6,000
EX33-Misc Supplies				
433.100	Personnel Supplies	439	1,000	1,000
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	849	1,500	500
433.900	Other Supplies	2,269	3,000	3,000
Total Misc Supplies		3,557	6,000	5,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	200	2,000	1,000
434.300	Furniture Under \$5,000	905	1,000	1,000
Total Equipment Under \$5,000		1,105	3,000	2,000
Division Total: Human Resources		612,083	819,019	868,912



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 128-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	468,739	496,396	534,156
411.300	Overtime Wages	725	1,500	1,500
Total Salaries & Wages		469,464	497,896	535,656
EX12-Benefits				
412.100	Insurance Contrib	163,100	163,100	163,100
412.190	Life Insurance	966	1,000	1,000
412.200	Unemployment Contrib	2,817	2,987	3,214
412.300	Medicare	6,818	7,219	7,767
412.400	Retirement Contrib. - DB Plan	114,306	142,448	165,250
412.410	PERS Tier IV - DC Plan	24,611	0	0
412.411	PERS Tier IV - Health Plan	1,542	0	0
412.412	PERS Tier IV - HRA	5,783	0	0
412.413	PERS Tier IV - OD&D	423	0	0
412.600	Workers Compensation	2,437	2,589	5,089
412.700	Sbs Contribution	28,778	30,521	32,836
Total Benefits		351,581	349,864	378,256
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	3,050	3,500
414.300	Expense Allow- O/S Boro	0	0	3,000
414.400	Travel Tickets	0	0	2,000
Total Expenses Outside Of Boro		0	3,050	8,500
EX21-Communications				
421.200	Postage	1,232	2,500	2,500
Total Communications		1,232	2,500	2,500
EX22-Advertising				
422.000	Advertising	28,943	11,450	20,000
Total Advertising		28,943	11,450	20,000
EX23-Printing				
423.000	Printing	1,014	1,200	1,200
Total Printing		1,014	1,200	1,200
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	800	800
Total Utilities-Building Oprtns		0	800	800
EX26-Professional Charges				
426.300	Dues & Fees	190	1,450	1,000
426.600	Computer Software/Online Servi	865	7,800	13,500
426.900	Other Professional Chgs	0	5,000	5,000
Total Professional Charges		1,055	14,250	19,500



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6/15/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 128-Purchasing				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	500
Total Maintenance Services		0	500	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	40	0	1,500
429.900	Other Contractual	1,414	10,000	10,000
Total Other Contractual		1,454	10,000	11,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,969	4,000	3,000
Total Office Supplies		1,969	4,000	3,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		0	1,000	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	1,191	1,700	1,700
433.110	Clothing	0	150	150
433.120	Tools under \$500	59	250	250
433.200	Medical Supplies	0	150	150
433.300	Books/Subscriptions	215	500	1,000
433.500	Training Supplies	0	400	400
433.900	Other Supplies	17	650	500
Total Misc Supplies		1,482	3,800	4,150
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	1,500	1,500
434.100	Other Equip under \$5,000	781	650	500
434.300	Furniture Under \$5,000	782	3,500	2,500
Total Equipment Under \$5,000		1,563	5,650	4,500
Division Total: Purchasing		859,757	905,960	991,062



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<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 604-Labor Relations Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		0	550	550
EX26-Professional Charges				
426.200	Legal	0	5,000	5,000
Total Professional Charges		0	5,000	5,000
Division Total: Labor Relations Board		0	5,550	5,550



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 609-Board Of Adjmt. & Appeals				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
413.500	Meeting Comp - W/I Boro	350	2,500	2,500
Total Expenses Within Borough		350	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	182	800	800
Total Other Contractual		182	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	171	200	200
Total Misc Supplies		171	200	200
Division Total: Board Of Adjmt. & Appeals		703	5,600	5,600



**Matanuska-Susitna Borough
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Expense**

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<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Office of Administrative Hearing				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		0	400	400
EX26-Professional Charges				
426.200	Legal	0	28,000	31,500
Total Professional Charges		0	28,000	31,500
EX29-Other Contractual				
429.900	Other Contractual	0	2,000	1,500
Total Other Contractual		0	2,000	1,500
Division Total: Office of Administrative Hearin		0	30,400	33,400
Department Total: Assembly		6,266,676	7,358,529	7,944,052



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX11-Salaries & Wages				
411.100	Permanent Wages	19,326	29,975	29,975
Total Salaries & Wages		19,326	29,975	29,975
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	144	143	143
412.300	Medicare	281	435	435
412.400	Retirement Contrib. - DB Plan	7,233	8,576	9,247
412.600	Workers Compensation	101	156	285
412.700	Sbs Contribution	1,185	1,837	1,837
Total Benefits		32,244	34,447	35,247
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,225	7,500	5,500
413.200	Expense Reimb-Within Boro	187	800	500
413.900	Other Exp - Within Boro	0	0	1,100
Total Expenses Within Borough		2,412	8,300	7,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	408	1,000	500
414.200	Exp Reimb- Outside Boro	1,300	1,300	1,800
414.400	Travel Tickets	1,053	1,500	2,500
Total Expenses Outside Of Boro		2,761	3,800	4,800
EX21-Communications				
421.200	Postage	167	400	400
Total Communications		167	400	400
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		0	200	200
EX23-Printing				
423.000	Printing	0	400	600
Total Printing		0	400	600
EX26-Professional Charges				
426.300	Dues & Fees	1,444	1,500	1,000
426.900	Other Professional Chgs	361	700	500
Total Professional Charges		1,805	2,200	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	1,000
429.900	Other Contractual	149	600	600
Total Other Contractual		149	600	1,600

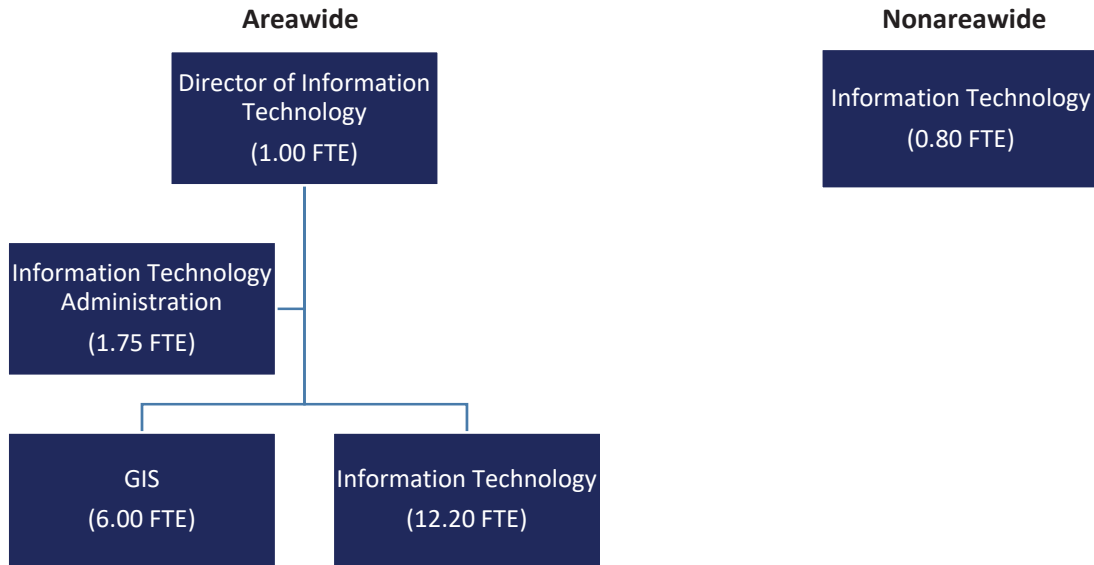


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX30-Office Supplies				
430.100	Office Supplies < \$500	395	25	100
Total Office Supplies		395	25	100
EX33-Misc Supplies				
433.100	Personnel Supplies	264	225	725
433.110	Clothing	0	0	500
433.300	Books/Subscriptions	0	100	100
433.900	Other Supplies	31	1,525	150
Total Misc Supplies		295	1,850	1,475
Division Total: Mayor		59,554	82,197	82,997
Department Total: Mayor		59,554	82,197	82,997

MATANUSKA-SUSITNA BOROUGH
Department of Information Technology



Notes:

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

Department Mission

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

Overview

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

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

- Providing computer access, telephone and internet services, and technical training to employees.
- Investing in information technology infrastructure and software.
- Ensuring critical systems are functional in the event of a catastrophic event.
- The Information Technology Department is comprised of four functional groups: Business Integration, Geographic Information Services, Service Desk and Technology Infrastructure.

MATANUSKA-SUSITNA BOROUGH
Department of Information Technology

Goals: Long-term & Short-term

- Enhance cyber security
- Enterprise approach to systems and data
- Provide tools for greater transparency and public interaction

Accomplishments

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

Information Technology Performance Measures							
	Measure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Target	FY2022 Target
Input	Total Service Desk Tickets Created	5,362	5,461	8,000	8,874	9,500	10,000
	GIS Tickets	184	233	480	332	335	350
	Projects Started	48	61	53	21	20	20
	Mobile Devices (iPhone, iPad) Costs	\$ 126,388	\$ 110,160	\$ 127,650	\$ 130,600	\$ 135,500	\$ 135,500
	MTA Phones Costs	\$ 77,623	\$ 73,117	\$ 77,000	\$ 77,000	\$ 84,000	\$ 84,000
	Communications Network Costs	\$ 113,260	\$ 104,537	\$ 127,500	\$ 127,500	\$ 95,000	\$ 95,000
	Software Costs	\$ 1,046,489	\$ 977,862	\$ 969,943	\$ 991,805	\$ 1,271,808	\$ 1,300,000
	Infrastructure Costs	\$ 79,803	\$ 132,146	\$ 86,127	\$ 162,905	\$ 25,000	\$ 25,000
Efficiency	Number of Days with Created Ticket	291	293	210	293	292	292
	Average New Tickets Per Day	18.40	18.60	27.36	30.29	32.53	34.25
	Average Open Tickets	200	200	450	302	315	330
	Percentage Increase Per Year	-9%	1%	47%	11%	7%	5%
Output	Life Cycle Replacement - Workstatio	95	132	112	171	103	116
	Number of Mobile Phones	N/A	162	168	227	230	230
	Number of Mobile Devices	N/A	358	382	336	375	375
	Number of Physical Servers	32	28	16	18	21	21
	Number of Virtual Servers	165	160	126	145	160	175
	Number of Network Devices	140	150	165	218	225	230
Outcome	Major Cyber Attacks	-	-	1	-	-	-
	GIS Apps & Maps	6	12	24	41	55	70
	eCommerce Transactions	366	5,879	4,697	7,747	8,522	9,152
	eCommerce Revenue	\$ 30,519	\$ 422,201	\$ 393,598	\$ 583,485	\$ 641,834	\$ 691,834
	GIS Apps and Maps Usage						
	Parcel Viewer Usage	N/A	N/A	600/Day	622/Day	625/day	650/day
	Find My School Usage	N/A	N/A	30/day	28/day	35/day	40/day



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	563,564	547,362	541,378
411.200	Temp Wages & Adjmts	34,440	71,400	91,878
411.300	Overtime Wages	2,064	10,000	10,000
Total Salaries & Wages		600,068	628,762	643,256
EX12-Benefits				
412.100	Insurance Contrib	163,100	139,800	139,800
412.190	Life Insurance	923	858	858
412.200	Unemployment Contrib	3,601	3,772	3,860
412.300	Medicare	8,701	9,117	9,327
412.400	Retirement Contrib. - DB Plan	149,879	159,460	170,100
412.410	PERS Tier IV - DC Plan	27,650	0	0
412.411	PERS Tier IV - Health Plan	1,640	0	0
412.412	PERS Tier IV - HRA	4,886	0	0
412.413	PERS Tier IV - OD&D	451	0	0
412.600	Workers Compensation	3,106	3,269	6,111
412.700	Sbs Contribution	36,785	38,543	39,432
Total Benefits		400,722	354,819	369,488
EX23-Printing				
423.000	Printing	0	5,000	5,000
Total Printing		0	5,000	5,000
EX26-Professional Charges				
426.300	Dues & Fees	1,527	2,250	1,600
Total Professional Charges		1,527	2,250	1,600
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,840	3,100	3,100
Total Maintenance Services		1,840	3,100	3,100
EX29-Other Contractual				
429.900	Other Contractual	43,845	100,000	112,000
Total Other Contractual		43,845	100,000	112,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,830	4,300	4,300
Total Office Supplies		1,830	4,300	4,300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	100	100
Total Maintenance Supplies		0	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	500
Total Misc Supplies		0	200	500



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

6/15/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	637	1,800	1,800
Total Equipment Under \$5,000		637	1,800	1,800
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	13,936	0	0
Total Equipment Over \$5000		13,936	0	0
Division Total: Geographic Info Systems		1,064,405	1,100,331	1,141,144



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	250,102	258,505	278,745
Total Salaries & Wages		250,102	258,505	278,745
EX12-Benefits				
412.100	Insurance Contrib	69,900	64,075	64,075
412.190	Life Insurance	425	393	393
412.200	Unemployment Contrib	1,501	1,551	1,672
412.300	Medicare	3,627	3,748	4,042
412.400	Retirement Contrib. - DB Plan	0	73,958	85,993
412.410	PERS Tier IV - DC Plan	40,017	0	0
412.411	PERS Tier IV - Health Plan	2,370	0	0
412.412	PERS Tier IV - HRA	6,219	0	0
412.413	PERS Tier IV - OD&D	651	0	0
412.600	Workers Compensation	1,300	1,344	2,648
412.700	Sbs Contribution	15,331	15,846	17,087
Total Benefits		141,341	160,915	175,910
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	694	2,000	2,000
414.200	Exp Reimb- Outside Boro	2,416	2,000	4,000
414.400	Travel Tickets	1,161	0	1,800
Total Expenses Outside Of Boro		4,271	4,000	7,800
EX21-Communications				
421.200	Postage	26	0	0
Total Communications		26	0	0
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX26-Professional Charges				
426.300	Dues & Fees	270	70	150
Total Professional Charges		270	70	150
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	10,000	10,000
Total Maintenance Services		0	10,000	10,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,485	5,100	10,000
429.900	Other Contractual	1,627	25,200	26,400
Total Other Contractual		6,112	30,300	36,400
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,688	4,300	4,300
Total Office Supplies		2,688	4,300	4,300
EX33-Misc Supplies				
433.100	Personnel Supplies	2,857	4,000	4,000
433.300	Books/Subscriptions	609	(70)	0
433.900	Other Supplies	0	700	1,000
Total Misc Supplies		3,466	4,630	5,000
Division Total: IT Administration		408,276	474,420	520,005



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Tect				
EX11-Salaries & Wages				
411.100	Permanent Wages	853,453	929,342	1,057,904
411.200	Temp Wages & Adjmts	36,661	83,000	128,572
411.300	Overtime Wages	4,113	15,000	15,000
Total Salaries & Wages		894,227	1,027,342	1,201,476
EX12-Benefits				
412.100	Insurance Contrib	284,260	260,960	284,260
412.190	Life Insurance	1,478	1,602	1,745
412.200	Unemployment Contrib	5,367	6,164	7,209
412.300	Medicare	12,971	14,896	17,421
412.400	Retirement Contrib. - DB Plan	108,215	270,176	330,991
412.410	PERS Tier IV - DC Plan	91,996	0	0
412.411	PERS Tier IV - Health Plan	5,381	0	0
412.412	PERS Tier IV - HRA	15,326	0	0
412.413	PERS Tier IV - OD&D	1,476	0	0
412.600	Workers Compensation	4,594	5,342	11,414
412.700	Sbs Contribution	54,830	62,976	73,650
Total Benefits		585,894	622,116	726,690
EX33-Misc Supplies				
433.900	Other Supplies	1,319	9,000	9,000
Total Misc Supplies		1,319	9,000	9,000
Division Total: Office of Information Technol		1,481,440	1,658,458	1,937,166

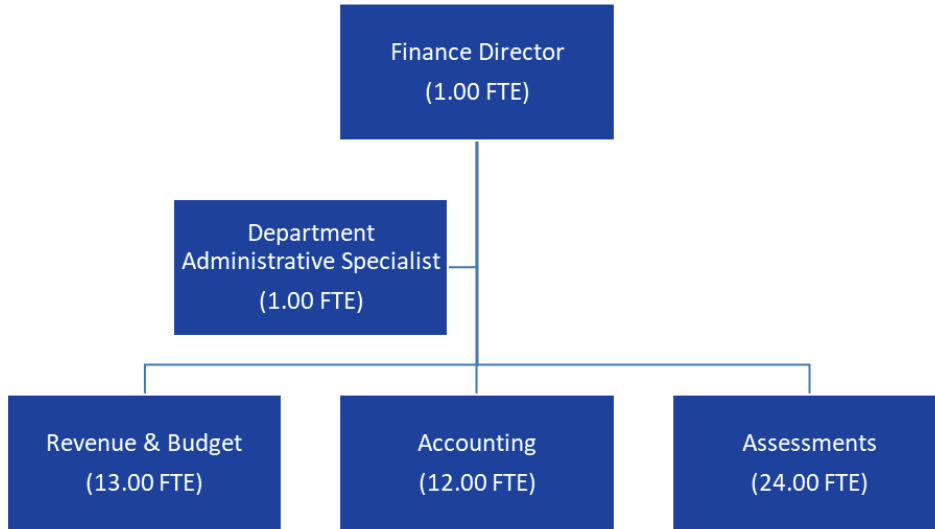


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 122-Maintenance & Licensing				
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	109	0	0
414.200	Exp Reimb- Outside Boro	11,512	516	12,000
414.400	Travel Tickets	6,501	272	6,000
Total Expenses Outside Of Boro		18,122	788	18,000
EX21-Communications				
421.100	Communication Network Service	310,670	377,520	359,300
Total Communications		310,670	377,520	359,300
EX26-Professional Charges				
426.300	Dues & Fees	63	850	875
426.600	Computer Software/Online Servi	1,054,962	1,104,803	1,271,808
Total Professional Charges		1,055,025	1,105,653	1,272,683
EX28-Maintenance Services				
428.300	Equipment Maint Services	57,809	50,283	64,979
Total Maintenance Services		57,809	50,283	64,979
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	12,324	15,508	30,000
429.210	Training/Instructor Fees	0	10,000	15,000
429.900	Other Contractual	594,488	332,739	395,100
Total Other Contractual		606,812	358,247	440,100
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	145,184	174,490	56,500
434.100	Other Equip under \$5,000	1,981	0	0
Total Equipment Under \$5,000		147,165	174,490	56,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	28,318	135,042	25,000
Total Equipment Over \$5000		28,318	135,042	25,000
Division Total: Maintenance & Licensing		2,223,921	2,202,023	2,236,562
Department Total: Information Technology		5,178,042	5,435,232	5,834,877

MATANUSKA-SUSITNA BOROUGH
Department of Finance



- 1) Director of Finance & Department Admin Specialist are within the Finance Administration division
- 2) Full-Time Equivalent (FTE)
- 3) Refer to the Appendix for a full listing of 2021 positions

Department Mission

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

Overview

The Finance Department is comprised of 51 employees. The department is responsible for the assessment of properties, maintenance of records and associated levy and collection of taxes, preparation and implementation of the annual budget and other appropriations, central treasury, fixed assets, accounting functions, and fiscal activities. The department interacts extensively with other divisions and departments as well as the general public and other agencies.

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

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

MATANUSKA-SUSITNA BOROUGH
Department of Finance

Accomplishments

- Implemented online checkbook & web based sales and excise tax reporting
- Continued to restructure Finance Department to meet demands under budget constraints-converted Accounts Payable position to Appraiser
- 2020 Distinguished Budget Award & 2019 Certificate of Achievement for Excellence in Financial Accounting (GFOA).
- First ever submission of the Borough's Citizen Financial Report to the GFOA award program.
- Risk successfully managed the earthquake claim and obtained \$15 million in limits from XL Insurance
- Added 796 new structures to the tax roll, resulting in \$189,974,850 in value added
- Standardized annual budget processes with administrative staff, providing budget monitoring training
- Issued Taxable G.O. 2019 Refunding Series Bonds realizing a savings of \$5.2 million to the taxpayers and State of Alaska
- Adoption of Fiscal Year 2021 budget

Goals: Long-term & Short-term

- Assessment, billing and collection of property taxes and fees
- Collect full limits on earthquake insurance claim (up to an additional 15M)
- Collect additional \$500K in property insurance limits related to cyber-incident & close project
- Collect maximum benefits from FEMA re: earthquake and fires
- Complete banking transition
- Obtain FY19 GFOA Popular Annual Financial Report Award, FY21 GFOA Distinguished Budget Award & 2020 Certificate of Achievement for Excellence in Financial Accounting
- Transition to new ambulance billing software
- Develop formal budget monitoring procedures and implement with borough staff
- Provide additional training to borough staff on budget development, budget monitoring and personnel cost budgeting
- Continue conversion to electronic process-complete mobile assessment application project & implement new Govern Open Forms platform for Assessments & Collections
- More efficient tax billing process & faster turnaround time for delinquent tax billings
- Implement grants workflow through HPRM for reporting and expirations
- Move toward Direct Deposit of 80% of payments & 100% W9 collection
- Continue to develop procedure manuals for all positions and processes
- Successful implementation of CARES Act business grant and individual aid programs

MATANUSKA-SUSITNA BOROUGH
Department of Finance

Finance Performance Measures							
	Measure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Target	FY2022 Target
Input	Assessment notices mailed	72,271	72,697	73,283	73,668	74,083	75,000
Efficiency	Purchasing solicitations processed	134	148	133	130	130	130
	Vendor/employee payments processed	28,575	26,515	25,580	26,000	26,000	26,000
Output	New structures added to tax roll	913	1,035	698	796	900	900
	Accounts payable processed by EFT	45%	59%	70%	78%	80%	85%
	Business license renewals	na	531	3,436	2,162	2,200	2,200
	New business licenses issued	na	957	1,254	1,702	1,800	1,800
	Value added to tax rolls (\$ in thousands)	\$ 204,582	\$ 289,113	\$ 306,926	\$189,974	\$ 245,398	\$ 250,000
Outcome	GFOA Certificate of Achievement for Excellence in Financial Accounting	Yes	Yes	Yes	Yes	Yes	Yes
	GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes	Yes
	GFOA PAFR Award	No	No	No	Yes	Yes	Yes



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	0
414.200	Exp Reimb- Outside Boro	322	100	0
414.400	Travel Tickets	0	600	0
Total Expenses Outside Of Boro		322	850	0
EX21-Communications				
421.200	Postage	5,588	20,000	20,000
Total Communications		5,588	20,000	20,000
EX22-Advertising				
422.000	Advertising	88,342	95,000	90,000
Total Advertising		88,342	95,000	90,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	205,743	215,785	225,000
424.200	Water & Sewer	12,790	17,561	18,000
424.300	Natural Gas	47,140	79,404	76,160
424.500	Garbage Pickups	12,839	15,000	16,000
424.550	Recycling Pickups	3,177	4,000	4,000
Total Utilities-Building Oprtns		281,689	331,750	339,160
EX25-Rental/Lease				
425.300	Equipment Rental	70,522	100,000	85,000
Total Rental/Lease		70,522	100,000	85,000
EX26-Professional Charges				
426.100	Auditing & Accounting	136,000	150,000	150,000
426.200	Legal	644	254,588	100,000
426.300	Dues & Fees	1,430	7,000	7,000
426.600	Computer Software/Online Servi	0	10,000	15,000
426.700	Occupational Health	26,323	25,000	27,000
426.900	Other Professional Chgs	11,212	30,000	30,000
Total Professional Charges		175,609	476,588	329,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX27-Insurance & Bond				
427.100	Property Insurance	98,432	125,000	183,650
427.200	Vehicle Insurance	0	7,000	0
427.300	Crime Insurance	9,899	11,500	11,900
427.500	Liability Insurance	55,747	72,000	158,000
427.520	Professional Liab Insur	2,000	2,500	2,500
427.600	Insurance Consulting Fee	62,500	140,000	140,000
427.700	Risk Management Training	0	5,000	5,000
427.800	Insurance Adjusters Fees	0	40,000	25,000
427.900	Insurance Deductible	0	40,000	40,000
Total Insurance & Bond		228,578	443,000	566,050
EX28-Maintenance Services				
428.300	Equipment Maint Services	78,577	80,000	85,000
Total Maintenance Services		78,577	80,000	85,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	3,500	0
429.210	Training/Instructor Fees	3,100	13,550	18,500
429.900	Other Contractual	77,830	96,275	100,000
Total Other Contractual		80,930	113,325	118,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,000	1,000
430.200	Copier/Fax Supplies	12,459	15,000	15,000
Total Office Supplies		12,459	16,000	16,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		0	1,000	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	3,193	6,000	6,000
433.200	Medical Supplies	343	5,000	5,000
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	488	600	0
433.900	Other Supplies	0	1,000	1,000
Total Misc Supplies		4,024	13,100	12,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	5,500	5,500
434.100	Other Equip under \$5,000	0	5,000	5,000
434.300	Furniture Under \$5,000	0	5,000	5,000
Total Equipment Under \$5,000		0	15,500	15,500



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

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 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
Total Equipment Over \$5000		0	10,000	10,000
Division Total: Common Contractual		1,026,640	1,716,113	1,687,710



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX11-Salaries & Wages				
411.100	Permanent Wages	775,091	762,541	869,146
411.200	Temp Wages & Adjmts	32,927	30,000	30,000
411.300	Overtime Wages	12,612	20,000	10,000
Total Salaries & Wages		820,630	812,541	909,146
EX12-Benefits				
412.100	Insurance Contrib	326,200	302,900	302,900
412.190	Life Insurance	1,871	1,859	1,859
412.200	Unemployment Contrib	4,921	4,875	5,455
412.300	Medicare	11,904	11,782	13,183
412.400	Retirement Contrib. - DB Plan	72,193	223,679	271,217
412.410	PERS Tier IV - DC Plan	88,206	0	0
412.411	PERS Tier IV - Health Plan	5,545	0	0
412.412	PERS Tier IV - HRA	21,566	0	0
412.413	PERS Tier IV - OD&D	1,522	0	0
412.600	Workers Compensation	4,206	4,225	8,637
412.700	Sbs Contribution	50,269	49,809	55,731
Total Benefits		588,403	599,129	658,982
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	63,456	75,000	75,000
Total Communications		63,456	75,000	75,000
EX22-Advertising				
422.000	Advertising	1,759	1,500	2,000
422.010	Foreclosure Advertising	8,100	14,000	10,000
Total Advertising		9,859	15,500	12,000
EX23-Printing				
423.000	Printing	5,850	21,664	20,000
Total Printing		5,850	21,664	20,000
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Optrns		0	250	250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX25-Rental/Lease				
425.300	Equipment Rental	1,343	2,600	3,000
Total Rental/Lease		1,343	2,600	3,000
EX26-Professional Charges				
426.300	Dues & Fees	1,069	1,500	1,500
426.500	Recording Fees	4,420	5,000	6,000
426.600	Computer Software/Online Servi	396	0	0
426.900	Other Professional Chgs	26,000	30,000	30,000
Total Professional Charges		31,885	36,500	37,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,391	2,000	2,000
Total Maintenance Services		1,391	2,000	2,000
EX29-Other Contractual				
429.900	Other Contractual	6,543	9,750	10,000
Total Other Contractual		6,543	9,750	10,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	5,738	9,976	9,600
430.200	Copier/Fax Supplies	25	0	0
Total Office Supplies		5,763	9,976	9,600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	285	500
Total Maintenance Supplies		0	285	500
EX33-Misc Supplies				
433.100	Personnel Supplies	182	700	500
433.300	Books/Subscriptions	30	100	100
433.900	Other Supplies	630	500	700
Total Misc Supplies		842	1,300	1,300
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,194	1,330	1,500
434.100	Other Equip under \$5,000	412	895	1,000
434.300	Furniture Under \$5,000	3,653	3,500	3,500
Total Equipment Under \$5,000		5,259	5,725	6,000
Division Total: Revenue & Budget		1,541,224	1,592,470	1,745,528



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX11-Salaries & Wages				
411.100	Permanent Wages	193,739	201,400	217,169
411.200	Temp Wages & Adjmts	0	5,000	2,500
411.300	Overtime Wages	897	3,000	1,000
Total Salaries & Wages		194,636	209,400	220,669
EX12-Benefits				
412.100	Insurance Contrib	46,600	46,600	46,600
412.190	Life Insurance	286	286	286
412.200	Unemployment Contrib	1,168	1,256	1,324
412.300	Medicare	2,825	3,036	3,200
412.400	Retirement Contrib. - DB Plan	72,796	58,479	67,305
412.600	Workers Compensation	1,012	1,089	2,096
412.700	Sbs Contribution	11,856	12,836	13,527
Total Benefits		136,543	123,582	134,338
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	72	350	100
413.200	Expense Reimb-Within Boro	20	500	100
Total Expenses Within Borough		92	850	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	941	1,000	1,000
414.200	Exp Reimb- Outside Boro	17,127	15,000	20,000
414.400	Travel Tickets	12,067	8,000	8,000
414.900	Other Exp-Outside Boro	48	0	0
Total Expenses Outside Of Boro		30,183	24,000	29,000
EX21-Communications				
421.200	Postage	67	500	500
Total Communications		67	500	500
EX23-Printing				
423.000	Printing	103	1,000	1,000
Total Printing		103	1,000	1,000
EX26-Professional Charges				
426.100	Auditing & Accounting	0	20,000	25,000
426.200	Legal	368	45,000	40,000
426.300	Dues & Fees	6,327	15,000	10,000
426.350	Credit Card Fees	1,521	0	5,000
426.600	Computer Software/Online Servi	0	0	5,000
426.900	Other Professional Chgs	8,513	70,000	70,000
Total Professional Charges		16,729	150,000	155,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX28-Maintenance Services				
428.100	Building Maint Services	0	400	400
428.300	Equipment Maint Services	0	600	600
Total Maintenance Services		0	1,000	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	18,854	16,680	12,000
429.210	Training/Instructor Fees	129	10,000	5,000
429.900	Other Contractual	57,286	54,716	58,000
Total Other Contractual		76,269	81,396	75,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	616	1,000	1,000
Total Office Supplies		616	1,000	1,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	26	560	500
Total Maintenance Supplies		26	560	500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	100	100
Total Fuel/Oil-Vehicle Use		0	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	3,490	5,000	5,000
433.300	Books/Subscriptions	0	1,000	500
433.900	Other Supplies	27	1,000	1,000
Total Misc Supplies		3,517	7,000	6,500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	1,361	3,760	2,000
434.300	Furniture Under \$5,000	900	1,000	1,000
Total Equipment Under \$5,000		2,261	4,760	3,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	4,009	6,000
Total Equipment Over \$5000		0	4,009	6,000
Division Total: Admin-Finance		461,042	609,157	633,807



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX11-Salaries & Wages				
411.100	Permanent Wages	914,277	874,485	859,692
411.300	Overtime Wages	2,033	4,000	4,000
Total Salaries & Wages		916,310	878,485	863,692
EX12-Benefits				
412.100	Insurance Contrib	326,200	302,900	279,600
412.190	Life Insurance	1,981	1,859	1,716
412.200	Unemployment Contrib	5,497	5,271	5,182
412.300	Medicare	13,285	12,738	12,524
412.400	Retirement Contrib. - DB Plan	163,826	251,334	266,449
412.410	PERS Tier IV - DC Plan	72,651	0	0
412.411	PERS Tier IV - Health Plan	4,536	0	0
412.412	PERS Tier IV - HRA	16,518	0	0
412.413	PERS Tier IV - OD&D	1,246	0	0
412.600	Workers Compensation	4,764	4,568	8,205
412.700	Sbs Contribution	56,159	53,851	52,944
Total Benefits		666,663	632,521	626,620
EX21-Communications				
421.200	Postage	3,571	6,000	5,000
Total Communications		3,571	6,000	5,000
EX23-Printing				
423.000	Printing	3,732	4,500	4,500
Total Printing		3,732	4,500	4,500
EX26-Professional Charges				
426.300	Dues & Fees	2,352	3,000	3,000
426.900	Other Professional Chgs	0	1,500	1,500
Total Professional Charges		2,352	4,500	4,500
EX28-Maintenance Services				
428.100	Building Maint Services	13,466	10,200	15,000
428.300	Equipment Maint Services	85	2,000	2,000
Total Maintenance Services		13,551	12,200	17,000
EX29-Other Contractual				
429.900	Other Contractual	1,279	2,500	2,500
Total Other Contractual		1,279	2,500	2,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,719	7,000	7,000
430.200	Copier/Fax Supplies	0	500	500
Total Office Supplies		3,719	7,500	7,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	265	2,000	2,000
431.900	Other Maint. Supplies	0	1,000	1,000
Total Maintenance Supplies		265	3,000	3,000
EX33-Misc Supplies				
433.300	Books/Subscriptions	1,890	3,000	3,000
433.900	Other Supplies	1,481	2,000	2,000
Total Misc Supplies		3,371	5,000	5,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	4,000	4,000
434.100	Other Equip under \$5,000	1,899	4,000	4,000
434.300	Furniture Under \$5,000	0	4,500	5,000
Total Equipment Under \$5,000		1,899	12,500	13,000
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	19,300	0
Total Equipment Over \$5000		0	19,300	0
Division Total: Accounting		1,616,712	1,588,006	1,552,312



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,326,413	1,535,900	1,761,779
411.200	Temp Wages & Adjmts	30,172	65,000	65,000
411.300	Overtime Wages	17,059	12,500	12,500
Total Salaries & Wages		1,373,644	1,613,400	1,839,279
EX12-Benefits				
412.100	Insurance Contrib	512,600	512,600	559,200
412.190	Life Insurance	2,741	3,146	3,432
412.200	Unemployment Contrib	8,242	9,580	11,036
412.300	Medicare	19,919	23,394	26,670
412.400	Retirement Contrib. - DB Plan	289,038	442,868	547,365
412.410	PERS Tier IV - DC Plan	83,254	0	0
412.411	PERS Tier IV - Health Plan	5,385	0	0
412.412	PERS Tier IV - HRA	21,412	0	0
412.413	PERS Tier IV - OD&D	1,479	0	0
412.600	Workers Compensation	40,125	48,466	71,608
412.700	Sbs Contribution	84,205	98,901	112,748
Total Benefits		1,068,400	1,138,955	1,332,059
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	408	593	400
413.200	Expense Reimb-Within Boro	0	300	300
413.500	Meeting Comp - W/I Boro	1,500	4,500	4,500
Total Expenses Within Borough		1,908	5,393	5,200
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	57	0
Total Expenses Outside Of Boro		0	57	0
EX21-Communications				
421.200	Postage	37,958	40,000	46,000
421.300	Communication Network	0	500	1,500
Total Communications		37,958	40,500	47,500
EX23-Printing				
423.000	Printing	7,583	10,000	10,000
Total Printing		7,583	10,000	10,000
EX25-Rental/Lease				
425.200	Building Rental	660	800	900
425.300	Equipment Rental	3,640	4,500	4,500
Total Rental/Lease		4,300	5,300	5,400



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/15/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX26-Professional Charges				
426.300	Dues & Fees	1,549	1,500	2,000
426.900	Other Professional Chgs	0	26,300	60,300
Total Professional Charges		1,549	27,800	62,300
EX28-Maintenance Services				
428.100	Building Maint Services	0	18,000	4,000
428.300	Equipment Maint Services	250	2,000	2,000
428.400	Vehicle Maint Services	0	4,000	4,000
Total Maintenance Services		250	24,000	10,000
EX29-Other Contractual				
429.900	Other Contractual	1,254	8,000	8,000
Total Other Contractual		1,254	8,000	8,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,135	3,500	3,500
Total Office Supplies		2,135	3,500	3,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	635	4,000	4,000
431.200	Building Maint Supplies	0	22,000	2,000
431.300	Equipment Maint Supplies	377	1,000	3,000
Total Maintenance Supplies		1,012	27,000	9,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	500
Total Fuel/Oil-Vehicle Use		0	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	1,645	1,200	2,000
433.110	Clothing	0	3,000	3,000
433.120	Tools under \$500	0	850	1,000
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	1,214	1,500	1,500
433.900	Other Supplies	1,449	3,000	3,000
Total Misc Supplies		4,308	9,650	10,600
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	0	1,700
434.100	Other Equip under \$5,000	3,502	4,500	4,000
434.300	Furniture Under \$5,000	0	4,500	3,000
Total Equipment Under \$5,000		3,502	9,000	8,700
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	23,000	13,500
Total Equipment Over \$5000		0	23,000	13,500

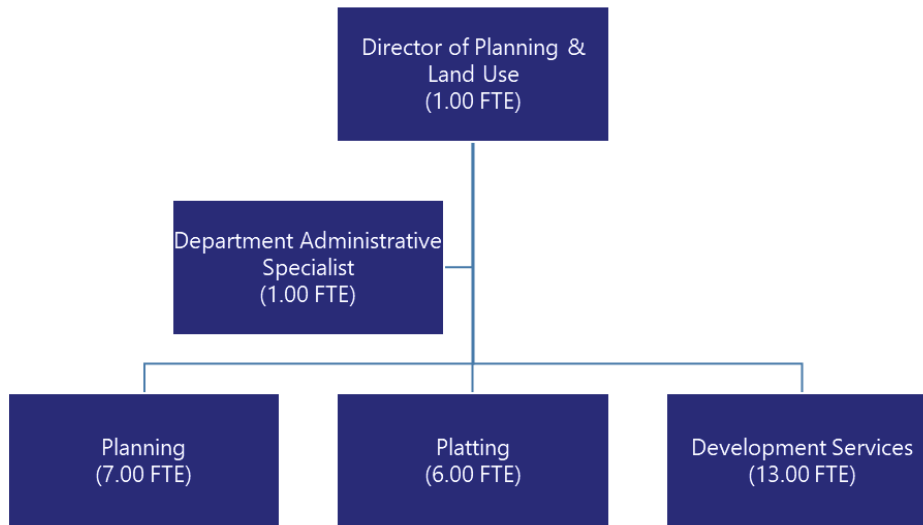


**Matanuska-Susitna Borough
Financial Management Budget Listing
Expense**

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
	Division Total: Assessment	<u>2,507,803</u>	<u>2,946,055</u>	<u>3,365,538</u>
	Department Total: Finance	<u>7,153,421</u>	<u>8,451,801</u>	<u>8,984,895</u>

MATANUSKA-SUSITNA BOROUGH
Department of Planning



Notes:

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

Department Mission

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

Overview

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

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

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

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

MATANUSKA-SUSITNA BOROUGH
Department of Planning

Accomplishments

Resolved Core Area Community Council Boundary issues

- Coordinated Human Services Transportation Plan adopted
- Continued staffing of 8 Boards and Commissions
- E911 Traveled Ways Project, in coordination with multiple departments and municipalities, established a naming process for traveled ways that allows for addressing of accurate locations for use by 911 for emergencies, utility companies and school enrollment. Established procedures to electronically link recorded road easements received from the S.O.A. into TRIM & Cartegraph making it available to all departments.
- Established procedures to electronically link recorded road easements received from the S.O.A. into TRIM & Cartegraph making it available to all departments.
- Implement mobile platform for Rights-of-Way and Code Compliance functions
- Created “paperless” workflows for permits reducing supply use and postage costs
- Substantially completed amendments to Subdivision Construction Manual
- Continue to implemented HMGP Matanuska River Buy-out program
- Completed the Local Update Census Addresses (LUCA) and Participant Statistical Areas Program (PSAP) Process for 2020 Census
- Continued work on digitization of paper files in Platting, Development Services
- Continued implementation of the Human Services Community Matching Grant Program in the amount of \$406,000 to 11 non-profits
- Submittal of BOF Proposals working with Fish & Wildlife Commission

MATANUSKA-SUSITNA BOROUGH
Department of Planning

Goals: Long-term & Short-term

Short Term

- Migrate remaining permit types into a digital web application
- Develop SQL report products that can be used by the courts and records management
- Expand permit presence on eCommerce for greater customer convenience
- Lake Management Plan Update
- Wetlands Management Ordinance
- Shooting Range Ordinance
- Subdivision Construction Manual Update
- Driveway Ordinance
- Redesign permit center in order to provide safe area for public interface
- Historic Preservation Plan Phase 1
- Metropolitan Planning Organization structure

- MS4 storm water management plan / permit compliance
- Equity and Accessibility Plan for Public transit
- Aviation Notice Area District Code amendment
- Official Streets and Highways Plan & Map update
- Transportation Corridor Studies
- Safe Routes to Schools walking maps

Long Term

- MSB Wide Comprehensive Plan Update
- Transportation Corridor Studies
- Metropolitan Planning Organization implementation
- Title 17 Rewrite
- Develop new public engagement tools that will allow us to efficiently communicate with the public in the digital space

Performance Measures

Planning Performance Measures							
	Measure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Target	FY2022 Target
Input	Comprehensive and special land use district plans in process	1	1	1	1	1	1
Efficiency	Code Compliance Code violation complaints received	314	439	270	255	260	260
Output	Surveying and right-of-way Utility permits issued Driveway permits issued Construction permits issued Encroachment permits issued	392 537 32 20	359 572 16 22	418 582 42 13	344 1,460 24 19	400 2,000 30 15	400 2,000 30 15
Outcome	Platting actions	148	185	149	125	150	150



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX11-Salaries & Wages				
411.100	Permanent Wages	504,630	523,764	543,303
411.200	Temp Wages & Adjmts	1	0	0
411.300	Overtime Wages	3,767	10,000	10,000
Total Salaries & Wages		508,398	533,764	553,303
EX12-Benefits				
412.100	Insurance Contrib	186,400	157,057	163,100
412.190	Life Insurance	1,013	964	1,000
412.200	Unemployment Contrib	3,052	2,990	3,320
412.300	Medicare	7,376	7,226	8,023
412.400	Retirement Contrib. - DB Plan	30,674	142,573	170,694
412.410	PERS Tier IV - DC Plan	63,771	0	0
412.411	PERS Tier IV - Health Plan	3,991	0	0
412.412	PERS Tier IV - HRA	13,012	0	0
412.413	PERS Tier IV - OD&D	1,098	0	0
412.600	Workers Compensation	2,628	2,591	5,256
412.700	Sbs Contribution	31,176	30,548	33,917
Total Benefits		344,191	343,949	385,310
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	1,500
413.900	Other Exp - Within Boro	82	0	0
Total Expenses Within Borough		82	0	1,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	500
Total Expenses Outside Of Boro		0	0	500
EX21-Communications				
421.100	Communication Network Service	0	0	7,000
421.200	Postage	2,707	9,421	0
Total Communications		2,707	9,421	7,000
EX22-Advertising				
422.000	Advertising	919	9,100	5,000
Total Advertising		919	9,100	5,000
EX23-Printing				
423.000	Printing	189	3,500	3,000
Total Printing		189	3,500	3,000
EX25-Rental/Lease				
425.200	Building Rental	100	0	0
Total Rental/Lease		100	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX26-Professional Charges				
426.300	Dues & Fees	2,274	3,084	3,585
426.900	Other Professional Chgs	5,000	5,000	5,000
Total Professional Charges		7,274	8,084	8,585
EX28-Maintenance Services				
428.100	Building Maint Services	0	600	0
Total Maintenance Services		0	600	0
EX29-Other Contractual				
429.300	Planning Studies	42,976	102,000	150,000
429.900	Other Contractual	1,918	6,134	0
Total Other Contractual		44,894	108,134	150,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,461	26	300
Total Office Supplies		3,461	26	300
EX33-Misc Supplies				
433.300	Books/Subscriptions	294	600	400
433.900	Other Supplies	614	14	0
Total Misc Supplies		908	614	400
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	565	1,000
434.300	Furniture Under \$5,000	1,750	0	5,000
Total Equipment Under \$5,000		1,750	565	6,000
Division Total: Planning		914,873	1,017,757	1,120,898



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX11-Salaries & Wages				
411.100	Permanent Wages	450,410	467,725	478,185
411.300	Overtime Wages	1,342	2,000	2,000
Total Salaries & Wages		451,752	469,725	480,185
EX12-Benefits				
412.100	Insurance Contrib	139,800	139,800	139,800
412.190	Life Insurance	857	858	858
412.200	Unemployment Contrib	2,711	2,818	2,881
412.300	Medicare	6,551	6,811	6,963
412.400	Retirement Contrib. - DB Plan	109,145	134,388	148,137
412.410	PERS Tier IV - DC Plan	25,180	0	0
412.411	PERS Tier IV - Health Plan	1,518	0	0
412.412	PERS Tier IV - HRA	4,207	0	0
412.413	PERS Tier IV - OD&D	417	0	0
412.600	Workers Compensation	2,350	2,443	4,562
412.700	Sbs Contribution	27,693	28,794	29,435
Total Benefits		320,429	315,912	332,636
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,819	2,100	2,100
413.500	Meeting Comp - W/I Boro	6,500	8,500	8,500
Total Expenses Within Borough		8,319	10,600	10,600
EX21-Communications				
421.200	Postage	5,954	5,000	5,000
Total Communications		5,954	5,000	5,000
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX23-Printing				
423.000	Printing	50	600	400
Total Printing		50	600	400
EX26-Professional Charges				
426.300	Dues & Fees	616	1,190	1,000
426.500	Recording Fees	123	200	250
Total Professional Charges		739	1,390	1,250
EX29-Other Contractual				
429.900	Other Contractual	864	2,000	2,000
Total Other Contractual		864	2,000	2,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,055	300	300
Total Office Supplies		1,055	300	300
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	50	300
433.900	Other Supplies	209	500	500
Total Misc Supplies		209	550	800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	483	0	0
434.100	Other Equip under \$5,000	0	1,000	1,000
434.300	Furniture Under \$5,000	0	0	1,000
Total Equipment Under \$5,000		483	1,000	2,000
Division Total: Platting		789,854	807,177	835,271



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	212,787	220,210	237,451
411.200	Temp Wages & Adjmts	47,318	62,720	60,000
411.300	Overtime Wages	358	2,000	2,000
Total Salaries & Wages		260,463	284,930	299,451
EX12-Benefits				
412.100	Insurance Contrib	46,600	46,600	46,600
412.190	Life Insurance	287	286	286
412.200	Unemployment Contrib	1,563	1,710	1,797
412.300	Medicare	3,777	4,131	4,342
412.400	Retirement Contrib. - DB Plan	49,505	63,574	73,871
412.410	PERS Tier IV - DC Plan	12,713	0	0
412.411	PERS Tier IV - Health Plan	764	0	0
412.412	PERS Tier IV - HRA	2,104	0	0
412.413	PERS Tier IV - OD&D	210	0	0
412.600	Workers Compensation	1,355	1,482	2,845
412.700	Sbs Contribution	15,916	17,466	18,356
Total Benefits		134,794	135,249	148,097
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,857	3,000	4,000
413.200	Expense Reimb-Within Boro	26	0	500
413.500	Meeting Comp - W/I Boro	5,650	8,400	8,400
413.900	Other Exp - Within Boro	176	0	1,500
Total Expenses Within Borough		8,709	11,400	14,400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	758	750	750
414.200	Exp Reimb- Outside Boro	3,437	2,000	5,000
414.400	Travel Tickets	2,907	1,500	3,000
Total Expenses Outside Of Boro		7,102	4,250	8,750
EX21-Communications				
421.200	Postage	8	200	100
Total Communications		8	200	100
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX23-Printing				
423.000	Printing	0	100	200
Total Printing		0	100	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX25-Rental/Lease				
425.200	Building Rental	0	0	500
425.300	Equipment Rental	180	250	250
Total Rental/Lease		180	250	750
EX26-Professional Charges				
426.300	Dues & Fees	1,056	2,050	2,050
426.600	Computer Software/Online Servi	149	0	0
426.900	Other Professional Chgs	0	0	500
Total Professional Charges		1,205	2,050	2,550
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	2,000
428.400	Vehicle Maint Services	0	0	2,000
Total Maintenance Services		0	500	4,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	8,603	5,000	9,000
429.210	Training/Instructor Fees	11,814	4,700	0
429.900	Other Contractual	0	5,800	4,500
Total Other Contractual		20,417	15,500	13,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,304	10,000	10,000
Total Office Supplies		7,304	10,000	10,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	1,000
Total Maintenance Supplies		0	500	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	3,901	4,000	4,000
433.120	Tools under \$500	0	75	75
433.300	Books/Subscriptions	478	1,500	500
433.900	Other Supplies	1,779	2,100	2,000
Total Misc Supplies		6,158	7,675	6,575
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	84	0	1,000
434.300	Furniture Under \$5,000	650	2,000	2,000
Total Equipment Under \$5,000		734	2,000	3,000
Division Total: Planning-Admin		447,074	474,854	512,623



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	940,543	1,043,247	1,119,282
411.200	Temp Wages & Adjmts	30,597	72,800	72,800
411.300	Overtime Wages	29,270	18,000	18,000
Total Salaries & Wages		1,000,410	1,134,047	1,210,082
EX12-Benefits				
412.100	Insurance Contrib	299,312	302,900	302,900
412.190	Life Insurance	1,686	1,859	1,859
412.200	Unemployment Contrib	6,003	6,804	7,260
412.300	Medicare	14,507	16,444	17,546
412.400	Retirement Contrib. - DB Plan	266,957	303,623	350,852
412.410	PERS Tier IV - DC Plan	15,165	0	0
412.411	PERS Tier IV - Health Plan	2,371	0	0
412.412	PERS Tier IV - HRA	4,387	0	0
412.413	PERS Tier IV - OD&D	383	0	0
412.600	Workers Compensation	21,337	27,602	38,433
412.700	Sbs Contribution	61,325	69,517	74,178
Total Benefits		693,433	728,749	793,028
EX21-Communications				
421.200	Postage	2,438	5,000	4,000
Total Communications		2,438	5,000	4,000
EX22-Advertising				
422.000	Advertising	2,232	2,220	3,000
Total Advertising		2,232	2,220	3,000
EX23-Printing				
423.000	Printing	861	900	900
Total Printing		861	900	900
EX26-Professional Charges				
426.300	Dues & Fees	3,777	4,400	3,500
426.350	Credit Card Fees	724	2,000	2,000
426.500	Recording Fees	64	0	0
426.900	Other Professional Chgs	0	10,150	11,000
Total Professional Charges		4,565	16,550	16,500
EX27-Insurance & Bond				
427.900	Insurance Deductible	0	1,100	0
Total Insurance & Bond		0	1,100	0

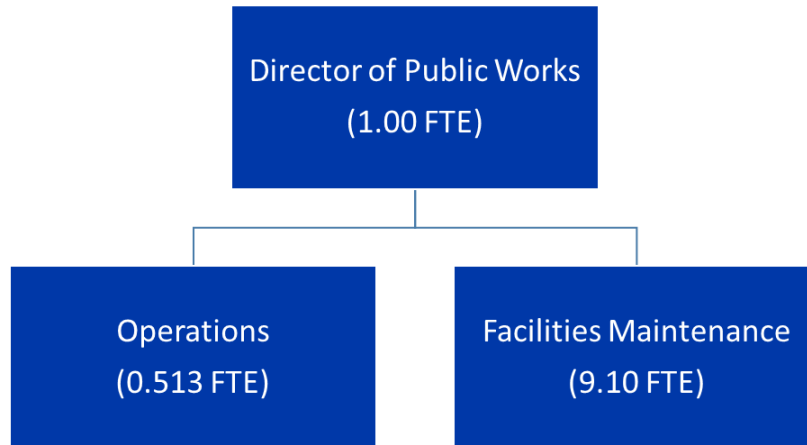


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,060	600	500
428.400	Vehicle Maint Services	0	1,100	0
428.920	Other Maintenance Service	594	600	500
Total Maintenance Services		1,654	2,300	1,000
EX29-Other Contractual				
429.900	Other Contractual	11,745	40,750	7,500
Total Other Contractual		11,745	40,750	7,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	400	500	200
430.200	Copier/Fax Supplies	255	0	0
Total Office Supplies		655	500	200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	1,500	0
431.200	Building Maint Supplies	316	0	0
Total Maintenance Supplies		316	1,500	0
EX33-Misc Supplies				
433.100	Personnel Supplies	723	1,200	800
433.110	Clothing	3,011	3,500	3,000
433.120	Tools under \$500	156	800	800
433.300	Books/Subscriptions	650	2,400	750
433.900	Other Supplies	1,029	1,140	1,700
Total Misc Supplies		5,569	9,040	7,050
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	8,148	1,607	0
434.100	Other Equip under \$5,000	2,552	1,633	3,000
434.300	Furniture Under \$5,000	1,000	2,900	2,400
Total Equipment Under \$5,000		11,700	6,140	5,400
EX51-Equipment Over \$5000				
451.200	Vehicles	0	30,100	0
Total Equipment Over \$5000		0	30,100	0
Division Total: Development Services		1,735,578	1,978,896	2,048,660
Department Total: Planning & Land Use		3,887,379	4,278,684	4,517,452

MATANUSKA-SUSITNA BOROUGH
Department of Public Works



Notes:

- 1) FTE – Full-time equivalent positions currently approved within the operating budget
- 2) Information presented in this section is limited to Areawide divisions of Public Works, see Road Service Areas and Solid Waste for additional Public Works budget information.
- 3) Refer to the Appendix for a full listing of FY2021 approved positions.

Department Mission

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

Overview

The MSB Public Works Department provides high quality road, vehicle and facility maintenance, solid waste disposal, recycling services, treated water distribution plus wastewater collection and treatment. The Department is committed to responsiveness, reliability, good stewardship of public funds and compassionately meeting the needs of residents and employees.

Goals: Long-term & Short-term

- Protect the health and safety of residents
- Maintain safe roadways and bridges
- Execute road improvement projects
- Protect the environment while disposing of resident solid and liquid waste
- Protect taxpayer dollars through efficient projects and operations with thoughtful and prudent spending

MATANUSKA-SUSITNA BOROUGH
Department of Public Works

Accomplishments

2019 Accomplishments

- Maintained 100 vehicles – 60 items of maintenance and support equipment
- Maintained 131 structures
- Boiler and heating system work in multiple buildings
- 1099 facilities work orders completed

2020 Accomplishments

- Maintained 1,110 miles of roadway
- 24 road upgrade projects completed
- 2 fish passage project completed
- 21.3 miles paved
- 9.4 miles under contract to be paved in Summer 2020
- 194 miles of pavement crack sealing completed
- Certified for maintenance 12 new subdivisions with 21 new streets, adding 2.87 miles to contracted road maintenance
- Removal of ice jam and elimination of flooding on Willow Creek
- Sales of excess gravel - \$64,102 in 2019 revenue, \$150,000 in future revenue
- Landfill Business Roadmap complete
- In house transportation of solid waste operations started April 1, 2020
- Wastewater treatment plant upgrade is underway



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	92,755	27,550	29,708
411.200	Temp Wages & Adjmts	7,064	6,500	6,500
Total Salaries & Wages		99,819	34,050	36,208
EX12-Benefits				
412.100	Insurance Contrib	16,310	4,660	4,660
412.190	Life Insurance	100	29	29
412.200	Unemployment Contrib	595	204	217
412.300	Medicare	1,438	494	525
412.400	Retirement Contrib. - DB Plan	0	7,882	9,165
412.410	PERS Tier IV - DC Plan	15,479	0	0
412.411	PERS Tier IV - Health Plan	871	0	0
412.412	PERS Tier IV - HRA	1,463	0	0
412.413	PERS Tier IV - OD&D	240	0	0
412.600	Workers Compensation	3,969	1,454	1,630
412.700	Sbs Contribution	5,278	2,087	2,220
Total Benefits		45,743	16,810	18,446
EX21-Communications				
421.200	Postage	131	265	265
Total Communications		131	265	265
EX23-Printing				
423.000	Printing	0	265	265
Total Printing		0	265	265
EX26-Professional Charges				
426.300	Dues & Fees	300	525	525
426.900	Other Professional Chgs	4,500	5,525	5,525
Total Professional Charges		4,800	6,050	6,050
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,100	2,100
429.210	Training/Instructor Fees	0	6,300	6,300
Total Other Contractual		0	8,400	8,400
EX30-Office Supplies				
430.100	Office Supplies < \$500	113	525	525
Total Office Supplies		113	525	525
EX33-Misc Supplies				
433.100	Personnel Supplies	0	630	650
433.300	Books/Subscriptions	0	210	210
433.900	Other Supplies	140	735	735
Total Misc Supplies		140	1,575	1,595



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

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
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		150,746	69,940	73,754



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	729,112	670,755	679,061
411.200	Temp Wages & Adjmts	103,345	100,000	100,000
411.300	Overtime Wages	21,790	30,000	30,000
Total Salaries & Wages		854,247	800,755	809,061
EX12-Benefits				
412.100	Insurance Contrib	222,515	209,700	212,030
412.190	Life Insurance	1,306	1,287	1,301
412.200	Unemployment Contrib	5,150	4,805	4,854
412.300	Medicare	12,448	11,611	11,731
412.400	Retirement Contrib. - DB Plan	71,678	200,486	218,745
412.410	PERS Tier IV - DC Plan	77,368	0	0
412.411	PERS Tier IV - Health Plan	4,758	0	0
412.412	PERS Tier IV - HRA	15,276	0	0
412.413	PERS Tier IV - OD&D	1,306	0	0
412.600	Workers Compensation	45,838	46,378	53,721
412.700	Sbs Contribution	52,610	49,086	49,595
Total Benefits		510,253	523,353	551,977
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	525	525
413.300	Exp Allowance-Within Boro	4,221	5,250	4,500
Total Expenses Within Borough		4,221	5,775	5,025
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	2,100	2,100
414.300	Expense Allow- O/S Boro	0	1,050	1,000
Total Expenses Outside Of Boro		0	3,150	3,100
EX21-Communications				
421.100	Communication Network Service	0	595	0
421.200	Postage	66	160	150
Total Communications		66	755	150
EX22-Advertising				
422.000	Advertising	0	265	265
Total Advertising		0	265	265
EX23-Printing				
423.000	Printing	85	265	265
Total Printing		85	265	265



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX24-Utilities-Building Optrns				
424.100	Electricity	1,330	1,600	1,600
424.400	Lp-Propane	0	160	160
424.500	Garbage Pickups	596	525	525
424.600	Heating Fuel-Oil	877	1,100	1,100
Total Utilities-Building Optrns		2,803	3,385	3,385
EX25-Rental/Lease				
425.300	Equipment Rental	1,750	3,700	4,000
Total Rental/Lease		1,750	3,700	4,000
EX26-Professional Charges				
426.300	Dues & Fees	2,605	3,150	3,150
426.600	Computer Software/Online Servi	10,660	0	36,600
426.900	Other Professional Chgs	0	0	5,525
Total Professional Charges		13,265	3,150	45,275
EX28-Maintenance Services				
428.100	Building Maint Services	82,029	127,574	110,000
428.200	Grounds Maint Services	11,600	16,780	8,400
428.300	Equipment Maint Services	10,236	16,033	20,000
428.400	Vehicle Maint Services	21,494	23,388	26,500
Total Maintenance Services		125,359	183,775	164,900
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,150	5,250
429.210	Training/Instructor Fees	150	862	1,500
429.710	Testing	443	1,100	1,100
429.900	Other Contractual	4,316	5,455	42,400
Total Other Contractual		4,909	9,567	50,250
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,544	3,200	3,200
Total Office Supplies		2,544	3,200	3,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	75,828	86,550	90,000
431.200	Building Maint Supplies	82,873	109,006	126,000
431.300	Equipment Maint Supplies	5,246	9,163	15,000
431.400	Grounds Maint Supplies	0	4,200	4,200
431.900	Other Maint. Supplies	828	3,256	1,600
Total Maintenance Supplies		164,775	212,175	236,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	5,919	6,484	7,400
432.200	Gas	109,176	115,500	115,500
Total Fuel/Oil-Vehicle Use		115,095	121,984	122,900
EX33-Misc Supplies				
433.100	Personnel Supplies	5,187	8,313	5,300
433.110	Clothing	280	525	525
433.120	Tools under \$500	3,384	7,380	7,000
433.200	Medical Supplies	0	110	110
433.300	Books/Subscriptions	3,091	2,100	2,100
433.500	Training Supplies	0	300	300
433.600	Concession Food/Supplies	32	0	1,000
433.900	Other Supplies	2,333	2,318	4,200
Total Misc Supplies		14,307	21,046	20,535
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	500	154	0
434.100	Other Equip under \$5,000	4,418	7,837	5,000
434.300	Furniture Under \$5,000	0	2,100	2,100
Total Equipment Under \$5,000		4,918	10,091	7,100
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	11,741	1,977	10,500
Total Equipment Over \$5000		11,741	1,977	10,500
Division Total: Maintenance		1,830,338	1,908,368	2,038,688



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	67,469	38,780	48,135
411.300	Overtime Wages	871	3,000	3,000
Total Salaries & Wages		68,340	41,780	51,135
EX12-Benefits				
412.100	Insurance Contrib	16,602	10,776	11,941
412.190	Life Insurance	102	66	73
412.200	Unemployment Contrib	409	251	307
412.300	Medicare	987	606	741
412.400	Retirement Contrib. - DB Plan	20,394	11,953	15,775
412.410	PERS Tier IV - DC Plan	2,122	0	0
412.411	PERS Tier IV - Health Plan	127	0	0
412.412	PERS Tier IV - HRA	341	0	0
412.413	PERS Tier IV - OD&D	35	0	0
412.600	Workers Compensation	2,116	1,015	1,713
412.700	Sbs Contribution	4,172	2,561	3,135
Total Benefits		47,407	27,228	33,685
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	0	0	200
Total Expenses Within Borough		0	0	200
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	200	200
Total Expenses Outside Of Boro		0	200	200
EX21-Communications				
421.200	Postage	131	250	150
Total Communications		131	250	150
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		0	100	100
EX26-Professional Charges				
426.300	Dues & Fees	0	525	525
Total Professional Charges		0	525	525
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,100	2,100
Total Other Contractual		0	2,100	2,100
EX30-Office Supplies				
430.100	Office Supplies < \$500	80	200	200
Total Office Supplies		80	200	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	300	300
433.900	Other Supplies	65	0	100
Total Misc Supplies		65	300	400
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	155	0	1,000
434.300	Furniture Under \$5,000	0	1,000	1,000
Total Equipment Under \$5,000		155	1,000	2,000
Division Total: Operations		116,178	73,683	90,695



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX11-Salaries & Wages				
411.100	Permanent Wages	27,365	0	0
411.300	Overtime Wages	1,411	0	0
Total Salaries & Wages		28,776	0	0
EX12-Benefits				
412.100	Insurance Contrib	11,030	0	0
412.190	Life Insurance	68	0	0
412.200	Unemployment Contrib	172	0	0
412.300	Medicare	416	0	0
412.400	Retirement Contrib. - DB Plan	8,323	0	0
412.410	PERS Tier IV - DC Plan	1,014	0	0
412.411	PERS Tier IV - Health Plan	60	0	0
412.412	PERS Tier IV - HRA	148	0	0
412.413	PERS Tier IV - OD&D	17	0	0
412.600	Workers Compensation	793	0	0
412.700	Sbs Contribution	1,756	0	0
Total Benefits		23,797	0	0
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	5	0	0
Total Expenses Within Borough		5	0	0
EX21-Communications				
421.100	Communication Network Service	225	0	0
421.200	Postage	8,204	0	0
Total Communications		8,429	0	0
EX23-Printing				
423.000	Printing	1,679	0	0
Total Printing		1,679	0	0
EX29-Other Contractual				
429.210	Training/Instructor Fees	14	0	0
429.900	Other Contractual	101,190	0	0
Total Other Contractual		101,204	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	114	0	0
Total Office Supplies		114	0	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	398	0	0
Total Fuel/Oil-Vehicle Use		398	0	0

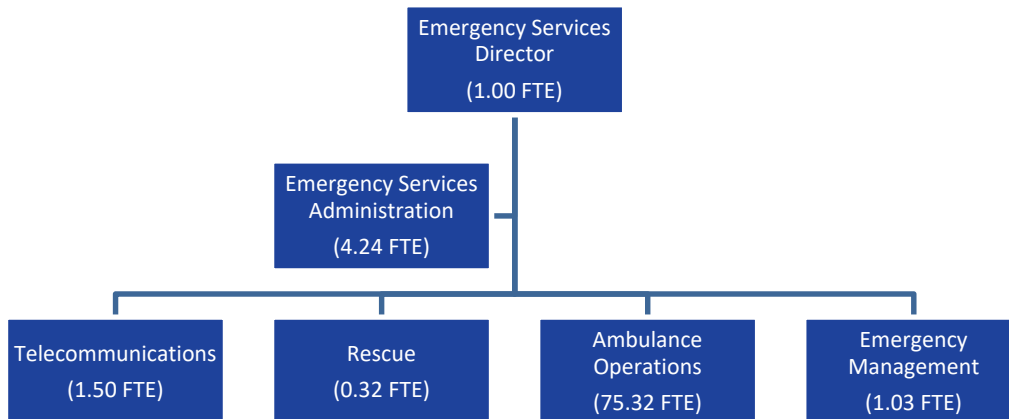


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX33-Misc Supplies				
433.100	Personnel Supplies	19	0	0
433.900	Other Supplies	52	0	0
Total Misc Supplies		71	0	0
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	96	0	0
434.300	Furniture Under \$5,000	47	0	0
Total Equipment Under \$5,000		143	0	0
Division Total: Community Cleanup		164,616	0	0
Department Total: Public Works		2,261,878	2,051,991	2,203,137

MATANUSKA-SUSITNA BOROUGH Department of Emergency Services



Notes:

- 1) FTE – Full-time equivalent positions currently approved within the operating budget
- 2) Personnel data presented in this section is limited to the Areawide divisions of EMS
- 3) Refer to the Appendix for a full listing of FY2021 approved positions

Department Mission

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

Overview

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

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



MATANUSKA-SUSITNA BOROUGH
Department of Emergency Services

Accomplishments

Fire Service Areas

- Mitigation of multiple significant wildfires with no loss of human life.
- Fire responded to over 3300 emergency calls in 2019.
- No civilian loss of life in fires in 2019.
- Supporting the Willow community and preventing loss of life, both human and animal, from the Willow Creek Floods.
- COVID-19 preparation and response.
- Medical First Responder program implemented to better train fire first responders to assist on EMS calls.
- Modernization of our fire apparatus fleet by placing newly purchased fire apparatus in service.
- Completed numerous CIP and Capital projects improving infrastructure and response capabilities.

Fleet Maintenance

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

Emergency Management

- CERT – Community Emergency Response Teams trainings and activations during this year.

Telecom

- At the start of 2018, Emergency Services Telecom had nine sites and one mobile command vehicle with Mat-Su Borough Emergency communications equipment that needed maintenance.
- As of October 2019, Emergency Services Telecom has increased this number to twelve sites, one mobile command vehicle, and applied for a DNR leased remote site.
- DES Telecom has transitioned away non-MSB owned sites, when possible.
- Complexity of DES Telecom sites has grown from just a single repeater radio sites with battery backup to fully functional networked communications sites

Emergency Medical Services

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

MATANUSKA-SUSITNA BOROUGH
Department of Emergency Services

Goals: Long-term & Short-term

- Permanent EOC acquisition and being in “HOT” status.
- Strengthen MSB Employees participation in the EOC through training and exercise in new site.
- Complete work on all 2012 Flooding and 2018 Cook Inlet Earthquake Disaster projects that can be closed.
- Permanent Power on Grubstake Mountain Site project started.
- Big Lake Communications Tower.
- Increase telecoms staffing.
- Continue to make the communications and emergency management programs resilient and ready.
- Improve firefighter health and safety by decreasing injury rates and improving cancer prevention.
- Increase fire department interoperability by implementing standardized SOP’s and equipment.
- Continue efforts to modernize our fleet and facilities.
- Aggressive recruitment and improved retention of our Paid-on-call workforce, targeting younger responders.
- Improve fire department efficiency by standardizing equipment and purchasing.
- Develop a Borough wide training and response plan for Technical Rescues to help meet national standards.
- Continue to pursue the implementation of a Form of Community Paramedicine which allows EMS to operate in an expanded role by assisting with public health, bringing primary healthcare and preventative services to under served populations in the community. The underlying goal is to improve access to care, avoid duplication of existing services, and reduce costs and strain on emergency services.

Emergency Services / Fire Service Performance Measures							
	2017	2018	2019	2020	2021	2022	
Measure	Actual	Actual	Actual	Estimate	Target	Target	
Efficiency	EMS						
	Tempo (calls per day)	23	26	28	29	29	32
	Total Calls	8,290	9,343	9,500	10, 545	11, 745	12,765
	Total transports	5,174	5,615	6,020	6,682	7,417	8,085
Outcome	Fire Measures						
	Fire	439	617	681	697	711	725
	Over Pressure	12	15	13	13	14	14
	Rescue & EMS	1,003	1,474	1,192	1,220	1,244	1,269
	Hazard	168	246	243	249	254	259
	Service	108	221	317	324	331	337
	Good Intent	645	790	825	844	861	878
	False Alarm	263	362	324	332	338	345
	Natural Disaster	-	6	2	2	2	2
	Special	6	34	1	1	1	1
Total	2,644	3,765	3,598	3,682	3,755	3,831	

* Performance measures are expressed in calendar year



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX11-Salaries & Wages				
411.100	Permanent Wages	66,958	69,612	119,939
411.200	Temp Wages & Adjmts	0	47,000	0
411.300	Overtime Wages	1,376	3,500	3,650
411.400	Nonemployee Compensation	71,754	135,000	185,000
Total Salaries & Wages		140,088	255,112	308,589
EX12-Benefits				
412.100	Insurance Contrib	17,475	17,475	34,950
412.150	On-Call Health Insurance	0	5,179	7,899
412.190	Life Insurance	107	107	215
412.200	Unemployment Contrib	409	742	1,852
412.300	Medicare	2,030	1,792	4,475
412.400	Retirement Contrib. - DB Plan	0	20,917	38,127
412.410	PERS Tier IV - DC Plan	10,972	0	0
412.411	PERS Tier IV - Health Plan	646	0	0
412.412	PERS Tier IV - HRA	1,567	0	0
412.413	PERS Tier IV - OD&D	178	0	0
412.600	Workers Compensation	5,592	7,296	10,122
412.700	Sbs Contribution	8,580	15,638	18,917
Total Benefits		47,556	69,146	116,557
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
414.200	Exp Reimb- Outside Boro	752	0	2,000
414.400	Travel Tickets	558	0	3,200
Total Expenses Outside Of Boro		1,310	100	5,300
EX21-Communications				
421.100	Communication Network Service	67,544	90,670	121,507
421.200	Postage	0	300	250
Total Communications		67,544	90,970	121,757
EX22-Advertising				
422.000	Advertising	0	1,500	1,500
Total Advertising		0	1,500	1,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	13,678	30,000	30,000
424.300	Natural Gas	607	2,000	2,000
424.400	Lp-Propane	8,095	15,000	20,000
424.500	Garbage Pickups	440	1,500	1,500
424.600	Heating Fuel-Oil	631	2,000	2,000
Total Utilities-Building Oprtns		23,451	50,500	55,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX25-Rental/Lease				
425.300	Equipment Rental	4,034	10,000	5,000
Total Rental/Lease		4,034	10,000	5,000
EX26-Professional Charges				
426.300	Dues & Fees	2,145	5,500	5,500
426.600	Computer Software/Online Servi	417	1,400	2,500
426.900	Other Professional Chgs	24,983	6,653	11,000
Total Professional Charges		27,545	13,553	19,000
EX27-Insurance & Bond				
427.100	Property Insurance	1,218	1,600	1,500
427.500	Liability Insurance	532	800	750
Total Insurance & Bond		1,750	2,400	2,250
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	0	250
428.300	Equipment Maint Services	2,115	5,000	5,000
428.400	Vehicle Maint Services	1,290	3,000	3,000
428.500	Commun Equip Maint Servic	22	33,100	30,000
428.920	Other Maintenance Service	8	0	0
Total Maintenance Services		3,435	41,100	38,250
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,359	0	5,000
429.210	Training/Instructor Fees	0	0	10,000
429.710	Testing	0	0	250
429.900	Other Contractual	459,482	599,500	619,500
Total Other Contractual		460,841	599,500	634,750
EX30-Office Supplies				
430.100	Office Supplies < \$500	84	500	500
430.200	Copier/Fax Supplies	0	500	500
Total Office Supplies		84	1,000	1,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,873	5,000	5,000
431.200	Building Maint Supplies	1,369	2,000	2,000
431.300	Equipment Maint Supplies	60,132	38,500	25,000
Total Maintenance Supplies		64,374	45,500	32,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	257	10,500	15,000
Total Fuel/Oil-Vehicle Use		257	10,500	15,000



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6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX33-Misc Supplies				
433.100	Personnel Supplies	10	2,200	2,500
433.110	Clothing	250	0	5,000
433.120	Tools under \$500	2,682	3,000	3,000
433.900	Other Supplies	20,011	45,000	45,000
Total Misc Supplies		22,953	50,200	55,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	5,146	41,985	35,000
434.100	Other Equip under \$5,000	39,810	30,000	30,000
434.300	Furniture Under \$5,000	0	500	0
Total Equipment Under \$5,000		44,956	72,485	65,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	34,342	53,915	0
Total Equipment Over \$5000		34,342	53,915	0
Division Total: Telecommunication Network		944,520	1,367,481	1,476,953



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	631,743	640,610	470,361
411.200	Temp Wages & Adjmts	35,097	60,000	30,000
411.300	Overtime Wages	6,718	20,000	10,000
411.400	Nonemployee Compensation	0	7,000	0
Total Salaries & Wages		673,558	727,610	510,361
EX12-Benefits				
412.100	Insurance Contrib	182,654	177,954	122,034
412.150	On-Call Health Insurance	0	269	0
412.190	Life Insurance	935	1,092	749
412.200	Unemployment Contrib	4,042	4,366	3,062
412.300	Medicare	9,767	10,550	7,400
412.400	Retirement Contrib. - DB Plan	97,803	192,825	149,766
412.410	PERS Tier IV - DC Plan	46,095	0	0
412.411	PERS Tier IV - Health Plan	2,833	0	0
412.412	PERS Tier IV - HRA	6,687	0	0
412.413	PERS Tier IV - OD&D	1,175	0	0
412.600	Workers Compensation	15,369	32,510	14,525
412.700	Sbs Contribution	41,290	44,602	31,285
Total Benefits		408,650	464,168	328,821
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	33	120	350
413.200	Expense Reimb-Within Boro	0	100	400
413.900	Other Exp - Within Boro	0	630	100
Total Expenses Within Borough		33	850	850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	145	150	150
414.200	Exp Reimb- Outside Boro	488	500	2,000
414.400	Travel Tickets	957	0	2,500
Total Expenses Outside Of Boro		1,590	650	4,650
EX21-Communications				
421.200	Postage	442	700	700
Total Communications		442	700	700
EX22-Advertising				
422.000	Advertising	1,017	4,000	4,000
Total Advertising		1,017	4,000	4,000
EX23-Printing				
423.000	Printing	533	4,000	4,000
Total Printing		533	4,000	4,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

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FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX24-Utilities-Building Optrns				
424.100	Electricity	6,638	9,000	17,000
424.300	Natural Gas	3,010	10,000	10,000
424.400	Lp-Propane	26	100	100
424.500	Garbage Pickups	1,212	3,000	3,000
424.550	Recycling Pickups	540	800	800
Total Utilities-Building Optrns		11,426	22,900	30,900
EX25-Rental/Lease				
425.200	Building Rental	16,239	24,237	20,487
425.300	Equipment Rental	7,892	8,500	8,500
Total Rental/Lease		24,131	32,737	28,987
EX26-Professional Charges				
426.300	Dues & Fees	819	1,400	2,000
426.600	Computer Software/Online Servi	5,381	1,100	0
426.900	Other Professional Chgs	0	1,000	1,500
Total Professional Charges		6,200	3,500	3,500
EX27-Insurance & Bond				
427.100	Property Insurance	3,239	4,588	9,950
427.200	Vehicle Insurance	0	2,612	0
427.500	Liability Insurance	1,676	2,600	2,100
Total Insurance & Bond		4,915	9,800	12,050
EX28-Maintenance Services				
428.100	Building Maint Services	2,293	4,000	4,000
428.200	Grounds Maint Services	845	1,000	1,000
428.300	Equipment Maint Services	3,507	6,000	6,000
428.400	Vehicle Maint Services	974	15,000	15,000
428.920	Other Maintenance Service	0	1,000	1,000
Total Maintenance Services		7,619	27,000	27,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	250	3,000	3,000
429.210	Training/Instructor Fees	0	1,624	3,000
429.710	Testing	952	1,000	1,000
429.900	Other Contractual	4,515	3,000	3,000
Total Other Contractual		5,717	8,624	10,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,826	4,000	4,000
430.200	Copier/Fax Supplies	955	1,500	1,500
Total Office Supplies		2,781	5,500	5,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,292	12,000	12,000
431.200	Building Maint Supplies	2,905	3,500	3,500
431.300	Equipment Maint Supplies	375	10,000	10,000
431.400	Grounds Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		7,572	26,500	26,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	292	1,500	1,500
432.200	Gas	3,855	18,000	18,000
Total Fuel/Oil-Vehicle Use		4,147	19,500	19,500
EX33-Misc Supplies				
433.100	Personnel Supplies	3,903	6,000	6,000
433.110	Clothing	0	3,669	2,000
433.120	Tools under \$500	0	150	450
433.200	Medical Supplies	80	300	1,000
433.300	Books/Subscriptions	1,366	1,544	1,500
433.500	Training Supplies	5	787	1,500
433.900	Other Supplies	4,100	6,000	6,000
Total Misc Supplies		9,454	18,450	18,450
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,819	2,134	0
434.100	Other Equip under \$5,000	1,286	1,866	10,000
434.300	Furniture Under \$5,000	12,316	4,000	10,000
Total Equipment Under \$5,000		15,421	8,000	20,000
Division Total: Emergency Services Admin		1,185,206	1,384,489	1,055,769



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

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 301-Emer Med Service Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	500
413.200	Expense Reimb-Within Boro	0	125	125
Total Expenses Within Borough		0	625	625
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	500
Total Misc Supplies		0	500	500
Division Total: Emer Med Service Board		0	1,125	1,125



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Aml				
EX11-Salaries & Wages				
411.100	Permanent Wages	64,223	0	0
411.200	Temp Wages & Adjmts	12,692	0	0
411.300	Overtime Wages	3,097	0	0
Total Salaries & Wages		80,012	0	0
EX12-Benefits				
412.100	Insurance Contrib	23,394	0	0
412.190	Life Insurance	142	0	0
412.200	Unemployment Contrib	476	0	0
412.300	Medicare	1,149	0	0
412.410	PERS Tier IV - DC Plan	10,255	0	0
412.411	PERS Tier IV - Health Plan	628	0	0
412.412	PERS Tier IV - HRA	2,083	0	0
412.413	PERS Tier IV - OD&D	173	0	0
412.600	Workers Compensation	5,477	0	0
412.700	Sbs Contribution	4,855	0	0
Total Benefits		48,632	0	0
EX21-Communications				
421.200	Postage	90	0	0
Total Communications		90	0	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	127	0	0
424.300	Natural Gas	7,735	0	0
424.500	Garbage Pickups	1,297	0	0
424.550	Recycling Pickups	288	0	0
Total Utilities-Building Oprtns		9,447	0	0
EX25-Rental/Lease				
425.200	Building Rental	14,906	0	0
425.300	Equipment Rental	2,231	0	0
Total Rental/Lease		17,137	0	0
EX26-Professional Charges				
426.300	Dues & Fees	30	0	0
Total Professional Charges		30	0	0
EX27-Insurance & Bond				
427.100	Property Insurance	1,475	0	0
427.500	Liability Insurance	209	0	0
Total Insurance & Bond		1,684	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Amb				
EX28-Maintenance Services				
428.100	Building Maint Services	1,401	0	0
428.300	Equipment Maint Services	322	0	0
428.400	Vehicle Maint Services	3,563	0	0
Total Maintenance Services		5,286	0	0
EX29-Other Contractual				
429.710	Testing	315	0	0
429.900	Other Contractual	4,384	0	0
Total Other Contractual		4,699	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	382	0	0
430.200	Copier/Fax Supplies	35	0	0
Total Office Supplies		417	0	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	7,910	0	0
431.200	Building Maint Supplies	256	0	0
431.300	Equipment Maint Supplies	1,579	0	0
431.900	Other Maint. Supplies	170	0	0
Total Maintenance Supplies		9,915	0	0
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	137	0	0
432.200	Gas	3,905	0	0
Total Fuel/Oil-Vehicle Use		4,042	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	657	0	0
433.110	Clothing	327	0	0
433.120	Tools under \$500	4,823	0	0
433.500	Training Supplies	6	0	0
433.900	Other Supplies	741	0	0
Total Misc Supplies		6,554	0	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	2,109	0	0
Total Equipment Under \$5,000		2,109	0	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	5,002	0	0
451.200	Vehicles	25,928	0	0
Total Equipment Over \$5000		30,930	0	0
Division Total: Fleet Maintenance - DES Amb		220,984	0	0



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX11-Salaries & Wages				
411.100	Permanent Wages	29,261	25,807	32,094
411.200	Temp Wages & Adjmts	1,609	2,000	2,000
411.300	Overtime Wages	36	0	0
411.400	Nonemployee Compensation	362,837	420,000	400,000
Total Salaries & Wages		393,743	447,807	434,094
EX12-Benefits				
412.100	Insurance Contrib	7,172	6,442	7,528
412.150	On-Call Health Insurance	1,326	16,112	17,078
412.190	Life Insurance	41	40	46
412.200	Unemployment Contrib	183	2,687	2,605
412.300	Medicare	5,690	6,493	6,294
412.400	Retirement Contrib. - DB Plan	3,603	7,643	10,193
412.410	PERS Tier IV - DC Plan	2,397	0	0
412.411	PERS Tier IV - Health Plan	149	0	0
412.412	PERS Tier IV - HRA	436	0	0
412.413	PERS Tier IV - OD&D	89	0	0
412.600	Workers Compensation	27,918	32,241	25,357
412.700	Sbs Contribution	24,053	27,451	26,610
Total Benefits		73,057	99,109	95,711
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	1,500
414.400	Travel Tickets	0	0	2,500
Total Expenses Outside Of Boro		0	0	4,000
EX21-Communications				
421.100	Communication Network Service	1,772	1,956	2,100
421.200	Postage	0	44	0
Total Communications		1,772	2,000	2,100
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 Optrns				
424.100	Electricity	874	2,925	3,400
424.200	Water & Sewer	0	475	500
424.300	Natural Gas	2,405	7,200	7,200
Total Utilities-Building Optrns		3,279	10,600	11,100



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX25-Rental/Lease				
425.200	Building Rental	32,615	95,473	20,487
Total Rental/Lease		32,615	95,473	20,487
EX26-Professional Charges				
426.300	Dues & Fees	1,840	2,478	2,000
426.600	Computer Software/Online Servi	203	0	0
426.900	Other Professional Chgs	20,748	14,922	4,000
Total Professional Charges		22,791	17,400	6,000
EX27-Insurance & Bond				
427.100	Property Insurance	218	309	420
427.200	Vehicle Insurance	21,100	26,991	32,050
427.500	Liability Insurance	928	1,100	1,300
Total Insurance & Bond		22,246	28,400	33,770
EX28-Maintenance Services				
428.100	Building Maint Services	175	500	500
428.200	Grounds Maint Services	48	0	500
428.300	Equipment Maint Services	3,656	10,000	15,000
428.400	Vehicle Maint Services	1,903	14,000	32,000
428.920	Other Maintenance Service	0	1,000	1,000
Total Maintenance Services		5,782	25,500	49,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	470	0	1,500
429.710	Testing	118	300	300
429.900	Other Contractual	63,907	70,000	80,000
Total Other Contractual		64,495	70,300	81,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	211	400	400
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		211	600	600
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	19,940	18,216	25,000
431.200	Building Maint Supplies	373	1,500	1,500
431.300	Equipment Maint Supplies	9,631	25,435	18,624
431.400	Grounds Maint Supplies	0	100	1,000
431.900	Other Maint. Supplies	0	873	0
Total Maintenance Supplies		29,944	46,124	46,124



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	482	1,700	1,700
432.200	Gas	9,242	19,264	25,000
Total Fuel/Oil-Vehicle Use		9,724	20,964	26,700
EX33-Misc Supplies				
433.100	Personnel Supplies	3,975	10,211	3,500
433.110	Clothing	23,940	26,483	15,000
433.120	Tools under \$500	1,533	1,000	3,000
433.200	Medical Supplies	0	5,681	3,200
433.300	Books/Subscriptions	0	100	1,000
433.500	Training Supplies	784	2,036	1,600
433.900	Other Supplies	28,491	19,789	38,000
Total Misc Supplies		58,723	65,300	65,300
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	300	0
434.100	Other Equip under \$5,000	100,398	61,300	60,000
Total Equipment Under \$5,000		100,398	61,600	60,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	92,352	60,991	76,000
451.200	Vehicles	0	15,009	0
Total Equipment Over \$5000		92,352	76,000	76,000
Division Total: Rescue Units		911,132	1,067,977	1,013,586



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,329,923	3,598,131	5,027,316
411.200	Temp Wages & Adjmts	41,090	100,000	100,000
411.300	Overtime Wages	1,006,196	900,000	850,000
411.400	Nonemployee Compensation	689,930	200,000	200,000
Total Salaries & Wages		4,067,139	4,798,131	6,177,316
EX12-Benefits				
412.100	Insurance Contrib	800,294	1,335,614	1,755,014
412.150	On-Call Health Insurance	958	3,836	8,539
412.190	Life Insurance	5,129	8,197	10,771
412.200	Unemployment Contrib	20,226	28,789	37,064
412.300	Medicare	58,885	69,573	89,571
412.400	Retirement Contrib. - DB Plan	66,850	1,172,475	1,873,813
412.410	PERS Tier IV - DC Plan	496,813	0	0
412.411	PERS Tier IV - Health Plan	29,200	0	0
412.412	PERS Tier IV - HRA	70,461	0	0
412.413	PERS Tier IV - OD&D	7,998	0	0
412.600	Workers Compensation	284,897	348,658	358,902
412.700	Sbs Contribution	248,446	294,125	378,669
Total Benefits		2,090,157	3,261,267	4,512,343
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	90	1,000	1,000
414.200	Exp Reimb- Outside Boro	0	0	2,000
414.400	Travel Tickets	0	0	3,000
Total Expenses Outside Of Boro		90	1,000	6,000
EX21-Communications				
421.100	Communication Network Service	2,086	300	0
421.200	Postage	14	200	1,000
Total Communications		2,100	500	1,000
EX22-Advertising				
422.000	Advertising	200	500	1,500
Total Advertising		200	500	1,500
EX23-Printing				
423.000	Printing	627	400	2,500
Total Printing		627	400	2,500



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX24-Utilities-Building Optrns				
424.100	Electricity	19,474	30,000	30,000
424.200	Water & Sewer	903	1,000	1,000
424.300	Natural Gas	5,253	6,000	6,000
424.400	Lp-Propane	0	500	500
424.500	Garbage Pickups	2,253	5,000	5,000
424.600	Heating Fuel-Oil	16,593	34,000	34,000
Total Utilities-Building Optrns		44,476	76,500	76,500
EX25-Rental/Lease				
425.200	Building Rental	222,673	294,949	300,000
425.300	Equipment Rental	10,036	14,000	16,000
Total Rental/Lease		232,709	308,949	316,000
EX26-Professional Charges				
426.300	Dues & Fees	7,558	9,000	9,000
426.600	Computer Software/Online Servi	21,802	280	0
426.900	Other Professional Chgs	150,000	154,720	170,000
Total Professional Charges		179,360	164,000	179,000
EX27-Insurance & Bond				
427.100	Property Insurance	6,659	15,000	21,300
427.200	Vehicle Insurance	14,870	20,000	20,400
427.500	Liability Insurance	10,118	12,500	16,200
427.900	Insurance Deductible	19	0	0
Total Insurance & Bond		31,666	47,500	57,900
EX28-Maintenance Services				
428.100	Building Maint Services	4,244	14,000	14,000
428.200	Grounds Maint Services	11,717	14,000	14,000
428.300	Equipment Maint Services	16,326	20,000	28,000
428.400	Vehicle Maint Services	14,053	30,000	50,000
428.920	Other Maintenance Service	1,155	2,000	4,000
Total Maintenance Services		47,495	80,000	110,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,110	3,000	8,000
429.210	Training/Instructor Fees	2,160	5,000	15,000
429.710	Testing	536	600	600
429.900	Other Contractual	54,345	60,000	65,000
Total Other Contractual		58,151	68,600	88,600



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,857	5,000	6,500
430.200	Copier/Fax Supplies	103	500	1,000
Total Office Supplies		3,960	5,500	7,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	48,109	57,724	120,000
431.200	Building Maint Supplies	9,324	9,000	12,000
431.300	Equipment Maint Supplies	3,799	20,000	35,000
431.400	Grounds Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		61,232	87,724	168,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,843	3,000	10,000
432.200	Gas	138,718	160,000	160,000
Total Fuel/Oil-Vehicle Use		140,561	163,000	170,000
EX33-Misc Supplies				
433.100	Personnel Supplies	10,169	17,624	25,000
433.110	Clothing	9,325	40,000	50,000
433.120	Tools under \$500	122	3,000	5,000
433.200	Medical Supplies	316,958	369,324	375,000
433.300	Books/Subscriptions	438	2,000	4,000
433.500	Training Supplies	7,684	9,000	14,000
433.900	Other Supplies	3,877	13,000	20,000
Total Misc Supplies		348,573	453,948	493,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	2,664	4,157	0
434.100	Other Equip under \$5,000	10,388	28,245	17,500
434.300	Furniture Under \$5,000	13,735	9,670	17,500
Total Equipment Under \$5,000		26,787	42,072	35,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	411	5,235	15,000
451.200	Vehicles	5,929	12,765	0
451.300	Furniture over \$5,000	0	746	15,000
Total Equipment Over \$5000		6,340	18,746	30,000
Division Total: Ambulance Operations		7,341,623	9,578,337	12,432,159



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<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX24-Utilities-Building Optrns				
424.100	Electricity	20,223	0	0
424.200	Water & Sewer	2,396	0	0
424.300	Natural Gas	12,059	0	0
424.500	Garbage Pickups	1,519	0	0
424.550	Recycling Pickups	486	0	0
Total Utilities-Building Optrns		36,683	0	0
EX25-Rental/Lease				
425.300	Equipment Rental	162	0	0
Total Rental/Lease		162	0	0
EX26-Professional Charges				
426.300	Dues & Fees	203	0	0
426.900	Other Professional Chgs	1,220	0	0
Total Professional Charges		1,423	0	0
EX27-Insurance & Bond				
427.100	Property Insurance	4,415	6,254	0
Total Insurance & Bond		4,415	6,254	0
EX28-Maintenance Services				
428.100	Building Maint Services	7,996	0	0
428.200	Grounds Maint Services	1,051	0	0
428.300	Equipment Maint Services	1,419	0	0
Total Maintenance Services		10,466	0	0
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	2,464	0	0
431.300	Equipment Maint Supplies	78	0	0
431.400	Grounds Maint Supplies	92	0	0
Total Maintenance Supplies		2,634	0	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	164	0	0
Total Fuel/Oil-Vehicle Use		164	0	0
Division Total: Emergency Services Bldg		55,947	6,254	0



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<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station				
EX24-Utilities-Building Optrns				
424.100	Electricity	19,693	23,814	24,652
424.300	Natural Gas	11,823	17,577	18,196
424.400	Lp-Propane	191	0	270
424.500	Garbage Pickups	1,110	1,728	1,761
424.550	Recycling Pickups	562	648	704
Total Utilities-Building Optrns		33,379	43,767	45,583
EX25-Rental/Lease				
425.300	Equipment Rental	162	540	587
Total Rental/Lease		162	540	587
EX26-Professional Charges				
426.300	Dues & Fees	243	108	270
426.600	Computer Software/Online Servi	4,578	0	0
Total Professional Charges		4,821	108	270
EX27-Insurance & Bond				
427.100	Property Insurance	7,680	10,878	14,700
Total Insurance & Bond		7,680	10,878	14,700
EX28-Maintenance Services				
428.100	Building Maint Services	3,333	13,588	10,565
428.200	Grounds Maint Services	1,096	1,498	2,465
428.300	Equipment Maint Services	883	2,376	2,465
Total Maintenance Services		5,312	17,462	15,495
EX29-Other Contractual				
429.710	Testing	87	108	117
429.900	Other Contractual	1,508	16	5,870
Total Other Contractual		1,595	124	5,987
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,934	3,510	3,522
431.300	Equipment Maint Supplies	88	1,566	1,761
431.400	Grounds Maint Supplies	41	810	822
Total Maintenance Supplies		2,063	5,886	6,105
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	486	587
Total Fuel/Oil-Vehicle Use		0	486	587
EX33-Misc Supplies				
433.120	Tools under \$500	0	540	587
433.900	Other Supplies	8	1,080	1,174
Total Misc Supplies		8	1,620	1,761



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station				
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	291	2,700	2,935
434.300	Furniture Under \$5,000	0	2,592	2,700
Total Equipment Under \$5,000		291	5,292	5,635
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	1,682	3,522
Total Equipment Over \$5000		0	1,682	3,522
Division Total: Emergency Services Station 5		55,311	87,845	100,232



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<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 360-Local Emer. PI. Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	100
Total Expenses Within Borough		0	0	100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	100
Total Expenses Outside Of Boro		0	0	100
EX22-Advertising				
422.000	Advertising	0	3,050	2,500
Total Advertising		0	3,050	2,500
EX23-Printing				
423.000	Printing	2,946	4,000	5,000
Total Printing		2,946	4,000	5,000
EX25-Rental/Lease				
425.200	Building Rental	50	1,550	1,550
Total Rental/Lease		50	1,550	1,550
EX26-Professional Charges				
426.300	Dues & Fees	510	500	250
Total Professional Charges		510	500	250
EX28-Maintenance Services				
428.920	Other Maintenance Service	0	200	250
Total Maintenance Services		0	200	250
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	275	100
Total Office Supplies		0	275	100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	275	1,000
433.110	Clothing	0	600	200
433.200	Medical Supplies	0	1,000	1,000
433.900	Other Supplies	980	500	5,000
Total Misc Supplies		980	2,375	7,200
Division Total: Local Emer. PI. Board		4,486	11,950	17,050



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<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	65,375	45,860	114,149
411.200	Temp Wages & Adjmts	1,163	30,000	30,000
411.300	Overtime Wages	12	3,000	3,000
411.400	Nonemployee Compensation	31,364	154,589	200,000
Total Salaries & Wages		97,914	233,449	347,149
EX12-Benefits				
412.100	Insurance Contrib	24,216	7,635	23,929
412.150	On-Call Health Insurance	338	7,672	10,674
412.190	Life Insurance	91	132	147
412.200	Unemployment Contrib	400	1,673	2,083
412.300	Medicare	1,420	4,043	5,034
412.400	Retirement Contrib. - DB Plan	438	17,945	37,355
412.410	PERS Tier IV - DC Plan	9,317	0	0
412.411	PERS Tier IV - Health Plan	610	0	0
412.412	PERS Tier IV - HRA	1,377	0	0
412.413	PERS Tier IV - OD&D	168	0	0
412.600	Workers Compensation	6,895	20,937	20,373
412.700	Sbs Contribution	6,001	17,094	21,280
Total Benefits		51,271	77,131	120,875
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	374	500	500
414.400	Travel Tickets	(467)	3,500	3,500
Total Expenses Outside Of Boro		(93)	4,150	4,150
EX21-Communications				
421.200	Postage	0	500	500
Total Communications		0	500	500
EX22-Advertising				
422.000	Advertising	0	250	1,000
Total Advertising		0	250	1,000
EX23-Printing				
423.000	Printing	0	2,000	1,000
Total Printing		0	2,000	1,000



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management				
EX24-Utilities-Building Optrns				
424.100	Electricity	6,984	9,000	9,000
424.200	Water & Sewer	0	5,000	7,500
424.300	Natural Gas	4,302	7,913	8,000
424.500	Garbage Pickups	1,317	1,087	1,500
Total Utilities-Building Optrns		12,603	23,000	26,000
EX25-Rental/Lease				
425.200	Building Rental	29,576	76,158	47,658
425.300	Equipment Rental	0	1,000	1,000
Total Rental/Lease		29,576	77,158	48,658
EX26-Professional Charges				
426.300	Dues & Fees	245	3,600	2,500
426.600	Computer Software/Online Servi	228	0	0
426.900	Other Professional Chgs	0	13,600	600
Total Professional Charges		473	17,200	3,100
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	5,250
427.200	Vehicle Insurance	1,281	1,800	1,850
427.500	Liability Insurance	924	1,100	1,000
Total Insurance & Bond		2,205	2,900	8,100
EX28-Maintenance Services				
428.100	Building Maint Services	175	5,000	5,000
428.200	Grounds Maint Services	48	100	500
428.300	Equipment Maint Services	2,033	2,000	5,000
428.400	Vehicle Maint Services	1,145	3,500	3,500
428.920	Other Maintenance Service	40	3,400	2,000
Total Maintenance Services		3,441	14,000	16,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	500	500
429.210	Training/Instructor Fees	0	288	500
429.710	Testing	0	250	250
429.900	Other Contractual	330	712	500
Total Other Contractual		330	1,750	1,750
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,643	2,100	3,000
430.200	Copier/Fax Supplies	35	250	1,000
Total Office Supplies		1,678	2,350	4,000

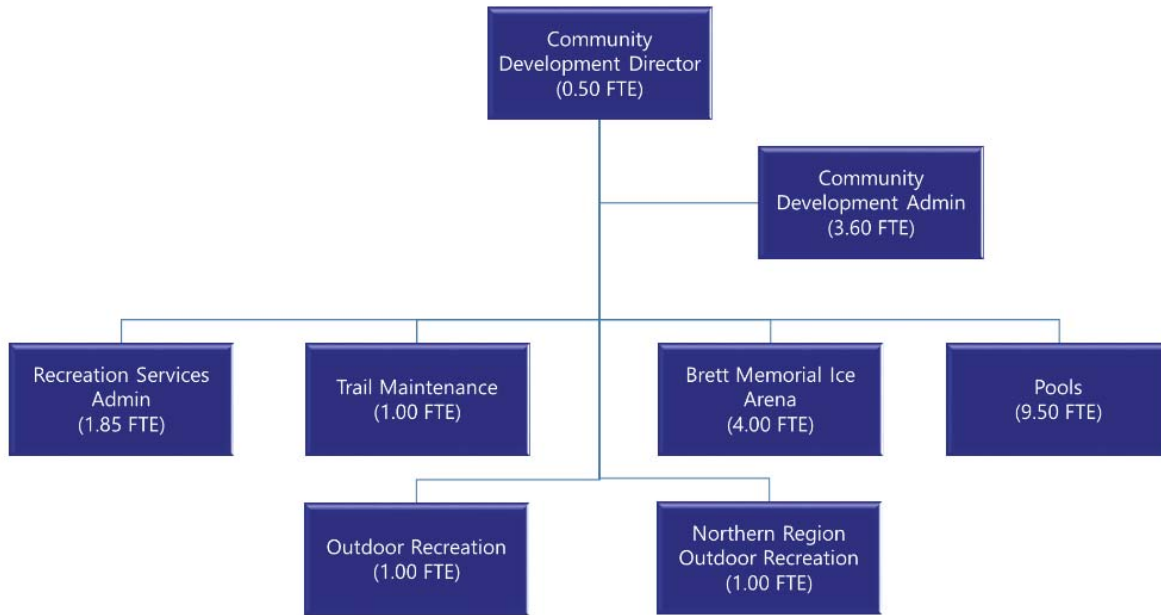


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 380-Emergency Management				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,555	5,000	7,500
431.200	Building Maint Supplies	0	3,500	3,500
431.300	Equipment Maint Supplies	1,720	3,000	3,000
431.400	Grounds Maint Supplies	0	0	500
Total Maintenance Supplies		5,275	11,500	14,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	1,000	1,000
432.200	Gas	5,203	5,000	5,000
Total Fuel/Oil-Vehicle Use		5,203	6,000	6,000
EX33-Misc Supplies				
433.100	Personnel Supplies	385	1,038	250
433.110	Clothing	812	3,000	2,000
433.120	Tools under \$500	0	1,000	500
433.200	Medical Supplies	0	250	250
433.300	Books/Subscriptions	0	100	100
433.500	Training Supplies	0	212	1,000
433.900	Other Supplies	124	2,500	5,000
Total Misc Supplies		1,321	8,100	9,100
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	925	0
434.100	Other Equip under \$5,000	1,275	5,075	6,000
434.300	Furniture Under \$5,000	0	2,500	5,000
Total Equipment Under \$5,000		1,275	8,500	11,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	2,500	10,500
Total Equipment Over \$5000		0	2,500	10,500
Division Total: Emergency Management		212,472	492,988	633,932
Department Total: Emergency Services		10,931,681	13,998,446	16,730,806

MATANUSKA-SUSITNA BOROUGH
Department of Community Development



Notes:

- 1) FTE – Full-time equivalent positions currently approved within the operating budget
- 2) Information presented in this section is limited to the Areawide divisions of Community Development. Refer to section C. Nonareawide services for details on other divisions.
- 3) Refer to the Appendix for a full listing of FY2021 approved positions.

Department Mission

The MSB Community Development Department will be a highly responsive resource for Borough citizens, Assembly, Administration and other Borough departments while providing solid stewardship of public land and resources as well as high quality recreational opportunities and library services for all Borough residents. The department encompasses two distinct divisions; Land and Resource Management, and, Parks, Recreation and Library Services.

Overview

The Land and Resources Management Division provides a nexus for economic development while responsibly managing the Borough’s land, resources and assets. The Recreation and Library Services Division creates Community through People, Parks, Trails, Facilities, Programs and Opportunities. The Mat Su Borough encompasses 16,165,120 acres of land area, with 308,112 acres owned and managed by the Borough for a multitude of purposes. These include resource management of forests, agricultural lands, and material resources such as gravel.

Through the State of Alaska Municipal Entitlement Program, selected State-owned properties are conveyed from the State of Alaska to the Borough as Municipal Entitlement Lands. This effectively increases the borough’s land base. Borough land generates revenue through land sales, leases, permitted uses as well as resource sales. Tax foreclosed properties are sold to recoup taxes owed to the Borough and put the properties back on the tax roll. In addition to offering land for sale through different programs, Land Management permits a variety of uses on borough-owned land, such as sites for tourism activities, float plane tie-downs, industrial and commercial staging areas, campsites, and access to remote cabins. The division also acquires land for public purposes like fire stations and schools.

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

MATANUSKA-SUSITNA BOROUGH
Department of Community Development

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

Accomplishments

- LRM Revenue remained steady.
- Opened Settlers Bay Coastal Park and completed Phase one development work..
- Assisted Sutton Community Council developing Jonesville PUA Plan.
- Cleaned up 5 worst dump sites on Borough land.
- Updated Natural Resource Management Plan.
- Secured Borough management authority for France Road property.
- Title 23 revisions completed.
- Initiated Govt. Peak MEL Land survey of 6,200 acres.
- Trapper Creek Community Well project.
- Old Parks/Rec shop sold to recoup some of the funds spent on new shop.
- Windsong Subdivision, 34 substandard lots combined.
- Incorporated Ag Board recommendations into future Ag sales.
- Tax and LID sale, 27 of 34 properties either repurchased or sold.
- Multiple commercial & salvage sales offered plus firewood.
- Palmer Pool project complete in May 2020, on schedule and on budget.
- Electronic kiosk installation at 2 sites (West Butte & Jim Creek).
- Management agreement with DNR on Sunshine Creek Rec Area.
- Jim Creek and Alcantra parking lot lighting.
- Secured all funding for Willow Library and Community Center project.
- Secured additional Jay Nolfi Park funding.

Goals: Long-term & Short-term

Short-term Goals

- Complete Jonesville Mine Public Use Area Plan and garner approval of MSB and DNR.
- Complete required code changes and staff training to allow for enforcement of related Land Management and Parks/Rec Code.
- Update personnel safety policies and procedures
- Expand availability of borough resources, making a minimum of three personal use sites available continuously, expand rock/gravel sites by two, focus efforts with SOA on Beetle kill harvest opportunities, and conduct at least one annual land sale.

Mid-term Goals

- Secure Management Agreement with DNR for the Jonesville Mine Public Use Area and begin development of improvements, including a public use gun range.
- Secure outside funding to assist completing the Fish Creek Access Project to encourage, land, timber and resource sales.

Long-term Goals

- Develop a resource sales portfolio to enhance year-to-year revenue by at least 30%. Establish consistent signage for all MSB lands.



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks				
EX24-Utilities-Building Optrns				
424.400	Lp-Propane	311	500	500
Total Utilities-Building Optrns		311	500	500
EX29-Other Contractual				
429.900	Other Contractual	425	500	500
Total Other Contractual		425	500	500
EX31-Maintenance Supplies				
431.400	Grounds Maint Supplies	0	600	600
431.900	Other Maint. Supplies	842	3,500	3,500
Total Maintenance Supplies		842	4,100	4,100
Division Total: Outdoor Ice Rinks		1,578	5,100	5,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX11-Salaries & Wages				
411.100	Permanent Wages	230,594	238,852	257,553
411.200	Temp Wages & Adjmts	86,501	97,500	109,515
411.300	Overtime Wages	548	2,000	2,000
Total Salaries & Wages		317,643	338,352	369,068
EX12-Benefits				
412.100	Insurance Contrib	93,200	93,200	93,200
412.190	Life Insurance	573	572	572
412.200	Unemployment Contrib	1,906	2,030	2,214
412.300	Medicare	4,606	4,906	5,351
412.400	Retirement Contrib. - DB Plan	25,138	68,908	80,072
412.410	PERS Tier IV - DC Plan	24,034	0	0
412.411	PERS Tier IV - Health Plan	1,552	0	0
412.412	PERS Tier IV - HRA	6,302	0	0
412.413	PERS Tier IV - OD&D	426	0	0
412.600	Workers Compensation	14,453	15,395	17,974
412.700	Sbs Contribution	19,472	20,741	22,624
Total Benefits		191,662	205,752	222,007
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	54	250	300
Total Expenses Within Borough		54	250	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	250	0
Total Expenses Outside Of Boro		0	250	0
EX21-Communications				
421.200	Postage	3	100	100
Total Communications		3	100	100
EX22-Advertising				
422.000	Advertising	914	500	2,500
Total Advertising		914	500	2,500
EX23-Printing				
423.000	Printing	0	400	200
Total Printing		0	400	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX24-Utilities-Building Optrns				
424.100	Electricity	88,338	110,000	112,000
424.200	Water & Sewer	19,778	24,000	27,000
424.300	Natural Gas	28,191	47,150	37,300
424.400	Lp-Propane	0	400	400
424.500	Garbage Pickups	1,458	3,000	2,600
Total Utilities-Building Optrns		137,765	184,550	179,300
EX25-Rental/Lease				
425.200	Building Rental	15,497	0	0
425.300	Equipment Rental	2,237	4,000	4,000
Total Rental/Lease		17,734	4,000	4,000
EX26-Professional Charges				
426.300	Dues & Fees	4,485	6,000	5,000
426.350	Credit Card Fees	4,925	5,500	5,500
Total Professional Charges		9,410	11,500	10,500
EX28-Maintenance Services				
428.100	Building Maint Services	10,838	26,400	10,000
428.200	Grounds Maint Services	0	1,000	1,000
428.300	Equipment Maint Services	3,442	5,450	6,000
428.920	Other Maintenance Service	715	1,200	1,000
Total Maintenance Services		14,995	34,050	18,000
EX29-Other Contractual				
429.900	Other Contractual	32,271	34,700	43,000
Total Other Contractual		32,271	34,700	43,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	198	800	600
Total Office Supplies		198	800	600
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	24,873	17,050	11,000
431.300	Equipment Maint Supplies	8,328	6,500	4,500
431.400	Grounds Maint Supplies	275	450	400
431.900	Other Maint. Supplies	177	200	300
Total Maintenance Supplies		33,653	24,200	16,200
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	7	125	125
432.200	Gas	138	500	500
Total Fuel/Oil-Vehicle Use		145	625	625



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX33-Misc Supplies				
433.100	Personnel Supplies	226	150	400
433.110	Clothing	0	1,000	1,000
433.120	Tools under \$500	1,127	1,100	850
433.200	Medical Supplies	0	1,275	100
433.900	Other Supplies	4,440	7,500	7,000
Total Misc Supplies		5,793	11,025	9,350
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	16,638	3,800	4,000
434.300	Furniture Under \$5,000	6,074	1,500	1,000
Total Equipment Under \$5,000		22,712	5,300	5,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	16,262	30,000	30,000
Total Equipment Over \$5000		16,262	30,000	30,000
Division Total: Brett Memorial Ice Arena		801,214	886,354	910,750



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	159,872	164,408	176,341
411.200	Temp Wages & Adjmts	7,144	8,200	8,364
411.300	Overtime Wages	118	500	500
Total Salaries & Wages		167,134	173,108	185,205
EX12-Benefits				
412.100	Insurance Contrib	43,105	43,105	43,105
412.190	Life Insurance	253	265	265
412.200	Unemployment Contrib	1,003	1,039	1,111
412.300	Medicare	2,424	2,510	2,685
412.400	Retirement Contrib. - DB Plan	6,540	47,180	54,556
412.410	PERS Tier IV - DC Plan	22,968	0	0
412.411	PERS Tier IV - Health Plan	1,352	0	0
412.412	PERS Tier IV - HRA	3,240	0	0
412.413	PERS Tier IV - OD&D	371	0	0
412.600	Workers Compensation	1,269	900	1,759
412.700	Sbs Contribution	10,246	10,612	11,353
Total Benefits		92,771	105,611	114,834
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	206	1,000	1,000
Total Expenses Within Borough		206	1,000	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
Total Expenses Outside Of Boro		0	100	100
EX21-Communications				
421.200	Postage	0	270	500
Total Communications		0	270	500
EX22-Advertising				
422.000	Advertising	1,116	1,827	2,000
Total Advertising		1,116	1,827	2,000
EX23-Printing				
423.000	Printing	760	1,293	500
Total Printing		760	1,293	500
EX24-Utilities-Building Optrns				
424.100	Electricity	0	1,200	1,200
424.600	Heating Fuel-Oil	0	3,500	5,000
Total Utilities-Building Optrns		0	4,700	6,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX26-Professional Charges				
426.300	Dues & Fees	730	745	415
426.350	Credit Card Fees	815	2,000	2,000
Total Professional Charges		1,545	2,745	2,415
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,500	0
Total Maintenance Services		0	1,500	0
EX29-Other Contractual				
429.500	Labor Services	0	4,200	4,500
429.900	Other Contractual	15,252	16,000	16,000
Total Other Contractual		15,252	20,200	20,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	51	170	500
Total Office Supplies		51	170	500
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	100	100
431.300	Equipment Maint Supplies	0	125	125
Total Maintenance Supplies		0	225	225
EX33-Misc Supplies				
433.500	Training Supplies	0	420	0
433.900	Other Supplies	170	330	1,050
Total Misc Supplies		170	750	1,050
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	376	0	0
434.300	Furniture Under \$5,000	560	800	500
Total Equipment Under \$5,000		936	800	500
Division Total: Recreational Services		279,941	314,299	335,529



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX11-Salaries & Wages				
411.100	Permanent Wages	522,242	569,011	611,432
411.200	Temp Wages & Adjmts	121,593	178,500	280,000
411.300	Overtime Wages	3,587	1,000	2,000
Total Salaries & Wages		647,422	748,511	893,432
EX12-Benefits				
412.100	Insurance Contrib	233,000	221,350	221,350
412.190	Life Insurance	1,289	1,359	1,359
412.200	Unemployment Contrib	3,885	4,491	5,361
412.300	Medicare	9,388	10,853	12,955
412.400	Retirement Contrib. - DB Plan	24,119	163,080	189,244
412.410	PERS Tier IV - DC Plan	68,005	0	0
412.411	PERS Tier IV - Health Plan	4,370	0	0
412.412	PERS Tier IV - HRA	16,845	0	0
412.413	PERS Tier IV - OD&D	1,200	0	0
412.600	Workers Compensation	39,624	45,809	64,863
412.700	Sbs Contribution	39,688	45,884	54,767
Total Benefits		441,413	492,826	549,899
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
Total Expenses Within Borough		0	250	250
EX23-Printing				
423.000	Printing	199	500	500
Total Printing		199	500	500
EX24-Utilities-Building Optrns				
424.100	Electricity	11,375	100,000	165,000
424.200	Water & Sewer	0	40,000	60,000
424.300	Natural Gas	0	60,000	85,000
424.500	Garbage Pickups	135	500	500
Total Utilities-Building Optrns		11,510	200,500	310,500
EX25-Rental/Lease				
425.300	Equipment Rental	1,528	1,500	3,000
Total Rental/Lease		1,528	1,500	3,000
EX26-Professional Charges				
426.300	Dues & Fees	2,244	2,500	2,500
426.350	Credit Card Fees	2,890	5,000	7,000
426.900	Other Professional Chgs	0	520	1,000
Total Professional Charges		5,134	8,020	10,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX28-Maintenance Services				
428.100	Building Maint Services	343	4,610	3,000
428.200	Grounds Maint Services	2,200	2,000	4,000
428.300	Equipment Maint Services	790	2,390	4,000
Total Maintenance Services		3,333	9,000	11,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	480	0
429.710	Testing	2,160	4,500	6,500
429.900	Other Contractual	350	0	12,000
Total Other Contractual		2,510	4,980	18,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	792	1,000	2,000
Total Office Supplies		792	1,000	2,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	17,165	19,500	20,000
431.300	Equipment Maint Supplies	600	1,500	1,500
431.400	Grounds Maint Supplies	454	1,000	2,000
431.900	Other Maint. Supplies	21,317	17,000	24,000
Total Maintenance Supplies		39,536	39,000	47,500
EX33-Misc Supplies				
433.100	Personnel Supplies	866	1,750	1,500
433.110	Clothing	503	698	500
433.120	Tools under \$500	0	250	250
433.200	Medical Supplies	44	200	200
433.500	Training Supplies	0	0	1,500
433.700	Resale Supplies	22	0	0
433.900	Other Supplies	4,589	2,052	4,500
Total Misc Supplies		6,024	4,950	8,450
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	2,559	0	25,000
434.100	Other Equip under \$5,000	1,369	7,000	20,000
434.300	Furniture Under \$5,000	1,540	3,000	0
Total Equipment Under \$5,000		5,468	10,000	45,000
Division Total: Community Pools		1,164,869	1,521,037	1,900,531



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX11-Salaries & Wages				
411.100	Permanent Wages	77,853	80,035	86,301
411.200	Temp Wages & Adjmts	150,286	214,158	218,441
411.300	Overtime Wages	857	500	500
Total Salaries & Wages		228,996	294,693	305,242
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	1,374	1,768	1,831
412.300	Medicare	3,321	4,273	4,426
412.400	Retirement Contrib. - DB Plan	29,371	23,041	26,778
412.600	Workers Compensation	14,534	20,775	19,413
412.700	Sbs Contribution	14,038	18,065	18,711
Total Benefits		86,082	91,365	94,602
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	50	0
Total Expenses Within Borough		0	50	0
EX21-Communications				
421.200	Postage	0	40	0
Total Communications		0	40	0
EX23-Printing				
423.000	Printing	2,594	3,221	3,250
Total Printing		2,594	3,221	3,250
EX24-Utilities-Building Optrns				
424.100	Electricity	9,421	35,000	20,000
424.200	Water & Sewer	415	2,500	2,500
424.300	Natural Gas	803	1,250	1,250
424.400	Lp-Propane	0	20	150
424.500	Garbage Pickups	6,096	12,500	8,000
424.600	Heating Fuel-Oil	3,418	7,000	7,000
Total Utilities-Building Optrns		20,153	58,270	38,900
EX25-Rental/Lease				
425.300	Equipment Rental	2,094	4,570	4,570
Total Rental/Lease		2,094	4,570	4,570
EX26-Professional Charges				
426.300	Dues & Fees	214	1,308	765
426.350	Credit Card Fees	1,034	2,100	3,100
Total Professional Charges		1,248	3,408	3,865



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX27-Insurance & Bond				
427.900	Insurance Deductible	701	0	0
Total Insurance & Bond		701	0	0
EX28-Maintenance Services				
428.100	Building Maint Services	1,385	9,215	9,450
428.200	Grounds Maint Services	585	585	585
428.300	Equipment Maint Services	4,885	5,500	5,500
428.400	Vehicle Maint Services	280	9,280	10,750
428.920	Other Maintenance Service	988	10,500	4,250
Total Maintenance Services		8,123	35,080	30,535
EX29-Other Contractual				
429.500	Labor Services	815	1,450	3,600
429.710	Testing	1,107	2,292	1,500
429.900	Other Contractual	11,327	15,177	17,238
Total Other Contractual		13,249	18,919	22,338
EX30-Office Supplies				
430.100	Office Supplies < \$500	736	1,000	1,000
Total Office Supplies		736	1,000	1,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	163	2,600	3,600
431.200	Building Maint Supplies	3,001	10,000	6,500
431.300	Equipment Maint Supplies	10,064	15,875	15,875
431.400	Grounds Maint Supplies	5,076	7,000	7,000
431.900	Other Maint. Supplies	60	2,300	1,500
Total Maintenance Supplies		18,364	37,775	34,475
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,215	1,250	2,250
432.200	Gas	131	10,500	9,500
Total Fuel/Oil-Vehicle Use		1,346	11,750	11,750
EX33-Misc Supplies				
433.100	Personnel Supplies	392	700	750
433.110	Clothing	710	700	750
433.120	Tools under \$500	264	1,000	1,000
433.300	Books/Subscriptions	0	100	100
433.500	Training Supplies	0	500	500
433.900	Other Supplies	3,792	15,000	15,000
Total Misc Supplies		5,158	18,000	18,100



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/15/2020

<u>Account</u>	<u>Description</u>	<u>2019</u> <u>Actual</u> <u>Expense</u>	<u>2020</u> <u>Amended</u> <u>Budget</u>	<u>2021</u> <u>Assembly</u> <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	798	0	0
434.100	Other Equip under \$5,000	663	8,244	5,000
434.300	Furniture Under \$5,000	0	649	500
Total Equipment Under \$5,000		1,461	8,893	5,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	15,000
Total Equipment Over \$5000		0	0	15,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	0	15,000
Total Small Bldg Const/Imprv		0	0	15,000
Division Total: Parks & Recreation		390,305	587,034	604,127



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX11-Salaries & Wages				
411.100	Permanent Wages	376,300	390,947	408,910
411.200	Temp Wages & Adjmts	6,335	27,508	14,467
411.300	Overtime Wages	5,762	2,000	1,500
Total Salaries & Wages		388,397	420,455	424,877
EX12-Benefits				
412.100	Insurance Contrib	95,530	95,530	95,530
412.190	Life Insurance	590	586	586
412.200	Unemployment Contrib	2,330	2,523	2,549
412.300	Medicare	5,631	6,097	6,161
412.400	Retirement Contrib. - DB Plan	78,541	112,422	126,611
412.410	PERS Tier IV - DC Plan	27,583	0	0
412.411	PERS Tier IV - Health Plan	1,622	0	0
412.412	PERS Tier IV - HRA	3,806	0	0
412.413	PERS Tier IV - OD&D	446	0	0
412.600	Workers Compensation	6,552	12,203	17,096
412.700	Sbs Contribution	23,454	25,774	26,045
Total Benefits		246,085	255,135	274,578
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	800	750
413.200	Expense Reimb-Within Boro	75	0	0
Total Expenses Within Borough		75	800	750
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	56	500	500
414.200	Exp Reimb- Outside Boro	3,422	2,620	4,090
414.400	Travel Tickets	776	300	1,400
Total Expenses Outside Of Boro		4,254	3,420	5,990
EX21-Communications				
421.200	Postage	0	200	0
Total Communications		0	200	0
EX23-Printing				
423.000	Printing	80	0	0
Total Printing		80	0	0
EX26-Professional Charges				
426.300	Dues & Fees	0	90	0
426.900	Other Professional Chgs	0	14,434	15,000
Total Professional Charges		0	14,524	15,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	4,000	0
Total Maintenance Services		0	4,000	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,873	1,775	2,345
429.900	Other Contractual	1,798	6,000	10,000
Total Other Contractual		3,671	7,775	12,345
EX30-Office Supplies				
430.100	Office Supplies < \$500	350	460	500
Total Office Supplies		350	460	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	100	0
433.300	Books/Subscriptions	120	200	150
433.900	Other Supplies	49	200	0
Total Misc Supplies		169	500	150
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	200	0	0
434.100	Other Equip under \$5,000	522	606	0
434.300	Furniture Under \$5,000	2,402	0	0
Total Equipment Under \$5,000		3,124	606	0
Division Total: Community Develop-Admin		646,205	707,875	734,190



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

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 146-Community Enrichment				
EX29-Other Contractual				
429.900	Other Contractual	18,356	27,500	27,500
Total Other Contractual		18,356	27,500	27,500
Division Total: Community Enrichment		18,356	27,500	27,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure				
EX11-Salaries & Wages				
411.100	Permanent Wages	59,462	58,888	66,714
411.200	Temp Wages & Adjmts	124,130	217,640	223,145
411.300	Overtime Wages	361	500	500
Total Salaries & Wages		183,953	277,028	290,359
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	1,104	1,684	1,742
412.300	Medicare	2,668	4,069	4,210
412.400	Retirement Contrib. - DB Plan	0	16,991	20,735
412.410	PERS Tier IV - DC Plan	8,873	0	0
412.411	PERS Tier IV - Health Plan	567	0	0
412.412	PERS Tier IV - HRA	2,104	0	0
412.413	PERS Tier IV - OD&D	156	0	0
412.600	Workers Compensation	12,969	19,783	18,467
412.700	Sbs Contribution	11,277	17,201	17,799
Total Benefits		63,162	83,171	86,396
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	1,432	1,500	1,500
Total Expenses Within Borough		1,432	1,700	1,700
EX21-Communications				
421.100	Communication Network Service	345	900	900
421.300	Communication Network	0	0	900
Total Communications		345	900	1,800
EX22-Advertising				
422.000	Advertising	0	1,710	500
Total Advertising		0	1,710	500
EX23-Printing				
423.000	Printing	3,102	3,040	4,500
Total Printing		3,102	3,040	4,500
EX25-Rental/Lease				
425.300	Equipment Rental	1,260	5,400	6,000
Total Rental/Lease		1,260	5,400	6,000
EX26-Professional Charges				
426.300	Dues & Fees	93	400	200
Total Professional Charges		93	400	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure				
EX28-Maintenance Services				
428.200	Grounds Maint Services	3,840	6,500	7,500
428.300	Equipment Maint Services	200	800	800
428.400	Vehicle Maint Services	1,182	5,000	5,000
428.920	Other Maintenance Service	125	3,000	3,000
Total Maintenance Services		5,347	15,300	16,300
EX29-Other Contractual				
429.900	Other Contractual	5,420	5,740	5,500
Total Other Contractual		5,420	5,740	5,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	85	250	250
Total Office Supplies		85	250	250
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	1,500	1,500
431.200	Building Maint Supplies	515	750	750
431.300	Equipment Maint Supplies	3,771	4,750	4,750
431.400	Grounds Maint Supplies	5,308	4,250	4,500
431.900	Other Maint. Supplies	77	500	500
Total Maintenance Supplies		9,671	11,750	12,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	956	900	1,000
432.200	Gas	83	1,000	1,000
Total Fuel/Oil-Vehicle Use		1,039	1,900	2,000
EX33-Misc Supplies				
433.100	Personnel Supplies	1,516	1,200	1,500
433.110	Clothing	1,222	1,100	1,500
433.120	Tools under \$500	486	1,700	1,500
433.200	Medical Supplies	48	100	200
433.500	Training Supplies	0	1,000	0
433.900	Other Supplies	1,454	2,500	2,500
Total Misc Supplies		4,726	7,600	7,200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	3,060	3,000	800
Total Equipment Under \$5,000		3,060	3,000	800
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	17,060	5,700	12,500
Total Equipment Over \$5000		17,060	5,700	12,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructur				
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	300	0
Total Small Bldg Const/Imprv		0	300	0
Division Total: Recreation Infrastructure Mair		299,755	424,889	448,005



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - North				
EX11-Salaries & Wages				
411.100	Permanent Wages	57,011	58,888	63,499
411.200	Temp Wages & Adjmts	18,092	24,459	24,459
411.300	Overtime Wages	245	500	500
Total Salaries & Wages		75,348	83,847	88,458
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	453	503	531
412.300	Medicare	1,093	1,216	1,283
412.400	Retirement Contrib. - DB Plan	21,345	16,991	19,744
412.600	Workers Compensation	5,313	5,911	5,626
412.700	Sbs Contribution	4,619	5,140	5,422
Total Benefits		56,267	53,204	56,049
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	150	150
Total Expenses Within Borough		0	150	150
EX23-Printing				
423.000	Printing	2,955	1,620	3,250
Total Printing		2,955	1,620	3,250
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,165	3,500	3,500
424.200	Water & Sewer	1,677	3,100	3,100
424.500	Garbage Pickups	2,709	4,000	4,000
424.600	Heating Fuel-Oil	1,753	4,000	4,000
Total Utilities-Building Oprtns		9,304	14,600	14,600
EX25-Rental/Lease				
425.300	Equipment Rental	360	1,000	1,000
Total Rental/Lease		360	1,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	0	150	150
Total Professional Charges		0	150	150
EX28-Maintenance Services				
428.100	Building Maint Services	325	1,500	1,500
428.300	Equipment Maint Services	24	1,900	500
428.400	Vehicle Maint Services	140	1,500	1,500
428.920	Other Maintenance Service	2,625	5,600	5,600
Total Maintenance Services		3,114	10,500	9,100

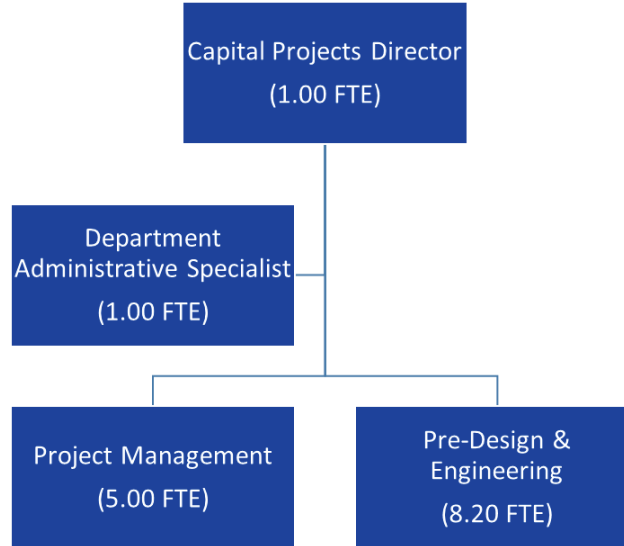


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - Northern				
EX29-Other Contractual				
429.500	Labor Services	1,280	1,500	1,500
429.900	Other Contractual	1,725	2,500	2,500
Total Other Contractual		3,005	4,000	4,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	271	350	350
Total Office Supplies		271	350	350
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	247	3,200	3,000
431.200	Building Maint Supplies	3,797	6,000	6,000
431.300	Equipment Maint Supplies	1,578	3,600	3,600
431.400	Grounds Maint Supplies	1,452	4,600	4,600
431.900	Other Maint. Supplies	273	800	800
Total Maintenance Supplies		7,347	18,200	18,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	381	700	700
432.200	Gas	0	80	1,500
Total Fuel/Oil-Vehicle Use		381	780	2,200
EX33-Misc Supplies				
433.100	Personnel Supplies	129	300	300
433.110	Clothing	0	200	200
433.120	Tools under \$500	320	400	400
433.200	Medical Supplies	24	150	150
433.900	Other Supplies	464	1,600	1,500
Total Misc Supplies		937	2,650	2,550
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	1,678	520	0
Total Equipment Under \$5,000		1,678	520	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	15,966	0	0
Total Equipment Over \$5000		15,966	0	0
Division Total: Community Dev - Northern Re		176,933	191,571	199,857
Department Total: Community Development		3,779,156	4,665,659	5,165,589

MATANUSKA-SUSITNA BOROUGH
Department of Capital Projects



Notes:

- 1) FTE – Full-time equivalent positions currently approved within the operating budget
- 2) Refer to the Appendix for a full listing of FY2021 approved positions.

Department Mission

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

Overview

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

The Capital Projects Department provides project management, engineering services, surveying, traffic counts, and Right of Way acquisition for all Borough Departments with capital projects such as roads, bridges, fish passage projects, parking lots, fire stations, libraries, and schools, and ensures those facilities are built to quality standards. Additionally, the Capital Projects Department supports all other Borough Departments. Our vertical construction projects (schools, libraries, public safety buildings, and other facilities) generally are under construction year round. Our many road projects are generally under construction during the summer and fall, and the “off-season” is used to develop design packages, conduct right of way acquisition and permitting/agency coordination as required.

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

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

MATANUSKA-SUSITNA BOROUGH
Department of Capital Projects

Accomplishments

Pre-Design & Engineering Projects Completed:

- Alcantra Rec Complex Lighting
- Big Lake Boat Launch
- Big Lake Trail Bridges
- Bogard Road extension Phase III
- Landfill Cell 4
- Port MacKenzie Dock Repairs Phase II
- Trunk Road connector project
- Nelson Road Pathway Phase I
- Yoder Road revetment flood mitigation
- West Susitna Parkway asphalt preservation & safety project
- Willow Park improvements
- Four CXT vaulted toilets

Project Management Projects Completed:

- Houston Middle School Design for repair
- New Willow Library design
- Central Fire Station security cameras
- Fire Station 3-2 parking lot upgrades
- Fire Station 6-5 HVAC upgrades
- Station 6-1 renovation design
- Palmer emergency tower
- Su Valley HS siding replacement
- New fire station 6-2
- Palmer pool upgrades
- Fireweed building roof replacement
- DSJ parking lot rehab
- School district HVAC upgrades
- Old station 6-2 sprinkler system

Goals: Long-term & Short-term

- Develop process for project development and management in COVID-19 environment
- Produce high quality, fiscally responsible projects
- Maintain commitment to residents by developing modern infrastructure
- Secure matching money for voter approved road bond package
- Acquire additional Pittman-Robertson Act Grant funds
- Develop a new road bond package for 2021 ballot



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	205,210	195,024	228,231
411.200	Temp Wages & Adjmts	4,791	5,000	0
411.300	Overtime Wages	181	1,000	0
Total Salaries & Wages		210,182	201,024	228,231
EX12-Benefits				
412.100	Insurance Contrib	46,600	41,746	46,600
412.190	Life Insurance	254	256	286
412.200	Unemployment Contrib	1,262	1,206	1,369
412.300	Medicare	3,048	2,915	3,309
412.400	Retirement Contrib. - DB Plan	25,684	56,083	70,409
412.410	PERS Tier IV - DC Plan	21,220	0	0
412.411	PERS Tier IV - Health Plan	1,207	0	0
412.412	PERS Tier IV - HRA	2,104	0	0
412.413	PERS Tier IV - OD&D	332	0	0
412.600	Workers Compensation	1,320	6,010	8,350
412.700	Sbs Contribution	12,883	12,323	13,991
Total Benefits		115,914	120,539	144,314
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		0	300	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
414.200	Exp Reimb- Outside Boro	0	5,000	500
414.400	Travel Tickets	0	4,000	5,300
Total Expenses Outside Of Boro		0	9,100	5,900
EX21-Communications				
421.200	Postage	65	250	250
Total Communications		65	250	250
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	0	438	500
Total Printing		0	438	500
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	500	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin				
EX26-Professional Charges				
426.200	Legal	0	500	500
426.300	Dues & Fees	285	500	500
426.900	Other Professional Chgs	10	4,960	5,000
Total Professional Charges		295	5,960	6,000
EX28-Maintenance Services				
428.100	Building Maint Services	2,040	40	2,000
428.400	Vehicle Maint Services	0	2,000	0
Total Maintenance Services		2,040	2,040	2,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	8,473	15,000	12,200
429.900	Other Contractual	290	15,000	15,000
Total Other Contractual		8,763	30,000	27,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,172	5,000	5,000
Total Office Supplies		3,172	5,000	5,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	2,000	2,000
431.300	Equipment Maint Supplies	155	1,000	1,000
Total Maintenance Supplies		155	3,000	3,000
EX33-Misc Supplies				
433.100	Personnel Supplies	2,383	3,000	3,000
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	0	500	500
433.900	Other Supplies	1,037	1,215	2,400
Total Misc Supplies		3,420	4,815	6,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	2,000	2,000
434.300	Furniture Under \$5,000	2,279	4,000	4,000
Total Equipment Under \$5,000		2,279	6,000	6,000
EX51-Equipment Over \$5000				
451.200	Vehicles	0	1,247	0
Total Equipment Over \$5000		0	1,247	0
Division Total: Capital Projects Admin		346,285	390,713	435,695



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	508,204	548,811	462,414
411.200	Temp Wages & Adjmts	58	0	0
411.300	Overtime Wages	41	3,000	2,000
Total Salaries & Wages		508,303	551,811	464,414
EX12-Benefits				
412.100	Insurance Contrib	139,800	139,800	116,500
412.190	Life Insurance	832	858	715
412.200	Unemployment Contrib	3,050	3,311	2,786
412.300	Medicare	7,371	8,001	6,734
412.400	Retirement Contrib. - DB Plan	118,768	157,873	143,272
412.410	PERS Tier IV - DC Plan	29,193	0	0
412.411	PERS Tier IV - Health Plan	1,775	0	0
412.412	PERS Tier IV - HRA	5,784	0	0
412.413	PERS Tier IV - OD&D	487	0	0
412.600	Workers Compensation	19,625	23,562	22,127
412.700	Sbs Contribution	31,160	33,826	28,469
Total Benefits		357,845	367,231	320,603
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	100	100
413.400	Meal Allowance -W/I Boro	0	100	100
Total Expenses Within Borough		0	300	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	350	350
414.200	Exp Reimb- Outside Boro	0	500	500
Total Expenses Outside Of Boro		0	850	850
EX21-Communications				
421.200	Postage	21	500	500
Total Communications		21	500	500
EX22-Advertising				
422.000	Advertising	0	800	800
Total Advertising		0	800	800
EX26-Professional Charges				
426.300	Dues & Fees	325	3,000	3,000
426.900	Other Professional Chgs	0	15,000	15,000
Total Professional Charges		325	18,000	18,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	500
428.920	Other Maintenance Service	20	0	0
Total Maintenance Services		20	500	500
EX29-Other Contractual				
429.900	Other Contractual	433	15,000	15,000
Total Other Contractual		433	15,000	15,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	400	400
Total Maintenance Supplies		0	400	400
EX33-Misc Supplies				
433.100	Personnel Supplies	757	1,800	1,800
433.110	Clothing	113	250	250
433.300	Books/Subscriptions	348	500	500
433.900	Other Supplies	122	450	450
Total Misc Supplies		1,340	3,000	3,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	458	0	0
434.300	Furniture Under \$5,000	1,512	4,000	4,000
Total Equipment Under \$5,000		1,970	4,000	4,000
Division Total: Project Management		870,257	962,392	828,367



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design & Engineering				
EX11-Salaries & Wages				
411.100	Permanent Wages	733,219	692,526	788,417
411.200	Temp Wages & Adjmts	5,205	5,417	5,800
411.300	Overtime Wages	4,296	0	2,000
Total Salaries & Wages		742,720	697,943	796,217
EX12-Benefits				
412.100	Insurance Contrib	210,865	179,604	191,060
412.190	Life Insurance	1,217	1,103	1,173
412.200	Unemployment Contrib	4,457	4,188	4,777
412.300	Medicare	10,770	10,121	11,545
412.400	Retirement Contrib. - DB Plan	112,923	198,132	243,844
412.410	PERS Tier IV - DC Plan	68,829	0	0
412.411	PERS Tier IV - Health Plan	4,123	0	0
412.412	PERS Tier IV - HRA	10,729	0	0
412.413	PERS Tier IV - OD&D	1,132	0	0
412.600	Workers Compensation	23,831	26,643	38,621
412.700	Sbs Contribution	45,368	42,785	48,808
Total Benefits		494,244	462,576	539,828
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	100
413.200	Expense Reimb-Within Boro	27	0	200
Total Expenses Within Borough		27	0	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	200
414.200	Exp Reimb- Outside Boro	0	22	250
Total Expenses Outside Of Boro		0	22	450
EX21-Communications				
421.200	Postage	651	68	500
Total Communications		651	68	500
EX22-Advertising				
422.000	Advertising	828	1,000	1,200
Total Advertising		828	1,000	1,200
EX23-Printing				
423.000	Printing	8	2	250
Total Printing		8	2	250
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	250
Total Rental/Lease		0	0	250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design & Engineering				
EX26-Professional Charges				
426.300	Dues & Fees	2,829	5,000	10,000
426.500	Recording Fees	195	300	500
426.600	Computer Software/Online Servi	657	0	5,000
426.900	Other Professional Chgs	56,020	124,250	100,000
Total Professional Charges		59,701	129,550	115,500
EX27-Insurance & Bond				
427.900	Insurance Deductible	0	18,943	0
Total Insurance & Bond		0	18,943	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	125	610	750
428.400	Vehicle Maint Services	300	(610)	0
Total Maintenance Services		425	0	750
EX29-Other Contractual				
429.210	Training/Instructor Fees	2,500	0	0
429.710	Testing	0	306	500
429.900	Other Contractual	2,600	8,222	75,000
Total Other Contractual		5,100	8,528	75,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	16	0	0
431.300	Equipment Maint Supplies	0	0	250
Total Maintenance Supplies		16	0	250
EX33-Misc Supplies				
433.100	Personnel Supplies	1,015	500	500
433.110	Clothing	625	500	850
433.120	Tools under \$500	1,602	1,022	500
433.300	Books/Subscriptions	1,097	2,776	2,000
433.900	Other Supplies	3,393	1,614	1,000
Total Misc Supplies		7,732	6,412	4,850
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	3,684	610	0
434.100	Other Equip under \$5,000	1,101	1,500	1,500
434.300	Furniture Under \$5,000	2,320	700	2,000
Total Equipment Under \$5,000		7,105	2,810	3,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	22,596	0	8,000
451.200	Vehicles	41,494	32,971	0
Total Equipment Over \$5000		64,090	32,971	8,000
Division Total: Pre-Design & Engineering		1,382,647	1,360,825	1,547,345



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

6/15/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing				
Division Total: Purchasing		<u>0</u>	<u>0</u>	<u>0</u>
Department Total: Capital Projects		<u>2,599,189</u>	<u>2,713,930</u>	<u>2,811,407</u>
Fund Total: AREAWIDE		<u>154,008,675</u>	<u>137,453,204</u>	<u>150,133,004</u>



NON-AREAWIDE SERVICES

DEPARTMENT

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MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	5,479,595	5,637,728	5,650,600
TOTAL EXPENDITURES	6,182,566	5,512,222	6,103,410

Audited fund balance 6/30/2019 \$ 1,546,990

Estimated revenues 2019-2020 fiscal year \$ 5,637,728

Estimated expenditures 2019-2020 fiscal year (5,512,222)

Estimated FY2019 adjustment to fund balance 125,506

Estimated fund balance 6/30/2020 1,672,496

Fiscal Year 2021 operations:

Estimated revenues 2020-2021 fiscal year 5,650,600

Property tax revenue - calculation adjustment (324,000)

Estimated expenditures 2020-2021 fiscal year (4,874,610)

Transfers out:

Areawide (157,550)

Debt Service (539,000)

Capital (532,250)

Estimated FY2021 adjustment to fund balance (776,810)

Estimated fund balance 6/30/2021 895,686

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

Reserve for insurance losses (25,000)

Reserve for sick/annual leave (20,000)

Reserve for Major Repairs and Renovations (250,000)

Reserve for Capital (200,000)

Estimated adjustment to fund balance (495,000)

Estimated fund balance 6/30/2021 400,686

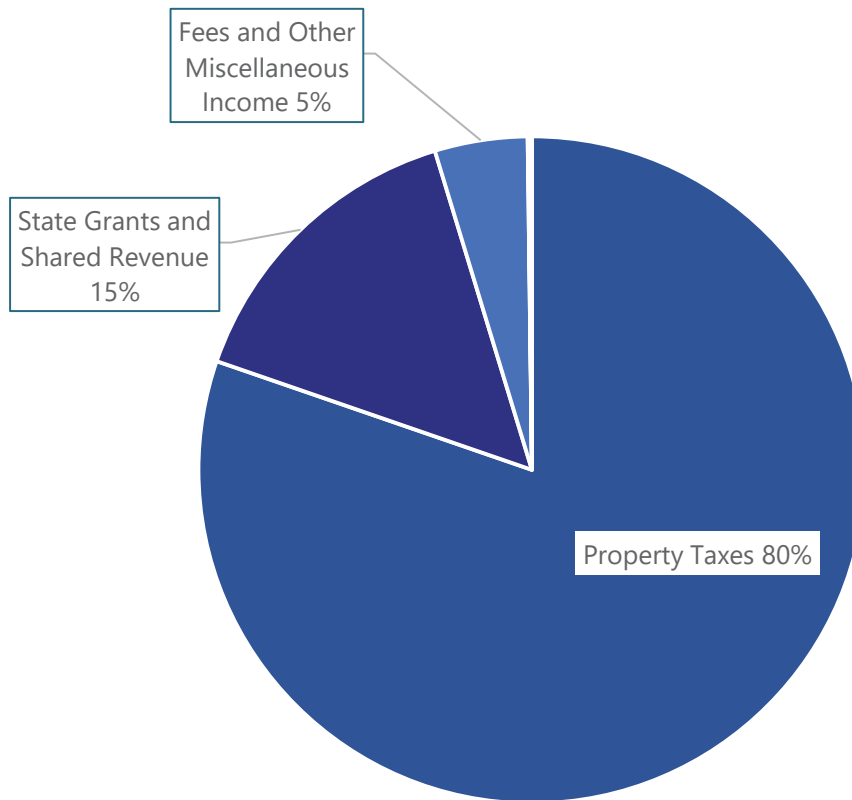


MATANUSKA-SUSITNA BOROUGH
Fund 200 - Non-Areawide

REVENUE SUMMARY

Classification	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
Property Taxes	4,227,499	4,518,000	4,594,800
State Grants and Shared Revenue	899,795	845,000	786,000
Fees and Other Miscellaneous Income	279,266	253,100	257,600
Interest Earnings	2,270	1,500	2,200
Recoveries and Transfers	48,485	-	-
Miscellaneous	22,280	20,128	10,000
TOTAL REVENUES	5,479,595	5,637,728	5,650,600

Total Revenue by Classification
Approved 2020-2021





MATANUSKA-SUSITNA BOROUGH

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

REVENUE DETAIL

Account	Classification	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
GENERAL PROPERTY TAXES				
311 100	Real Property Taxes	4,021,574	4,432,800	4,450,300
311 102	Real Property Taxes - Delinquent	140,243	40,000	100,000
311 200	Personal Property Tax	5,186	5,200	4,500
311 400	Penalty and Interest	60,496	40,000	40,000
	TOTAL 311	4,227,499	4,518,000	4,594,800
STATE GRANTS				
334 400	Sutton Library	8,107	7,000	7,200
334 400	Talkeetna Library	8,107	7,000	7,200
334 400	Big Lake Library	8,107	7,000	7,200
334 400	Trapper Creek Library	8,108	7,000	7,200
334 400	Willow Library	8,107	7,000	7,200
	TOTAL 334	40,536	35,000	36,000
STATE PAYMENT-IN-LIEU-OF-TAXES				
336 100	Utility Co-Operative Tax	728,150	750,000	750,000
	TOTAL 336	728,150	750,000	750,000
OTHER STATE REVENUE				
337 800	State PERS Relief	131,109	60,000	-
	TOTAL 337	131,109	60,000	-
GENERAL GOVERNMENT				
341 900	Miscellaneous Fees	3,403	100	100
341 935	Library Fees & Fines	22,967	30,000	25,000
341 950	Animal Licensing Fees	10,061	13,000	-
341 951	Kennel Licensing Fees	2,064	2,500	-
341 952	Animal Impound Fees	9,663	22,000	-
341 953	Kennel & Boarding Fees	5,406	9,000	-
341 954	Animal Adoption Fees	84,936	115,000	-
341 955	Animal Microchips	4,965	10,000	-
341 956	Animal Care Crematory Fees	2,045	7,500	-
341 957	Euthanasia Fees	946	2,000	-
341 958	Spay/Neuter Fees	419	500	-
341 959	Animal Treatment Fees	8,920	15,000	-
341 960	Animal Care Fines	80,397	6,000	202,500
341 961	Animal Supply Sales	310	500	-
	TOTAL 341	236,502	233,100	227,600
ANIMAL CARE FEES				
345 000	Animal Care - Retr Cks	(1,216)	-	-
345 100	A/C Wasilla	18,607	10,000	15,000
345 200	A/C Palmer	25,373	10,000	15,000
	TOTAL 345	42,764	20,000	30,000



MATANUSKA-SUSITNA BOROUGH

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

Account	Classification	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
	INTEREST EARNINGS			
361 100	Interest Earnings	2,270	1,500	2,200
	TOTAL 361	2,270	1,500	2,200
	TRANSFER FROM OTHER FUNDS			
367 400	Capital Projects	48,485	-	-
	TOTAL 367	48,485	-	-
	OTHER REVENUES			
369 100	Miscellaneous	45	-	-
369 900	Donations	22,235	20,128	10,000
	TOTAL 369	22,280	20,128	10,000
	TOTAL REVENUES	5,479,595	5,637,728	5,650,600

EXPENDITURE DETAIL

Division	Division Name	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
000	Intergovernmental Transfers	654,100	679,000	696,550
000	Capital Projects	1,297,119	187,528	532,250
113	Common Contractual	2,243	5,500	5,500
114	Economic Development	174,034	180,000	-
121	Information Technology	151,170	194,424	191,456
415	Vehicle Removal Program	42,532	-	-
501	Library Board	536	1,000	1,000
503	Sutton Library	318,074	320,752	343,174
504	Talkeetna Library	343,630	422,273	428,910
505	Trapper Creek Library	178,446	200,890	220,735
507	Willow Library	293,758	338,302	363,341
508	Big Lake Library	389,896	403,618	425,667
606	Animal Care & Regulation	2,337,028	2,574,385	2,890,277
614	Animal Care Board	-	4,550	4,550
	TOTAL EXPENDITURES	6,182,566	5,512,222	6,103,410

MATANUSKA-SUSITNA BOROUGH

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

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$9,328,398,740 for non-areawide purposes. A mill rate of .511 has been approved to generate adequate tax revenue to fund the budget and the required reserves.

NET TAX LEVY REQUIREMENT

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	8,313,169,230	4,248,000	-	121,400	4,126,600
Sr Cit/Vet	944,712,320	482,700	482,700	-	-
Farm	61,993,040	-	-	-	-
Personal	8,524,150	4,300	-	100	4,200
Total	9,328,398,740	4,735,000	482,700	121,500	4,130,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes-Current	4,126,600
	Adjustment for calculation error	<u>323,700</u>
	Total budgeted real property taxes	4,450,300
311 102	Real Property Taxes-Delinquent	100,000
311 200	Personal Property Taxes-Current	4,200
	Adjustment for calculation error	<u>300</u>
	Total budgeted personal property taxes	4,500
311 400	PENALTY AND INTEREST ON DELINQUENT TAXES: State statutes require penalty and interest charges on delinquent taxes. The rates are as follows:	
	<u>Penalty on Delinquent Accounts:</u>	
	1-30 days delinquent	5% of tax due
	31-60 days delinquent	10% of tax due
	Over 61 days	15% of tax due
	<u>Interest:</u>	Simple interest at 2% above prime
	Collection of penalty and interest charges in fiscal year 2021 is estimated at \$40,000.	

334 000 STATE GRANTS

334 400 LIBRARY: Each library will receive a state library assistance grant. The estimated total receipt is \$36,000.

MATANUSKA-SUSITNA BOROUGH

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

336 000 STATE PILOT

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

341 000 GENERAL GOVERNMENT

341 900 MISCELLANEOUS FEES: Revenue from miscellaneous fees is estimated at \$100.

341 935 LIBRARY FEES AND FINES: Estimated revenue from library fees and fines is \$25,000.

341 960 ANIMAL CARE FINES: \$202,500 is estimated for animal care fines. During fiscal year 2020 the various revenue accounts were consolidated.

345 000 ANIMAL CARE FEES

345 100 ANIMAL CARE WASILLA: Estimated revenue from the City of Wasilla generated by Animal Care fees for services provided within the city limits is estimated at \$15,000.

345 200 ANIMAL CARE PALMER: Estimated revenue from the City of Palmer generated by Animal Care fees for services provided within the city limits is estimated at \$15,000.

361 100 INTEREST INCOME

Earnings from cash on hand in the central treasury attributable to the Non-Areawide Fund is estimated at \$2,200.

369 900 OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2021 are projected to equal \$10,000.

SCHEDULE OF LONG TERM DEBT

ANIMAL CONTROL COPS	AMOUNT ISSUED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
COP's - 2016C*	2,405,000	1,480,000	465,000	74,000	539,000	1,015,000
Total Debt Service Requirements		1,480,000	465,000	74,000	539,000	1,015,000

*For partial refunding of the 2008 Certificates of Participation



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/12/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Revenue</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	4,021,574	4,432,800	4,450,300
311.102	Real Property-Delinquent	140,243	40,000	100,000
311.200	Personal Property	5,186	5,200	4,500
311.400	Penalty & Interest	60,496	40,000	40,000
	Total General Property Taxes	4,227,499	4,518,000	4,594,800
RE34-State Grants				
334.400	Library	40,536	35,000	36,000
	Total State Grants	40,536	35,000	36,000
RE36-State Pilot				
336.100	Utility	728,150	750,000	750,000
	Total State Pilot	728,150	750,000	750,000
RE37-Other State Revenue				
337.800	State PERS Relief	131,109	60,000	0
	Total Other State Revenue	131,109	60,000	0
RE41-General Government				
341.900	Miscellaneous Fees	3,403	100	100
341.935	Library Fees & Fines	22,967	30,000	25,000
341.950	Animal Licensing Fees	10,061	13,000	0
341.951	Kennel Licensing Fees	2,064	2,500	0
341.952	Animal Impound Fees	9,663	22,000	0
341.953	Kennel & Boarding Fees	5,406	9,000	0
341.954	Animal Adoption Fees	84,936	115,000	0
341.955	Animal Microchips	4,965	10,000	0
341.956	A/C Crematory Fees	2,045	7,500	0
341.957	Euthanasia Fees	946	2,000	0
341.958	Spay/Neuter Fees	419	500	0
341.959	Animal Treatment Fees	8,920	15,000	0
341.960	Animal Care Fines	80,397	6,000	202,500
341.961	Animal Supply Sales	310	500	0
	Total General Government	236,502	233,100	227,600
RE45-Animal Care Fees				
345.000	Animal Care - Retr Cks	(1,216)	0	0
345.100	A/C Wasilla	18,607	10,000	15,000
345.200	A/C Palmer	25,373	10,000	15,000
	Total Animal Care Fees	42,764	20,000	30,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/12/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Revenue</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	2,270	1,500	2,200
Total Interest Earnings		2,270	1,500	2,200
RE67-Transfer From Other Funds				
367.400	Capital Projects	48,485	0	0
Total Transfer From Other Funds		48,485	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	45	0	0
369.900	Donations	22,235	20,128	10,000
Total Other Revenue Sources		22,280	20,128	10,000
Division Total: Non-Departmental		5,479,595	\$5,637,728	\$5,650,600
Department Total: Non-Departmental		5,479,595	\$5,637,728	\$5,650,600
Fund Total: NON AREAWIDE		5,479,595	\$5,637,728	\$5,650,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/12/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	17,000	17,000	19,550
443.260	Computer - Admin & Audit	22,000	22,000	25,300
443.280	Finance - Admin & Audit	22,000	22,000	25,300
443.290	Legal - Admin & Audit	21,000	21,000	24,150
443.300	Maintenance	21,000	35,000	40,250
443.305	Fleet Maintenance	11,000	20,000	23,000
Total Intra Govern/Recov Expens		114,000	137,000	157,550
EX45-Operating Fund Transfers				
445.143	Trnfr To- Debt Svc (NonAW)	540,100	542,000	539,000
Total Operating Fund Transfers		540,100	542,000	539,000
EX46-Capital Project Transfers				
446.120	Trnfr To- NonAreawide(Cp)	0	10,128	0
446.500	Transfer To- Fund 480	72,118	20,000	0
446.600	Transfer To- Fund 420	1	0	0
446.700	Tfr415/425/430/435/440/47	1,225,000	157,400	532,250
Total Capital Project Transfers		1,297,119	187,528	532,250
Division Total: Non-Departmental		1,951,219	866,528	1,228,800
Department Total: Non-Departmental		1,951,219	866,528	1,228,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	77,942	87,783	0
Total Salaries & Wages		77,942	87,783	0
EX12-Benefits				
412.100	Insurance Contrib	13,980	15,145	0
412.190	Life Insurance	86	93	0
412.200	Unemployment Contrib	468	527	0
412.300	Medicare	1,131	1,273	0
412.400	Retirement Contrib. - DB Plan	0	25,115	0
412.410	PERS Tier IV - DC Plan	13,012	0	0
412.411	PERS Tier IV - Health Plan	739	0	0
412.412	PERS Tier IV - HRA	1,262	0	0
412.413	PERS Tier IV - OD&D	203	0	0
412.600	Workers Compensation	406	456	0
412.700	Sbs Contribution	4,687	5,381	0
Total Benefits		35,974	47,990	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	238	1,000	0
413.200	Expense Reimb-Within Boro	487	1,000	0
Total Expenses Within Borough		725	2,000	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,040	1,000	0
414.200	Exp Reimb- Outside Boro	1,549	3,000	0
414.400	Travel Tickets	2,146	3,000	0
Total Expenses Outside Of Boro		4,735	7,000	0
EX21-Communications				
421.200	Postage	0	200	0
Total Communications		0	200	0
EX22-Advertising				
422.000	Advertising	0	1,000	0
Total Advertising		0	1,000	0
EX23-Printing				
423.000	Printing	0	500	0
Total Printing		0	500	0
EX26-Professional Charges				
426.300	Dues & Fees	1,290	4,000	0
426.600	Computer Software/Online Servi	0	500	0
426.900	Other Professional Chgs	0	10,000	0
Total Professional Charges		1,290	14,500	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX27-Insurance & Bond				
427.500	Liability Insurance	153	200	0
Total Insurance & Bond		153	200	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	646	3,000	0
429.210	Training/Instructor Fees	0	1,500	0
429.900	Other Contractual	52,569	13,127	0
Total Other Contractual		53,215	17,627	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	500	0
Total Office Supplies		0	500	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	200	0
Total Maintenance Supplies		0	200	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	0
Total Equipment Under \$5,000		0	500	0
Division Total: Economic Development		174,034	180,000	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX11-Salaries & Wages				
411.100	Permanent Wages	980,091	860,031	1,169,730
411.200	Temp Wages & Adjmts	152,308	210,000	164,600
411.300	Overtime Wages	24,049	10,000	10,000
Total Salaries & Wages		1,156,448	1,080,031	1,344,330
EX12-Benefits				
412.100	Insurance Contrib	327,365	327,365	377,460
412.190	Life Insurance	1,932	2,009	2,317
412.200	Unemployment Contrib	6,939	7,410	8,066
412.300	Medicare	16,775	17,908	19,493
412.400	Retirement Contrib. - DB Plan	217,152	293,261	363,947
412.410	PERS Tier IV - DC Plan	63,221	0	0
412.411	PERS Tier IV - Health Plan	3,965	0	0
412.412	PERS Tier IV - HRA	13,834	0	0
412.413	PERS Tier IV - OD&D	1,090	0	0
412.600	Workers Compensation	30,160	35,144	43,807
412.700	Sbs Contribution	70,847	75,707	82,407
Total Benefits		753,280	758,804	897,497
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	0
413.300	Exp Allowance-Within Boro	0	200	0
413.900	Other Exp - Within Boro	639	200	0
Total Expenses Within Borough		639	600	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	43	1,390	0
414.400	Travel Tickets	0	585	0
Total Expenses Outside Of Boro		43	1,975	0
EX21-Communications				
421.100	Communication Network Service	26,808	40,000	40,000
421.200	Postage	840	2,000	1,000
Total Communications		27,648	42,000	41,000
EX22-Advertising				
422.000	Advertising	1,025	2,000	2,000
Total Advertising		1,025	2,000	2,000
EX23-Printing				
423.000	Printing	4,689	7,500	4,000
Total Printing		4,689	7,500	4,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX24-Utilities-Building Optrns				
424.100	Electricity	55,843	60,000	65,000
424.300	Natural Gas	39,532	45,000	45,000
424.400	Lp-Propane	0	300	300
424.500	Garbage Pickups	3,684	9,000	9,000
424.600	Heating Fuel-Oil	0	500	0
Total Utilities-Building Optrns		99,059	114,800	119,300
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	1,773	2,500	2,500
426.350	Credit Card Fees	2,423	2,300	1,500
426.900	Other Professional Chgs	6,088	58,000	35,000
Total Professional Charges		10,284	63,300	39,500
EX27-Insurance & Bond				
427.100	Property Insurance	10,218	13,500	19,550
427.500	Liability Insurance	2,548	3,000	3,550
Total Insurance & Bond		12,766	16,500	23,100
EX28-Maintenance Services				
428.100	Building Maint Services	12,256	47,000	30,000
428.200	Grounds Maint Services	0	1,500	1,000
428.300	Equipment Maint Services	3,707	15,000	15,000
428.400	Vehicle Maint Services	100	3,500	10,000
428.920	Other Maintenance Service	0	250	250
Total Maintenance Services		16,063	67,250	56,250
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,230	250	1,000
429.210	Training/Instructor Fees	0	5,000	1,000
429.710	Testing	663	2,000	1,000
429.900	Other Contractual	9,707	30,000	2,000
Total Other Contractual		13,600	37,250	5,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	8,101	10,000	10,000
430.200	Copier/Fax Supplies	660	1,250	2,000
Total Office Supplies		8,761	11,250	12,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	476	10,000	10,000
431.200	Building Maint Supplies	18,488	38,000	25,000
431.300	Equipment Maint Supplies	5,303	5,000	5,000
431.400	Grounds Maint Supplies	43	3,000	1,000
431.900	Other Maint. Supplies	0	250	250
Total Maintenance Supplies		24,310	56,250	41,250
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	400	400
432.200	Gas	15,822	35,000	55,000
432.300	Diesel Fuel	0	800	800
Total Fuel/Oil-Vehicle Use		15,822	36,200	56,200
EX33-Misc Supplies				
433.100	Personnel Supplies	4,804	16,000	10,000
433.110	Clothing	3,195	13,000	4,000
433.120	Tools under \$500	3	1,000	5,000
433.200	Medical Supplies	878	1,500	1,500
433.300	Books/Subscriptions	0	900	500
433.500	Training Supplies	0	500	500
433.700	Resale Supplies	1,567	3,000	5,000
433.900	Other Supplies	22,335	36,875	50,000
433.950	AC&R Animal Supplies	131,027	192,050	150,000
Total Misc Supplies		163,809	264,825	226,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	6,626	5,000	5,000
434.100	Other Equip under \$5,000	3,773	2,500	1,000
434.300	Furniture Under \$5,000	1,472	5,500	5,500
Total Equipment Under \$5,000		11,871	13,000	11,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	16,911	0	10,000
Total Equipment Over \$5000		16,911	0	10,000
Division Total: Animal Care & Regulation		2,337,028	2,574,385	2,890,277



**Matanuska-Susitna Borough
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Expense**

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<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 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		2,511,062	2,758,935	2,894,827



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX11-Salaries & Wages				
411.100	Permanent Wages	61,441	63,358	68,319
411.300	Overtime Wages	0	2,000	2,000
Total Salaries & Wages		61,441	65,358	70,319
EX12-Benefits				
412.100	Insurance Contrib	18,640	18,640	18,640
412.190	Life Insurance	109	115	114
412.200	Unemployment Contrib	368	392	422
412.300	Medicare	888	948	1,020
412.400	Retirement Contrib. - DB Plan	0	18,699	21,694
412.410	PERS Tier IV - DC Plan	10,229	0	0
412.411	PERS Tier IV - Health Plan	581	0	0
412.412	PERS Tier IV - HRA	1,573	0	0
412.413	PERS Tier IV - OD&D	160	0	0
412.600	Workers Compensation	319	340	668
412.700	Sbs Contribution	3,753	4,006	4,311
Total Benefits		36,620	43,140	46,869
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	50	50
414.200	Exp Reimb- Outside Boro	0	1,100	0
414.400	Travel Tickets	0	1,000	0
Total Expenses Outside Of Boro		0	2,150	50
EX21-Communications				
421.100	Communication Network Service	0	15,535	0
421.200	Postage	7	100	100
421.300	Communication Network	6,525	1,936	0
Total Communications		6,532	17,571	100
EX26-Professional Charges				
426.300	Dues & Fees	0	150	0
426.600	Computer Software/Online Servi	24,393	32,139	37,518
Total Professional Charges		24,393	32,289	37,518
EX27-Insurance & Bond				
427.500	Liability Insurance	140	200	200
Total Insurance & Bond		140	200	200
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,042	0
428.920	Other Maintenance Service	40	0	0
Total Maintenance Services		40	1,042	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,758	0
429.900	Other Contractual	0	480	0
Total Other Contractual		0	2,238	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	216	0	0
Total Office Supplies		216	0	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	2,270	2,750
Total Maintenance Supplies		0	2,270	2,750
EX33-Misc Supplies				
433.300	Books/Subscriptions	11,505	12,150	12,150
433.500	Training Supplies	0	417	0
433.900	Other Supplies	54	0	0
Total Misc Supplies		11,559	12,567	12,150
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	229	5,000	5,000
434.100	Other Equip under \$5,000	0	6,500	6,500
Total Equipment Under \$5,000		229	11,500	11,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	10,000	4,099	10,000
Total Equipment Over \$5000		10,000	4,099	10,000
Division Total: Office of Information Technology		151,170	194,424	191,456
Department Total: Information Technology		151,170	194,424	191,456



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX26-Professional Charges				
426.700	Occupational Health	2,243	4,500	4,500
Total Professional Charges		2,243	4,500	4,500
EX27-Insurance & Bond				
427.800	Insurance Adjusters Fees	0	1,000	1,000
Total Insurance & Bond		0	1,000	1,000
Division Total: Common Contractual		2,243	5,500	5,500
Department Total: Finance		2,243	5,500	5,500



Matanuska-Susitna Borough
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Expense

6/12/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX11-Salaries & Wages				
411.100	Permanent Wages	19,153	0	0
411.300	Overtime Wages	832	0	0
Total Salaries & Wages		19,985	0	0
EX12-Benefits				
412.100	Insurance Contrib	7,278	0	0
412.190	Life Insurance	43	0	0
412.200	Unemployment Contrib	120	0	0
412.300	Medicare	289	0	0
412.400	Retirement Contrib. - DB Plan	5,047	0	0
412.410	PERS Tier IV - DC Plan	1,345	0	0
412.411	PERS Tier IV - Health Plan	60	0	0
412.412	PERS Tier IV - HRA	148	0	0
412.413	PERS Tier IV - OD&D	17	0	0
412.600	Workers Compensation	748	0	0
412.700	Sbs Contribution	1,219	0	0
Total Benefits		16,314	0	0
EX21-Communications				
421.100	Communication Network Service	226	0	0
Total Communications		226	0	0
EX27-Insurance & Bond				
427.500	Liability Insurance	44	0	0
Total Insurance & Bond		44	0	0
EX29-Other Contractual				
429.210	Training/Instructor Fees	14	0	0
429.600	Vehicle and Junk Removal	5,200	0	0
429.900	Other Contractual	24	0	0
Total Other Contractual		5,238	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	111	0	0
Total Office Supplies		111	0	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	398	0	0
Total Fuel/Oil-Vehicle Use		398	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	19	0	0
433.900	Other Supplies	54	0	0
Total Misc Supplies		73	0	0



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

6/12/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	96	0	0
434.300	Furniture Under \$5,000	47	0	0
Total Equipment Under \$5,000		143	0	0
Division Total: Vehicle Removal Program		42,532	0	0
Department Total: Public Works		42,532	0	0



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

6/12/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 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	536	1,000	1,000
Total Expenses Within Borough		536	1,000	1,000
Division Total: Library Board		536	1,000	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	135,307	111,557	120,587
411.200	Temp Wages & Adjmts	17,514	20,760	21,590
411.300	Overtime Wages	431	300	300
Total Salaries & Wages		153,252	132,617	142,477
EX12-Benefits				
412.100	Insurance Contrib	46,639	40,775	41,241
412.190	Life Insurance	293	250	253
412.200	Unemployment Contrib	920	796	855
412.300	Medicare	1,707	1,923	2,066
412.400	Retirement Contrib. - DB Plan	22,885	32,002	37,297
412.410	PERS Tier IV - DC Plan	8,315	0	0
412.411	PERS Tier IV - Health Plan	504	0	0
412.412	PERS Tier IV - HRA	1,821	0	0
412.413	PERS Tier IV - OD&D	139	0	0
412.600	Workers Compensation	685	690	1,368
412.700	Sbs Contribution	9,395	8,129	8,734
Total Benefits		93,303	84,565	91,814
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	150	250	245
Total Expenses Within Borough		150	250	245
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	75	150
414.200	Exp Reimb- Outside Boro	23	1,400	750
414.400	Travel Tickets	0	1,700	500
Total Expenses Outside Of Boro		23	3,175	1,400
EX21-Communications				
421.100	Communication Network Service	7,044	7,218	10,186
421.200	Postage	1,742	1,900	2,000
Total Communications		8,786	9,118	12,186
EX22-Advertising				
422.000	Advertising	0	150	0
Total Advertising		0	150	0
EX23-Printing				
423.000	Printing	45	172	200
Total Printing		45	172	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX24-Utilities-Building Optrns				
424.100	Electricity	9,637	11,000	11,000
424.500	Garbage Pickups	779	810	875
424.600	Heating Fuel-Oil	5,569	8,500	8,500
Total Utilities-Building Optrns		15,985	20,310	20,375
EX25-Rental/Lease				
425.300	Equipment Rental	2,390	2,700	3,000
Total Rental/Lease		2,390	2,700	3,000
EX26-Professional Charges				
426.300	Dues & Fees	320	500	745
426.600	Computer Software/Online Servi	0	0	1,000
Total Professional Charges		320	500	1,745
EX27-Insurance & Bond				
427.100	Property Insurance	4,745	6,500	9,100
427.500	Liability Insurance	342	400	400
Total Insurance & Bond		5,087	6,900	9,500
EX28-Maintenance Services				
428.100	Building Maint Services	10,870	16,570	16,707
428.200	Grounds Maint Services	2,800	3,430	3,450
428.300	Equipment Maint Services	390	500	585
Total Maintenance Services		14,060	20,500	20,742
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	640	240
429.710	Testing	1,073	1,100	1,100
429.900	Other Contractual	4,911	6,900	6,900
Total Other Contractual		5,984	8,640	8,240
EX30-Office Supplies				
430.100	Office Supplies < \$500	898	1,150	900
430.200	Copier/Fax Supplies	0	200	0
Total Office Supplies		898	1,350	900
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	290	1,000	1,000
431.300	Equipment Maint Supplies	0	750	750
431.400	Grounds Maint Supplies	0	125	500
431.900	Other Maint. Supplies	1,373	1,700	1,200
Total Maintenance Supplies		1,663	3,575	3,450



**Matanuska-Susitna Borough
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Expense**

6/12/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX33-Misc Supplies				
433.120	Tools under \$500	0	100	0
433.200	Medical Supplies	0	150	800
433.300	Books/Subscriptions	15,766	20,000	20,000
433.900	Other Supplies	362	1,000	1,500
Total Misc Supplies		16,128	21,250	22,300
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	2,480	4,600
434.100	Other Equip under \$5,000	0	2,000	0
434.300	Furniture Under \$5,000	0	500	0
Total Equipment Under \$5,000		0	4,980	4,600
Division Total: Sutton Library		318,074	320,752	343,174



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	105,929	109,918	120,168
411.200	Temp Wages & Adjmts	43,219	48,587	50,773
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		149,148	158,755	171,191
EX12-Benefits				
412.100	Insurance Contrib	46,600	43,688	44,154
412.190	Life Insurance	287	268	271
412.200	Unemployment Contrib	895	953	1,027
412.300	Medicare	2,163	2,302	2,482
412.400	Retirement Contrib. - DB Plan	0	31,519	37,151
412.410	PERS Tier IV - DC Plan	15,271	0	0
412.411	PERS Tier IV - Health Plan	1,004	0	0
412.412	PERS Tier IV - HRA	4,207	0	0
412.413	PERS Tier IV - OD&D	276	0	0
412.600	Workers Compensation	776	826	1,639
412.700	Sbs Contribution	9,143	9,732	10,494
Total Benefits		80,622	89,288	97,218
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	926	1,306	1,000
Total Expenses Within Borough		926	1,306	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	550	300
414.200	Exp Reimb- Outside Boro	281	1,207	750
414.400	Travel Tickets	0	583	500
Total Expenses Outside Of Boro		281	2,340	1,550
EX21-Communications				
421.100	Communication Network Service	7,076	8,371	11,950
421.200	Postage	2,047	2,520	2,750
Total Communications		9,123	10,891	14,700
EX22-Advertising				
422.000	Advertising	0	100	0
Total Advertising		0	100	0
EX23-Printing				
423.000	Printing	45	400	320
Total Printing		45	400	320



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<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX24-Utilities-Building Optrns				
424.100	Electricity	14,827	15,960	16,279
424.500	Garbage Pickups	1,158	1,398	1,200
424.600	Heating Fuel-Oil	5,893	14,310	10,000
Total Utilities-Building Optrns		21,878	31,668	27,479
EX25-Rental/Lease				
425.300	Equipment Rental	1,964	2,272	2,200
Total Rental/Lease		1,964	2,272	2,200
EX26-Professional Charges				
426.300	Dues & Fees	538	1,490	1,100
426.600	Computer Software/Online Servi	0	2,920	500
Total Professional Charges		538	4,410	1,600
EX27-Insurance & Bond				
427.100	Property Insurance	5,478	7,500	10,500
427.500	Liability Insurance	327	450	500
Total Insurance & Bond		5,805	7,950	11,000
EX28-Maintenance Services				
428.100	Building Maint Services	19,425	21,672	18,672
428.200	Grounds Maint Services	7,808	13,000	10,865
428.300	Equipment Maint Services	4,036	2,900	2,400
Total Maintenance Services		31,269	37,572	31,937
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	830	240
429.210	Training/Instructor Fees	660	770	500
429.710	Testing	1,072	1,075	1,075
429.900	Other Contractual	5,153	6,900	6,900
Total Other Contractual		6,885	9,575	8,715
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,348	1,225	1,225
430.200	Copier/Fax Supplies	0	400	400
Total Office Supplies		1,348	1,625	1,625
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,014	1,550	1,200
431.300	Equipment Maint Supplies	0	250	250
431.400	Grounds Maint Supplies	381	3,000	2,500
431.900	Other Maint. Supplies	2,114	5,425	2,800
Total Maintenance Supplies		3,509	10,225	6,750



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

6/12/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX33-Misc Supplies				
433.110	Clothing	0	300	300
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	23,213	36,429	39,000
433.900	Other Supplies	1,888	4,512	2,500
Total Misc Supplies		25,101	41,341	41,900
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	5,188	9,475	6,600
434.100	Other Equip under \$5,000	0	2,080	2,275
434.300	Furniture Under \$5,000	0	1,000	850
Total Equipment Under \$5,000		5,188	12,555	9,725
Division Total: Talkeetna Library		343,630	422,273	428,910



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	58,445	60,616	67,005
411.200	Temp Wages & Adjmts	13,664	31,183	32,431
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		72,109	92,049	99,686
EX12-Benefits				
412.100	Insurance Contrib	23,381	17,475	17,941
412.190	Life Insurance	144	107	110
412.200	Unemployment Contrib	433	552	598
412.300	Medicare	1,046	1,335	1,445
412.400	Retirement Contrib. - DB Plan	21,790	17,414	20,751
412.600	Workers Compensation	375	479	959
412.700	Sbs Contribution	4,421	5,643	6,111
Total Benefits		51,590	43,005	47,915
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	997	1,080	1,080
Total Expenses Within Borough		997	1,080	1,080
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	290	290
414.200	Exp Reimb- Outside Boro	0	700	750
414.400	Travel Tickets	0	0	500
Total Expenses Outside Of Boro		0	990	1,540
EX21-Communications				
421.100	Communication Network Service	5,522	6,135	10,960
421.200	Postage	920	1,143	1,100
Total Communications		6,442	7,278	12,060
EX22-Advertising				
422.000	Advertising	0	150	150
Total Advertising		0	150	150
EX23-Printing				
423.000	Printing	45	132	100
Total Printing		45	132	100
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,650	5,200	5,200
424.500	Garbage Pickups	564	564	564
424.600	Heating Fuel-Oil	2,589	4,500	4,500
Total Utilities-Building Oprtns		6,803	10,264	10,264



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX25-Rental/Lease				
425.300	Equipment Rental	0	300	440
Total Rental/Lease		0	300	440
EX26-Professional Charges				
426.300	Dues & Fees	172	326	700
426.600	Computer Software/Online Servi	0	821	500
Total Professional Charges		172	1,147	1,200
EX27-Insurance & Bond				
427.100	Property Insurance	2,087	3,000	4,000
427.500	Liability Insurance	148	200	300
Total Insurance & Bond		2,235	3,200	4,300
EX28-Maintenance Services				
428.100	Building Maint Services	0	325	325
428.200	Grounds Maint Services	3,199	4,968	4,500
428.300	Equipment Maint Services	2,982	3,500	3,000
Total Maintenance Services		6,181	8,793	7,825
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	220	490	240
429.710	Testing	536	540	540
429.900	Other Contractual	2,998	3,800	3,800
Total Other Contractual		3,754	4,830	4,580
EX30-Office Supplies				
430.100	Office Supplies < \$500	669	600	600
430.200	Copier/Fax Supplies	0	100	100
Total Office Supplies		669	700	700
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	299	600	600
431.300	Equipment Maint Supplies	0	300	200
431.400	Grounds Maint Supplies	2,161	1,000	1,000
431.900	Other Maint. Supplies	858	706	600
Total Maintenance Supplies		3,318	2,606	2,400
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	11	150	150
Total Fuel/Oil-Vehicle Use		11	150	150



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/12/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX33-Misc Supplies				
433.120	Tools under \$500	98	75	75
433.200	Medical Supplies	0	75	75
433.300	Books/Subscriptions	17,168	19,695	19,695
433.900	Other Supplies	1,614	2,200	2,200
Total Misc Supplies		18,880	22,045	22,045
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	4,392	1,271	3,900
434.100	Other Equip under \$5,000	848	700	400
434.300	Furniture Under \$5,000	0	200	0
Total Equipment Under \$5,000		5,240	2,171	4,300
Division Total: Trapper Ck Library		178,446	200,890	220,735



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	110,005	116,365	127,119
411.200	Temp Wages & Adjmts	27,122	31,759	33,029
411.300	Overtime Wages	208	250	250
Total Salaries & Wages		137,335	148,374	160,398
EX12-Benefits				
412.100	Insurance Contrib	46,600	43,805	44,270
412.190	Life Insurance	284	269	272
412.200	Unemployment Contrib	824	890	962
412.300	Medicare	1,992	2,151	2,326
412.400	Retirement Contrib. - DB Plan	0	33,363	39,296
412.410	PERS Tier IV - DC Plan	16,223	0	0
412.411	PERS Tier IV - Health Plan	1,045	0	0
412.412	PERS Tier IV - HRA	4,167	0	0
412.413	PERS Tier IV - OD&D	287	0	0
412.600	Workers Compensation	715	772	1,536
412.700	Sbs Contribution	8,419	9,095	9,832
Total Benefits		80,556	90,345	98,494
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	909	1,000	1,000
Total Expenses Within Borough		909	1,000	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	160	160
414.200	Exp Reimb- Outside Boro	(79)	0	750
414.400	Travel Tickets	0	0	500
Total Expenses Outside Of Boro		(79)	160	1,410
EX21-Communications				
421.100	Communication Network Service	5,703	6,880	10,682
421.200	Postage	2,221	2,616	2,500
Total Communications		7,924	9,496	13,182
EX22-Advertising				
422.000	Advertising	0	150	0
Total Advertising		0	150	0
EX23-Printing				
423.000	Printing	45	302	250
Total Printing		45	302	250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX24-Utilities-Building Optrns				
424.100	Electricity	4,841	5,650	7,500
424.500	Garbage Pickups	2,426	2,700	2,700
424.600	Heating Fuel-Oil	3,285	4,500	4,500
Total Utilities-Building Optrns		10,552	12,850	14,700
EX25-Rental/Lease				
425.300	Equipment Rental	2,161	2,786	3,000
Total Rental/Lease		2,161	2,786	3,000
EX26-Professional Charges				
426.300	Dues & Fees	354	375	775
426.600	Computer Software/Online Servi	0	2,998	500
Total Professional Charges		354	3,373	1,275
EX27-Insurance & Bond				
427.100	Property Insurance	4,837	6,500	9,250
427.500	Liability Insurance	300	500	450
Total Insurance & Bond		5,137	7,000	9,700
EX28-Maintenance Services				
428.100	Building Maint Services	1,615	448	2,700
428.200	Grounds Maint Services	2,739	4,220	3,500
428.300	Equipment Maint Services	341	3,520	1,440
Total Maintenance Services		4,695	8,188	7,640
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	110	240	240
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	628	2,000	1,000
429.900	Other Contractual	5,307	6,814	6,848
Total Other Contractual		18,045	21,054	20,088
EX30-Office Supplies				
430.100	Office Supplies < \$500	494	900	900
430.200	Copier/Fax Supplies	0	100	0
Total Office Supplies		494	1,000	900
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,580	500	500
431.300	Equipment Maint Supplies	0	195	195
431.400	Grounds Maint Supplies	188	500	500
431.900	Other Maint. Supplies	1,264	2,000	2,000
Total Maintenance Supplies		3,032	3,195	3,195



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
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	15,841	22,559	22,559
433.900	Other Supplies	11	500	1,150
Total Misc Supplies		15,852	23,159	23,809
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	6,746	3,370	4,300
434.100	Other Equip under \$5,000	0	2,500	0
Total Equipment Under \$5,000		6,746	5,870	4,300
Division Total: Willow Library		293,758	338,302	363,341



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	135,628	141,329	154,038
411.200	Temp Wages & Adjmts	47,030	50,498	52,520
411.300	Overtime Wages	321	400	400
Total Salaries & Wages		182,979	192,227	206,958
EX12-Benefits				
412.100	Insurance Contrib	46,600	43,804	44,270
412.190	Life Insurance	287	269	272
412.200	Unemployment Contrib	1,098	1,153	1,242
412.300	Medicare	2,654	2,787	3,001
412.400	Retirement Contrib. - DB Plan	50,944	40,549	47,648
412.600	Workers Compensation	952	1,000	1,986
412.700	Sbs Contribution	11,217	11,784	12,687
Total Benefits		113,752	101,346	111,106
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	325	200
Total Expenses Within Borough		0	325	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1	150	150
414.200	Exp Reimb- Outside Boro	40	1,585	750
414.400	Travel Tickets	0	0	500
Total Expenses Outside Of Boro		41	1,735	1,400
EX21-Communications				
421.100	Communication Network Service	6,544	8,215	11,319
421.200	Postage	2,092	2,420	2,500
Total Communications		8,636	10,635	13,819
EX22-Advertising				
422.000	Advertising	0	50	150
Total Advertising		0	50	150
EX23-Printing				
423.000	Printing	45	399	450
Total Printing		45	399	450
EX24-Utilities-Building Oprtns				
424.100	Electricity	16,930	15,000	15,000
424.300	Natural Gas	6,480	10,000	10,000
424.500	Garbage Pickups	946	1,059	1,059
Total Utilities-Building Oprtns		24,356	26,059	26,059



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/12/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX25-Rental/Lease				
425.300	Equipment Rental	1,947	2,620	3,000
Total Rental/Lease		1,947	2,620	3,000
EX26-Professional Charges				
426.300	Dues & Fees	664	750	1,500
426.600	Computer Software/Online Servi	0	2,780	0
Total Professional Charges		664	3,530	1,500
EX27-Insurance & Bond				
427.100	Property Insurance	3,222	4,563	6,200
427.500	Liability Insurance	432	500	550
Total Insurance & Bond		3,654	5,063	6,750
EX28-Maintenance Services				
428.100	Building Maint Services	10,774	4,500	4,500
428.200	Grounds Maint Services	125	369	350
428.300	Equipment Maint Services	165	1,500	500
Total Maintenance Services		11,064	6,369	5,350
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	15	350	750
429.710	Testing	445	628	650
429.900	Other Contractual	5,010	6,282	6,000
Total Other Contractual		5,470	7,260	7,400
EX30-Office Supplies				
430.100	Office Supplies < \$500	428	1,000	600
430.200	Copier/Fax Supplies	0	0	100
Total Office Supplies		428	1,000	700
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,308	1,800	1,800
431.300	Equipment Maint Supplies	0	0	50
431.400	Grounds Maint Supplies	128	27	300
431.900	Other Maint. Supplies	2,121	3,200	2,000
Total Maintenance Supplies		3,557	5,027	4,150
EX33-Misc Supplies				
433.100	Personnel Supplies	97	173	175
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	20,955	29,000	30,000
433.900	Other Supplies	886	1,500	2,500
Total Misc Supplies		21,938	30,773	32,775



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

6/12/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	11,285	7,000	3,900
434.100	Other Equip under \$5,000	80	2,000	0
434.300	Furniture Under \$5,000	0	200	0
Total Equipment Under \$5,000		<u>11,365</u>	<u>9,200</u>	<u>3,900</u>
Division Total: Big Lake Library		<u>389,896</u>	<u>403,618</u>	<u>425,667</u>
Department Total: Community Development		<u>1,524,340</u>	<u>1,686,835</u>	<u>1,782,827</u>
Fund Total: NON AREAWIDE		<u>6,182,566</u>	<u>5,512,222</u>	<u>6,103,410</u>



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ENHANCED 911

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MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	5,369,066	1,786,500	1,885,000
TOTAL EXPENDITURES	2,711,421	1,675,701	1,765,044

Audited fund balance as of 6/30/2019 \$ 4,958,244

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

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

Estimated adjustment to fund balance 110,799

Estimated fund balance 6/30/2020 5,069,043

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

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

Estimated FY2021 adjustment to fund balance 119,956

Estimated fund balance 6/30/2021 \$ 5,188,999



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

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Revenue</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE42-Public Safety				
342.700	Enhanced 911 Surcharge	2,300,834	1,785,000	1,880,000
Total Public Safety		2,300,834	1,785,000	1,880,000
RE61-Interest Earnings				
361.100	Interest On Investments	5,066	1,500	5,000
Total Interest Earnings		5,066	1,500	5,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	3,063,166	0	0
Total Transfer From Other Funds		3,063,166	0	0
Division Total: Non-Departmental		5,369,066	\$1,786,500	\$1,885,000
Department Total: Non-Departmental		5,369,066	\$1,786,500	\$1,885,000
Fund Total: ENHANCED 911		5,369,066	\$1,786,500	\$1,885,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	1,216,905	0	0
Total Capital Project Transfers		1,216,905	0	0
Division Total: Non-Departmental		1,216,905	0	0
Department Total: Non-Departmental		1,216,905	0	0



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

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 160-Emergency Services DIVISION 370-Enhanced 911				
EX11-Salaries & Wages				
411.100	Permanent Wages	84,513	88,205	110,071
411.300	Overtime Wages	695	5,500	5,500
411.400	Nonemployee Compensation	200	30,000	30,000
Total Salaries & Wages		85,408	123,705	145,571
EX12-Benefits				
412.100	Insurance Contrib	29,125	29,125	34,950
412.150	On-Call Health Insurance	10	1,151	1,281
412.190	Life Insurance	178	179	215
412.200	Unemployment Contrib	513	742	873
412.300	Medicare	1,242	1,794	2,111
412.400	Retirement Contrib. - DB Plan	0	26,809	35,654
412.410	PERS Tier IV - DC Plan	13,145	0	0
412.411	PERS Tier IV - Health Plan	810	0	0
412.412	PERS Tier IV - HRA	2,605	0	0
412.413	PERS Tier IV - OD&D	223	0	0
412.600	Workers Compensation	459	1,186	3,796
412.700	Sbs Contribution	5,249	7,583	8,923
Total Benefits		53,559	68,569	87,803
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	100	100
Total Expenses Within Borough		0	200	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,320	1,320
414.200	Exp Reimb- Outside Boro	8,117	4,950	4,950
414.400	Travel Tickets	1,258	6,400	6,400
Total Expenses Outside Of Boro		9,375	12,670	12,670
EX21-Communications				
421.100	Communication Network Service	1,400	1,600	3,000
421.200	Postage	108	14,500	15,000
Total Communications		1,508	16,100	18,000
EX22-Advertising				
422.000	Advertising	0	27,000	27,000
Total Advertising		0	27,000	27,000
EX23-Printing				
423.000	Printing	0	6,000	6,000
Total Printing		0	6,000	6,000

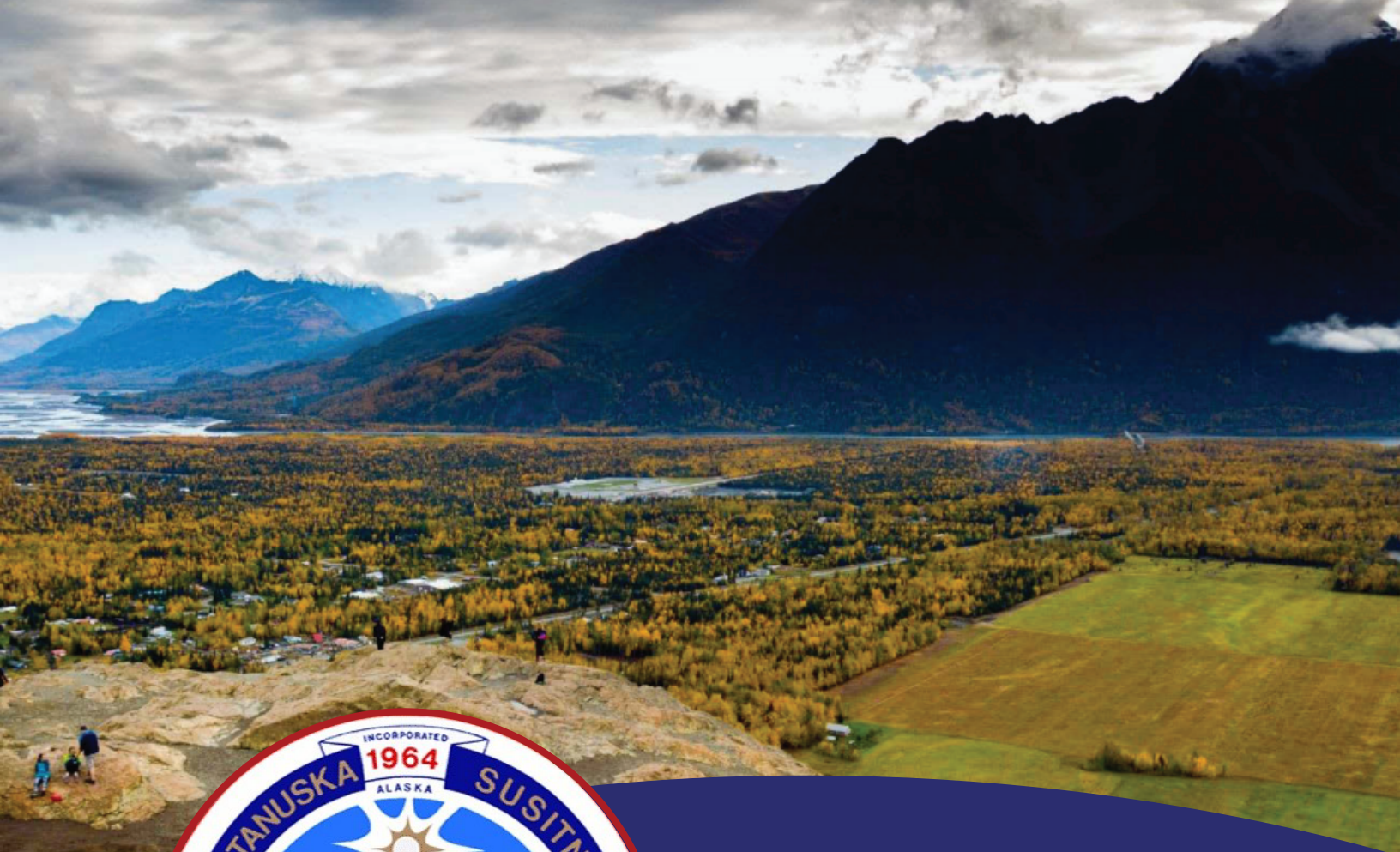


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 160-Emergency Services DIVISION 370-Enhanced 911				
EX26-Professional Charges				
426.300	Dues & Fees	707	2,500	2,500
426.600	Computer Software/Online Servi	27,425	29,500	29,500
Total Professional Charges		28,132	32,000	32,000
EX27-Insurance & Bond				
427.500	Liability Insurance	251	0	350
Total Insurance & Bond		251	0	350
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	749	14,400	14,400
429.210	Training/Instructor Fees	0	7,500	7,500
429.900	Other Contractual	1,315,534	1,366,807	1,413,300
Total Other Contractual		1,316,283	1,388,707	1,435,200
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	250	250
Total Misc Supplies		0	250	250
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	0
Total Equipment Under \$5,000		0	500	0
Division Total: Enhanced 911		1,494,516	1,675,701	1,765,044
Department Total: Emergency Services		1,494,516	1,675,701	1,765,044
Fund Total: ENHANCED 911		2,711,421	1,675,701	1,765,044

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LAND MANAGEMENT

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MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	860,530	980,500	1,008,500
TOTAL EXPENDITURES	1,547,372	5,199,968	1,382,375

Audit balance as of 6/30/2019 \$ 7,719,885

Land Management Permanent Fund \$ (420,679)
 Loan Receivable Land Management Permanent Fund (2,221,894)
 Interest Earnings on Permanent Fund (83,513)

Audited fund balance at 6/30/2019 4,993,799

Estimated revenues 2019-2020 fiscal year 980,500
 Estimated expenditures 2019-2020 fiscal year (5,199,968)

Estimated contribution to Permanent Fund (157,750)
 Estimated Interest Earnings on Permanent Fund (5,000)

Estimated adjustment to fund balance (4,382,218)

Estimated fund balance 6/30/2020 611,581

Estimated revenues 2020-2021 fiscal year 1,008,500
 Estimated expenditures 2020-2021 fiscal year (1,382,375)

Estimated contribution to Permanent Fund (164,000)
 Estimated interest earnings on Permanent Fund (2,500)

Estimated FY2021 adjustment to fund balance (540,375)

Committed for leave and benefits (10,000)

Estimated fund balance 6/30/2021 \$ 61,206

A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2019 were \$6,192,573. During fiscal year 2020 \$3,500,000 of the fund was moved to Willow Library and West Susitna Access. The estimated contributions at June 30, 2020 and 2021 respectively are \$157,750 and \$164,000. The balance of the Port Enterprise loan receivable is \$2,221,894. This loan is to be paid back by the Port Enterprise fund in the future. The estimated Land Management Permanent fund balance at June 30, 2021 net of the loan amount is \$792,429.

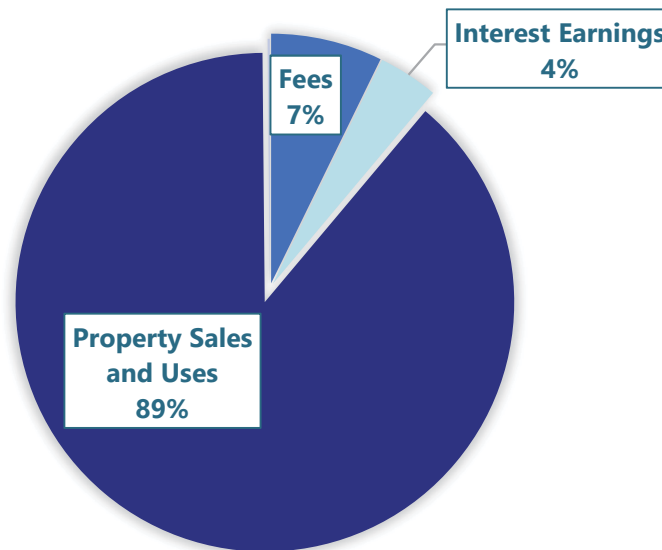


MATANUSKA-SUSITNA BOROUGH
Fund 203 - Land Management

REVENUE SUMMARY

Classification	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
State Grants and Other State Revenues	38,661	-	-
Fees	13,455	71,000	71,000
Interest Earnings	63,241	38,000	40,500
Property Sales and Uses	609,255	870,000	895,000
Recoveries and Transfers	133,618	-	-
Miscellaneous	2,300	1,500	2,000
TOTAL REVENUES	860,530	980,500	1,008,500

**Total Revenue by Classification
Approved 2020-2021**



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 2021 is \$70,000.

343 000 PARK FEES

343 360 PARK FEES - DESHKA PARK: In fiscal year 2021 it is estimated that \$1,000 will be collected in fees from the Deshka River Park.

361 000 INTEREST EARNINGS

361 100 INTEREST ON INVESTMENTS: Interest earnings on cash on hand in the central treasury attributable to the Land Management fund is estimated at \$8,000 for the fiscal year 2021.

361 400 INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total \$30,000 in fiscal year 2021.

361 450 INTEREST ON AG SALES: Estimated interest earnings from Agriculture sales is \$2,500.

366 000 PROPERTY SALES AND USES

366 250 WETLAND BANK PROCEEDS: Revenue from wetland mitigation is projected at \$100,000 for fiscal year 2021.

366 400 LAND SALES: The proceeds from land sales agreements are projected to be \$425,000 during fiscal year 2021.

366 410 GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be \$150,000 during fiscal year 2021.

366 450 AG SALES: The agriculture sales program is expected to generate \$70,000 in income for fiscal year 2021.

366 500 LAND LEASES: Revenue from borough land leases is projected at \$125,000 for fiscal year 2021.

366 600 LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements are \$25,000.

369 000 OTHER REVENUE SOURCES

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



MATANUSKA-SUSITNA BOROUGH

FUND 203 - LAND MANAGEMENT
Revenue and Expenditure Detail

REVENUE DETAIL

Account	Classification	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
337 800	OTHER STATE REVENUE PERS Relief	38,661	-	-
	Total 337	38,661	-	
	GENERAL GOVERNMENT			
341 800	Land Management Fees	10,400	10,000	10,000
341 900	Miscellaneous Fees	705	10,000	10,000
341 945	Foreclosure Sale Fees	50	50,000	50,000
	Total 341	11,155	70,000	70,000
	PARK FEES			
343 360	Deshka Park Fees	2,300	1,000	1,000
	Total 343	2,300	1,000	1,000
	INTEREST EARNINGS			
361 100	Interest on Investments	8,867	5,000	8,000
361 400	Interest on Borough Land Sales	51,675	30,000	30,000
361 450	Interest on Ag Sales	2,699	3,000	2,500
	Total 361	63,241	38,000	40,500
	PROPERTY SALES AND USES			
366 100	Facility Rental	3,580	-	-
366 250	Wetland Bank Proceeds	25,300	100,000	100,000
366 400	Land Sales	347,755	300,000	425,000
366 410	Gravel Sale Royalties	72,896	150,000	150,000
366 450	Ag Sales- Principal	12,844	70,000	70,000
366 500	Land Leases	122,396	100,000	125,000
366 600	Land Use Charges	24,484	150,000	25,000
	Total 366	609,255	870,000	895,000
	TRANSFER FROM OTHER FUNDS			
367 400	Capital Projects	133,618	-	-
	Total 367	133,618	-	-
	OTHER REVENUE SOURCES			
369 800	Fines	2,300	1,500	2,000
	Total 369	2,300	1,500	2,000
	TOTAL REVENUES	860,530	980,500	1,008,500

EXPENDITURE DETAIL

Division	Division Name	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
000	Non Departmental	390,500	3,750,000	50,000
141	Land Management	899,649	1,092,940	945,424
145	Community Development Admin	257,223	357,028	386,951
	TOTAL EXPENDITURES	1,547,372	5,199,968	1,382,375



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	38,661	0	0
Total Other State Revenue		38,661	0	0
RE41-General Government				
341.800	Land Mgmt Fees	10,400	10,000	10,000
341.900	Miscellaneous Fees	705	10,000	10,000
341.945	Foreclosure Sale Fees	50	50,000	50,000
Total General Government		11,155	70,000	70,000
RE43-Parks & Recreation Fees				
343.360	Park Fees-Deshka Park	2,300	1,000	1,000
Total Parks & Recreation Fees		2,300	1,000	1,000
RE61-Interest Earnings				
361.100	Interest On Investments	8,867	5,000	8,000
361.400	Interest On Boro Lands	51,675	30,000	30,000
361.450	Interest On Ag Sales	2,699	3,000	2,500
Total Interest Earnings		63,241	38,000	40,500
RE66-Property Sales & Uses				
366.100	Facility Rental	3,580	0	0
366.250	Wetland Bank Proceeds	25,300	100,000	100,000
366.400	Land Sales	347,755	300,000	425,000
366.410	Gravel Sale Royalties	72,896	150,000	150,000
366.450	Ag Sales - Principal	12,844	70,000	70,000
366.500	Land Leases	122,396	100,000	125,000
366.600	Land Use Charges	24,484	150,000	25,000
Total Property Sales & Uses		609,255	870,000	895,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	133,618	0	0
Total Transfer From Other Funds		133,618	0	0
RE69-Other Revenue Sources				
369.800	Fines	2,300	1,500	2,000
Total Other Revenue Sources		2,300	1,500	2,000
Division Total: Non-Departmental		860,530	\$980,500	\$1,008,500
Department Total: Non-Departmental		860,530	\$980,500	\$1,008,500
Fund Total: LAND MANAGEMENT		860,530	\$980,500	\$1,008,500



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	14,200	14,200	14,200
443.260	Computer - Admin & Audit	14,200	14,200	14,200
443.280	Finance - Admin & Audit	14,600	14,600	14,600
443.290	Legal - Admin & Audit	7,000	7,000	7,000
Total Intra Govern/Recov Expens		50,000	50,000	50,000
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	275,000	0	0
446.700	Tfr415/425/430/435/440/47	65,500	3,700,000	0
Total Capital Project Transfers		340,500	3,700,000	0
Division Total: Non-Departmental		390,500	3,750,000	50,000
Department Total: Non-Departmental		390,500	3,750,000	50,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX11-Salaries & Wages				
411.100	Permanent Wages	347,072	359,901	361,369
411.200	Temp Wages & Adjmts	16,139	71,313	63,343
411.300	Overtime Wages	5,993	3,000	2,000
Total Salaries & Wages		369,204	434,214	426,712
EX12-Benefits				
412.100	Insurance Contrib	94,365	94,365	94,365
412.190	Life Insurance	583	579	579
412.200	Unemployment Contrib	2,215	2,605	2,560
412.300	Medicare	5,353	6,296	6,187
412.400	Retirement Contrib. - DB Plan	79,037	103,826	112,099
412.410	PERS Tier IV - DC Plan	22,002	0	0
412.411	PERS Tier IV - Health Plan	1,340	0	0
412.412	PERS Tier IV - HRA	3,845	0	0
412.413	PERS Tier IV - OD&D	368	0	0
412.600	Workers Compensation	8,414	16,346	22,185
412.700	Sbs Contribution	22,627	26,617	26,157
Total Benefits		240,149	250,634	264,132
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	0
Total Expenses Within Borough		0	500	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	0
Total Expenses Outside Of Boro		0	200	0
EX21-Communications				
421.100	Communication Network Service	3,299	3,500	4,000
421.200	Postage	4,162	5,846	5,000
Total Communications		7,461	9,346	9,000
EX22-Advertising				
422.000	Advertising	79	3,850	2,000
422.010	Foreclosure Advertising	1,573	7,200	5,000
Total Advertising		1,652	11,050	7,000
EX23-Printing				
423.000	Printing	502	1,000	1,000
Total Printing		502	1,000	1,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	551	600	1,000
424.500	Garbage Pickups	1,287	450	1,000
Total Utilities-Building Oprtns		1,838	1,050	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX25-Rental/Lease				
425.300	Equipment Rental	3,357	9,700	5,000
Total Rental/Lease		3,357	9,700	5,000
EX26-Professional Charges				
426.300	Dues & Fees	4,506	5,000	4,190
426.500	Recording Fees	1,468	2,100	1,500
426.600	Computer Software/Online Servi	0	0	140
426.700	Occupational Health	73	250	250
426.800	Brokers/Appraiser Fees	0	20,000	20,000
426.810	Taxes and LID Fees	40,183	15,000	15,000
426.900	Other Professional Chgs	29,567	112,200	100,000
Total Professional Charges		75,797	154,550	141,080
EX27-Insurance & Bond				
427.100	Property Insurance	1,368	2,000	0
427.500	Liability Insurance	1,778	2,500	2,350
Total Insurance & Bond		3,146	4,500	2,350
EX28-Maintenance Services				
428.100	Building Maint Services	289	8,799	2,000
428.200	Grounds Maint Services	8,915	20,000	20,000
428.300	Equipment Maint Services	863	2,400	1,500
428.400	Vehicle Maint Services	0	3,000	2,500
Total Maintenance Services		10,067	34,199	26,000
EX29-Other Contractual				
429.600	Vehicle and Junk Removal	8,753	15,000	15,000
429.900	Other Contractual	157,713	114,500	14,000
Total Other Contractual		166,466	129,500	29,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	781	1,500	1,000
Total Office Supplies		781	1,500	1,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	626	3,000	1,000
431.200	Building Maint Supplies	310	1,155	700
431.300	Equipment Maint Supplies	289	1,000	500
431.400	Grounds Maint Supplies	24	500	500
431.900	Other Maint. Supplies	0	500	0
Total Maintenance Supplies		1,249	6,155	2,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	62	150	150
432.200	Gas	4,448	5,000	5,000
Total Fuel/Oil-Vehicle Use		4,510	5,150	5,150
EX33-Misc Supplies				
433.100	Personnel Supplies	95	200	1,500
433.110	Clothing	0	50	1,500
433.120	Tools under \$500	739	300	300
433.900	Other Supplies	10,472	12,600	16,000
Total Misc Supplies		11,306	13,150	19,300
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	246	2,542	4,000
434.100	Other Equip under \$5,000	418	11,500	0
434.300	Furniture Under \$5,000	0	1,000	0
Total Equipment Under \$5,000		664	15,042	4,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	11,500	0
Total Equipment Over \$5000		0	11,500	0
EX55-Land Acquisitions				
455.000	Land Acquisitions	1,500	0	0
Total Land Acquisitions		1,500	0	0
Division Total: Land Management		899,649	1,092,940	945,424



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX11-Salaries & Wages				
411.100	Permanent Wages	109,888	114,321	123,271
411.200	Temp Wages & Adjmts	6,335	28,471	14,467
411.300	Overtime Wages	304	300	300
Total Salaries & Wages		116,527	143,092	138,038
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	145	143	143
412.200	Unemployment Contrib	699	859	828
412.300	Medicare	1,690	2,075	2,002
412.400	Retirement Contrib. - DB Plan	14,731	32,793	38,122
412.410	PERS Tier IV - DC Plan	11,820	0	0
412.411	PERS Tier IV - Health Plan	667	0	0
412.412	PERS Tier IV - HRA	1,052	0	0
412.413	PERS Tier IV - OD&D	183	0	0
412.600	Workers Compensation	605	744	1,951
412.700	Sbs Contribution	6,793	8,772	8,462
Total Benefits		61,685	68,686	74,808
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	902	1,000	1,000
413.200	Expense Reimb-Within Boro	225	0	0
Total Expenses Within Borough		1,127	1,000	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	0
414.200	Exp Reimb- Outside Boro	1,829	200	3,000
414.400	Travel Tickets	576	0	1,600
Total Expenses Outside Of Boro		2,405	400	4,600
EX23-Printing				
423.000	Printing	0	100	0
Total Printing		0	100	0
EX25-Rental/Lease				
425.300	Equipment Rental	0	10,000	10,000
Total Rental/Lease		0	10,000	10,000
EX26-Professional Charges				
426.900	Other Professional Chgs	67,825	65,000	65,000
Total Professional Charges		67,825	65,000	65,000
EX27-Insurance & Bond				
427.500	Liability Insurance	1,144	1,500	450
Total Insurance & Bond		1,144	1,500	450



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,517	0	0
Total Maintenance Services		1,517	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,041	4,400	5,555
429.900	Other Contractual	0	60,000	86,000
Total Other Contractual		2,041	64,400	91,555
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,340	2,000	1,500
Total Office Supplies		1,340	2,000	1,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	435	0	0
Total Maintenance Supplies		435	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	0
433.110	Clothing	1,013	500	0
433.300	Books/Subscriptions	0	100	0
433.900	Other Supplies	164	200	0
Total Misc Supplies		1,177	850	0
Division Total: Community Develop-Admin		257,223	357,028	386,951
Department Total: Community Development		1,156,872	1,449,968	1,332,375
Fund Total: LAND MANAGEMENT		1,547,372	5,199,968	1,382,375

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FIRE SERVICE AREAS

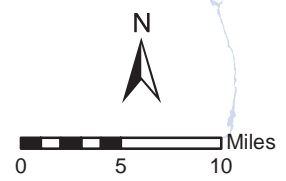
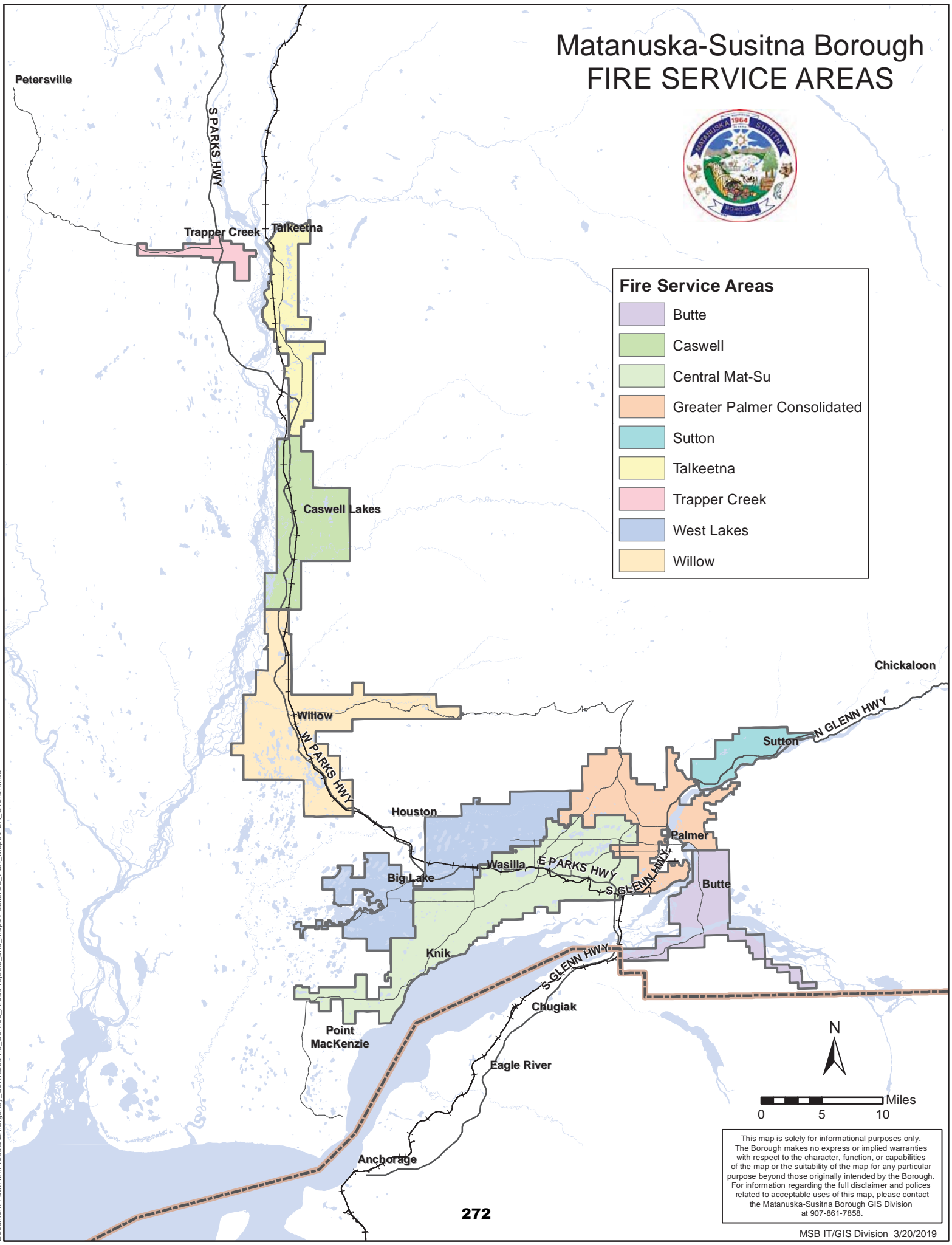
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Matanuska-Susitna Borough FIRE SERVICE AREAS



Fire Service Areas

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



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MATANUSKA-SUSITNA BOROUGH

**FIRE SERVICE AREAS
Revenue and Expenditure Summary**

		REVENUE SUMMARY		
Fund	Service Area	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
248	Caswell Lakes FSA	325,518	351,540	334,700
249	West Lakes FSA	3,243,298	3,395,802	3,418,149
250	Central Mat-Su FSA	10,740,635	11,000,983	11,287,600
251	Butte FSA	931,826	958,870	991,700
253	Sutton FSA	233,224	238,500	240,100
254	Talkeetna FSA	483,728	384,370	561,300
258	Willow FSA	876,032	856,380	890,100
259	Greater Palmer Consolidated FSA	2,228,773	1,372,460	1,438,700
Total Fire Service Area Revenues		19,063,034	18,558,905	19,162,349

		EXPENDITURE SUMMARY		
Fund	Service Area	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
248	Caswell FSA	310,152	444,020	539,796
249	West Lakes FSA	3,173,029	3,665,698	3,619,107
250	Central Mat-Su FSA	12,595,916	16,261,436	11,384,712
251	Butte FSA	984,367	1,469,140	826,866
253	Sutton FSA	282,283	285,920	309,918
254	Talkeetna FSA	516,568	511,603	441,897
258	Willow FSA	1,351,956	858,513	946,992
259	Greater Palmer Consolidated FSA	650,832	721,220	1,593,778
Total Fire Service Area Expenditures		19,865,103	24,217,550	19,663,066

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

Fund	Fund Name	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
245	Fire Fleet Maintenance	391,728	678,493	791,436



MATANUSKA-SUSITNA BOROUGH

**FIRE SERVICE AREAS
Revenue and Expenditure Detail**

REVENUE DETAIL					
Fund	Fund Title	Property Taxes	Transfer from Other Funds	Other Revenue	Total Revenues
248	Caswell FSA	334,000	-	700	334,700
249	West Lakes FSA	3,076,600	339,549	2,000	3,418,149
250	Central Mat-Su FSA	10,914,100	88,500	285,000	11,287,600
251	Butte FSA	976,700	13,000	2,000	991,700
253	Sutton FSA	239,700	-	400	240,100
254	Talkeetna FSA	547,800	13,000	500	561,300
258	Willow FSA	889,200	-	900	890,100
259	Gr Palmer Consolidated FSA	1,431,700	-	7,000	1,438,700
Totals		18,409,800	454,049	298,500	19,162,349

EXPENDITURE DETAIL					
Fund	Fund Title	Other Expenditures	Administrative / Maintenance Allocation	Capital Projects	Total Expenditure Budget
248	Caswell FSA	351,351	63,445	125,000	539,796
249	West Lakes FSA	3,215,988	203,119	200,000	3,619,107
250	Central Mat-Su FSA	8,140,289	519,423	2,725,000	11,384,712
251	Butte FSA	624,636	92,230	110,000	826,866
253	Sutton FSA	225,771	54,147	30,000	309,918
254	Talkeetna FSA	380,508	61,389	-	441,897
258	Willow FSA	608,689	93,303	245,000	946,992
259	Gr Palmer Consolidated FSA	574,666	69,112	950,000	1,593,778
Totals		14,121,898	1,156,168	4,385,000	19,663,066



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	391,706	678,493	791,436
TOTAL EXPENDITURES	391,728	678,493	791,436

Audit balance as of 6/30/2019			\$ -
Estimated revenues 2019-2020 fiscal year	\$ 678,493		
Estimated expenditures 2019-2020 fiscal year	<u>(678,493)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2020			-
Estimated revenues 2020-2021 fiscal year	791,436		
Estimated expenditures 2020-2021 fiscal year	<u>(791,436)</u>		
Estimated FY2021 adjustment to fund balance		-	
Estimated fund balance 6/30/2021			<u>\$ -</u>



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

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Revenue</u>	<u>2020 Amended Budget</u>	<u>2021 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	14,176	0	0
Total Other State Revenue		14,176	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	0	302,716	339,752
Total Transfer From Other Funds		0	302,716	339,752
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	376,200	375,777	421,684
Total Recovery Wage,Fringe,Exp		376,200	375,777	421,684
RE69-Other Revenue Sources				
369.100	Miscellaneous	1,330	0	30,000
Total Other Revenue Sources		1,330	0	30,000
Division Total: Non-Departmental		391,706	\$678,493	\$791,436
Department Total: Non-Departmental		391,706	\$678,493	\$791,436
Fund Total: FIRE FLEET MAINTENANCE		391,706	\$678,493	\$791,436



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 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	51,407	0	0
Total Operating Fund Transfers		51,407	0	0
Division Total: Non-Departmental		51,407	0	0
Department Total: Non-Departmental		51,407	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Mainte				
EX11-Salaries & Wages				
411.100	Permanent Wages	132,027	221,771	288,649
411.200	Temp Wages & Adjmts	14,306	36,000	45,000
411.300	Overtime Wages	20,978	30,600	30,600
Total Salaries & Wages		167,311	288,371	364,249
EX12-Benefits				
412.100	Insurance Contrib	46,600	72,323	95,623
412.190	Life Insurance	288	444	587
412.200	Unemployment Contrib	1,010	1,730	2,185
412.300	Medicare	2,440	4,181	5,282
412.400	Retirement Contrib. - DB Plan	34,381	72,203	98,488
412.410	PERS Tier IV - DC Plan	9,189	0	0
412.411	PERS Tier IV - Health Plan	590	0	0
412.412	PERS Tier IV - HRA	2,125	0	0
412.413	PERS Tier IV - OD&D	161	0	0
412.600	Workers Compensation	11,437	20,632	19,114
412.700	Sbs Contribution	10,314	17,677	22,328
Total Benefits		118,535	189,190	243,607
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	2,112	2,200
414.400	Travel Tickets	0	4,980	4,900
Total Expenses Outside Of Boro		0	7,092	7,100
EX21-Communications				
421.100	Communication Network Service	253	1,000	1,000
421.200	Postage	60	150	150
Total Communications		313	1,150	1,150
EX23-Printing				
423.000	Printing	0	64	100
Total Printing		0	64	100
EX24-Utilities-Building Oprtns				
424.100	Electricity	85	0	0
424.300	Natural Gas	5,157	12,000	12,000
424.500	Garbage Pickups	835	2,750	2,750
424.550	Recycling Pickups	192	900	900
Total Utilities-Building Oprtns		6,269	15,650	15,650
EX25-Rental/Lease				
425.200	Building Rental	0	18,009	0
425.300	Equipment Rental	1,488	5,500	5,500
Total Rental/Lease		1,488	23,509	5,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Mainte				
EX26-Professional Charges				
426.300	Dues & Fees	265	470	470
426.700	Occupational Health	0	300	1,000
426.900	Other Professional Chgs	0	347	350
Total Professional Charges		265	1,117	1,820
EX27-Insurance & Bond				
427.100	Property Insurance	984	3,400	0
427.500	Liability Insurance	375	800	850
Total Insurance & Bond		1,359	4,200	850
EX28-Maintenance Services				
428.100	Building Maint Services	934	16,000	16,000
428.200	Grounds Maint Services	0	1,500	1,500
428.300	Equipment Maint Services	215	2,400	2,400
428.400	Vehicle Maint Services	2,376	9,200	6,200
428.500	Commun Equip Maint Servic	0	400	400
428.920	Other Maintenance Service	0	400	400
Total Maintenance Services		3,525	29,900	26,900
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	3,320	3,320
429.710	Testing	210	1,100	1,100
429.900	Other Contractual	2,923	27,000	8,000
Total Other Contractual		3,133	31,420	12,420
EX30-Office Supplies				
430.100	Office Supplies < \$500	255	850	850
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		255	1,050	1,050
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,940	13,300	15,000
431.200	Building Maint Supplies	171	2,500	2,500
431.300	Equipment Maint Supplies	1,215	5,800	5,800
431.400	Grounds Maint Supplies	0	200	200
431.900	Other Maint. Supplies	114	890	890
Total Maintenance Supplies		7,440	22,690	24,390
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	2,000	2,000
432.200	Gas	3,455	4,440	6,000
Total Fuel/Oil-Vehicle Use		3,455	6,440	8,000



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

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 245-FIRE FLEET MAINTENANCE DEPARTMENT 160-Emergency Services DIVISION 315-Fleet Mainte				
EX33-Misc Supplies				
433.100	Personnel Supplies	438	1,750	1,750
433.110	Clothing	218	1,900	1,900
433.120	Tools under \$500	3,550	14,540	14,540
433.200	Medical Supplies	0	160	160
433.300	Books/Subscriptions	0	2,500	2,500
433.500	Training Supplies	4	950	950
433.900	Other Supplies	736	4,450	4,450
Total Misc Supplies		4,946	26,250	26,250
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	2,500	2,500
434.100	Other Equip under \$5,000	1,406	4,500	7,500
434.300	Furniture Under \$5,000	0	4,000	4,000
Total Equipment Under \$5,000		1,406	11,000	14,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	3,335	16,400	35,400
451.200	Vehicles	17,286	1,800	1,800
451.300	Furniture over \$5,000	0	1,200	1,200
Total Equipment Over \$5000		20,621	19,400	38,400
Division Total: Fleet Maintenance - Fire		340,321	678,493	791,436
Department Total: Emergency Services		340,321	678,493	791,436
Fund Total: FIRE FLEET MAINTENANCE		391,728	678,493	791,436



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	325,518	351,540	334,700
TOTAL EXPENDITURES	310,152	444,020	539,796

Audit balance as of 6/30/2019 \$ 487,815

Estimated revenues 2019-2020 fiscal year \$ 351,540

Estimated expenditures 2019-2020 fiscal year (444,020)

Estimated adjustment to fund balance (92,480)

Estimated fund balance 6/30/2020 395,335

Estimated revenues 2020-2021 fiscal year 334,700

Estimated expenditures 2020-2021 fiscal year (414,796)

Capital Projects (125,000)

Estimated FY2021 adjustment to fund balance (205,096)

Estimated fund balance 6/30/2021 \$ 190,239

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 248- CASWELL FIRE SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$111,336,950. A mill rate of 3.21 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	100,688,010	323,200	-	9,200	314,000
Sr Cit/Vet	10,648,940	34,100	34,100	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	111,336,950	357,300	34,100	9,200	314,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$314,000
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	-
311 500	Vehicle Tax/State Collected	-

361 000 INTEREST EARNINGS

361 100	Interest on Investments	<u>700</u>
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TOTAL ESTIMATED REVENUES \$334,700



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	282,608	312,000	314,000
311.102	Real Property-Delinquent	18,811	25,000	20,000
311.400	Penalty & Interest	8,644	10,000	0
311.500	Vehicle Tax State Collec	3,472	3,540	0
Total General Property Taxes		313,535	350,540	334,000
RE37-Other State Revenue				
337.800	State PERS Relief	4,118	0	0
Total Other State Revenue		4,118	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	714	1,000	700
Total Interest Earnings		714	1,000	700
RE67-Transfer From Other Funds				
367.700	Service Areas	5,151	0	0
Total Transfer From Other Funds		5,151	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	2,000	0	0
Total Proceeds Of Gfs Disposal		2,000	0	0
Division Total: Non-Departmental		325,518	\$351,540	\$334,700
Department Total: Non-Departmental		325,518	\$351,540	\$334,700
Fund Total: CASWELL FSA #135		325,518	\$351,540	\$334,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	61,233	62,536	56,379
411.200	Temp Wages & Adjmts	13,557	14,400	14,400
411.300	Overtime Wages	17	0	0
411.400	Nonemployee Compensation	58,084	65,000	65,000
Total Salaries & Wages		132,891	141,936	135,779
EX12-Benefits				
412.100	Insurance Contrib	14,386	14,381	12,962
412.150	On-Call Health Insurance	2	2,494	2,775
412.190	Life Insurance	71	88	80
412.200	Unemployment Contrib	449	852	815
412.300	Medicare	1,930	2,058	1,969
412.400	Retirement Contrib. - DB Plan	9,988	18,610	17,960
412.410	PERS Tier IV - DC Plan	3,681	0	0
412.411	PERS Tier IV - Health Plan	212	0	0
412.412	PERS Tier IV - HRA	510	0	0
412.413	PERS Tier IV - OD&D	157	0	0
412.600	Workers Compensation	8,305	10,199	7,880
412.700	Sbs Contribution	8,160	8,701	8,323
Total Benefits		47,851	57,383	52,764
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	100	100
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		0	300	300
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	48	1,200	1,200
414.400	Travel Tickets	177	1,200	1,000
Total Expenses Outside Of Boro		225	2,400	2,200
EX21-Communications				
421.100	Communication Network Service	6,581	8,000	9,000
421.200	Postage	0	300	100
Total Communications		6,581	8,300	9,100
EX22-Advertising				
422.000	Advertising	0	500	250
Total Advertising		0	500	250
EX23-Printing				
423.000	Printing	20	500	300
Total Printing		20	500	300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	6,398	8,000	8,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	342	500	500
424.600	Heating Fuel-Oil	7,621	10,500	10,500
Total Utilities-Building Optrns		14,361	19,100	19,100
EX25-Rental/Lease				
425.200	Building Rental	10,323	11,190	9,458
425.300	Equipment Rental	0	1,000	500
Total Rental/Lease		10,323	12,190	9,958
EX26-Professional Charges				
426.300	Dues & Fees	910	650	1,000
426.600	Computer Software/Online Servi	3,016	3,000	3,500
426.700	Occupational Health	480	300	500
426.900	Other Professional Chgs	0	3,500	5,000
Total Professional Charges		4,406	7,450	10,000
EX27-Insurance & Bond				
427.100	Property Insurance	3,157	4,500	6,050
427.200	Vehicle Insurance	7,101	9,000	10,100
427.500	Liability Insurance	284	500	450
Total Insurance & Bond		10,542	14,000	16,600
EX28-Maintenance Services				
428.100	Building Maint Services	875	8,500	7,500
428.200	Grounds Maint Services	825	1,000	2,000
428.300	Equipment Maint Services	3,096	4,000	4,000
428.400	Vehicle Maint Services	450	5,500	4,000
428.500	Commun Equip Maint Servic	0	1,000	500
428.920	Other Maintenance Service	507	250	500
Total Maintenance Services		5,753	20,250	18,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	833	1,000	1,000
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	118	500	500
429.900	Other Contractual	394	7,000	10,000
Total Other Contractual		1,345	9,000	12,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	500	500
430.200	Copier/Fax Supplies	69	200	200
Total Office Supplies		69	700	700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,017	10,000	10,000
431.200	Building Maint Supplies	792	4,000	2,000
431.300	Equipment Maint Supplies	392	2,000	1,500
431.400	Grounds Maint Supplies	43	500	500
Total Maintenance Supplies		4,244	16,500	14,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	136	1,000	500
432.200	Gas	5,066	9,500	9,000
Total Fuel/Oil-Vehicle Use		5,202	10,500	9,500
EX33-Misc Supplies				
433.100	Personnel Supplies	562	3,000	3,000
433.110	Clothing	5,797	10,000	10,000
433.120	Tools under \$500	109	1,000	1,000
433.200	Medical Supplies	0	150	150
433.300	Books/Subscriptions	0	150	150
433.500	Training Supplies	230	1,500	3,500
433.900	Other Supplies	4,072	5,000	3,000
Total Misc Supplies		10,770	20,800	20,800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	2,238	2,500	4,000
434.100	Other Equip under \$5,000	1,867	7,500	7,500
434.300	Furniture Under \$5,000	0	500	500
Total Equipment Under \$5,000		4,105	10,500	12,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	10,005	12,372	11,094
443.110	Telecomm-Admin & Audit	2,846	4,239	7,668
443.300	Maintenance	185	2,500	2,500
443.305	Fleet Maintenance	37,695	37,600	42,183
Total Intra Govern/Recov Expens		50,731	56,711	63,445
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	733	30,000	125,000
Total Capital Project Transfers		733	30,000	125,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	5,000	7,500
Total Equipment Over \$5000		0	5,000	7,500
Division Total: Non-Departmental		310,152	444,020	539,796
Department Total: Non-Departmental		310,152	444,020	539,796



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
Fund Total:	CASWELL FSA #135	310,152	444,020	539,796



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	3,243,298	3,395,802	3,418,149
TOTAL EXPENDITURES	3,173,029	3,665,698	3,619,107

Audit balance as of 6/30/2019 \$ 1,456,154

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

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

Capital Projects (300,000)

Debt Service (565,900)

Estimated adjustment to fund balance (269,896)

Estimated fund balance 6/30/2020 1,186,258

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

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

Capital Projects (200,000)

Debt Service (562,900)

Estimated FY2021 adjustment to fund balance (200,958)

Estimated fund balance 6/30/2021 \$ 985,300

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 249- WEST LAKES FIRE SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$1,562,245,730. 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	1,392,677,790	3,063,800	-	87,600	2,976,200
Sr Cit/Vet	163,106,820	358,800	358,800	-	-
Farm	3,951,420	-	-	-	-
Personal	2,509,700	5,500	-	100	5,400
Total	1,562,245,730	3,428,100	358,800	87,700	2,981,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$2,976,200
311 102	Real Property Taxes - Delinquent	70,000
311 200	Personal Property Taxes	5,400
311 400	Penalty & Interest on Delinquent Taxes	25,000
311 500	Vehicle Tax/State Collected	-

342 000 RENTAL INCOME

342 400	Rent for one borough ambulance, meeting area and fleet maintenance facility	339,549
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361 000 INTEREST

361 100	Interest on Investments	2,000
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369 000 OTHER

369 100	Miscellaneous	=
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TOTAL ESTIMATED REVENUES \$3,418,149

SCHEDULE OF LONG TERM DEBT

Fund 319 – Station 7-3 Certificates of Participation

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
COP'S - 2016A	5,700,000	4,695,000	335,000	227,900	562,900	4,360,000
Total Debt Service Requirements		4,695,000	335,000	227,900	562,900	4,360,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,691,698	2,851,500	2,976,200
311.102	Real Property-Delinquent	101,600	70,000	70,000
311.200	Personal Property	6,319	6,200	5,400
311.400	Penalty & Interest	41,909	25,000	25,000
311.500	Vehicle Tax State Collec	34,280	34,990	0
Total General Property Taxes		2,875,806	2,987,690	3,076,600
RE42-Public Safety				
342.400	Building Rental	355,786	395,112	339,549
342.910	Fire - Illegal Burns	460	0	0
Total Public Safety		356,246	395,112	339,549
RE61-Interest Earnings				
361.100	Interest On Investments	2,131	3,000	2,000
Total Interest Earnings		2,131	3,000	2,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	1,185	0	0
367.700	Service Areas	5,151	0	0
Total Transfer From Other Funds		6,336	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	1	10,000	0
Total Other Revenue Sources		1	10,000	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	2,778	0	0
Total Proceeds Of Gfs Disposal		2,778	0	0
Division Total: Non-Departmental		3,243,298	\$3,395,802	\$3,418,149
Department Total: Non-Departmental		3,243,298	\$3,395,802	\$3,418,149
Fund Total: WEST LAKES FSA #136		3,243,298	\$3,395,802	\$3,418,149



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	430,694	495,911	506,816
411.200	Temp Wages & Adjmts	0	30,000	20,000
411.300	Overtime Wages	8,672	25,000	30,000
411.400	Nonemployee Compensation	507,273	625,000	625,000
Total Salaries & Wages		946,639	1,175,911	1,181,816
EX12-Benefits				
412.100	Insurance Contrib	133,982	157,241	151,498
412.150	On-Call Health Insurance	705	23,977	26,685
412.190	Life Insurance	823	965	930
412.200	Unemployment Contrib	2,637	7,055	7,091
412.300	Medicare	13,730	17,051	17,136
412.400	Retirement Contrib. - DB Plan	0	150,545	167,109
412.410	PERS Tier IV - DC Plan	67,922	0	0
412.411	PERS Tier IV - Health Plan	4,161	0	0
412.412	PERS Tier IV - HRA	12,085	0	0
412.413	PERS Tier IV - OD&D	1,761	0	0
412.600	Workers Compensation	66,916	83,852	71,728
412.700	Sbs Contribution	58,043	72,083	72,445
Total Benefits		362,765	512,769	514,622
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	500
Total Expenses Within Borough		0	500	500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	116	0	0
414.200	Exp Reimb- Outside Boro	5,921	4,800	6,000
414.400	Travel Tickets	4,208	9,000	9,000
Total Expenses Outside Of Boro		10,245	13,800	15,000
EX21-Communications				
421.100	Communication Network Service	38,024	35,000	45,000
421.200	Postage	276	5,000	5,000
421.300	Communication Network	0	1,000	0
Total Communications		38,300	41,000	50,000
EX22-Advertising				
422.000	Advertising	0	1,500	1,500
Total Advertising		0	1,500	1,500
EX23-Printing				
423.000	Printing	423	5,000	2,000
Total Printing		423	5,000	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	93,407	120,000	120,000
424.300	Natural Gas	48,227	45,000	55,000
424.400	Lp-Propane	0	1,000	1,000
424.500	Garbage Pickups	6,559	10,000	10,000
424.550	Recycling Pickups	0	0	1,300
424.600	Heating Fuel-Oil	1,656	7,000	5,000
Total Utilities-Building Optrns		149,849	183,000	192,300
EX25-Rental/Lease				
425.200	Building Rental	500	3,000	1,500
425.300	Equipment Rental	3,641	7,000	5,000
Total Rental/Lease		4,141	10,000	6,500
EX26-Professional Charges				
426.300	Dues & Fees	6,154	12,000	12,000
426.600	Computer Software/Online Servi	21,634	12,000	25,000
426.700	Occupational Health	1,223	4,000	4,000
426.900	Other Professional Chgs	2,644	33,000	35,000
Total Professional Charges		31,655	61,000	76,000
EX27-Insurance & Bond				
427.100	Property Insurance	16,778	25,000	32,100
427.200	Vehicle Insurance	26,592	36,000	33,400
427.500	Liability Insurance	2,308	3,000	3,350
Total Insurance & Bond		45,678	64,000	68,850
EX28-Maintenance Services				
428.100	Building Maint Services	9,748	30,000	30,000
428.200	Grounds Maint Services	1,950	3,000	3,000
428.300	Equipment Maint Services	27,026	40,000	35,000
428.400	Vehicle Maint Services	6,100	32,000	28,000
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	3,388	5,000	5,000
Total Maintenance Services		48,212	114,000	106,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,319	30,000	26,000
429.210	Training/Instructor Fees	0	8,000	6,000
429.710	Testing	1,001	2,000	1,500
429.900	Other Contractual	7,879	35,000	35,000
Total Other Contractual		15,199	75,000	68,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 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	2,585	6,000	4,000
430.200	Copier/Fax Supplies	35	3,000	2,000
Total Office Supplies		2,620	9,000	6,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	57,493	70,000	70,000
431.200	Building Maint Supplies	10,132	10,000	10,000
431.300	Equipment Maint Supplies	13,214	20,000	20,000
431.400	Grounds Maint Supplies	585	5,000	5,000
431.900	Other Maint. Supplies	585	2,000	2,000
Total Maintenance Supplies		82,009	107,000	107,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,714	6,000	6,000
432.200	Gas	33,754	70,000	50,000
Total Fuel/Oil-Vehicle Use		35,468	76,000	56,000
EX33-Misc Supplies				
433.100	Personnel Supplies	11,228	20,000	15,000
433.110	Clothing	31,624	35,000	35,000
433.120	Tools under \$500	3,878	6,000	6,000
433.200	Medical Supplies	0	1,500	1,500
433.300	Books/Subscriptions	1,865	6,000	5,000
433.500	Training Supplies	9,690	15,000	15,000
433.900	Other Supplies	66,387	55,000	70,000
Total Misc Supplies		124,672	138,500	147,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	6,351	20,000	20,000
434.100	Other Equip under \$5,000	30,994	17,000	30,000
434.300	Furniture Under \$5,000	176	3,000	3,000
Total Equipment Under \$5,000		37,521	40,000	53,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	76,262	78,784	95,722
443.110	Telecomm-Admin & Audit	42,396	41,608	52,213
443.300	Maintenance	7,563	13,000	13,000
443.305	Fleet Maintenance	37,695	38,426	42,184
Total Intra Govern/Recov Expens		163,916	171,818	203,119
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	563,300	565,900	562,900
Total Operating Fund Transfers		563,300	565,900	562,900



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	510,417	300,000	200,000
Total Capital Project Transfers		510,417	300,000	200,000
Division Total: Non-Departmental		3,173,029	3,665,698	3,619,107
Department Total: Non-Departmental		3,173,029	3,665,698	3,619,107
Fund Total: WEST LAKES FSA #136		3,173,029	3,665,698	3,619,107



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	10,740,640	11,000,983	11,287,600
TOTAL EXPENDITURES	12,595,916	16,261,436	11,384,712

Audit balance as of 6/30/2019 \$ 9,847,100

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

Estimated expenditures 2019-2020 fiscal year (8,507,286)
 Capital Projects (2,860,000)
 Debt Service (4,894,150)

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

Estimated fund balance 6/30/2020 4,586,647

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

Estimated expenditures 2020-2021 fiscal year (8,310,208)
 Capital Projects (2,725,000)
 Debt Service (349,504)

Estimated FY2021 adjustment to fund balance (97,112)

Estimated fund balance 6/30/2021 \$ 4,489,535

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 250- CENTRAL MAT-SU FIRE SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$5,646,216,440. A mill rate of 2.15 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	5,081,351,600	10,924,900	-	312,400	10,612,500
Sr Cit/Vet	494,914,800	1,064,000	1,064,000	-	-
Farm	26,107,000	-	-	-	-
Personal	43,843,040	94,200	-	2,600	91,600
Total	5,646,216,440	12,083,100	1,064,000	315,000	10,704,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes - Current	\$10,612,500
311 102	Real Property Taxes - Delinquent	150,000
311 200	Personal Property Taxes	91,600
311 400	Penalty & Interest on Delinquent Taxes	60,000
311 500	Vehicle Tax/State Collected	-0-

341 000 FEES

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

342 400	Building Rental	88,500
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	-0-
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391 000 PROCEEDS OF GFS DISPOSAL

391 100	Sale of Gfa	<u>20,000</u>
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TOTAL ESTIMATED REVENUES

\$11,287,600

SCHEDULE OF LONG TERM DEBT: FUND 316

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
COP'S - 2013	8,585,000	5,720,000	540,000	219,789	759,789	5,180,000
Total Debt Service Requirements		5,720,000	540,000	219,789	759,789	5,180,000

SCHEDULE OF LONG TERM DEBT: FUND 318

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
COP'S - 2016B	5,000,000	4,135,000	290,000	206,750	496,750	3,845,000
Total Debt Service Requirements		4,135,000	290,000	206,750	496,750	3,845,000



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Revenue</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE11-General Property Taxes				
311.100	Real Property	9,717,504	10,206,300	10,612,500
311.102	Real Property-Delinquent	212,240	150,000	150,000
311.200	Personal Property	91,638	88,700	91,600
311.202	Personal Property-Delinq	82	0	0
311.400	Penalty & Interest	93,178	60,000	60,000
311.500	Vehicle Tax State Collec	93,832	95,770	0
Total General Property Taxes		10,208,474	10,600,770	10,914,100
RE37-Other State Revenue				
337.800	State PERS Relief	113,088	0	0
Total Other State Revenue		113,088	0	0
RE41-General Government				
341.971	Fire Plan Review Fees	336,348	210,000	250,000
Total General Government		336,348	210,000	250,000
RE42-Public Safety				
342.400	Building Rental	25,300	152,000	88,500
342.910	Fire - Illegal Burns	210	0	0
Total Public Safety		25,510	152,000	88,500
RE61-Interest Earnings				
361.100	Interest On Investments	15,178	18,213	15,000
Total Interest Earnings		15,178	18,213	15,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	2,294	0	0
367.700	Service Areas	16,507	0	0
Total Transfer From Other Funds		18,801	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	23,241	20,000	0
Total Other Revenue Sources		23,241	20,000	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	0	0	20,000
Total Proceeds Of Gfs Disposal		0	0	20,000
Division Total: Non-Departmental		10,740,640	\$11,000,983	\$11,287,600
Department Total: Non-Departmental		10,740,640	\$11,000,983	\$11,287,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Revenue</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
Fund Total:	CENTRAL MAT-SU FSA #130	10,740,640	\$11,000,983	\$11,287,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,262,550	1,649,365	1,790,986
411.200	Temp Wages & Adjmts	8,960	156,431	180,000
411.300	Overtime Wages	184,085	188,400	220,000
411.400	Nonemployee Compensation	357,687	1,001,816	500,000
Total Salaries & Wages		1,813,282	2,996,012	2,690,986
EX12-Benefits				
412.100	Insurance Contrib	429,280	569,005	588,922
412.150	On-Call Health Insurance	2,125	38,432	21,348
412.190	Life Insurance	2,437	3,492	3,614
412.200	Unemployment Contrib	8,729	17,976	16,146
412.300	Medicare	26,303	43,442	39,019
412.400	Retirement Contrib. - DB Plan	195,233	541,079	637,635
412.410	PERS Tier IV - DC Plan	127,605	0	0
412.411	PERS Tier IV - Health Plan	8,086	0	0
412.412	PERS Tier IV - HRA	24,697	0	0
412.413	PERS Tier IV - OD&D	5,282	0	0
412.600	Workers Compensation	118,143	210,534	156,456
412.700	Sbs Contribution	111,173	183,656	164,957
Total Benefits		1,059,093	1,607,616	1,628,097
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	137	0	500
413.900	Other Exp - Within Boro	0	0	500
Total Expenses Within Borough		137	0	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	300	0	0
414.200	Exp Reimb- Outside Boro	10,727	17,430	51,900
414.400	Travel Tickets	5,729	9,800	28,600
Total Expenses Outside Of Boro		16,756	27,230	80,500
EX21-Communications				
421.100	Communication Network Service	74,170	116,475	100,000
421.200	Postage	346	2,400	2,400
Total Communications		74,516	118,875	102,400
EX22-Advertising				
422.000	Advertising	942	17,300	20,000
Total Advertising		942	17,300	20,000
EX23-Printing				
423.000	Printing	2,106	12,250	15,000
Total Printing		2,106	12,250	15,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	61,458	86,392	95,000
424.300	Natural Gas	20,772	78,400	56,000
424.400	Lp-Propane	0	1,200	2,000
424.500	Garbage Pickups	4,347	4,672	5,000
424.550	Recycling Pickups	0	0	1,000
424.600	Heating Fuel-Oil	3,978	6,000	7,000
Total Utilities-Building Optrns		90,555	176,664	166,000
EX25-Rental/Lease				
425.200	Building Rental	118,152	85,758	72,490
425.300	Equipment Rental	9,994	14,000	15,000
Total Rental/Lease		128,146	99,758	87,490
EX26-Professional Charges				
426.300	Dues & Fees	9,897	12,000	17,000
426.600	Computer Software/Online Servi	47,738	40,000	75,000
426.700	Occupational Health	9,383	30,000	30,000
426.900	Other Professional Chgs	0	24,600	116,000
Total Professional Charges		67,018	106,600	238,000
EX27-Insurance & Bond				
427.100	Property Insurance	14,326	37,000	55,250
427.200	Vehicle Insurance	52,957	67,000	85,100
427.500	Liability Insurance	5,586	7,100	8,550
427.900	Insurance Deductible	1,187	6,200	0
Total Insurance & Bond		74,056	117,300	148,900
EX28-Maintenance Services				
428.100	Building Maint Services	10,540	20,150	36,000
428.200	Grounds Maint Services	5,632	7,500	8,500
428.300	Equipment Maint Services	30,465	52,800	54,000
428.400	Vehicle Maint Services	10,702	110,000	110,000
428.500	Commun Equip Maint Servic	0	15,400	15,500
428.920	Other Maintenance Service	5,358	7,000	8,000
Total Maintenance Services		62,697	212,850	232,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	10,680	34,595	40,000
429.210	Training/Instructor Fees	14,504	9,000	15,000
429.710	Testing	2,134	3,700	4,000
429.900	Other Contractual	12,439	31,086	60,000
Total Other Contractual		39,757	78,381	119,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 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	2,606	4,800	5,000
430.200	Copier/Fax Supplies	0	2,000	2,000
Total Office Supplies		2,606	6,800	7,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	89,777	120,000	120,000
431.200	Building Maint Supplies	8,453	27,000	30,000
431.300	Equipment Maint Supplies	37,591	61,000	65,000
431.400	Grounds Maint Supplies	2,590	9,200	10,000
431.900	Other Maint. Supplies	0	2,200	2,500
Total Maintenance Supplies		138,411	219,400	227,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	4,004	9,000	10,000
432.200	Gas	64,168	95,000	95,000
Total Fuel/Oil-Vehicle Use		68,172	104,000	105,000
EX33-Misc Supplies				
433.100	Personnel Supplies	41,477	88,500	88,500
433.110	Clothing	20,461	180,200	190,000
433.120	Tools under \$500	7,146	18,000	18,000
433.200	Medical Supplies	1,565	4,200	4,200
433.300	Books/Subscriptions	1,205	12,740	16,000
433.500	Training Supplies	19,364	32,000	32,000
433.900	Other Supplies	84,063	146,000	146,000
Total Misc Supplies		175,281	481,640	494,700
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	31,887	27,339	16,000
434.100	Other Equip under \$5,000	57,837	131,550	130,000
434.300	Furniture Under \$5,000	3,311	14,000	15,000
Total Equipment Under \$5,000		93,035	172,889	161,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	191,642	191,360	233,427
443.110	Telecomm-Admin & Audit	163,893	103,382	119,537
443.300	Maintenance	12,271	31,000	31,000
443.305	Fleet Maintenance	120,798	120,700	135,459
Total Intra Govern/Recov Expens		488,604	446,442	519,423
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	498,800	4,894,150	349,504
Total Operating Fund Transfers		498,800	4,894,150	349,504



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	6,450,000	2,860,000	2,725,000
Total Capital Project Transfers		6,450,000	2,860,000	2,725,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	49,022	128,500	120,000
451.200	Vehicles	92,030	0	0
Total Equipment Over \$5000		141,052	128,500	120,000
Division Total: Non-Departmental		11,485,022	14,884,657	10,238,500
Department Total: Non-Departmental		11,485,022	14,884,657	10,238,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 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	280,301	287,819	310,354
411.200	Temp Wages & Adjmts	0	65,947	40,000
411.300	Overtime Wages	63,536	40,000	70,000
Total Salaries & Wages		343,837	393,766	420,354
EX12-Benefits				
412.100	Insurance Contrib	86,210	86,210	86,210
412.190	Life Insurance	530	529	529
412.200	Unemployment Contrib	2,064	2,363	2,522
412.300	Medicare	4,986	5,710	6,095
412.400	Retirement Contrib. - DB Plan	79,052	96,592	120,741
412.410	PERS Tier IV - DC Plan	20,357	0	0
412.411	PERS Tier IV - Health Plan	1,255	0	0
412.412	PERS Tier IV - HRA	3,574	0	0
412.413	PERS Tier IV - OD&D	752	0	0
412.600	Workers Compensation	21,401	25,165	21,973
412.700	Sbs Contribution	21,078	24,138	25,768
Total Benefits		241,259	240,707	263,838
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	4,415	8,350	6,000
414.400	Travel Tickets	3,377	6,200	8,000
Total Expenses Outside Of Boro		7,792	14,550	14,000
EX21-Communications				
421.100	Communication Network Service	527	800	1,000
421.200	Postage	0	1,000	1,000
Total Communications		527	1,800	2,000
EX22-Advertising				
422.000	Advertising	0	200	5,000
Total Advertising		0	200	5,000
EX23-Printing				
423.000	Printing	375	750	750
Total Printing		375	750	750
EX25-Rental/Lease				
425.300	Equipment Rental	2,696	4,000	4,000
Total Rental/Lease		2,696	4,000	4,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code D				
EX26-Professional Charges				
426.300	Dues & Fees	729	750	2,710
426.600	Computer Software/Online Servi	1,080	10,000	10,000
426.900	Other Professional Chgs	44	0	0
Total Professional Charges		1,853	10,750	12,710
EX27-Insurance & Bond				
427.500	Liability Insurance	799	1,000	1,150
Total Insurance & Bond		799	1,000	1,150
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,112	1,000	2,000
428.920	Other Maintenance Service	146	0	0
Total Maintenance Services		1,258	1,000	2,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,514	3,150	3,600
429.210	Training/Instructor Fees	0	1,000	1,000
429.900	Other Contractual	243	1,000	1,000
Total Other Contractual		3,757	5,150	5,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,720	1,500	1,500
430.200	Copier/Fax Supplies	0	1,000	1,000
Total Office Supplies		1,720	2,500	2,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total Maintenance Supplies		0	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	24	1,000	1,000
433.110	Clothing	863	2,400	2,400
433.120	Tools under \$500	0	500	500
433.200	Medical Supplies	0	0	150
433.300	Books/Subscriptions	3,848	2,000	7,000
433.500	Training Supplies	10,697	500	10,000
433.900	Other Supplies	232	1,800	1,800
Total Misc Supplies		15,664	8,200	22,850
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	2,000	2,000
434.100	Other Equip under \$5,000	0	4,800	5,000
434.300	Furniture Under \$5,000	0	3,000	3,000
Total Equipment Under \$5,000		0	9,800	10,000
Division Total: Fire Code Deferment		621,537	694,673	767,252



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency				
EX21-Communications				
421.100	Communication Network Service	11,913	19,400	16,000
Total Communications		11,913	19,400	16,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	24,717	53,560	65,000
424.200	Water & Sewer	2,928	8,000	9,000
424.300	Natural Gas	14,739	49,350	65,000
424.500	Garbage Pickups	1,856	4,800	5,000
424.550	Recycling Pickups	594	1,300	1,300
Total Utilities-Building Oprtns		44,834	117,010	145,300
EX25-Rental/Lease				
425.300	Equipment Rental	198	1,000	1,000
Total Rental/Lease		198	1,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	248	500	500
426.600	Computer Software/Online Servi	0	2,310	2,500
426.900	Other Professional Chgs	1,490	2,708	3,000
Total Professional Charges		1,738	5,518	6,000
EX27-Insurance & Bond				
427.100	Property Insurance	5,315	7,000	10,200
Total Insurance & Bond		5,315	7,000	10,200
EX28-Maintenance Services				
428.100	Building Maint Services	9,773	26,600	27,000
428.200	Grounds Maint Services	1,284	4,400	5,000
428.300	Equipment Maint Services	1,734	6,000	7,000
Total Maintenance Services		12,791	37,000	39,000
EX29-Other Contractual				
429.900	Other Contractual	0	11,000	15,000
Total Other Contractual		0	11,000	15,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	3,011	12,000	12,000
431.300	Equipment Maint Supplies	95	2,900	3,000
431.400	Grounds Maint Supplies	113	1,500	2,000
Total Maintenance Supplies		3,219	16,400	17,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	200	1,800	2,000
Total Fuel/Oil-Vehicle Use		200	1,800	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency				
EX33-Misc Supplies				
433.120	Tools under \$500	0	1,000	1,000
433.900	Other Supplies	0	1,200	2,000
Total Misc Supplies		0	2,200	3,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	4,800	5,000
434.300	Furniture Under \$5,000	0	4,800	5,000
Total Equipment Under \$5,000		0	9,600	10,000
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	1,846	8,200	8,200
Total Intra Govern/Recov Expens		1,846	8,200	8,200
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,000	6,000
Total Equipment Over \$5000		0	6,000	6,000
Division Total: Emergency Services Bldg		82,054	242,128	278,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 250-CENTRAL MAT-SU FSA #130 DEPARTMENT 160-Emergency Services DIVISION 351-Emergency				
EX21-Communications				
421.100	Communication Network Service	8,609	12,420	13,500
Total Communications		8,609	12,420	13,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	16,775	20,286	21,000
424.300	Natural Gas	10,072	14,973	15,500
424.400	Lp-Propane	162	0	230
424.500	Garbage Pickups	946	1,472	1,500
424.550	Recycling Pickups	479	552	600
Total Utilities-Building Oprtns		28,434	37,283	38,830
EX25-Rental/Lease				
425.300	Equipment Rental	138	460	500
Total Rental/Lease		138	460	500
EX26-Professional Charges				
426.300	Dues & Fees	207	92	230
426.600	Computer Software/Online Servi	3,900	1,895	2,000
Total Professional Charges		4,107	1,987	2,230
EX27-Insurance & Bond				
427.100	Property Insurance	6,218	8,000	11,900
Total Insurance & Bond		6,218	8,000	11,900
EX28-Maintenance Services				
428.100	Building Maint Services	2,839	11,575	9,000
428.200	Grounds Maint Services	934	2,024	2,100
428.300	Equipment Maint Services	753	2,024	2,100
Total Maintenance Services		4,526	15,623	13,200
EX29-Other Contractual				
429.710	Testing	74	92	100
429.900	Other Contractual	1,285	2	5,000
Total Other Contractual		1,359	94	5,100
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,647	2,990	3,000
431.300	Equipment Maint Supplies	75	1,334	1,500
431.400	Grounds Maint Supplies	35	690	700
Total Maintenance Supplies		1,757	5,014	5,200
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	414	500
Total Fuel/Oil-Vehicle Use		0	414	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 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	500
433.900	Other Supplies	7	920	1,000
Total Misc Supplies		7	1,380	1,500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	248	2,300	2,500
434.300	Furniture Under \$5,000	0	2,208	2,300
Total Equipment Under \$5,000		248	4,508	4,800
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	351,900	351,350	0
Total Operating Fund Transfers		351,900	351,350	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	1,445	3,000
Total Equipment Over \$5000		0	1,445	3,000
Division Total: Emergency Services Station 5		407,303	439,978	100,260
Department Total: Emergency Services		1,110,894	1,376,779	1,146,212
Fund Total: CENTRAL MAT-SU FSA #130		12,595,916	16,261,436	11,384,712



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	931,826	958,870	991,700
TOTAL EXPENDITURES	984,367	1,469,140	826,866

Audit balance as of 6/30/2019 \$ 1,481,233

Estimated revenues 2019-2020 fiscal year \$ 958,870

Estimated expenditures 2019-2020 fiscal year (769,140)

Capital Projects (700,000)

Estimated adjustment to fund balance (510,270)

Estimated fund balance 6/30/2020 970,963

Estimated revenues 2020-2021 fiscal year 991,700

Estimated expenditures 2020-2021 fiscal year (716,866)

Capital Projects (110,000)

Estimated FY2021 adjustment to fund balance 164,834

Estimated fund balance 6/30/2021 \$ 1,135,797

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 251- BUTTE FIRE SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$340,734,050. 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	284,459,420	975,600	-	27,900	947,700
Sr Cit/Vet	53,880,930	184,800	184,800	-	-
Farm	2,393,700	-	-	-	-
Personal	-	-	-	-	-
Total	340,734,050	1,160,400	184,800	27,900	947,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$947,700
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Tax/State Collected	-0-

342 000 RENTAL INCOME

342 400	Building Rental	13,000
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361 000 INTEREST

361 100	Interest on Investments	<u>2,000</u>
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TOTAL ESTIMATED REVENUES \$991,700



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	855,395	906,400	947,700
311.102	Real Property-Delinquent	30,991	20,000	20,000
311.400	Penalty & Interest	12,967	9,000	9,000
311.500	Vehicle Tax State Collec	8,492	8,670	0
Total General Property Taxes		907,845	944,070	976,700
RE42-Public Safety				
342.400	Building Rental	13,000	13,000	13,000
342.920	Fire - Vehicles	400	0	0
Total Public Safety		13,400	13,000	13,000
RE61-Interest Earnings				
361.100	Interest On Investments	2,252	1,800	2,000
Total Interest Earnings		2,252	1,800	2,000
RE67-Transfer From Other Funds				
367.700	Service Areas	6,699	0	0
Total Transfer From Other Funds		6,699	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	1,630	0	0
Total Other Revenue Sources		1,630	0	0
Division Total: Non-Departmental		931,826	\$958,870	\$991,700
Department Total: Non-Departmental		931,826	\$958,870	\$991,700
Fund Total: BUTTE FSA #2		931,826	\$958,870	\$991,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	29,760	29,995	15,413
411.200	Temp Wages & Adjmts	3,565	8,000	4,000
411.300	Overtime Wages	72	0	0
411.400	Nonemployee Compensation	129,282	165,000	165,000
Total Salaries & Wages		162,679	202,995	184,413
EX12-Benefits				
412.100	Insurance Contrib	8,102	8,091	5,057
412.150	On-Call Health Insurance	495	6,330	7,045
412.190	Life Insurance	50	50	31
412.200	Unemployment Contrib	201	1,218	1,106
412.300	Medicare	2,361	2,943	2,674
412.400	Retirement Contrib. - DB Plan	0	8,830	4,813
412.410	PERS Tier IV - DC Plan	4,642	0	0
412.411	PERS Tier IV - Health Plan	282	0	0
412.412	PERS Tier IV - HRA	730	0	0
412.413	PERS Tier IV - OD&D	182	0	0
412.600	Workers Compensation	11,244	14,183	10,376
412.700	Sbs Contribution	9,980	12,444	11,305
Total Benefits		38,269	54,089	42,407
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	450	100
413.200	Expense Reimb-Within Boro	0	300	100
413.900	Other Exp - Within Boro	0	300	100
Total Expenses Within Borough		0	1,050	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	300
414.200	Exp Reimb- Outside Boro	3,767	14,000	5,000
414.400	Travel Tickets	1,658	6,000	3,000
Total Expenses Outside Of Boro		5,425	20,300	8,300
EX21-Communications				
421.100	Communication Network Service	6,886	9,000	10,000
421.200	Postage	287	1,000	300
Total Communications		7,173	10,000	10,300
EX22-Advertising				
422.000	Advertising	40	100	750
Total Advertising		40	100	750



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX23-Printing				
423.000	Printing	827	2,000	100
Total Printing		827	2,000	100
EX24-Utilities-Building Oprtns				
424.100	Electricity	19,281	23,000	23,000
424.300	Natural Gas	6,191	10,000	10,000
424.500	Garbage Pickups	1,404	1,800	1,800
424.600	Heating Fuel-Oil	2,531	4,000	4,000
Total Utilities-Building Oprtns		29,407	38,800	38,800
EX25-Rental/Lease				
425.200	Building Rental	20,644	22,378	18,916
425.300	Equipment Rental	240	1,000	500
Total Rental/Lease		20,884	23,378	19,416
EX26-Professional Charges				
426.300	Dues & Fees	1,180	3,500	4,000
426.600	Computer Software/Online Servi	6,107	5,000	5,700
426.700	Occupational Health	811	300	1,000
426.900	Other Professional Chgs	0	15,500	2,000
Total Professional Charges		8,098	24,300	12,700
EX27-Insurance & Bond				
427.100	Property Insurance	4,585	6,000	8,800
427.200	Vehicle Insurance	12,671	17,500	21,450
427.500	Liability Insurance	372	500	600
Total Insurance & Bond		17,628	24,000	30,850
EX28-Maintenance Services				
428.100	Building Maint Services	20,641	6,500	10,000
428.300	Equipment Maint Services	5,430	7,500	7,500
428.400	Vehicle Maint Services	2,362	25,000	20,000
428.500	Commun Equip Maint Servic	695	1,500	1,000
428.920	Other Maintenance Service	0	1,000	800
Total Maintenance Services		29,128	41,500	39,300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,554	6,000	5,000
429.210	Training/Instructor Fees	0	2,000	500
429.710	Testing	438	2,000	1,700
429.900	Other Contractual	3,321	10,000	10,000
Total Other Contractual		7,313	20,000	17,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,368	2,000	1,800
430.200	Copier/Fax Supplies	69	1,000	500
Total Office Supplies		1,437	3,000	2,300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	32,205	50,000	45,000
431.200	Building Maint Supplies	7,377	15,000	10,000
431.300	Equipment Maint Supplies	6,782	10,000	10,000
431.400	Grounds Maint Supplies	400	3,000	1,000
431.900	Other Maint. Supplies	0	0	500
Total Maintenance Supplies		46,764	78,000	66,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,043	2,500	2,000
432.200	Gas	12,193	30,000	25,000
Total Fuel/Oil-Vehicle Use		13,236	32,500	27,000
EX33-Misc Supplies				
433.100	Personnel Supplies	9,357	14,000	14,000
433.110	Clothing	4,450	20,000	30,000
433.120	Tools under \$500	7,319	14,000	10,000
433.200	Medical Supplies	0	900	500
433.300	Books/Subscriptions	1,525	3,000	2,000
433.500	Training Supplies	3,376	7,500	7,500
433.900	Other Supplies	8,548	15,000	15,000
Total Misc Supplies		34,575	74,400	79,000
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	4,580	10,000	5,000
434.100	Other Equip under \$5,000	8,654	20,000	20,000
434.300	Furniture Under \$5,000	907	5,000	5,000
Total Equipment Under \$5,000		14,141	35,000	30,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	21,932	23,758	21,230
443.110	Telecomm-Admin & Audit	17,528	5,470	10,600
443.300	Maintenance	3,030	5,500	5,500
443.305	Fleet Maintenance	49,019	49,000	54,900
Total Intra Govern/Recov Expens		91,509	83,728	92,230
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	455,834	700,000	110,000
Total Capital Project Transfers		455,834	700,000	110,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	15,000
Total Equipment Over \$5000		0	0	15,000
Division Total: Non-Departmental		984,367	1,469,140	826,866
Department Total: Non-Departmental		984,367	1,469,140	826,866
Fund Total: BUTTE FSA #2		984,367	1,469,140	826,866



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	233,224	238,500	240,100
TOTAL EXPENDITURES	282,283	285,920	309,918

Audit balance as of 6/30/2019 \$ 267,822

Estimated revenues 2019-2020 fiscal year \$ 238,500

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

Estimated adjustment to fund balance (47,420)

Estimated fund balance 6/30/2020 220,402

Estimated revenues 2020-2021 fiscal year 240,100

Estimated expenditures 2020-2021 fiscal year (279,918)
Capital Projects (30,000)

Estimated FY2021 adjustment to fund balance (69,818)

Estimated fund balance 6/30/2021 \$ 150,584

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 253- SUTTON FIRE SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$62,456,870. 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	49,949,890	229,200	-	6,500	222,700
Sr Cit/Vet	12,235,600	56,100	56,100	-	-
Farm	271,380	-	-	-	-
Personal	-	-	-	-	-
Total	62,456,870	285,300	56,100	6,500	222,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$222,700
311 102	Real Property Taxes - Delinquent	12,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	-0-

361 000 INTEREST

361 100	Interest on Investments	<u>400</u>
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TOTAL ESTIMATED REVENUES \$240,100



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	202,615	217,800	222,700
311.102	Real Property-Delinquent	16,575	12,000	12,000
311.400	Penalty & Interest	5,729	5,000	5,000
311.500	Vehicle Tax State Collec	3,232	3,300	0
Total General Property Taxes		228,151	238,100	239,700
RE61-Interest Earnings				
361.100	Interest On Investments	436	400	400
Total Interest Earnings		436	400	400
RE67-Transfer From Other Funds				
367.700	Service Areas	4,637	0	0
Total Transfer From Other Funds		4,637	0	0
Division Total: Non-Departmental		233,224	\$238,500	\$240,100
Department Total: Non-Departmental		233,224	\$238,500	\$240,100
Fund Total: SUTTON FSA #4		233,224	\$238,500	\$240,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	12,647	12,644	2,357
411.200	Temp Wages & Adjmts	7,501	11,000	11,220
411.300	Overtime Wages	7	0	0
411.400	Nonemployee Compensation	35,509	35,000	35,000
Total Salaries & Wages		55,664	58,644	48,577
EX12-Benefits				
412.100	Insurance Contrib	2,689	2,686	634
412.150	On-Call Health Insurance	0	1,343	1,494
412.190	Life Insurance	17	16	4
412.200	Unemployment Contrib	122	352	291
412.300	Medicare	808	850	704
412.400	Retirement Contrib. - DB Plan	0	3,757	742
412.410	PERS Tier IV - DC Plan	2,023	0	0
412.411	PERS Tier IV - Health Plan	120	0	0
412.412	PERS Tier IV - HRA	243	0	0
412.413	PERS Tier IV - OD&D	92	0	0
412.600	Workers Compensation	3,543	3,471	2,814
412.700	Sbs Contribution	3,415	3,595	2,978
Total Benefits		13,072	16,070	9,661
EX21-Communications				
421.100	Communication Network Service	5,769	8,600	10,000
421.200	Postage	130	50	50
Total Communications		5,899	8,650	10,050
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		0	200	200
EX23-Printing				
423.000	Printing	376	100	100
Total Printing		376	100	100
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,292	9,000	10,000
424.500	Garbage Pickups	849	1,200	1,200
424.600	Heating Fuel-Oil	6,543	13,000	13,000
Total Utilities-Building Oprtns		14,684	23,200	24,200
EX25-Rental/Lease				
425.200	Building Rental	10,323	11,190	9,458
425.300	Equipment Rental	1,583	2,000	2,000
Total Rental/Lease		11,906	13,190	11,458



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX26-Professional Charges				
426.300	Dues & Fees	1,140	3,000	3,000
426.600	Computer Software/Online Servi	4,628	5,900	5,900
426.700	Occupational Health	347	300	1,000
426.900	Other Professional Chgs	0	1,275	1,275
Total Professional Charges		6,115	10,475	11,175
EX27-Insurance & Bond				
427.100	Property Insurance	2,387	3,500	4,600
427.200	Vehicle Insurance	7,318	10,000	10,350
427.500	Liability Insurance	124	200	200
Total Insurance & Bond		9,829	13,700	15,150
EX28-Maintenance Services				
428.100	Building Maint Services	2,700	2,200	4,000
428.200	Grounds Maint Services	1,825	4,000	4,000
428.300	Equipment Maint Services	1,790	5,200	5,200
428.400	Vehicle Maint Services	0	8,500	8,500
428.500	Commun Equip Maint Servic	0	1,000	1,000
Total Maintenance Services		6,315	20,900	22,700
EX29-Other Contractual				
429.710	Testing	278	1,500	1,500
429.900	Other Contractual	575	17,800	18,000
Total Other Contractual		853	19,300	19,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	63	800	800
430.200	Copier/Fax Supplies	35	100	100
Total Office Supplies		98	900	900
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,427	7,000	7,000
431.200	Building Maint Supplies	224	5,600	10,000
431.300	Equipment Maint Supplies	355	2,400	2,400
431.400	Grounds Maint Supplies	0	300	300
Total Maintenance Supplies		2,006	15,300	19,700
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	66	1,000	1,000
432.200	Gas	1,452	7,000	7,000
Total Fuel/Oil-Vehicle Use		1,518	8,000	8,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	826	1,000	1,000
433.110	Clothing	4,106	9,000	9,000
433.120	Tools under \$500	0	1,200	1,200
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	39	100	100
433.500	Training Supplies	2,352	2,000	2,000
433.900	Other Supplies	3,013	1,000	1,500
Total Misc Supplies		10,336	14,400	14,900
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,210	5,000	5,000
434.100	Other Equip under \$5,000	610	1,500	1,500
434.300	Furniture Under \$5,000	0	3,000	3,000
Total Equipment Under \$5,000		1,820	9,500	9,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	9,261	11,889	7,951
443.110	Telecomm-Admin & Audit	4,195	4,102	4,624
443.300	Maintenance	4,403	3,500	3,500
443.305	Fleet Maintenance	33,933	33,900	38,072
Total Intra Govern/Recov Expens		51,792	53,391	54,147
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	90,000	0	30,000
Total Capital Project Transfers		90,000	0	30,000
Division Total: Non-Departmental		282,283	285,920	309,918
Department Total: Non-Departmental		282,283	285,920	309,918
Fund Total: SUTTON FSA #4		282,283	285,920	309,918



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	483,728	384,370	561,300
TOTAL EXPENDITURES	516,568	511,603	441,897

Audit balance as of 6/30/2019 \$ 365,812

Estimated revenues 2019-2020 fiscal year \$ 384,370

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

Estimated adjustment to fund balance (127,233)

Estimated fund balance 6/30/2020 238,579

Estimated revenues 2020-2021 fiscal year 561,300

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

Estimated FY2021 adjustment to fund balance 119,403

Estimated fund balance 6/30/2021 \$ 357,982

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 254 - TALKEETNA FIRE SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$204,187,940. A mill rate of 3.04 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	179,728,570	546,300	-	15,600	530,700
Sr Cit/Vet	24,424,480	74,200	74,200	-	-
Farm	-	-	-	-	-
Personal	34,890	100	-	-	100
Total	204,187,940	620,600	74,200	15,600	530,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$530,700
311 102	Real Property Taxes - Delinquent	12,000
311 200	Real Property Taxes – Personal Property	100
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	-0-

342 000 PUBLIC SAFETY

342 400	Building Rental	13,000
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361 000 INTEREST

361 100	Interest on Investments	500
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391 000 PROCEEDS

391 100	Sale of Gfa	<u>-0-</u>
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TOTAL ESTIMATED REVENUES \$561,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	328,682	348,600	530,700
311.102	Real Property-Delinquent	15,476	12,000	12,000
311.200	Personal Property	16	0	100
311.400	Penalty & Interest	6,463	5,000	5,000
311.500	Vehicle Tax State Collec	4,672	4,770	0
Total General Property Taxes		355,309	370,370	547,800
RE42-Public Safety				
342.400	Building Rental	26,000	13,000	13,000
Total Public Safety		26,000	13,000	13,000
RE61-Interest Earnings				
361.100	Interest On Investments	571	1,000	500
Total Interest Earnings		571	1,000	500
RE67-Transfer From Other Funds				
367.400	Capital Projects	97,141	0	0
367.700	Service Areas	4,637	0	0
Total Transfer From Other Funds		101,778	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	70	0	0
Total Other Revenue Sources		70	0	0
Division Total: Non-Departmental		483,728	\$384,370	\$561,300
Department Total: Non-Departmental		483,728	\$384,370	\$561,300
Fund Total: TALKEETNA FSA #24		483,728	\$384,370	\$561,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	20,961	21,063	7,041
411.200	Temp Wages & Adjmts	9,216	10,000	10,000
411.300	Overtime Wages	34	500	100
411.400	Nonemployee Compensation	69,417	80,000	105,000
Total Salaries & Wages		99,628	111,563	122,141
EX12-Benefits				
412.100	Insurance Contrib	5,143	5,138	2,296
412.150	On-Call Health Insurance	2	3,069	4,483
412.190	Life Insurance	32	32	14
412.200	Unemployment Contrib	182	669	733
412.300	Medicare	1,456	1,618	1,771
412.400	Retirement Contrib. - DB Plan	0	6,371	2,232
412.410	PERS Tier IV - DC Plan	3,309	0	0
412.411	PERS Tier IV - Health Plan	199	0	0
412.412	PERS Tier IV - HRA	464	0	0
412.413	PERS Tier IV - OD&D	140	0	0
412.600	Workers Compensation	7,048	7,857	6,976
412.700	Sbs Contribution	6,155	6,839	7,487
Total Benefits		24,130	31,593	25,992
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	400
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		0	300	600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	150
414.200	Exp Reimb- Outside Boro	0	200	200
414.400	Travel Tickets	0	1,000	1,000
Total Expenses Outside Of Boro		0	1,350	1,350
EX21-Communications				
421.100	Communication Network Service	8,502	14,350	14,700
421.200	Postage	0	200	200
Total Communications		8,502	14,550	14,900
EX22-Advertising				
422.000	Advertising	0	250	500
Total Advertising		0	250	500
EX23-Printing				
423.000	Printing	0	650	300
Total Printing		0	650	300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	12,756	15,000	15,000
424.200	Water & Sewer	2,418	2,500	2,500
424.400	Lp-Propane	26	100	100
424.500	Garbage Pickups	64	500	500
424.600	Heating Fuel-Oil	4,155	10,000	10,000
Total Utilities-Building Optrns		19,419	28,100	28,100
EX25-Rental/Lease				
425.200	Building Rental	13,751	14,906	12,600
425.300	Equipment Rental	0	500	500
Total Rental/Lease		13,751	15,406	13,100
EX26-Professional Charges				
426.300	Dues & Fees	1,055	2,000	1,775
426.600	Computer Software/Online Servi	5,421	6,000	6,500
426.700	Occupational Health	850	300	1,200
426.900	Other Professional Chgs	0	2,025	1,500
Total Professional Charges		7,326	10,325	10,975
EX27-Insurance & Bond				
427.100	Property Insurance	1,621	2,500	4,100
427.200	Vehicle Insurance	8,847	13,000	12,500
427.500	Liability Insurance	221	300	350
Total Insurance & Bond		10,689	15,800	16,950
EX28-Maintenance Services				
428.100	Building Maint Services	1,140	4,000	4,000
428.200	Grounds Maint Services	5,693	6,000	7,000
428.300	Equipment Maint Services	4,591	8,500	8,000
428.400	Vehicle Maint Services	1,954	7,000	5,000
428.500	Commun Equip Maint Servic	495	1,000	2,000
428.900	Other Bldg. Maint Service	0	0	500
428.920	Other Maintenance Service	0	500	500
Total Maintenance Services		13,873	27,000	27,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,000	500
429.210	Training/Instructor Fees	0	1,000	500
429.710	Testing	438	2,000	2,000
429.900	Other Contractual	744	1,400	3,000
Total Other Contractual		1,182	5,400	6,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	146	800	500
430.200	Copier/Fax Supplies	35	500	600
Total Office Supplies		181	1,300	1,100
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	16,676	25,000	25,000
431.200	Building Maint Supplies	2,572	2,500	6,000
431.300	Equipment Maint Supplies	1,824	4,000	6,000
431.400	Grounds Maint Supplies	282	500	800
431.900	Other Maint. Supplies	0	500	500
Total Maintenance Supplies		21,354	32,500	38,300
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	503	1,800	1,000
432.200	Gas	7,701	12,000	15,000
Total Fuel/Oil-Vehicle Use		8,204	13,800	16,000
EX33-Misc Supplies				
433.100	Personnel Supplies	5,001	4,000	6,000
433.110	Clothing	3,256	20,000	25,000
433.120	Tools under \$500	247	2,000	2,000
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	244	2,000	2,000
433.900	Other Supplies	1,683	8,000	5,000
Total Misc Supplies		10,431	36,700	40,700
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	5,010	4,000	6,000
434.100	Other Equip under \$5,000	7,413	4,000	7,500
434.300	Furniture Under \$5,000	0	3,000	3,000
Total Equipment Under \$5,000		12,423	11,000	16,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	12,969	16,334	12,630
443.110	Telecomm-Admin & Audit	11,086	3,282	5,187
443.300	Maintenance	1,653	5,500	5,500
443.305	Fleet Maintenance	33,933	33,900	38,072
Total Intra Govern/Recov Expens		59,641	59,016	61,389
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	205,834	95,000	0
Total Capital Project Transfers		205,834	95,000	0
Division Total: Non-Departmental		516,568	511,603	441,897



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
Department Total:	Non-Departmental	516,568	511,603	441,897
Fund Total:	TALKEETNA FSA #24	516,568	511,603	441,897



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	876,032	856,380	890,100
TOTAL EXPENDITURES	1,351,956	858,513	946,992

Audit balance as of 6/30/2019 \$ 369,172

Estimated revenues 2019-2020 fiscal year \$ 856,380

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

Capital Projects (185,000)

Loan-Principle Payment (20,000)

Estimated adjustment to fund balance (22,133)

Estimated fund balance 6/30/2020 347,039

Estimated revenues 2020-2021 fiscal year 890,100

Estimated expenditures 2020-2021 fiscal year (701,992)

Capital Projects (245,000)

Loan-Principle Payment -

Estimated FY2021 adjustment to fund balance (56,892)

Estimated fund balance 6/30/2021 \$ 290,147

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 258- WILLOW FIRE SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$357,732,930. 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	318,256,150	875,200	-	25,000	850,200
Sr Cit/Vet	39,476,780	108,500	108,500	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	357,732,930	983,700	108,500	25,000	850,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$850,200
311 102	Real Property Taxes - Delinquent	25,000
311 400	Penalty & Interest on Delinquent Taxes	14,000
311 500	Vehicle Tax/State Collected	-0-

361 000 INTEREST

361 100	Interest on Investments	900
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369 000 OTHER

369 100	Miscellaneous	-0-
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TOTAL ESTIMATED REVENUES \$890,100



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	788,709	817,000	850,200
311.102	Real Property-Delinquent	29,418	18,000	25,000
311.400	Penalty & Interest	14,542	9,000	14,000
311.500	Vehicle Tax State Collec	9,192	9,380	0
Total General Property Taxes		841,861	853,380	889,200
RE37-Other State Revenue				
337.800	State PERS Relief	4,119	0	0
Total Other State Revenue		4,119	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	954	1,000	900
Total Interest Earnings		954	1,000	900
RE67-Transfer From Other Funds				
367.400	Capital Projects	14,118	0	0
367.700	Service Areas	6,180	0	0
Total Transfer From Other Funds		20,298	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	0	2,000	0
Total Other Revenue Sources		0	2,000	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	8,800	0	0
Total Proceeds Of Gfs Disposal		8,800	0	0
Division Total: Non-Departmental		876,032	\$856,380	\$890,100
Department Total: Non-Departmental		876,032	\$856,380	\$890,100
Fund Total: WILLOW FSA #35		876,032	\$856,380	\$890,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	65,797	67,191	63,287
411.200	Temp Wages & Adjmts	14,866	18,000	18,000
411.300	Overtime Wages	42	0	0
411.400	Nonemployee Compensation	94,463	130,000	130,000
Total Salaries & Wages		175,168	215,191	211,287
EX12-Benefits				
412.100	Insurance Contrib	16,105	16,096	15,072
412.150	On-Call Health Insurance	1	4,987	5,550
412.190	Life Insurance	81	99	92
412.200	Unemployment Contrib	485	1,291	1,268
412.300	Medicare	2,540	3,120	3,064
412.400	Retirement Contrib. - DB Plan	9,988	19,957	20,125
412.410	PERS Tier IV - DC Plan	4,162	0	0
412.411	PERS Tier IV - Health Plan	255	0	0
412.412	PERS Tier IV - HRA	665	0	0
412.413	PERS Tier IV - OD&D	175	0	0
412.600	Workers Compensation	11,139	14,094	12,148
412.700	Sbs Contribution	10,734	13,191	12,952
Total Benefits		56,330	72,835	70,271
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	100	100
413.900	Other Exp - Within Boro	0	0	100
Total Expenses Within Borough		0	200	300
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	947	0	2,500
414.400	Travel Tickets	192	200	1,800
Total Expenses Outside Of Boro		1,139	200	4,300
EX21-Communications				
421.100	Communication Network Service	7,004	11,000	12,000
421.200	Postage	0	400	300
Total Communications		7,004	11,400	12,300
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	20	500	500
Total Printing		20	500	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	15,652	17,000	17,000
424.400	Lp-Propane	7,754	14,000	14,000
424.500	Garbage Pickups	1,179	1,500	1,500
424.600	Heating Fuel-Oil	7,977	14,000	14,000
Total Utilities-Building Optrns		32,562	46,500	46,500
EX25-Rental/Lease				
425.200	Building Rental	27,427	29,731	25,131
425.300	Equipment Rental	1,747	2,500	2,500
Total Rental/Lease		29,174	32,231	27,631
EX26-Professional Charges				
426.300	Dues & Fees	850	1,500	1,500
426.600	Computer Software/Online Servi	5,865	3,500	5,000
426.700	Occupational Health	596	2,000	2,000
426.900	Other Professional Chgs	0	8,000	10,000
Total Professional Charges		7,311	15,000	18,500
EX27-Insurance & Bond				
427.100	Property Insurance	4,440	6,000	8,500
427.200	Vehicle Insurance	24,792	32,000	35,000
427.500	Liability Insurance	432	550	650
427.900	Insurance Deductible	0	2,000	0
Total Insurance & Bond		29,664	40,550	44,150
EX28-Maintenance Services				
428.100	Building Maint Services	0	6,400	7,000
428.200	Grounds Maint Services	2,343	2,000	3,000
428.300	Equipment Maint Services	4,764	8,500	7,500
428.400	Vehicle Maint Services	2,374	10,000	10,000
428.500	Commun Equip Maint Servic	595	1,000	1,000
428.920	Other Maintenance Service	0	250	250
Total Maintenance Services		10,076	28,150	28,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,233	0	1,200
429.210	Training/Instructor Fees	0	0	1,000
429.710	Testing	278	800	800
429.900	Other Contractual	1,334	14,100	15,000
Total Other Contractual		2,845	14,900	18,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	142	1,000	1,000
430.200	Copier/Fax Supplies	0	400	500
Total Office Supplies		142	1,400	1,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	23,040	21,700	18,000
431.200	Building Maint Supplies	3,883	7,000	5,000
431.300	Equipment Maint Supplies	6,537	5,000	5,000
431.400	Grounds Maint Supplies	0	800	800
Total Maintenance Supplies		33,460	34,500	28,800
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	398	1,600	1,500
432.200	Gas	12,244	17,800	15,000
Total Fuel/Oil-Vehicle Use		12,642	19,400	16,500
EX33-Misc Supplies				
433.100	Personnel Supplies	3,229	6,000	10,000
433.110	Clothing	21,010	15,000	20,000
433.120	Tools under \$500	143	1,500	1,500
433.200	Medical Supplies	0	500	500
433.300	Books/Subscriptions	69	400	400
433.500	Training Supplies	0	3,500	3,500
433.900	Other Supplies	417	10,000	10,000
Total Misc Supplies		24,868	36,900	45,900
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	2,238	2,500	6,000
434.100	Other Equip under \$5,000	3,414	15,000	20,000
434.300	Furniture Under \$5,000	0	2,000	2,000
Total Equipment Under \$5,000		5,652	19,500	28,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	19,347	21,708	18,582
443.110	Telecomm-Admin & Audit	13,483	7,248	19,509
443.300	Maintenance	2,142	4,500	4,500
443.305	Fleet Maintenance	45,219	45,200	50,712
Total Intra Govern/Recov Expens		80,191	78,656	93,303
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	835,808	185,000	245,000
Total Capital Project Transfers		835,808	185,000	245,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	7,900	5,000	5,000
Total Equipment Over \$5000		7,900	5,000	5,000
Division Total: Non-Departmental		1,351,956	858,513	946,992
Department Total: Non-Departmental		1,351,956	858,513	946,992
Fund Total: WILLOW FSA #35		1,351,956	858,513	946,992



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	2,228,773	1,372,460	1,438,700
TOTAL EXPENDITURES	650,832	721,220	1,593,778

Audit balance as of 6/30/2019 \$ 5,736,513

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

Estimated expenditures 2019-2020 fiscal year (544,469)
Capital Projects (176,751)

Estimated adjustment to fund balance 651,240

Estimated fund balance 6/30/2020 6,387,753

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

Estimated expenditures 201-2020 fiscal year (643,778)
Capital Projects (950,000)

Estimated FY2021 adjustment to fund balance (155,078)

Estimated fund balance 6/30/2021 \$ 6,232,675

**MATANUSKA-SUSITNA BOROUGH
REVENUE COMMENTARY**

FUND 259- GR. PALMER CONSOLIDATED FIRE SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$1,717,829,830. 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	1,502,650,900	1,442,500	-	41,200	1,401,300
Sr Cit/Vet	183,946,150	176,500	176,500	-	-
Farm	28,681,060	-	-	-	-
Personal	2,551,720	2,400	-	-	2,400
Total	1,717,829,830	1,621,400	176,500	41,200	1,403,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,401,300
311 102	Real Property-Delinquent	20,000
311 200	Personal Property Taxes	2,400
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Tax/State Collected	-0-

361 000 INTEREST

361 100	Interest on Investments	7,000
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369 000 OTHER

369 100	Miscellaneous	-0-
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TOTAL ESTIMATED REVENUES	<u>\$1,438,700</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE11-General Property Taxes				
311.100	Real Property	1,247,223	1,305,300	1,401,300
311.102	Real Property-Delinquent	23,739	16,000	20,000
311.200	Personal Property	2,579	2,500	2,400
311.400	Penalty & Interest	11,073	8,000	8,000
311.500	Vehicle Tax State Collec	32,000	32,660	0
Total General Property Taxes		1,316,614	1,364,460	1,431,700
RE61-Interest Earnings				
361.100	Interest On Investments	7,412	7,000	7,000
Total Interest Earnings		7,412	7,000	7,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	902,299	0	0
367.700	Service Areas	2,448	0	0
Total Transfer From Other Funds		904,747	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	0	1,000	0
Total Other Revenue Sources		0	1,000	0
Division Total: Non-Departmental		2,228,773	\$1,372,460	\$1,438,700
Department Total: Non-Departmental		2,228,773	\$1,372,460	\$1,438,700
Fund Total: GR PALMER CONS. FSA #132		2,228,773	\$1,372,460	\$1,438,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 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	1,459	1,517	12,214
411.300	Overtime Wages	8	0	0
411.400	Nonemployee Compensation	235	0	0
Total Salaries & Wages		1,702	1,517	12,214
EX12-Benefits				
412.100	Insurance Contrib	746	746	2,850
412.150	On-Call Health Insurance	1	0	0
412.190	Life Insurance	5	5	17
412.200	Unemployment Contrib	9	9	73
412.300	Medicare	25	22	177
412.400	Retirement Contrib. - DB Plan	0	434	3,879
412.410	PERS Tier IV - DC Plan	203	0	0
412.411	PERS Tier IV - Health Plan	14	0	0
412.412	PERS Tier IV - HRA	68	0	0
412.413	PERS Tier IV - OD&D	4	0	0
412.600	Workers Compensation	25	8	639
412.700	Sbs Contribution	105	93	749
Total Benefits		1,205	1,317	8,384
EX21-Communications				
421.100	Communication Network Service	3,805	4,500	5,500
Total Communications		3,805	4,500	5,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,726	13,000	13,000
424.300	Natural Gas	2,632	4,500	4,500
424.600	Heating Fuel-Oil	3,511	6,000	8,000
Total Utilities-Building Oprtns		15,869	23,500	25,500
EX25-Rental/Lease				
425.200	Building Rental	20,644	22,378	18,916
Total Rental/Lease		20,644	22,378	18,916
EX26-Professional Charges				
426.300	Dues & Fees	155	500	500
426.600	Computer Software/Online Servi	525	500	2,000
Total Professional Charges		680	1,000	2,500
EX27-Insurance & Bond				
427.100	Property Insurance	4,033	5,600	7,750
427.200	Vehicle Insurance	16,714	21,000	23,600
Total Insurance & Bond		20,747	26,600	31,350



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

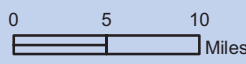
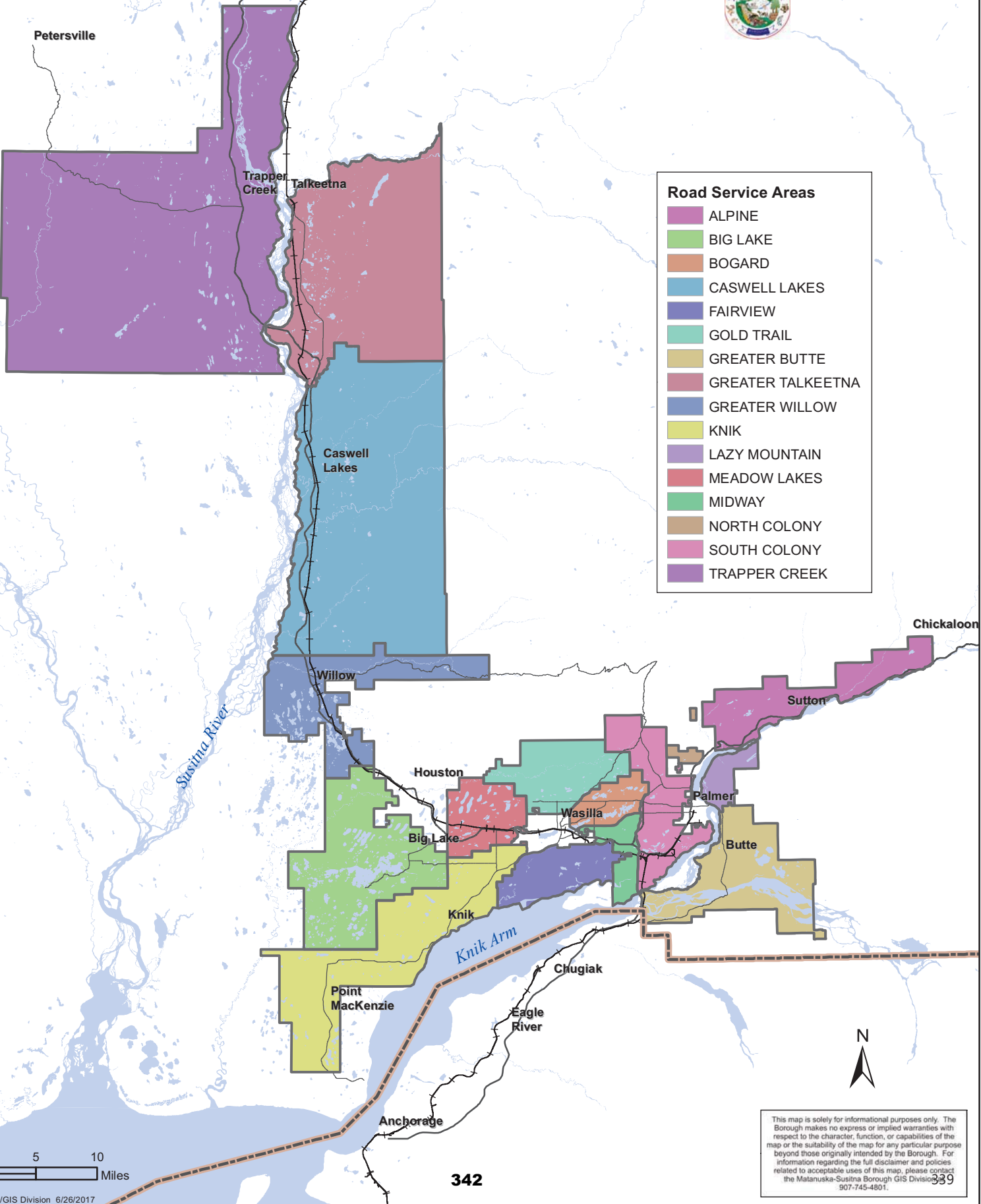
<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX28-Maintenance Services				
428.100	Building Maint Services	4,462	3,000	6,000
428.200	Grounds Maint Services	0	1,000	1,000
428.300	Equipment Maint Services	1,519	1,000	1,000
428.400	Vehicle Maint Services	0	1,000	1,000
428.500	Commun Equip Maint Servic	0	1,000	1,000
Total Maintenance Services		5,981	7,000	10,000
EX29-Other Contractual				
429.900	Other Contractual	382,783	391,366	445,102
Total Other Contractual		382,783	391,366	445,102
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	3,000	3,000
431.200	Building Maint Supplies	4,316	2,000	4,000
431.300	Equipment Maint Supplies	45	0	0
431.400	Grounds Maint Supplies	0	800	800
Total Maintenance Supplies		4,361	5,800	7,800
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	162	500	500
Total Fuel/Oil-Vehicle Use		162	500	500
EX33-Misc Supplies				
433.110	Clothing	0	1,760	4,000
433.900	Other Supplies	0	1,500	2,000
Total Misc Supplies		0	3,260	6,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	900	900
Total Equipment Under \$5,000		0	900	900
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	9,514	10,239	15,735
443.110	Telecomm-Admin & Audit	23,670	19,692	26,275
443.300	Maintenance	1,801	7,000	7,000
443.305	Fleet Maintenance	17,908	17,900	20,102
Total Intra Govern/Recov Expens		52,893	54,831	69,112
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	140,000	176,751	950,000
Total Capital Project Transfers		140,000	176,751	950,000
Division Total: Non-Departmental		650,832	721,220	1,593,778
Department Total: Non-Departmental		650,832	721,220	1,593,778
Fund Total: GR PALMER CONS. FSA #132		650,832	721,220	1,593,778



ROAD SERVICE AREAS

265 Road Service Administration	346
270 Midway	352
271 Fairview	357
272 Caswell Lakes	362
273 South Colony	367
274 Knik	372
275 Lazy Mountain	377
276 Greater Willow	382
277 Big Lake	387
278 North Colony	392
279 Bogard	397
280 Greater Butte	402
281 Meadow Lakes	407
282 Gold Trails	412
283 Greater Talkeetna	417
284 Trapper Creek	422
285 Alpine	426
286 Jimmy's Drive	431

Matanuska-Susitna Borough ROAD SERVICE AREAS



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MATANUSKA-SUSITNA BOROUGH

**ROAD SERVICE AREAS
Revenue Summary**

REVENUE SUMMARY

Fund	Service Area	2018-2019	2019-2020	2020-2021
		Actual	Amended	Approved
270	Midway	1,719,662	1,907,450	1,946,480
271	Fairview	1,231,515	1,277,890	1,465,600
272	Caswell Lake	640,776	679,000	739,540
273	South Colony	1,605,092	1,642,020	1,957,820
274	Knik	3,009,662	3,053,540	3,373,500
275	Lazy Mountain	253,943	260,060	306,000
276	Greater Willow	953,682	972,690	1,081,200
277	Big Lake	1,312,431	1,325,130	1,511,440
278	North Colony	202,743	218,740	229,780
279	Bogard	1,820,132	1,906,120	2,182,880
280	Greater Butte	974,686	1,003,310	1,130,100
281	Meadow Lakes	2,060,120	2,124,030	2,361,940
282	Gold Trails	1,885,744	1,896,780	2,192,120
283	Greater Talkeetna	633,299	651,410	720,400
284	Trapper Creek	239,431	239,060	252,060
285	Alpine	260,482	266,700	305,060
286	Jimmy's Drive	-	-	15,400
Total Road Service Areas		18,803,400	19,423,930	21,771,320

Fund	Service Area	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
265	Admin-Road Service	2,586,570	3,569,185	3,197,405



MATANUSKA-SUSITNA BOROUGH

ROAD SERVICE AREAS Revenue and Expenditure Detail

		REVENUE DETAIL			
Fund	Fund Title	Mileage	Property Taxes	Other Revenue	Total Revenues
270	Midway	46.67	1,946,080	400	1,946,480
271	Fairview	58.79	1,465,300	300	1,465,600
272	Caswell Lakes	76.46	739,340	200	739,540
273	South Colony	109.34	1,957,420	400	1,957,820
274	Knik	171.52	3,373,100	400	3,373,500
275	Lazy Mountain	13.99	305,800	200	306,000
276	Greater Willow	65.85	1,080,900	300	1,081,200
277	Big Lake	104.81	1,510,840	600	1,511,440
278	North Colony	14.36	229,580	200	229,780
279	Bogard	90.82	2,182,280	600	2,182,880
280	Greater Butte	48.06	1,129,700	400	1,130,100
281	Meadow Lakes	100.38	2,361,540	400	2,361,940
282	Gold Trails	110.12	2,191,720	400	2,192,120
283	Greater Talkeetna	66.16	720,000	400	720,400
284	Trapper Creek	21.19	251,760	300	252,060
285	Alpine	19.45	304,860	200	305,060
286	Jimmy's Drive		-	15,400	15,400
Totals		1,117.97	21,750,220	21,100	21,771,320

		EXPENDITURE DETAIL			
Fund	Fund Title	Contractual & Other Expenditures	Transfer For Capital Projects	265 Admin Allocation	Total Expenditure Budget
270	Midway	640,459	1,194,168	224,928	2,059,555
271	Fairview	642,527	757,215	198,475	1,598,217
272	Caswell Lakes	519,025	124,648	157,874	801,547
273	South Colony	1,246,270	568,342	267,221	2,081,833
274	Knik	1,455,613	1,599,090	504,089	3,558,792
275	Lazy Mountain	232,857	124,953	40,434	398,244
276	Greater Willow	587,809	387,055	166,977	1,141,841
277	Big Lake	1,062,706	624,085	264,147	1,950,938
278	North Colony	171,938	89,705	36,643	298,286
279	Bogard	1,021,484	1,166,526	305,667	2,493,677
280	Greater Butte	516,367	593,912	157,191	1,267,470
281	Meadow Lakes	978,969	1,287,798	333,455	2,600,222
282	Gold Trails	1,083,309	1,004,978	319,023	2,407,310
283	Greater Talkeetna	532,373	116,319	135,846	784,538
284	Trapper Creek	190,459	87,408	49,280	327,147
285	Alpine	288,551	-	36,155	324,706
286	Jimmy's Drive	15,400	-	-	15,400
Totals		11,186,116	9,726,202	3,197,405	24,109,723



MATANUSKA-SUSITNA BOROUGH

ROAD SERVICE AREAS

Expenditure Summary and Schedule of Long Term Debt

EXPENDITURE SUMMARY

Fund	Service Area	2018-2019	2019-2020	2020-2021
		Actual	Amended	Approved
270	Midway	1,602,092	2,084,073	2,059,555
271	Fairview	1,097,217	1,346,222	1,598,217
272	Caswell Lake	579,903	713,253	801,547
273	South Colony	1,506,399	1,721,527	2,081,833
274	Knik	2,850,076	3,122,698	3,558,792
275	Lazy Mountain	161,780	299,545	398,244
276	Greater Willow	893,280	1,083,198	1,141,841
277	Big Lake	874,385	1,435,440	1,950,938
278	North Colony	143,876	266,371	298,286
279	Bogard	1,504,682	2,029,396	2,493,677
280	Greater Butte	836,548	1,162,458	1,267,470
281	Meadow Lakes	1,819,966	2,213,494	2,600,222
282	Gold Trails	1,668,328	1,974,132	2,407,310
283	Greater Talkeetna	567,870	827,504	784,538
284	Trapper Creek	162,829	376,271	327,147
285	Alpine	215,069	323,788	324,706
286	Jimmy's Drive	-	-	15,400
Total Road Service Areas		16,484,300	20,979,370	24,109,723

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

Fund	Fund Name	2018-2019 Actual	2019-2020 Amended	2020-2021 Approved
265	Admin-Road Service	2,586,592	3,569,185	3,197,405

SCHEDULE OF LONG TERM DEBT
Road Service Area Debt Service

Fund	Salted Sand Storage Building	Share of DEC Loan	Balance at 7/1/2020	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2021
270	Midway	39,908	17,401	2,063	261	2,324	15,338
271	Fairview	23,449	10,224	1,213	153	1,366	9,011
273	South Colony	86,039	37,524	4,449	563	5,012	33,075
275	Lazy Mountain	472	204	24	3	27	180
278	North Colony	10,619	4,628	549	70	619	4,079
279	Bogard Road	79,757	34,775	4,124	522	4,646	30,651
280	Greater Butte	4,483	1,955	232	29	261	1,723
282	Gold Trails	48,079	20,962	2,486	314	2,800	18,476
285	Alpine	2,152	937	111	14	125	826
Total Debt Service Requirements		294,958	128,610	15,251	1,929	17,180	113,359



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	2,586,570	3,569,185	3,197,405
TOTAL EXPENDITURES	2,586,592	3,569,185	3,197,405

Audit balance as of 6/30/2019 \$ -

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

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

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2020 -

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

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

Estimated FY2021 adjustment to fund balance -

Estimated fund balance 6/30/2021 \$ -



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Revenue</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE37-Other State Revenue				
337.800	State PERS Relief	75,924	0	0
Total Other State Revenue		75,924	0	0
RE67-Transfer From Other Funds				
367.400	Capital Projects	4	0	0
Total Transfer From Other Funds		4	0	0
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	2,499,577	3,569,185	3,197,405
Total Recovery Wage,Fringe,Exp		2,499,577	3,569,185	3,197,405
RE69-Other Revenue Sources				
369.100	Miscellaneous	1,256	0	0
Total Other Revenue Sources		1,256	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	9,809	0	0
Total Proceeds Of Gfs Disposal		9,809	0	0
Division Total: Non-Departmental		2,586,570	\$3,569,185	\$3,197,405
Department Total: Non-Departmental		2,586,570	\$3,569,185	\$3,197,405
Fund Total: ADM-ROAD SERVICE AREAS		2,586,570	\$3,569,185	\$3,197,405



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,056,982	1,287,687	1,344,756
411.200	Temp Wages & Adjmts	93,226	100,000	100,000
411.300	Overtime Wages	110,046	100,000	120,000
Total Salaries & Wages		1,260,254	1,487,687	1,564,756
EX12-Benefits				
412.100	Insurance Contrib	316,298	391,557	391,557
412.190	Life Insurance	1,982	2,403	2,403
412.200	Unemployment Contrib	7,577	8,926	9,389
412.300	Medicare	18,359	21,571	22,689
412.400	Retirement Contrib. - DB Plan	183,124	397,017	451,877
412.410	PERS Tier IV - DC Plan	103,747	0	0
412.411	PERS Tier IV - Health Plan	6,329	0	0
412.412	PERS Tier IV - HRA	19,148	0	0
412.413	PERS Tier IV - OD&D	1,736	0	0
412.600	Workers Compensation	59,592	75,649	89,434
412.700	Sbs Contribution	76,428	91,195	95,920
Total Benefits		794,320	988,318	1,063,269
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	265	265
413.300	Exp Allowance-Within Boro	275	265	265
Total Expenses Within Borough		275	530	530
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,569	0	0
414.400	Travel Tickets	764	0	0
Total Expenses Outside Of Boro		2,333	0	0
EX21-Communications				
421.100	Communication Network Service	16,847	25,200	25,500
421.200	Postage	783	1,100	1,100
Total Communications		17,630	26,300	26,600
EX22-Advertising				
422.000	Advertising	2,186	5,300	5,300
Total Advertising		2,186	5,300	5,300
EX23-Printing				
423.000	Printing	251	1,100	1,100
Total Printing		251	1,100	1,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,781	13,939	19,000
424.200	Water & Sewer	1,437	1,600	1,600
424.300	Natural Gas	2,406	3,700	3,700
424.400	Lp-Propane	2,073	2,675	3,200
424.500	Garbage Pickups	2,435	1,625	1,100
Total Utilities-Building Oprtns		17,132	23,539	28,600
EX25-Rental/Lease				
425.300	Equipment Rental	6,804	8,000	8,000
Total Rental/Lease		6,804	8,000	8,000
EX26-Professional Charges				
426.300	Dues & Fees	1,290	1,600	1,600
426.500	Recording Fees	0	100	100
426.600	Computer Software/Online Servi	10,189	5,300	5,300
426.700	Occupational Health	6,537	6,600	6,600
426.900	Other Professional Chgs	0	(1,700)	3,700
Total Professional Charges		18,016	11,900	17,300
EX27-Insurance & Bond				
427.100	Property Insurance	1,307	2,500	4,750
427.500	Liability Insurance	2,576	3,500	4,250
Total Insurance & Bond		3,883	6,000	9,000
EX28-Maintenance Services				
428.200	Grounds Maint Services	5,845	1,600	1,600
428.300	Equipment Maint Services	6,688	9,850	21,000
428.400	Vehicle Maint Services	7,156	17,150	21,000
Total Maintenance Services		19,689	28,600	43,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,843	2,300	5,300
429.210	Training/Instructor Fees	1,250	5,300	5,300
429.710	Testing	0	2,100	2,100
429.900	Other Contractual	5,236	279	5,300
Total Other Contractual		9,329	9,979	18,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,989	2,200	4,200
Total Office Supplies		1,989	2,200	4,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 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	7,799	21,000	30,000
431.200	Building Maint Supplies	0	1,100	1,100
431.300	Equipment Maint Supplies	17,084	28,600	27,000
431.400	Grounds Maint Supplies	0	1,100	1,100
431.900	Other Maint. Supplies	519	1,707	0
Total Maintenance Supplies		25,402	53,507	59,200
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	539	2,100	2,100
432.200	Gas	50,083	73,603	84,000
Total Fuel/Oil-Vehicle Use		50,622	75,703	86,100
EX33-Misc Supplies				
433.100	Personnel Supplies	2,228	4,450	4,200
433.110	Clothing	3,170	5,200	5,300
433.120	Tools under \$500	6,026	3,700	3,700
433.200	Medical Supplies	0	550	550
433.300	Books/Subscriptions	501	800	800
433.900	Other Supplies	109,477	147,422	120,000
Total Misc Supplies		121,402	162,122	134,550
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	4,964	5,300	5,400
434.100	Other Equip under \$5,000	6,515	15,800	15,800
434.300	Furniture Under \$5,000	395	1,100	1,100
Total Equipment Under \$5,000		11,874	22,200	22,300
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	5,000	10,000	12,500
443.260	Computer - Admin & Audit	4,700	5,000	7,500
443.280	Finance - Admin & Audit	9,200	20,000	20,000
443.290	Legal - Admin & Audit	4,200	10,000	10,000
443.310	Planning-Admin & Audit	0	10,000	10,000
Total Intra Govern/Recov Expens		23,100	55,000	60,000
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	601,200	45,000
446.500	Transfer To- Fund 480	193,300	0	0
Total Capital Project Transfers		193,300	601,200	45,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	6,801	0	0
Total Equipment Over \$5000		6,801	0	0
Division Total: Non-Departmental		2,586,592	3,569,185	3,197,405



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
Department Total:	Non-Departmental	2,586,592	3,569,185	3,197,405
Fund Total:	ADM-ROAD SERVICE AREAS	2,586,592	3,569,185	3,197,405



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	1,719,662	1,907,450	1,946,480
TOTAL EXPENDITURES	1,602,092	2,084,073	2,059,555

Audit balance as of 6/30/2019 \$ 343,794

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

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

Capital Projects (1,145,971)

Loan-Principal payment (2,033)

Estimated adjustment to fund balance (178,656)

Estimated fund balance 6/30/2020 165,138

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

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

Capital Projects (1,194,168)

Loan-Principal payment (2,063)

Estimated FY2021 adjustment to fund balance (115,138)

Estimated fund balance 6/30/2021 \$ 50,000

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

FUND 270 - MIDWAY ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$717,712,180. 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	654,441,070	1,819,300	-	52,000	1,767,300
Sr Cit/Vet	57,169,120	158,900	158,900	-	-
Farm	5,638,930	-	-	-	-
Personal	463,060	1,200	-	-	1,200
Total	717,712,180	1,979,400	158,900	52,000	1,768,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,767,300
311 102	Real Property Taxes - Delinquent	35,000
311 200	Personal Property Taxes	1,200
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	127,580

361 000 INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES		<u>\$1,946,480</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,611,148	1,827,400	1,767,300
311.102	Real Property-Delinquent	50,206	25,000	35,000
311.200	Personal Property	1,277	1,200	1,200
311.400	Penalty & Interest	18,264	15,000	15,000
311.500	Vehicle Tax State Collec	37,480	38,250	127,580
Total General Property Taxes		1,718,375	1,906,850	1,946,080
RE61-Interest Earnings				
361.100	Interest On Investments	483	600	400
Total Interest Earnings		483	600	400
RE69-Other Revenue Sources				
369.100	Miscellaneous	804	0	0
Total Other Revenue Sources		804	0	0
Division Total: Non-Departmental		1,719,662	\$1,907,450	\$1,946,480
Department Total: Non-Departmental		1,719,662	\$1,907,450	\$1,946,480
Fund Total: MIDWAY RSA #9		1,719,662	\$1,907,450	\$1,946,480



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	15,380	15,000	15,000
411.300	Overtime Wages	174	1,000	1,000
Total Salaries & Wages		15,554	16,000	16,000
EX12-Benefits				
412.200	Unemployment Contrib	96	96	96
412.300	Medicare	231	232	232
412.400	Retirement Contrib. - DB Plan	0	286	309
412.600	Workers Compensation	913	918	1,005
412.700	Sbs Contribution	975	981	981
Total Benefits		2,215	2,513	2,623
EX24-Utilities-Building Oprtns				
424.100	Electricity	22,403	31,500	31,500
424.500	Garbage Pickups	0	325	325
Total Utilities-Building Oprtns		22,403	31,825	31,825
EX25-Rental/Lease				
425.300	Equipment Rental	0	5,200	5,200
Total Rental/Lease		0	5,200	5,200
EX26-Professional Charges				
426.500	Recording Fees	67	0	0
426.900	Other Professional Chgs	12,095	0	1,000
Total Professional Charges		12,162	0	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	135	200	300
427.500	Liability Insurance	29	50	50
Total Insurance & Bond		164	250	350
EX28-Maintenance Services				
428.600	Road Maintenance Services	358,052	442,800	454,800
Total Maintenance Services		358,052	442,800	454,800
EX29-Other Contractual				
429.900	Other Contractual	9,678	12,800	8,400
Total Other Contractual		9,678	12,800	8,400
EX33-Misc Supplies				
433.900	Other Supplies	74,193	108,600	120,000
Total Misc Supplies		74,193	108,600	120,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	322	300	261
Total Loan Payments		322	300	261



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 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	221,499	317,814	224,928
Total Intra Govern/Recov Expens		221,499	317,814	224,928
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	885,850	1,145,971	1,194,168
Total Capital Project Transfers		885,850	1,145,971	1,194,168
Division Total: Non-Departmental		1,602,092	2,084,073	2,059,555
Department Total: Non-Departmental		1,602,092	2,084,073	2,059,555
Fund Total: MIDWAY RSA #9		1,602,092	2,084,073	2,059,555



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	1,231,515	1,277,890	1,465,600
TOTAL EXPENDITURES	1,097,217	1,346,222	1,598,217

Audit balance as of 6/30/2019 \$ 253,356

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

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

Capital Projects (519,697)

Loan-Principal payment (1,195)

Estimated adjustment to fund balance (69,527)

Estimated fund balance 6/30/2020 183,829

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

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

Capital Projects (757,215)

Loan-Principal payment (1,213)

Estimated FY2021 adjustment to fund balance (133,830)

Estimated fund balance 6/30/2021 \$ 49,999

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

FUND 271 - FAIRVIEW ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$783,589,570. 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	708,385,550	1,310,500	-	37,400	1,273,100
Sr Cit/Vet	73,100,830	135,200	135,200	-	-
Farm	2,103,190	-	-	-	-
Personal	-	-	-	-	-
Total	783,589,570	1,445,700	135,200	37,400	1,273,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,273,100
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Taxes	176,200

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES		<u>\$1,465,600</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,157,801	1,208,700	1,273,100
311.102	Real Property-Delinquent	11,036	6,500	10,000
311.400	Penalty & Interest	7,394	6,000	6,000
311.500	Vehicle Tax State Collec	54,952	56,090	176,200
Total General Property Taxes		1,231,183	1,277,290	1,465,300
RE61-Interest Earnings				
361.100	Interest On Investments	332	600	300
Total Interest Earnings		332	600	300
Division Total: Non-Departmental		1,231,515	\$1,277,890	\$1,465,600
Department Total: Non-Departmental		1,231,515	\$1,277,890	\$1,465,600
Fund Total: FAIRVIEW RSA #14		1,231,515	\$1,277,890	\$1,465,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	15,418	15,000	15,000
411.300	Overtime Wages	371	1,000	1,000
Total Salaries & Wages		15,789	16,000	16,000
EX12-Benefits				
412.200	Unemployment Contrib	92	96	96
412.300	Medicare	222	232	232
412.400	Retirement Contrib. - DB Plan	0	286	309
412.600	Workers Compensation	878	918	1,005
412.700	Sbs Contribution	938	981	981
Total Benefits		2,130	2,513	2,623
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,000	6,300	6,300
424.500	Garbage Pickups	0	229	1,100
Total Utilities-Building Oprtns		5,000	6,529	7,400
EX25-Rental/Lease				
425.300	Equipment Rental	0	5,000	5,000
Total Rental/Lease		0	5,000	5,000
EX26-Professional Charges				
426.900	Other Professional Chgs	3,709	5,000	5,000
Total Professional Charges		3,709	5,000	5,000
EX27-Insurance & Bond				
427.100	Property Insurance	80	150	150
427.500	Liability Insurance	496	700	600
Total Insurance & Bond		576	850	750
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	1,000
428.600	Road Maintenance Services	396,575	436,155	485,200
Total Maintenance Services		396,575	436,155	486,200
EX29-Other Contractual				
429.900	Other Contractual	6,525	8,845	8,400
Total Other Contractual		6,525	8,845	8,400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	871	1,000
Total Maintenance Supplies		0	871	1,000
EX33-Misc Supplies				
433.900	Other Supplies	59,933	123,000	110,000
Total Misc Supplies		59,933	123,000	110,000



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	189	180	154
Total Loan Payments		189	180	154
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	161,811	221,582	198,475
Total Intra Govern/Recov Expens		161,811	221,582	198,475
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	444,980	519,697	757,215
Total Capital Project Transfers		444,980	519,697	757,215
Division Total: Non-Departmental		1,097,217	1,346,222	1,598,217
Department Total: Non-Departmental		1,097,217	1,346,222	1,598,217
Fund Total: FAIRVIEW RSA #14		1,097,217	1,346,222	1,598,217



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	640,776	679,000	739,540
TOTAL EXPENDITURES	579,903	713,253	801,547

Audit balance as of 6/30/2019 \$ 146,260

Estimated revenues 2019-2020 fiscal year \$ 679,000

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

Estimated adjustment to fund balance (34,253)

Estimated fund balance 6/30/2020 112,007

Estimated revenues 2020-2021 fiscal year 739,540

Estimated expenditures 2020-2021 fiscal year (676,899)
Capital Projects (124,648)

Estimated FY2021 adjustment to fund balance (62,007)

Estimated fund balance 6/30/2021 \$ 50,000

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

FUND 272 -CASWELL LAKES ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$174,020,400. 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	156,873,100	643,100	-	18,300	642,800
Sr Cit/Vet	17,147,300	70,300	70,300	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	174,020,400	713,400	70,300	18,300	624,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$624,800
311 102	Real Property Taxes - Delinquent	30,000
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	64,540

361 000 INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES		<u>\$739,540</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	563,160	612,800	624,800
311.102	Real Property-Delinquent	36,714	30,000	30,000
311.400	Penalty & Interest	21,161	16,000	20,000
311.500	Vehicle Tax State Collec	19,540	19,950	64,540
Total General Property Taxes		640,575	678,750	739,340
RE61-Interest Earnings				
361.100	Interest On Investments	201	250	200
Total Interest Earnings		201	250	200
Division Total: Non-Departmental		640,776	\$679,000	\$739,540
Department Total: Non-Departmental		640,776	\$679,000	\$739,540
Fund Total: CASWELL LAKE RSA #15		640,776	\$679,000	\$739,540



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	5,513	10,000	10,000
411.300	Overtime Wages	17	1,000	1,000
Total Salaries & Wages		5,530	11,000	11,000
EX12-Benefits				
412.200	Unemployment Contrib	34	66	66
412.300	Medicare	82	160	160
412.400	Retirement Contrib. - DB Plan	0	286	309
412.600	Workers Compensation	325	631	691
412.700	Sbs Contribution	347	674	674
Total Benefits		788	1,817	1,900
EX22-Advertising				
422.000	Advertising	0	0	200
Total Advertising		0	0	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	500	625	625
424.500	Garbage Pickups	0	575	500
Total Utilities-Building Oprtns		500	1,200	1,125
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,100	1,100
Total Rental/Lease		0	1,100	1,100
EX26-Professional Charges				
426.300	Dues & Fees	500	500	600
426.500	Recording Fees	35	0	0
426.900	Other Professional Chgs	0	3,125	3,200
Total Professional Charges		535	3,625	3,800
EX27-Insurance & Bond				
427.500	Liability Insurance	485	650	600
427.900	Insurance Deductible	0	20,000	0
Total Insurance & Bond		485	20,650	600
EX28-Maintenance Services				
428.300	Equipment Maint Services	4,068	0	1,000
428.600	Road Maintenance Services	403,947	447,608	478,900
Total Maintenance Services		408,015	447,608	479,900
EX29-Other Contractual				
429.900	Other Contractual	8,847	8,400	8,400
Total Other Contractual		8,847	8,400	8,400



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	1,730	1,892	1,000
Total Maintenance Supplies		1,730	1,892	1,000
EX33-Misc Supplies				
433.900	Other Supplies	7,665	8,000	10,000
Total Misc Supplies		7,665	8,000	10,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	117,378	168,723	157,874
Total Intra Govern/Recov Expens		117,378	168,723	157,874
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	28,430	39,238	124,648
Total Capital Project Transfers		28,430	39,238	124,648
Division Total: Non-Departmental		579,903	713,253	801,547
Department Total: Non-Departmental		579,903	713,253	801,547
Fund Total: CASWELL LAKE RSA #15		579,903	713,253	801,547



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	1,605,092	1,642,020	1,957,820
TOTAL EXPENDITURES	1,506,399	1,721,527	2,081,833

Audit balance as of 6/30/2019 \$ 263,471

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

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

Capital Projects (291,938)

Loan-Principal payment (4,383)

Estimated adjustment to fund balance (83,890)

Estimated fund balance 6/30/2020 179,581

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

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

Capital Projects (568,342)

Loan-Principal payment (4,449)

Estimated FY2021 adjustment to fund balance (128,462)

Estimated fund balance 6/30/2021 \$ 51,119

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

FUND 273- SOUTH COLONY ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$1,306,170,190. A mill rate of 1.50 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	1,128,566,440	1,692,800	-	48,400	1,644,400
Sr Cit/Vet	140,980,480	211,400	211,400	-	-
Farm	36,606,270	-	-	-	-
Personal	17,000	-	-	-	-
Total	1,306,170,190	1,904,200	211,400	48,400	1,644,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,644,400
311 102	Real Property Taxes - Delinquent	15,000
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Taxes	290,020

361 000 INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES		<u>\$1,957,820</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue**

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Revenue</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	1,480,348	1,530,200	1,644,400
311.102	Real Property-Delinquent	20,956	8,000	15,000
311.200	Personal Property	27	0	0
311.400	Penalty & Interest	10,385	8,000	8,000
311.500	Vehicle Tax State Collec	92,900	94,820	290,020
Total General Property Taxes		1,604,616	1,641,020	1,957,420
RE61-Interest Earnings				
361.100	Interest On Investments	476	1,000	400
Total Interest Earnings		476	1,000	400
Division Total: Non-Departmental		1,605,092	\$1,642,020	\$1,957,820
Department Total: Non-Departmental		1,605,092	\$1,642,020	\$1,957,820
Fund Total: SOUTH COLONY RSA #16		1,605,092	\$1,642,020	\$1,957,820



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	26,230	30,000	30,000
411.300	Overtime Wages	9	1,000	1,000
Total Salaries & Wages		26,239	31,000	31,000
EX12-Benefits				
412.200	Unemployment Contrib	158	186	186
412.300	Medicare	382	450	450
412.400	Retirement Contrib. - DB Plan	0	286	309
412.600	Workers Compensation	1,509	1,779	1,947
412.700	Sbs Contribution	1,612	1,900	1,900
Total Benefits		3,661	4,601	4,792
EX24-Utilities-Building Oprtns				
424.100	Electricity	59,722	68,000	70,000
424.500	Garbage Pickups	0	315	315
Total Utilities-Building Oprtns		59,722	68,315	70,315
EX26-Professional Charges				
426.200	Legal	27,500	0	0
426.300	Dues & Fees	0	(50)	0
426.500	Recording Fees	0	50	0
426.900	Other Professional Chgs	48,033	3,200	3,200
Total Professional Charges		75,533	3,200	3,200
EX27-Insurance & Bond				
427.100	Property Insurance	290	400	550
427.500	Liability Insurance	529	700	650
Total Insurance & Bond		819	1,100	1,200
EX28-Maintenance Services				
428.600	Road Maintenance Services	722,008	798,350	874,700
Total Maintenance Services		722,008	798,350	874,700
EX29-Other Contractual				
429.900	Other Contractual	9,697	27,960	10,500
Total Other Contractual		9,697	27,960	10,500
EX33-Misc Supplies				
433.900	Other Supplies	167,531	221,690	250,000
Total Misc Supplies		167,531	221,690	250,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	694	625	563
Total Loan Payments		694	625	563



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	194,145	272,748	267,221
Total Intra Govern/Recov Expens		194,145	272,748	267,221
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	246,350	291,938	568,342
Total Capital Project Transfers		246,350	291,938	568,342
Division Total: Non-Departmental		1,506,399	1,721,527	2,081,833
Department Total: Non-Departmental		1,506,399	1,721,527	2,081,833
Fund Total: SOUTH COLONY RSA #16		1,506,399	1,721,527	2,081,833



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	3,009,662	3,053,540	3,373,500
TOTAL EXPENDITURES	2,850,076	3,122,698	3,558,792

Audit balance as of 6/30/2019 \$ 303,331

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

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

Capital Projects (1,157,660)

Estimated adjustment to fund balance (69,158)

Estimated fund balance 6/30/2020 234,173

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

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

Capital Projects (1,599,090)

Estimated FY2021 adjustment to fund balance (185,292)

Estimated fund balance 6/30/2021 \$ 48,881

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

FUND 274- KNIK ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$1,173,775,610. A mill rate of 2.92 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	1,057,577,300	3,088,100	-	88,300	2,999,800
Sr Cit/Vet	113,407,800	331,100	331,100	-	-
Farm	651,710	-	-	-	-
Personal	2,138,800	6,200	-	100	6,100
Total	1,173,775,610	3,425,400	331,100	88,400	3,005,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	2,999,800
311 102	Real Property Taxes - Delinquent	40,000
311 200	Personal Property	6,100
311 400	Penalty & Interest on Delinquent Taxes	27,000
311 500	Vehicle Taxes	300,200

361 000 INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES \$3,373,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,782,245	2,879,800	2,999,800
311.102	Real Property-Delinquent	74,072	30,000	40,000
311.200	Personal Property	6,204	6,100	6,100
311.400	Penalty & Interest	32,068	20,000	27,000
311.500	Vehicle Tax State Collec	114,660	117,040	300,200
Total General Property Taxes		3,009,249	3,052,940	3,373,100
RE61-Interest Earnings				
361.100	Interest On Investments	413	600	400
Total Interest Earnings		413	600	400
Division Total: Non-Departmental		3,009,662	\$3,053,540	\$3,373,500
Department Total: Non-Departmental		3,009,662	\$3,053,540	\$3,373,500
Fund Total: KNIK RSA #17		3,009,662	\$3,053,540	\$3,373,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	35,741	40,000	40,000
411.300	Overtime Wages	247	1,000	1,000
Total Salaries & Wages		35,988	41,000	41,000
EX12-Benefits				
412.200	Unemployment Contrib	218	246	246
412.300	Medicare	525	595	595
412.400	Retirement Contrib. - DB Plan	0	286	309
412.600	Workers Compensation	2,078	2,353	2,575
412.700	Sbs Contribution	2,220	2,513	2,513
Total Benefits		5,041	5,993	6,238
EX24-Utilities-Building Oprtns				
424.100	Electricity	15,288	18,300	18,300
424.500	Garbage Pickups	6	(1,586)	625
Total Utilities-Building Oprtns		15,294	16,714	18,925
EX26-Professional Charges				
426.900	Other Professional Chgs	0	8,400	8,400
Total Professional Charges		0	8,400	8,400
EX27-Insurance & Bond				
427.500	Liability Insurance	90	150	150
427.900	Insurance Deductible	1,500	0	0
Total Insurance & Bond		1,590	150	150
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	1,000
428.600	Road Maintenance Services	1,112,692	1,068,540	1,168,500
Total Maintenance Services		1,112,692	1,068,540	1,169,500
EX29-Other Contractual				
429.900	Other Contractual	1,735	10,000	10,400
Total Other Contractual		1,735	10,000	10,400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	871	1,000
Total Maintenance Supplies		0	871	1,000
EX33-Misc Supplies				
433.900	Other Supplies	146,632	235,900	200,000
Total Misc Supplies		146,632	235,900	200,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	437,004	577,470	504,089
Total Intra Govern/Recov Expens		437,004	577,470	504,089



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,094,100	1,157,660	1,599,090
Total Capital Project Transfers		1,094,100	1,157,660	1,599,090
Division Total: Non-Departmental		2,850,076	3,122,698	3,558,792
Department Total: Non-Departmental		2,850,076	3,122,698	3,558,792
Fund Total: KNIK RSA #17		2,850,076	3,122,698	3,558,792



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	253,943	260,060	306,000
TOTAL EXPENDITURES	161,780	299,545	398,244

Audit balance as of 6/30/2019 \$ 181,777

Estimated revenues 2019-2020 fiscal year \$ 260,060

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

Capital Projects (34,805)

Loan-Principal payment (24)

Estimated adjustment to fund balance (39,509)

Estimated fund balance 6/30/2020 142,268

Estimated revenues 2020-2021 fiscal year 306,000

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

Capital Projects (124,953)

Loan-Principal payment (24)

Estimated FY2021 adjustment to fund balance (92,268)

Estimated fund balance 6/30/2021 \$ 50,000

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

FUND 275-LAZY MOUNTAIN ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$125,900,120. 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	106,250,070	266,600	-	7,600	259,000
Sr Cit/Vet	17,240,100	43,200	43,200	-	-
Farm	2,409,950	-	-	-	-
Personal	-	-	-	-	-
Total	125,900,120	309,800	43,200	7,600	259,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$259,000
311 102	Real Property Taxes - Delinquent	5,000
311 400	Penalty & Interest on Delinquent Taxes	3,000
311 500	Vehicle Taxes	38,800

361 000 INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES \$306,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	232,345	242,700	259,000
311.102	Real Property-Delinquent	6,043	2,500	5,000
311.400	Penalty & Interest	3,025	2,000	3,000
311.500	Vehicle Tax State Collec	12,312	12,560	38,800
Total General Property Taxes		253,725	259,760	305,800
RE61-Interest Earnings				
361.100	Interest On Investments	218	300	200
Total Interest Earnings		218	300	200
Division Total: Non-Departmental		253,943	\$260,060	\$306,000
Department Total: Non-Departmental		253,943	\$260,060	\$306,000
Fund Total: LAZY MOUNTAIN RSA #19		253,943	\$260,060	\$306,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	3,450	800	1,500
411.300	Overtime Wages	33	500	500
Total Salaries & Wages		3,483	1,300	2,000
EX12-Benefits				
412.200	Unemployment Contrib	21	8	12
412.300	Medicare	51	19	29
412.400	Retirement Contrib. - DB Plan	0	142	154
412.600	Workers Compensation	200	75	126
412.700	Sbs Contribution	214	80	123
Total Benefits		486	324	444
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,500	8,400	8,400
424.500	Garbage Pickups	0	100	100
Total Utilities-Building Oprtns		6,500	8,500	8,500
EX26-Professional Charges				
426.900	Other Professional Chgs	0	2,600	2,600
Total Professional Charges		0	2,600	2,600
EX27-Insurance & Bond				
427.100	Property Insurance	2	5	5
427.500	Liability Insurance	16	50	5
Total Insurance & Bond		18	55	10
EX28-Maintenance Services				
428.600	Road Maintenance Services	101,057	174,800	178,300
Total Maintenance Services		101,057	174,800	178,300
EX29-Other Contractual				
429.900	Other Contractual	695	4,200	4,200
Total Other Contractual		695	4,200	4,200
EX33-Misc Supplies				
433.900	Other Supplies	22,153	36,800	36,800
Total Misc Supplies		22,153	36,800	36,800
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	4	0	3
Total Loan Payments		4	0	3
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	21,494	36,161	40,434
Total Intra Govern/Recov Expens		21,494	36,161	40,434



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 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	5,890	34,805	124,953
Total Capital Project Transfers		5,890	34,805	124,953
Division Total: Non-Departmental		161,780	299,545	398,244
Department Total: Non-Departmental		161,780	299,545	398,244
Fund Total: LAZY MOUNTAIN RSA #19		161,780	299,545	398,244



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	953,682	972,690	1,081,200
TOTAL EXPENDITURES	893,280	1,083,198	1,141,841

Audit balance as of 6/30/2019 \$ 221,149

Estimated revenues 2019-2020 fiscal year \$ 972,690

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

Capital Projects (309,667)

Estimated adjustment to fund balance (110,508)

Estimated fund balance 6/30/2020 110,641

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

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

Capital Projects (387,055)

Estimated FY2021 adjustment to fund balance (60,641)

Estimated fund balance 6/30/2021 \$ 50,000

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

FUND 276- GREATER WILLOW ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$309,089,930. 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	276,746,860	968,600	-	27,700	940,900
Sr Cit/Vet	32,343,070	113,200	113,200	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	309,089,930	1,081,800	113,200	27,700	940,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$940,900
311 102	Real Property Taxes - Delinquent	26,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	99,000

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,081,200</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE11-General Property Taxes				
311.100	Real Property	880,891	907,600	940,900
311.102	Real Property-Delinquent	26,700	18,000	26,000
311.400	Penalty & Interest	14,817	15,000	15,000
311.500	Vehicle Tax State Collec	30,952	31,590	99,000
Total General Property Taxes		953,360	972,190	1,080,900
RE61-Interest Earnings				
361.100	Interest On Investments	322	500	300
Total Interest Earnings		322	500	300
Division Total: Non-Departmental		953,682	\$972,690	\$1,081,200
Department Total: Non-Departmental		953,682	\$972,690	\$1,081,200
Fund Total: GREATER WILLOW RSA #20		953,682	\$972,690	\$1,081,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	16,081	20,000	25,000
411.300	Overtime Wages	366	1,000	1,000
Total Salaries & Wages		16,447	21,000	26,000
EX12-Benefits				
412.200	Unemployment Contrib	100	126	156
412.300	Medicare	240	305	377
412.400	Retirement Contrib. - DB Plan	0	286	309
412.600	Workers Compensation	950	1,205	1,633
412.700	Sbs Contribution	1,015	1,287	1,594
Total Benefits		2,305	3,209	4,069
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,000	6,300	6,300
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		5,000	6,550	6,550
EX25-Rental/Lease				
425.300	Equipment Rental	0	2,100	2,000
Total Rental/Lease		0	2,100	2,000
EX26-Professional Charges				
426.300	Dues & Fees	0	2,500	0
426.500	Recording Fees	0	150	0
426.900	Other Professional Chgs	0	700	2,500
Total Professional Charges		0	3,350	2,500
EX27-Insurance & Bond				
427.500	Liability Insurance	1,419	2,000	1,750
Total Insurance & Bond		1,419	2,000	1,750
EX28-Maintenance Services				
428.300	Equipment Maint Services	4,068	1,500	1,500
428.600	Road Maintenance Services	429,812	459,308	470,500
Total Maintenance Services		433,880	460,808	472,000
EX29-Other Contractual				
429.900	Other Contractual	7,850	31,500	31,500
Total Other Contractual		7,850	31,500	31,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	1,730	1,892	1,000
Total Maintenance Supplies		1,730	1,892	1,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX33-Misc Supplies				
433.900	Other Supplies	36,388	42,000	40,440
Total Misc Supplies		36,388	42,000	40,440
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	140,831	199,122	166,977
Total Intra Govern/Recov Expens		140,831	199,122	166,977
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	247,430	309,667	387,055
Total Capital Project Transfers		247,430	309,667	387,055
Division Total: Non-Departmental		893,280	1,083,198	1,141,841
Department Total: Non-Departmental		893,280	1,083,198	1,141,841
Fund Total: GREATER WILLOW RSA #20		893,280	1,083,198	1,141,841



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	1,312,431	1,325,130	1,511,440
TOTAL EXPENDITURES	874,385	1,435,440	1,950,938

Audit balance as of 6/30/2019 \$ 599,808

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

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

Estimated adjustment to fund balance (110,310)

Estimated fund balance 6/30/2020 489,498

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

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

Estimated FY2021 adjustment to fund balance (439,498)

Estimated fund balance 6/30/2021 \$ 50,000

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

FUND 277-BIG LAKE ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$565,050,790. 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	511,296,690	1,314,000	-	37,500	1,276,500
Sr Cit/Vet	52,991,250	136,100	136,100	-	-
Farm	260,980	-	-	-	-
Personal	501,870	1,200	-	-	1,200
Total	565,050,790	1,451,300	136,100	37,500	1,277,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,276,500
311 102	Real Property Taxes - Delinquent	30,000
311 200	Personal Property Taxes	1,200
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	183,140

361 000 INTEREST

361 100	Interest earnings	<u>600</u>
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TOTAL ESTIMATED REVENUES \$1,511,440



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,181,151	1,232,600	1,276,500
311.102	Real Property-Delinquent	55,277	20,000	30,000
311.200	Personal Property	1,245	1,200	1,200
311.400	Penalty & Interest	22,372	18,000	20,000
311.500	Vehicle Tax State Collec	51,760	52,830	183,140
Total General Property Taxes		1,311,805	1,324,630	1,510,840
RE61-Interest Earnings				
361.100	Interest On Investments	625	500	600
Total Interest Earnings		625	500	600
RE67-Transfer From Other Funds				
367.400	Capital Projects	1	0	0
Total Transfer From Other Funds		1	0	0
Division Total: Non-Departmental		1,312,431	\$1,325,130	\$1,511,440
Department Total: Non-Departmental		1,312,431	\$1,325,130	\$1,511,440
Fund Total: BIG LAKE RSA #21		1,312,431	\$1,325,130	\$1,511,440



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	13,905	20,000	20,000
411.300	Overtime Wages	99	1,000	1,000
Total Salaries & Wages		14,004	21,000	21,000
EX12-Benefits				
412.200	Unemployment Contrib	90	126	126
412.300	Medicare	216	305	305
412.400	Retirement Contrib. - DB Plan	0	286	309
412.600	Workers Compensation	855	1,205	1,319
412.700	Sbs Contribution	913	1,287	1,287
Total Benefits		2,074	3,209	3,346
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,091	7,900	10,000
424.500	Garbage Pickups	0	100	100
Total Utilities-Building Oprtns		7,091	8,000	10,100
EX26-Professional Charges				
426.300	Dues & Fees	200	0	0
426.900	Other Professional Chgs	15,975	5,000	5,000
Total Professional Charges		16,175	5,000	5,000
EX27-Insurance & Bond				
427.500	Liability Insurance	35	50	60
427.900	Insurance Deductible	0	5,404	0
Total Insurance & Bond		35	5,454	60
EX28-Maintenance Services				
428.300	Equipment Maint Services	7,644	0	0
428.600	Road Maintenance Services	516,411	789,396	810,700
Total Maintenance Services		524,055	789,396	810,700
EX29-Other Contractual				
429.900	Other Contractual	200	30,915	31,500
Total Other Contractual		200	30,915	31,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	4,798	585	1,000
Total Maintenance Supplies		4,798	585	1,000
EX33-Misc Supplies				
433.900	Other Supplies	67,112	220,500	180,000
Total Misc Supplies		67,112	220,500	180,000



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	166,951	242,010	264,147
Total Intra Govern/Recov Expens		166,951	242,010	264,147
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	71,890	109,371	624,085
Total Capital Project Transfers		71,890	109,371	624,085
Division Total: Non-Departmental		874,385	1,435,440	1,950,938
Department Total: Non-Departmental		874,385	1,435,440	1,950,938
Fund Total: BIG LAKE RSA #21		874,385	1,435,440	1,950,938



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	202,743	218,740	229,780
TOTAL EXPENDITURES	143,876	266,371	298,286

Audit balance as of 6/30/2019 \$ 167,227

Estimated revenues 2019-2020 fiscal year \$ 218,740

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

Capital Projects (55,902)

Loan-Principal payment (541)

Estimated adjustment to fund balance (48,172)

Estimated fund balance 6/30/2020 119,055

Estimated revenues 2020-2021 fiscal year 229,780

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

Capital Projects (89,705)

Loan-Principal payment (549)

Estimated FY2021 adjustment to fund balance (69,055)

Estimated fund balance 6/30/2021 \$ 50,000

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

FUND 278- NORTH COLONY ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$52,634,370. A mill rate of 4.59 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	45,045,110	206,700	-	5,900	200,800
Sr Cit/Vet	6,883,350	31,500	31,500	-	-
Farm	705,910	-	-	-	-
Personal	-	-	-	-	-
Total	52,634,370	238,200	31,500	5,900	200,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$200,800
311 102	Real Property Taxes - Delinquent	6,000
311 400	Penalty & Interest on Delinquent Taxes	3,000
311 500	Vehicle Taxes	19,780

361 000 INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES \$229,780



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	183,343	203,100	200,800
311.102	Real Property-Delinquent	9,152	6,000	6,000
311.400	Penalty & Interest	3,814	3,000	3,000
311.500	Vehicle Tax State Collec	6,212	6,340	19,780
Total General Property Taxes		202,521	218,440	229,580
RE61-Interest Earnings				
361.100	Interest On Investments	222	300	200
Total Interest Earnings		222	300	200
Division Total: Non-Departmental		202,743	\$218,740	\$229,780
Department Total: Non-Departmental		202,743	\$218,740	\$229,780
Fund Total: NORTH COLONY RSA #23		202,743	\$218,740	\$229,780



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,662	5,000	5,000
411.300	Overtime Wages	115	500	500
Total Salaries & Wages		2,777	5,500	5,500
EX12-Benefits				
412.200	Unemployment Contrib	17	33	33
412.300	Medicare	41	80	80
412.400	Retirement Contrib. - DB Plan	0	143	154
412.600	Workers Compensation	159	316	345
412.700	Sbs Contribution	170	337	337
Total Benefits		387	909	949
EX24-Utilities-Building Oprtns				
424.100	Electricity	500	630	630
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		500	880	880
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,500	1,500
Total Rental/Lease		0	1,500	1,500
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX27-Insurance & Bond				
427.100	Property Insurance	36	50	70
427.500	Liability Insurance	12	20	20
Total Insurance & Bond		48	70	90
EX28-Maintenance Services				
428.600	Road Maintenance Services	95,292	118,100	120,500
Total Maintenance Services		95,292	118,100	120,500
EX29-Other Contractual				
429.900	Other Contractual	695	4,200	4,200
Total Other Contractual		695	4,200	4,200
EX33-Misc Supplies				
433.900	Other Supplies	22,804	36,750	36,750
Total Misc Supplies		22,804	36,750	36,750
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	86	80	69
Total Loan Payments		86	80	69



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 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	21,287	40,980	36,643
Total Intra Govern/Recov Expens		21,287	40,980	36,643
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	55,902	89,705
Total Capital Project Transfers		0	55,902	89,705
Division Total: Non-Departmental		143,876	266,371	298,286
Department Total: Non-Departmental		143,876	266,371	298,286
Fund Total: NORTH COLONY RSA #23		143,876	266,371	298,286



MATANUSKA-SUSITNA BOROUGH

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

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	1,820,132	1,906,120	2,182,880
TOTAL EXPENDITURES	1,504,682	2,029,396	2,493,677

Audit balance as of 6/30/2019 \$ 492,260

Estimated revenues 2019-2020 fiscal year \$ 1,906,120

Estimated expenditures 2019-2020 fiscal year (1,315,170)

Capital Projects (714,226)

Loan-Principal payment (4,063)

Estimated adjustment to fund balance (127,339)

Estimated fund balance 6/30/2020 364,921

Estimated revenues 2020-2021 fiscal year 2,182,880

Estimated expenditures 2020-2021 fiscal year (1,327,151)

Capital Projects (1,166,526)

Loan-Principal payment (4,124)

Estimated FY2021 adjustment to fund balance (314,921)

Estimated fund balance 6/30/2021 \$ 50,000

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

FUND 279-BOGARD ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$1,242,905,950. A mill rate of 1.73 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	1,111,549,180	1,922,900	-	54,900	1,868,000
Sr Cit/Vet	123,185,580	213,100	213,100	-	-
Farm	4,810,500	-	-	-	-
Personal	3,360,690	5,800	-	100	5,700
Total	1,242,905,950	2,141,800	213,100	55,000	1,873,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,868,000
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	5,700
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	278,580

361 000 INTEREST

361 100	Interest earnings	<u>600</u>
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TOTAL ESTIMATED REVENUES	<u>\$2,182,880</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,693,839	1,788,200	1,868,000
311.102	Real Property-Delinquent	25,557	18,000	20,000
311.200	Personal Property	6,620	6,400	5,700
311.400	Penalty & Interest	11,688	9,000	10,000
311.500	Vehicle Tax State Collec	81,820	83,520	278,580
Total General Property Taxes		1,819,524	1,905,120	2,182,280
RE61-Interest Earnings				
361.100	Interest On Investments	608	1,000	600
Total Interest Earnings		608	1,000	600
Division Total: Non-Departmental		1,820,132	\$1,906,120	\$2,182,880
Department Total: Non-Departmental		1,820,132	\$1,906,120	\$2,182,880
Fund Total: BOGARD RSA #25		1,820,132	\$1,906,120	\$2,182,880



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	29,026	30,000	30,000
411.300	Overtime Wages	125	1,000	1,000
Total Salaries & Wages		29,151	31,000	31,000
EX12-Benefits				
412.200	Unemployment Contrib	174	186	186
412.300	Medicare	420	450	450
412.400	Retirement Contrib. - DB Plan	0	286	309
412.600	Workers Compensation	1,660	1,779	1,947
412.700	Sbs Contribution	1,772	1,900	1,900
Total Benefits		4,026	4,601	4,792
EX24-Utilities-Building Oprtns				
424.100	Electricity	34,314	42,500	45,000
424.500	Garbage Pickups	12	250	250
Total Utilities-Building Oprtns		34,326	42,750	45,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	7,000	7,500
Total Rental/Lease		0	7,000	7,500
EX26-Professional Charges				
426.900	Other Professional Chgs	0	6,300	6,300
Total Professional Charges		0	6,300	6,300
EX27-Insurance & Bond				
427.100	Property Insurance	269	350	520
427.500	Liability Insurance	68	100	100
Total Insurance & Bond		337	450	620
EX28-Maintenance Services				
428.600	Road Maintenance Services	516,594	685,172	730,600
Total Maintenance Services		516,594	685,172	730,600
EX29-Other Contractual				
429.900	Other Contractual	15,922	15,428	8,400
Total Other Contractual		15,922	15,428	8,400
EX33-Misc Supplies				
433.900	Other Supplies	139,795	200,400	186,500
Total Misc Supplies		139,795	200,400	186,500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	643	600	522
Total Loan Payments		643	600	522



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	222,048	321,469	305,667
Total Intra Govern/Recov Expens		222,048	321,469	305,667
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	541,840	714,226	1,166,526
Total Capital Project Transfers		541,840	714,226	1,166,526
Division Total: Non-Departmental		1,504,682	2,029,396	2,493,677
Department Total: Non-Departmental		1,504,682	2,029,396	2,493,677
Fund Total: BOGARD RSA #25		1,504,682	2,029,396	2,493,677



MATANUSKA-SUSITNA BOROUGH

**FUND 280 - GREATER BUTTE ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	974,686	1,003,310	1,130,100
TOTAL EXPENDITURES	836,548	1,162,458	1,267,470

Audit balance as of 6/30/2019 \$ 346,978

Estimated revenues 2019-2020 fiscal year \$ 1,003,310

Estimated expenditures 2019-2020 fiscal year (689,591)

Capital Projects (472,867)

Loan-Principal payment (228)

Estimated adjustment to fund balance (159,376)

Estimated fund balance 6/30/2020 187,602

Estimated revenues 2020-2021 fiscal year 1,130,100

Estimated expenditures 2020-2021 fiscal year (673,558)

Capital Projects (593,912)

Loan-Principal payment (232)

Estimated FY2021 adjustment to fund balance (137,602)

Estimated fund balance 6/30/2021 \$ 50,000

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

FUND 280- GREATER BUTTE ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$353,070,750. 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	293,908,830	1,013,900	-	28,900	985,000
Sr Cit/Vet	56,832,190	196,000	196,000	-	-
Farm	2,329,730	-	-	-	-
Personal	-	-	-	-	-
Total	353,070,750	1,209,900	196,000	28,900	985,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$985,000
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	11,000
311 500	Vehicle Taxes	113,700

361 000 INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,130,100</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue**

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Revenue</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	893,683	942,400	985,000
311.102	Real Property-Delinquent	29,565	15,000	20,000
311.400	Penalty & Interest	13,039	10,000	11,000
311.500	Vehicle Tax State Collec	34,840	35,560	113,700
Total General Property Taxes		971,127	1,002,960	1,129,700
RE61-Interest Earnings				
361.100	Interest On Investments	440	350	400
Total Interest Earnings		440	350	400
RE67-Transfer From Other Funds				
367.400	Capital Projects	3,119	0	0
Total Transfer From Other Funds		3,119	0	0
Division Total: Non-Departmental		974,686	\$1,003,310	\$1,130,100
Department Total: Non-Departmental		974,686	\$1,003,310	\$1,130,100
Fund Total: GREATER BUTTE RSA #26		974,686	\$1,003,310	\$1,130,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	13,407	10,000	15,000
411.300	Overtime Wages	512	1,000	1,000
Total Salaries & Wages		13,919	11,000	16,000
EX12-Benefits				
412.200	Unemployment Contrib	84	66	96
412.300	Medicare	202	160	232
412.400	Retirement Contrib. - DB Plan	0	286	309
412.600	Workers Compensation	799	631	1,005
412.700	Sbs Contribution	854	674	981
Total Benefits		1,939	1,817	2,623
EX24-Utilities-Building Oprtns				
424.100	Electricity	15,500	18,400	18,400
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		15,500	18,650	18,650
EX25-Rental/Lease				
425.300	Equipment Rental	0	5,000	5,000
Total Rental/Lease		0	5,000	5,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	2,000	2,000
Total Professional Charges		0	2,000	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	16	50	30
427.500	Liability Insurance	24	50	35
Total Insurance & Bond		40	100	65
EX28-Maintenance Services				
428.600	Road Maintenance Services	282,606	337,700	344,500
428.900	Other Bldg. Maint Service	0	9,764	0
Total Maintenance Services		282,606	347,464	344,500
EX29-Other Contractual				
429.900	Other Contractual	895	236	2,500
Total Other Contractual		895	236	2,500
EX33-Misc Supplies				
433.900	Other Supplies	73,087	115,500	125,000
Total Misc Supplies		73,087	115,500	125,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	37	25	29
Total Loan Payments		37	25	29



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	123,635	187,799	157,191
Total Intra Govern/Recov Expens		123,635	187,799	157,191
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	324,890	472,867	593,912
Total Capital Project Transfers		324,890	472,867	593,912
Division Total: Non-Departmental		836,548	1,162,458	1,267,470
Department Total: Non-Departmental		836,548	1,162,458	1,267,470
Fund Total: GREATER BUTTE RSA #26		836,548	1,162,458	1,267,470



MATANUSKA-SUSITNA BOROUGH

**FUND 281 - MEADOW LAKES ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	2,060,120	2,124,030	2,361,940
TOTAL EXPENDITURES	1,819,966	2,213,494	2,600,222

Audit balance as of 6/30/2019 \$ 378,865

Estimated revenues 2019-2020 fiscal year \$ 2,124,030

Estimated expenditures 2019-2020 fiscal year (1,359,475)
Capital Projects (854,019)

Estimated adjustment to fund balance (89,464)

Estimated fund balance 6/30/2020 289,401

Estimated revenues 2020-2021 fiscal year 2,361,940

Estimated expenditures 2020-2021 fiscal year (1,312,424)
Capital Projects (1,287,798)

Estimated FY2021 adjustment to fund balance (238,282)

Estimated fund balance 6/30/2021 \$ 51,119

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

FUND 281- MEADOW LAKES ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$692,118,860. 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	617,545,300	2,149,000	-	61,400	2,087,600
Sr Cit/Vet	72,442,850	252,100	252,100	-	-
Farm	122,890	-	-	-	-
Personal	2,007,820	6,900	-	100	6,800
Total	692,118,860	2,408,000	252,100	61,500	2,094,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$2,087,600
311 102	Real Property Taxes - Delinquent	40,000
311 200	Personal Property Taxes	6,800
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	207,140

361 000 INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES \$2,361,940



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

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Revenue</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,861,974	2,002,600	2,087,600
311.102	Real Property-Delinquent	91,619	30,000	40,000
311.200	Personal Property	8,310	8,100	6,800
311.400	Penalty & Interest	36,216	20,000	20,000
311.500	Vehicle Tax State Collec	61,560	62,830	207,140
Total General Property Taxes		2,059,679	2,123,530	2,361,540
RE61-Interest Earnings				
361.100	Interest On Investments	441	500	400
Total Interest Earnings		441	500	400
Division Total: Non-Departmental		2,060,120	\$2,124,030	\$2,361,940
Department Total: Non-Departmental		2,060,120	\$2,124,030	\$2,361,940
Fund Total: MEADOW LAKES RSA #27		2,060,120	\$2,124,030	\$2,361,940



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	15,613	25,000	25,000
411.300	Overtime Wages	317	1,000	1,000
Total Salaries & Wages		15,930	26,000	26,000
EX12-Benefits				
412.200	Unemployment Contrib	97	156	156
412.300	Medicare	233	377	377
412.400	Retirement Contrib. - DB Plan	0	286	309
412.600	Workers Compensation	920	1,492	1,633
412.700	Sbs Contribution	982	1,594	1,594
Total Benefits		2,232	3,905	4,069
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,380	20,000	20,000
424.500	Garbage Pickups	171	2,250	2,250
Total Utilities-Building Oprtns		9,551	22,250	22,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	8,000	8,000
Total Rental/Lease		0	8,000	8,000
EX26-Professional Charges				
426.900	Other Professional Chgs	1,170	6,000	6,000
Total Professional Charges		1,170	6,000	6,000
EX27-Insurance & Bond				
427.500	Liability Insurance	518	700	650
Total Insurance & Bond		518	700	650
EX28-Maintenance Services				
428.600	Road Maintenance Services	701,046	747,000	762,000
Total Maintenance Services		701,046	747,000	762,000
EX29-Other Contractual				
429.900	Other Contractual	7,409	25,000	25,000
Total Other Contractual		7,409	25,000	25,000
EX33-Misc Supplies				
433.900	Other Supplies	109,030	147,000	125,000
Total Misc Supplies		109,030	147,000	125,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	268,080	373,620	333,455
Total Intra Govern/Recov Expens		268,080	373,620	333,455



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	705,000	854,019	1,287,798
Total Capital Project Transfers		705,000	854,019	1,287,798
Division Total: Non-Departmental		1,819,966	2,213,494	2,600,222
Department Total: Non-Departmental		1,819,966	2,213,494	2,600,222
Fund Total: MEADOW LAKES RSA #27		1,819,966	2,213,494	2,600,222



MATANUSKA-SUSITNA BOROUGH

**FUND 282 - GOLD TRAIL ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	1,885,744	1,896,780	2,192,120
TOTAL EXPENDITURES	1,668,328	1,974,132	2,407,310

Audit balance as of 6/30/2019 \$ 347,477

Estimated revenues 2019-2020 fiscal year \$ 1,896,780

Estimated expenditures 2019-2020 fiscal year (1,404,585)

Capital Projects (569,547)

Loan-Principal payment (2,450)

Estimated adjustment to fund balance (79,802)

Estimated fund balance 6/30/2020 267,675

Estimated revenues 2020-2021 fiscal year 2,192,120

Estimated expenditures 2020-2021 fiscal year (1,402,332)

Capital Projects (1,004,978)

Loan-Principal payment (2,486)

Estimated FY2021 adjustment to fund balance (217,676)

Estimated fund balance 6/30/2021 \$ 49,999

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

FUND 282- GOLD TRAILS ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$1,072,974,240. 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	958,792,220	1,907,900	-	54,500	1,853,400
Sr Cit/Vet	110,151,540	219,200	219,200	-	-
Farm	4,030,480	-	-	-	-
Personal	-	-	-	-	-
Total	1,072,974,240	2,127,100	219,200	54,500	1,853,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,853,400
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	12,000
311 500	Vehicle Taxes	306,320

361 000 INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES		<u>\$2,192,120</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,703,727	1,765,400	1,853,400
311.102	Real Property-Delinquent	32,954	18,000	20,000
311.400	Penalty & Interest	14,868	10,000	12,000
311.500	Vehicle Tax State Collec	100,640	102,730	306,320
Total General Property Taxes		1,852,189	1,896,130	2,191,720
RE61-Interest Earnings				
361.100	Interest On Investments	448	650	400
Total Interest Earnings		448	650	400
RE67-Transfer From Other Funds				
367.400	Capital Projects	33,107	0	0
Total Transfer From Other Funds		33,107	0	0
Division Total: Non-Departmental		1,885,744	\$1,896,780	\$2,192,120
Department Total: Non-Departmental		1,885,744	\$1,896,780	\$2,192,120
Fund Total: GOLD TRAIL RSA #28		1,885,744	\$1,896,780	\$2,192,120



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	30,541	35,000	35,000
411.300	Overtime Wages	149	1,000	1,000
Total Salaries & Wages		30,690	36,000	36,000
EX12-Benefits				
412.200	Unemployment Contrib	188	216	216
412.300	Medicare	453	522	522
412.400	Retirement Contrib. - DB Plan	0	286	309
412.600	Workers Compensation	1,791	2,066	2,261
412.700	Sbs Contribution	1,913	2,207	2,207
Total Benefits		4,345	5,297	5,515
EX24-Utilities-Building Oprtns				
424.100	Electricity	39,932	47,250	45,000
424.500	Garbage Pickups	0	2,250	2,250
Total Utilities-Building Oprtns		39,932	49,500	47,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	8,000	8,000
Total Rental/Lease		0	8,000	8,000
EX26-Professional Charges				
426.900	Other Professional Chgs	1,279	16,105	5,000
Total Professional Charges		1,279	16,105	5,000
EX27-Insurance & Bond				
427.100	Property Insurance	162	250	320
427.500	Liability Insurance	79	100	110
Total Insurance & Bond		241	350	430
EX28-Maintenance Services				
428.600	Road Maintenance Services	739,208	798,100	825,800
Total Maintenance Services		739,208	798,100	825,800
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	121,321	147,395	150,000
Total Misc Supplies		121,321	147,395	150,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	388	350	314
Total Loan Payments		388	350	314



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 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	244,074	338,488	319,023
Total Intra Govern/Recov Expens		244,074	338,488	319,023
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	486,850	569,547	1,004,978
Total Capital Project Transfers		486,850	569,547	1,004,978
Division Total: Non-Departmental		1,668,328	1,974,132	2,407,310
Department Total: Non-Departmental		1,668,328	1,974,132	2,407,310
Fund Total: GOLD TRAIL RSA #28		1,668,328	1,974,132	2,407,310



MATANUSKA-SUSITNA BOROUGH

**FUND 283 - GREATER TALKEETNA ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	633,299	651,410	720,400
TOTAL EXPENDITURES	567,870	827,504	784,538

Audit balance as of 6/30/2019 \$ 292,232

Estimated revenues 2019-2020 fiscal year \$ 651,410

Estimated expenditures 2019-2020 fiscal year (698,320)
Capital Projects (129,184)

Estimated adjustment to fund balance (176,094)

Estimated fund balance 6/30/2020 116,138

Estimated revenues 2020-2021 fiscal year 720,400

Estimated expenditures 2020-2021 fiscal year (668,219)
Capital Projects (116,319)

Estimated FY2021 adjustment to fund balance (64,138)

Estimated fund balance 6/30/2021 \$ 52,000

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

FUND 283- GREATER TALKEETNA ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$229,923,270. A mill rate of 3.12 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	203,618,890	635,200	-	18,100	617,100
Sr Cit/Vet	26,250,280	81,900	81,900	-	-
Farm	19,230	-	-	-	-
Personal	34,870	100	-	-	100
Total	229,923,270	717,200	81,900	18,100	617,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$617,100
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	100
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	72,800

361 000 INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES		<u>\$720,400</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue**

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Revenue</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depai				
RE11-General Property Taxes				
311.100	Real Property	569,765	605,100	617,100
311.102	Real Property-Delinquent	28,249	15,000	20,000
311.200	Personal Property	24	0	100
311.400	Penalty & Interest	12,293	8,000	10,000
311.500	Vehicle Tax State Collec	22,540	23,010	72,800
Total General Property Taxes		632,871	651,110	720,000
RE61-Interest Earnings				
361.100	Interest On Investments	428	300	400
Total Interest Earnings		428	300	400
Division Total: Non-Departmental		633,299	\$651,410	\$720,400
Department Total: Non-Departmental		633,299	\$651,410	\$720,400
Fund Total: GREATER TALKEETNA RSA #:		633,299	\$651,410	\$720,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depar				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	8,314	15,000	15,000
411.300	Overtime Wages	50	1,000	1,000
Total Salaries & Wages		8,364	16,000	16,000
EX12-Benefits				
412.200	Unemployment Contrib	50	96	96
412.300	Medicare	119	232	232
412.400	Retirement Contrib. - DB Plan	0	286	309
412.600	Workers Compensation	470	918	1,005
412.700	Sbs Contribution	502	981	981
Total Benefits		1,141	2,513	2,623
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	35	50	50
Total Insurance & Bond		35	50	50
EX28-Maintenance Services				
428.600	Road Maintenance Services	444,869	472,100	472,100
Total Maintenance Services		444,869	472,100	472,100
EX29-Other Contractual				
429.900	Other Contractual	300	30,000	30,000
Total Other Contractual		300	30,000	30,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	13,600	0
433.900	Other Supplies	12,891	0	10,000
Total Misc Supplies		12,891	13,600	10,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	96,670	162,457	135,846
Total Intra Govern/Recov Expens		96,670	162,457	135,846



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depar				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	3,600	129,184	116,319
Total Capital Project Transfers		3,600	129,184	116,319
Division Total: Non-Departmental		567,870	827,504	784,538
Department Total: Non-Departmental		567,870	827,504	784,538
Fund Total: GREATER TALKEETNA RSA #:		567,870	827,504	784,538



MATANUSKA-SUSITNA BOROUGH

**FUND 284 - TRAPPER CREEK ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	239,431	239,060	252,060
TOTAL EXPENDITURES	162,829	376,271	327,147

Audit balance as of 6/30/2019 \$ 263,817

Estimated revenues 2019-2020 fiscal year \$ 239,060

Estimated expenditures 2019-2020 fiscal year (255,861)

Capital Projects (120,410)

Estimated adjustment to fund balance (137,211.0)

Estimated fund balance 6/30/2020 126,606

Estimated revenues 2020-2021 fiscal year 252,060

Estimated expenditures 2020-2021 fiscal year (239,739)

Capital Projects (87,408)

Estimated FY2021 adjustment to fund balance (75,087)

Estimated fund balance 6/30/2021 \$ 51,519

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

FUND 284- TRAPPER CREEK ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$56,129,500. A mill rate of 4.41 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	50,081,420	220,800	-	6,300	214,500
Sr Cit/Vet	5,837,650	25,700	25,700	-	-
Farm	210,430	-	-	-	-
Personal	-	-	-	-	-
Total	56,129,500	246,500	25,700	6,300	214,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$214,500
311 102	Real Property Taxes - Delinquent	8,000
311 400	Penalty & Interest on Delinquent Taxes	4,500
311 500	Vehicle Taxes	24,760

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$252,060



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	209,067	216,600	214,500
311.102	Real Property-Delinquent	13,490	8,000	8,000
311.400	Penalty & Interest	6,566	4,000	4,500
311.500	Vehicle Tax State Collec	9,960	10,160	24,760
Total General Property Taxes		239,083	238,760	251,760
RE61-Interest Earnings				
361.100	Interest On Investments	348	300	300
Total Interest Earnings		348	300	300
Division Total: Non-Departmental		239,431	\$239,060	\$252,060
Department Total: Non-Departmental		239,431	\$239,060	\$252,060
Fund Total: TRAPPER CREEK RSA #30		239,431	\$239,060	\$252,060



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	4,443	5,000	7,000
411.300	Overtime Wages	17	500	500
Total Salaries & Wages		4,460	5,500	7,500
EX12-Benefits				
412.200	Unemployment Contrib	27	33	45
412.300	Medicare	64	80	109
412.400	Retirement Contrib. - DB Plan	0	143	154
412.600	Workers Compensation	252	316	471
412.700	Sbs Contribution	269	337	460
Total Benefits		612	909	1,239
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	100	100
Total Utilities-Building Oprtns		0	100	100
EX26-Professional Charges				
426.900	Other Professional Chgs	2,000	2,000	2,000
Total Professional Charges		2,000	2,000	2,000
EX27-Insurance & Bond				
427.500	Liability Insurance	12	20	20
Total Insurance & Bond		12	20	20
EX28-Maintenance Services				
428.600	Road Maintenance Services	106,781	172,100	172,100
Total Maintenance Services		106,781	172,100	172,100
EX29-Other Contractual				
429.900	Other Contractual	0	5,000	5,000
Total Other Contractual		0	5,000	5,000
EX33-Misc Supplies				
433.900	Other Supplies	0	2,500	2,500
Total Misc Supplies		0	2,500	2,500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	33,934	67,732	49,280
Total Intra Govern/Recov Expens		33,934	67,732	49,280
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	15,030	120,410	87,408
Total Capital Project Transfers		15,030	120,410	87,408
Division Total: Non-Departmental		162,829	376,271	327,147
Department Total: Non-Departmental		162,829	376,271	327,147
Fund Total: TRAPPER CREEK RSA #30		162,829	376,271	327,147



MATANUSKA-SUSITNA BOROUGH

**FUND 285 - ALPINE ROAD SERVICE AREA
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	260,482	266,700	305,060
TOTAL EXPENDITURES	215,069	323,788	324,706

Audit balance as of 6/30/2019 \$ 160,846

Estimated revenues 2019-2020 fiscal year \$ 266,700

Estimated expenditures 2019-2020 fiscal year (323,788)

Loan-Principal payment (110)

Estimated adjustment to fund balance (57,198)

Estimated fund balance 6/30/2020 103,648

Estimated revenues 2020-2021 fiscal year 305,060

Estimated expenditures 2020-2021 fiscal year (324,706)

Loan-Principal payment (111)

Estimated FY2021 adjustment to fund balance (19,757)

Estimated fund balance 6/30/2021 \$ 83,891

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

FUND 285- ALPINE ROAD SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) 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	67,791,030	249,400	-	7,100	242,300
Sr Cit/Vet	17,278,600	63,500	63,500	-	-
Farm	280,240	-	-	-	-
Personal	-	-	-	-	-
Total	85,349,870	312,900	63,500	7,100	242,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$242,300
311 102	Real Property Taxes - Delinquent	12,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	45,560

361 000 INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES \$305,060



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	223,029	237,100	242,300
311.102	Real Property-Delinquent	14,769	7,000	12,000
311.400	Penalty & Interest	5,511	5,000	5,000
311.500	Vehicle Tax State Collec	16,952	17,300	45,560
Total General Property Taxes		260,261	266,400	304,860
RE61-Interest Earnings				
361.100	Interest On Investments	221	300	200
Total Interest Earnings		221	300	200
Division Total: Non-Departmental		260,482	\$266,700	\$305,060
Department Total: Non-Departmental		260,482	\$266,700	\$305,060
Fund Total: ALPINE RSA #31		260,482	\$266,700	\$305,060



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	5,681	5,000	10,000
411.300	Overtime Wages	141	500	500
Total Salaries & Wages		5,822	5,500	10,500
EX12-Benefits				
412.200	Unemployment Contrib	36	33	63
412.300	Medicare	86	80	152
412.400	Retirement Contrib. - DB Plan	0	143	154
412.600	Workers Compensation	337	316	659
412.700	Sbs Contribution	359	337	644
Total Benefits		818	909	1,672
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,643	3,675	3,675
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		2,643	3,925	3,925
EX26-Professional Charges				
426.300	Dues & Fees	0	250	0
426.500	Recording Fees	35	0	0
426.900	Other Professional Chgs	3,500	2,000	2,000
Total Professional Charges		3,535	2,250	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	8	10	20
427.500	Liability Insurance	12	20	20
Total Insurance & Bond		20	30	40
EX28-Maintenance Services				
428.600	Road Maintenance Services	140,835	218,900	218,900
Total Maintenance Services		140,835	218,900	218,900
EX29-Other Contractual				
429.900	Other Contractual	1,846	4,200	4,200
Total Other Contractual		1,846	4,200	4,200
EX33-Misc Supplies				
433.900	Other Supplies	30,791	47,050	47,300
Total Misc Supplies		30,791	47,050	47,300
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	18	15	14
Total Loan Payments		18	15	14



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	28,741	41,009	36,155
Total Intra Govern/Recov Expens		28,741	41,009	36,155
Division Total: Non-Departmental		215,069	323,788	324,706
Department Total: Non-Departmental		215,069	323,788	324,706
Fund Total: ALPINE RSA #31		215,069	323,788	324,706



MATANUSKA-SUSITNA BOROUGH

**FUND 286 - JIMMY'S DRIVE SERVICE AREA
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	-	-	15,400
TOTAL EXPENDITURES	-	-	15,400

Audit balance as of 6/30/2019			\$ -
Estimated revenues 2019-2020 fiscal year	\$ -		
Estimated expenditures 2019-2020 fiscal year	-		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2020			-
Estimated revenues 2020-2021 fiscal year	15,400		
Estimated expenditures 2020-2021 fiscal year	<u>(15,400)</u>		
Estimated FY2021 adjustment to fund balance		-	
Estimated fund balance 6/30/2021			<u>\$ -</u>

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

FUND 286- JIMMY'S DRIVE SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$3,071,800. A mill rate of 5.03 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	3,071,800	15,400	-	-	15,400
Sr Cit/Vet	-	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	3,071,800	15,400	-	-	15,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$15,400
311 102	Real Property Taxes - Delinquent	-
311 400	Penalty & Interest on Delinquent Taxes	-
TOTAL ESTIMATED REVENUES		<u>\$15,400</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Revenue</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 286-JIMMY'S DRIVE SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depar				
RE11-General Property Taxes				
311.100	Real Property	0	0	15,400
Total General Property Taxes		<u>0</u>	<u>0</u>	<u>15,400</u>
Division Total: Non-Departmental		<u>0</u>	<u>\$0</u>	<u>\$15,400</u>
Department Total: Non-Departmental		<u>0</u>	<u>\$0</u>	<u>\$15,400</u>
Fund Total: JIMMY'S DRIVE SERVICE ARE		<u>0</u>	<u>\$0</u>	<u>\$15,400</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 286-JIMMY'S DRIVE SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depar				
EX29-Other Contractual				
429.900	Other Contractual	0	0	15,400
Total Other Contractual		0	0	15,400
Division Total: Non-Departmental		0	0	15,400
Department Total: Non-Departmental		0	0	15,400
Fund Total: JIMMY'S DRIVE SERVICE ARE		0	0	15,400



SPECIAL SERVICE AREAS

290 Talkeetna Flood Control	437
291 Garden Terrace Estates	441
292 Point Mackenzie Service Area	445
293 Talkeetna Water/Sewer	449
294 Freedom Hills Subdivision Road	455
295 Circle View/Stampede Estates	459
296 Chase Trail Service Area	463
297 Road Outside Service Areas	467

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MATANUSKA-SUSITNA BOROUGH

**FUND 290 - TALKEETNA FLOOD CONTROL
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	30,800	31,730	32,100
TOTAL EXPENDITURES	33,731	53,680	53,894

Audit balance as of 6/30/2019 \$ 146,418

Estimated revenues 2019-2020 fiscal year \$ 31,730

Estimated expenditures 2019-2020 fiscal year (53,680)

Estimated adjustment to fund balance (21,950)

Estimated fund balance 6/30/2020 124,468

Estimated revenues 2020-2021 fiscal year 32,100

Estimated expenditures 2020-2021 fiscal year (53,894)

Pending legislation (100,000)

Estimated FY2021 adjustment to fund balance (121,794)

Estimated fund balance 6/30/2021 \$ 2,674

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

FUND 290- TALKEETNA FLOOD CONTROL

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$38,228,630. 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	35,385,670	32,200	-	900	31,300
Sr Cit/Vet	2,842,960	2,500	2,500	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	38,228,630	34,700	2,500	900	31,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$31,300
311 102	Real Property Taxes - Delinquent	300
311 400	Penalty & Interest on Delinquent Taxes	300
311 500	Vehicle Taxes	-0-

361 000 INTEREST

361 100	Interest Earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES \$32,100



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Revenue</u>	2020 Amended <u>Budget</u>	2021 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	28,296	30,100	31,300
311.102	Real Property-Delinquent	829	250	300
311.400	Penalty & Interest	494	250	300
311.500	Vehicle Tax State Collec	960	980	0
Total General Property Taxes		30,579	31,580	31,900
RE61-Interest Earnings				
361.100	Interest On Investments	221	150	200
Total Interest Earnings		221	150	200
Division Total: Non-Departmental		30,800	\$31,730	\$32,100
Department Total: Non-Departmental		30,800	\$31,730	\$32,100
Fund Total: TALKEETNA FLOOD SA #7		30,800	\$31,730	\$32,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	14,562	10,000	10,000
Total Salaries & Wages		14,562	10,000	10,000
EX12-Benefits				
412.200	Unemployment Contrib	74	60	60
412.300	Medicare	179	145	145
412.600	Workers Compensation	707	612	726
412.700	Sbs Contribution	755	613	613
Total Benefits		1,715	1,430	1,544
EX26-Professional Charges				
426.300	Dues & Fees	450	850	750
426.900	Other Professional Chgs	16,531	30,851	4,000
Total Professional Charges		16,981	31,701	4,750
EX27-Insurance & Bond				
427.500	Liability Insurance	473	650	600
Total Insurance & Bond		473	650	600
EX29-Other Contractual				
429.900	Other Contractual	0	7,899	37,000
Total Other Contractual		0	7,899	37,000
EX33-Misc Supplies				
433.900	Other Supplies	0	2,000	0
Total Misc Supplies		0	2,000	0
Division Total: Non-Departmental		33,731	53,680	53,894
Department Total: Non-Departmental		33,731	53,680	53,894
Fund Total: TALKEETNA FLOOD SA #7		33,731	53,680	53,894



MATANUSKA-SUSITNA BOROUGH

**FUND 291 - GARDEN TERRACE ESTATES
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	-	-	-
TOTAL EXPENDITURES	107,035	-	-

Audit balance as of 6/30/2019			\$ -
Estimated revenues 2019-2020 fiscal year	\$ -		
Estimated expenditures 2019-2020 fiscal year	<u>-</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2020			-
Estimated revenues 2020-2021 fiscal year	-		
Estimated expenditures 2020-2021 fiscal year	<u>-</u>		
Estimated FY2021 adjustment to fund balance		-	
Estimated fund balance 6/30/2021			<u>\$ -</u>

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

FUND 291- GARDEN TERRACE ESTATES SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$0. No mill rate is approved for fiscal year 2021.

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	-	-	-	-	-
Sr Cit/Vet	-	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	-	-	-	-	-

311 000 GENERAL PROPERTY TAXES

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

361 000 INTEREST

361 100	Interest Earnings	<u>0</u>
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TOTAL ESTIMATED REVENUES \$0



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Revenue</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
	Division Total: Non-Departmental	0	\$0	\$0
	Department Total: Non-Departmental	0	\$0	\$0
	Fund Total: GARDEN TERRACE SA #8	0	\$0	\$0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX24-Utilities-Building Oprtns				
424.200	Water & Sewer	107,035	0	0
Total Utilities-Building Oprtns		107,035	0	0
Division Total: Non-Departmental		107,035	0	0
Department Total: Non-Departmental		107,035	0	0
Fund Total: GARDEN TERRACE SA #8		107,035	0	0



MATANUSKA-SUSITNA BOROUGH

**FUND 292 - POINT MACKENZIE SERVICE AREA
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	19,550	36,600	41,300
TOTAL EXPENDITURES	51,402	88,084	88,043

Audit balance as of 6/30/2019 \$ 419,740

Estimated revenues 2019-2020 fiscal year \$ 36,600

Estimated expenditures 2019-2020 fiscal year (88,084)

Estimated adjustment to fund balance (51,484)

Estimated fund balance 6/30/2020 368,256

Estimated revenues 2020-2021 fiscal year 41,300

Estimated expenditures 2020-2021 fiscal year (88,043)

Estimated FY2021 adjustment to fund balance (46,743)

Estimated fund balance 6/30/2021 \$ 321,513



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	18,892	35,600	40,700
Total General Property Taxes		18,892	35,600	40,700
RE61-Interest Earnings				
361.100	Interest On Investments	658	1,000	600
Total Interest Earnings		658	1,000	600
Division Total: Non-Departmental		19,550	\$36,600	\$41,300
Department Total: Non-Departmental		19,550	\$36,600	\$41,300
Fund Total: PT. MACKENZIE SA #69		19,550	\$36,600	\$41,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 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	0	10,000	10,000
411.300	Overtime Wages	0	1,000	1,000
Total Salaries & Wages		0	11,000	11,000
EX12-Benefits				
412.200	Unemployment Contrib	0	66	66
412.300	Medicare	0	160	160
412.400	Retirement Contrib. - DB Plan	0	286	309
412.600	Workers Compensation	0	673	799
412.700	Sbs Contribution	0	674	674
Total Benefits		0	1,859	2,008
EX27-Insurance & Bond				
427.500	Liability Insurance	25	25	35
Total Insurance & Bond		25	25	35
EX28-Maintenance Services				
428.600	Road Maintenance Services	39,586	53,000	53,000
Total Maintenance Services		39,586	53,000	53,000
EX29-Other Contractual				
429.900	Other Contractual	0	5,200	5,000
Total Other Contractual		0	5,200	5,000
EX33-Misc Supplies				
433.900	Other Supplies	11,791	17,000	17,000
Total Misc Supplies		11,791	17,000	17,000
Division Total: Non-Departmental		51,402	88,084	88,043
Department Total: Non-Departmental		51,402	88,084	88,043
Fund Total: PT. MACKENZIE SA #69		51,402	88,084	88,043



MATANUSKA-SUSITNA BOROUGH

**FUND 293 - TALKEETNA WATER / SEWER
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	1,460,775	1,280,000	1,478,200
TOTAL EXPENDITURES	362,126	1,317,351	1,188,207

Audit balance as of 6/30/2019 \$ 861,713

Estimated revenues 2019-2020 fiscal year	\$ 1,280,000	
Estimated expenditures 2019-2020 fiscal year	(607,351)	
Capital Projects	(710,000)	
Loan - Principal payment	(26,440)	
Estimated adjustment to fund balance		(63,791)

Estimated fund balance 6/30/2020 797,922

Estimated revenues 2020-2021 fiscal year	1,478,200	
Estimated expenditures 2020-2021 fiscal year	(958,207)	
Capital Projects	(230,000)	
Loan - Principal payment	(133,515)	
Includes pay off of ADEC Loan		
Estimated FY2021 adjustment to fund balance		156,478

Estimated fund balance 6/30/2021 \$ 954,400

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	\$1,100,000
<u>344 500</u>	<u>SANITATION/SEPTAGE FEES</u>	
	344 500 Water & Sewer Fees	\$20,000
<u>349 000</u>	<u>WATER AND SEWER FEES</u>	
	349 100 Water Charges	190,000
	349 500 Sewer Charges	168,000
<u>361 000</u>	<u>INTEREST EARNINGS</u>	
	361.100 Interest Earnings	<u>200</u>
	TOTAL ESTIMATED REVENUES	<u>\$1,478,200</u>

SCHEDULE OF LONG TERM DEBT

LOANS	AMOUNT ISSUED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
Arsenic Treatment	105,000	66,707	5,115	1,001	6,116	61,592
ADEC Discharge Permit Compliance ¹⁾	214,000	128,400	128,400	321	128,721	-
Total Debt Service Requirements²⁾		195,107	133,515	1,322	134,837	61,592

Notes:

1) Loan balance to be paid to -0- in FY2021 with the use of project 25053-4201 lapsed funds

2) Loans not in repayment status:

Wastewater Treatment-\$7,700,000 - No activity to date



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Revenue</u>	<u>2020 Amended Budget</u>	<u>2021 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	1,083,635	900,000	1,100,000
313.250	Sales Tax Penalty & Interest	98	0	0
Total Sales Taxes		1,083,733	900,000	1,100,000
RE21-Special Assessmnt Revenue				
321.300	Penalty	(225)	0	0
Total Special Assessmnt Revenue		(225)	0	0
RE37-Other State Revenue				
337.800	State PERS Relief	4,402	0	0
Total Other State Revenue		4,402	0	0
RE44-Sanitation/Septage Fees				
344.500	Water & Sewer Fees	19,056	20,000	20,000
Total Sanitation/Septage Fees		19,056	20,000	20,000
RE49-Water & Sewer Fees				
349.100	Water Charges	186,589	195,000	190,000
349.150	Other Water Charges	(332)	0	0
349.500	Sewer Charges	167,331	165,000	168,000
Total Water & Sewer Fees		353,588	360,000	358,000
RE61-Interest Earnings				
361.100	Interest On Investments	221	0	200
Total Interest Earnings		221	0	200
Division Total: Non-Departmental		1,460,775	\$1,280,000	\$1,478,200
Department Total: Non-Departmental		1,460,775	\$1,280,000	\$1,478,200
Fund Total: TALKEETNA WATER & SWR S		1,460,775	\$1,280,000	\$1,478,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-De				
EX11-Salaries & Wages				
411.100	Permanent Wages	92,577	127,986	209,669
411.200	Temp Wages & Adjmts	16,171	35,000	35,000
411.300	Overtime Wages	5,284	20,000	20,000
Total Salaries & Wages		114,032	182,986	264,669
EX12-Benefits				
412.100	Insurance Contrib	28,252	37,153	60,172
412.190	Life Insurance	172	231	369
412.200	Unemployment Contrib	686	1,099	1,588
412.300	Medicare	1,664	2,654	3,838
412.400	Retirement Contrib. - DB Plan	10,676	41,211	70,853
412.410	PERS Tier IV - DC Plan	10,633	0	0
412.411	PERS Tier IV - Health Plan	651	0	0
412.412	PERS Tier IV - HRA	1,884	0	0
412.413	PERS Tier IV - OD&D	179	0	0
412.600	Workers Compensation	5,756	8,599	15,872
412.700	Sbs Contribution	6,999	11,217	16,224
Total Benefits		67,552	102,164	168,916
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	67	0	200
Total Expenses Within Borough		67	0	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	0
414.200	Exp Reimb- Outside Boro	127	0	100
Total Expenses Outside Of Boro		127	100	100
EX21-Communications				
421.100	Communication Network Service	10,048	20,000	30,000
421.200	Postage	1,003	1,600	1,600
Total Communications		11,051	21,600	31,600
EX22-Advertising				
422.000	Advertising	0	650	650
Total Advertising		0	650	650
EX23-Printing				
423.000	Printing	250	350	350
Total Printing		250	350	350



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-De				
EX24-Utilities-Building Optrns				
424.100	Electricity	31,631	59,000	80,000
424.500	Garbage Pickups	0	500	500
424.600	Heating Fuel-Oil	877	1,600	1,600
Total Utilities-Building Optrns		32,508	61,100	82,100
EX25-Rental/Lease				
425.300	Equipment Rental	7,000	45,500	35,000
Total Rental/Lease		7,000	45,500	35,000
EX26-Professional Charges				
426.300	Dues & Fees	14,747	3,333	3,000
426.600	Computer Software/Online Servi	3,036	22,256	20,000
426.900	Other Professional Chgs	1,713	3,900	8,500
Total Professional Charges		19,496	29,489	31,500
EX27-Insurance & Bond				
427.100	Property Insurance	16,561	22,000	31,700
427.500	Liability Insurance	1,235	1,600	1,600
Total Insurance & Bond		17,796	23,600	33,300
EX28-Maintenance Services				
428.100	Building Maint Services	163	1,731	1,500
428.300	Equipment Maint Services	7,152	11,278	58,000
428.400	Vehicle Maint Services	0	1,000	1,000
Total Maintenance Services		7,315	14,009	60,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,405	2,750	2,750
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	6,172	15,000	15,000
429.900	Other Contractual	8,112	13,142	25,000
Total Other Contractual		15,689	31,392	43,250
EX30-Office Supplies				
430.100	Office Supplies < \$500	277	500	0
Total Office Supplies		277	500	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,395	2,500	2,500
431.200	Building Maint Supplies	0	150	150
431.300	Equipment Maint Supplies	2,524	8,476	65,000
431.900	Other Maint. Supplies	3	500	500
Total Maintenance Supplies		4,922	11,626	68,150



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-De				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	200	200
432.200	Gas	1,379	5,000	5,000
Total Fuel/Oil-Vehicle Use		1,379	5,200	5,200
EX33-Misc Supplies				
433.100	Personnel Supplies	203	1,100	1,100
433.110	Clothing	0	(3,678)	100
433.120	Tools under \$500	1,065	2,000	3,000
433.200	Medical Supplies	0	100	100
433.900	Other Supplies	5,443	18,254	10,500
Total Misc Supplies		6,711	17,776	14,800
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,480	5,500	7,500
434.100	Other Equip under \$5,000	2,895	12,358	65,500
Total Equipment Under \$5,000		4,375	17,858	73,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,579	1,451	1,322
Total Loan Payments		1,579	1,451	1,322
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	0	2,000	2,200
443.260	Computer - Admin & Audit	0	1,000	1,100
443.280	Finance - Admin & Audit	0	33,000	36,000
443.290	Legal - Admin & Audit	0	4,000	4,300
Total Intra Govern/Recov Expens		0	40,000	43,600
EX46-Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	50,000	710,000	230,000
Total Capital Project Transfers		50,000	710,000	230,000
Division Total: Non-Departmental		362,126	1,317,351	1,188,207
Department Total: Non-Departmental		362,126	1,317,351	1,188,207
Fund Total: TALKEETNA WATER & SWR S		362,126	1,317,351	1,188,207



MATANUSKA-SUSITNA BOROUGH

**FUND 294 - FREEDOM HILLS SUBDIVISION ROAD
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	45	-	40
TOTAL EXPENDITURES	-	14,799	5,000

Audit balance as of 6/30/2019 \$ 29,844

Estimated revenues 2019-2020 fiscal year \$ -

Estimated expenditures 2019-2020 fiscal year (14,799)

Estimated adjustment to fund balance (14,799)

Estimated fund balance 6/30/2020 15,045

Estimated revenues 2020-2021 fiscal year 40

Estimated expenditures 2020-2021 fiscal year (5,000)

Estimated FY2021 adjustment to fund balance (4,960)

Estimated fund balance 6/30/2021 \$ 10,085

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>\$40</u>
		TOTAL ESTIMATED REVENUES	<u>\$40</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
RE61-Interest Earnings				
361.100	Interest On Investments	45	0	40
Total Interest Earnings		45	0	40
Division Total: Non-Departmental		45	\$0	\$40
Department Total: Non-Departmental		45	\$0	\$40
Fund Total: FREEDOM HILLS SUBD ROAE		45	\$0	\$40



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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
EX29-Other Contractual				
429.900	Other Contractual	0	5,000	5,000
Total Other Contractual		0	5,000	5,000
EX33-Misc Supplies				
433.900	Other Supplies	0	9,799	0
Total Misc Supplies		0	9,799	0
Division Total: Non-Departmental		0	14,799	5,000
Department Total: Non-Departmental		0	14,799	5,000
Fund Total: FREEDOM HILLS SUBD ROAC		0	14,799	5,000



MATANUSKA-SUSITNA BOROUGH

**FUND 295 - CIRCLE VIEW / STAMPEDE ESTATES
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	23,060	21,600	21,600
TOTAL EXPENDITURES	255	5,240	10,225

Audit balance as of 6/30/2019 \$ 66,017

Estimated revenues 2019-2020 fiscal year \$ 21,600

Estimated expenditures 2019-2020 fiscal year (5,240)

Loan - Principal payment (6,000)

Estimated adjustment to fund balance 10,360

Estimated fund balance 6/30/2020 76,377

Estimated revenues 2020-2021 fiscal year 21,600

Estimated expenditures 2020-2021 fiscal year (10,225)

Loan - Principal payment (6,000)

Estimated FY2021 adjustment to fund balance 5,375

Estimated fund balance 6/30/2021 \$ 81,752

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

FUND 295- CIRCLE VIEW / STAMPEDE ESTATES

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$9,293,910. 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	6,765,910	21,900	-	600	21,300
Sr Cit/Vet	2,528,000	8,100	8,100	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	9,293,910	30,000	8,100	600	21,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$21,300
311 400	Penalty & Interest on Delinquent Taxes	100
311 500	Vehicle Taxes	-0-

361 000 INTEREST

361 100	Interest Earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES \$21,600

SCHEDULE OF LONG TERM DEBT

LOAN	AMOUNT ISSUED	BALANCE			TOTAL PAYMENT	BALANCE
		AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT		AT 6/30/2021
Dikes	180,000	90,000	6,000	225	6,225	84,000
Total Debt Service		90,000	6,000	225	6,225	84,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-D				
RE11-General Property Taxes				
311.100	Real Property	19,742	21,000	21,300
311.102	Real Property-Delinquent	2,176	0	0
311.400	Penalty & Interest	563	100	100
311.500	Vehicle Tax State Collec	340	350	0
Total General Property Taxes		22,821	21,450	21,400
RE61-Interest Earnings				
361.100	Interest On Investments	239	150	200
Total Interest Earnings		239	150	200
Division Total: Non-Departmental		23,060	\$21,600	\$21,600
Department Total: Non-Departmental		23,060	\$21,600	\$21,600
Fund Total: CIRC VIEW/STAMPEDE EST S		23,060	\$21,600	\$21,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 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
EX29-Other Contractual				
429.900	Other Contractual	0	0	5,000
Total Other Contractual		0	0	5,000
EX41-Debt Service				
441.220	Dbt Srv-Interest-Borough	255	240	225
Total Debt Service		255	240	225
Division Total: Non-Departmental		255	5,240	10,225
Department Total: Non-Departmental		255	5,240	10,225
Fund Total: CIRC VIEW/STAMPEDE EST S		255	5,240	10,225



MATANUSKA-SUSITNA BOROUGH

**FUND 296 - CHASE TRAIL SERVICE AREA
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	625	630	10
TOTAL EXPENDITURES	-	2,632	7,088

Audit balance as of 6/30/2019 \$ 9,080

Estimated revenues 2019-2020 fiscal year \$ 630

Estimated expenditures 2019-2020 fiscal year (2,632)

Estimated adjustment to fund balance (2,002)

Estimated fund balance 6/30/2020 7,078

Estimated revenues 2020-2021 fiscal year 10

Estimated expenditures 2020-2021 fiscal year (7,088)

Estimated FY2021 adjustment to fund balance (7,078)

Estimated fund balance 6/30/2021 \$ -

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

FUND 296- CHASE TRAIL SERVICE AREA

The estimated 2020-2021 fiscal year assessed valuation (as of January 1, 2020) is \$0. No mill rate is approved for fiscal year 2020 for trail maintenance.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	-	-	-	-	-
Sr Cit/Vet	-	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	-	-	-	-	-

311 000 GENERAL PROPERTY TAX

311 500 Vehicle Tax State \$-0-

361 000 INTEREST

361 100 Interest Earnings \$10

TOTAL ESTIMATED REVENUES \$10



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 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	612	620	0
Total General Property Taxes		612	620	0
RE61-Interest Earnings				
361.100	Interest On Investments	13	10	10
Total Interest Earnings		13	10	10
Division Total: Non-Departmental		625	\$630	\$10
Department Total: Non-Departmental		625	\$630	\$10
Fund Total: CHASE TRAIL SERVICE AREA		625	\$630	\$10



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 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	2,632	7,088
Total Other Contractual		0	2,632	7,088
Division Total: Non-Departmental		0	2,632	7,088
Department Total: Non-Departmental		0	2,632	7,088
Fund Total: CHASE TRAIL SERVICE AREA		0	2,632	7,088



MATANUSKA-SUSITNA BOROUGH

**FUND 297 - ROADS OUTSIDE SERVICE AREA
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	-	-	-
TOTAL EXPENDITURES	-	95	233

Audit balance as of 6/30/2019 \$ 328

Estimated revenues 2019-2020 fiscal year \$ -

Estimated expenditures 2019-2020 fiscal year (95)

Estimated adjustment to fund balance (95)

Estimated fund balance 6/30/2020 233

Estimated revenues 2020-2021 fiscal year -

Estimated expenditures 2020-2021 fiscal year (233)

Estimated FY2021 adjustment to fund balance (233)

Estimated fund balance 6/30/2021 \$ -



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Revenue</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
	Division Total: Non-Departmental	0	\$0	\$0
	Department Total: Non-Departmental	0	\$0	\$0
	Fund Total: ROADS OUTSIDE SERV. ARE/	0	\$0	\$0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 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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Reconciliation of Fund Balance	473
Fund 204 Revenue	474
Fund 204 Expense	475

EDUCATION OPERATING

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MATANUSKA-SUSITNA BOROUGH

FUND 204 - EDUCATION OPERATING
Reconciliation of Fund Balance

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	276,719,434	253,509,433	255,128,136
TOTAL EXPENDITURES	269,986,068	253,509,433	255,128,136

Audit balance as of 6/30/2019			\$ -
Estimated revenues 2019-2020 fiscal year	\$ 253,509,433		
Estimated expenditures 2019-2020 fiscal year	<u>(253,509,433)</u>		
Estimated FY2020 adjustment to fund balance		-	
Estimated fund balance at 6/30/2020			-
Estimated revenues 2020-2021 fiscal year	255,128,136		
Estimated expenditures 2020-2021 fiscal year	<u>(255,128,136)</u>		
Estimated FY2021 adjustment to fund balance		-	
Estimated fund balance 6/30/2021			<u>\$ -</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE31-Federal Grants				
331.000	Federal Grants	1,962,072	2,440,165	1,161,547
Total Federal Grants		1,962,072	2,440,165	1,161,547
RE37-Other State Revenue				
337.300	Education/State	208,874,964	189,948,336	191,066,441
Total Other State Revenue		208,874,964	189,948,336	191,066,441
RE50-Education Revenue				
350.000	Education/Local	7,507,479	455,000	590,000
Total Education Revenue		7,507,479	455,000	590,000
RE67-Transfer From Other Funds				
367.110	Areawide	58,374,918	60,665,932	62,310,148
367.400	Capital Projects	1	0	0
Total Transfer From Other Funds		58,374,919	60,665,932	62,310,148
Division Total: Non-Departmental		276,719,434	\$253,509,433	\$255,128,136
Department Total: Non-Departmental		276,719,434	\$253,509,433	\$255,128,136
Fund Total: EDUCATION OPERATING		276,719,434	\$253,509,433	\$255,128,136

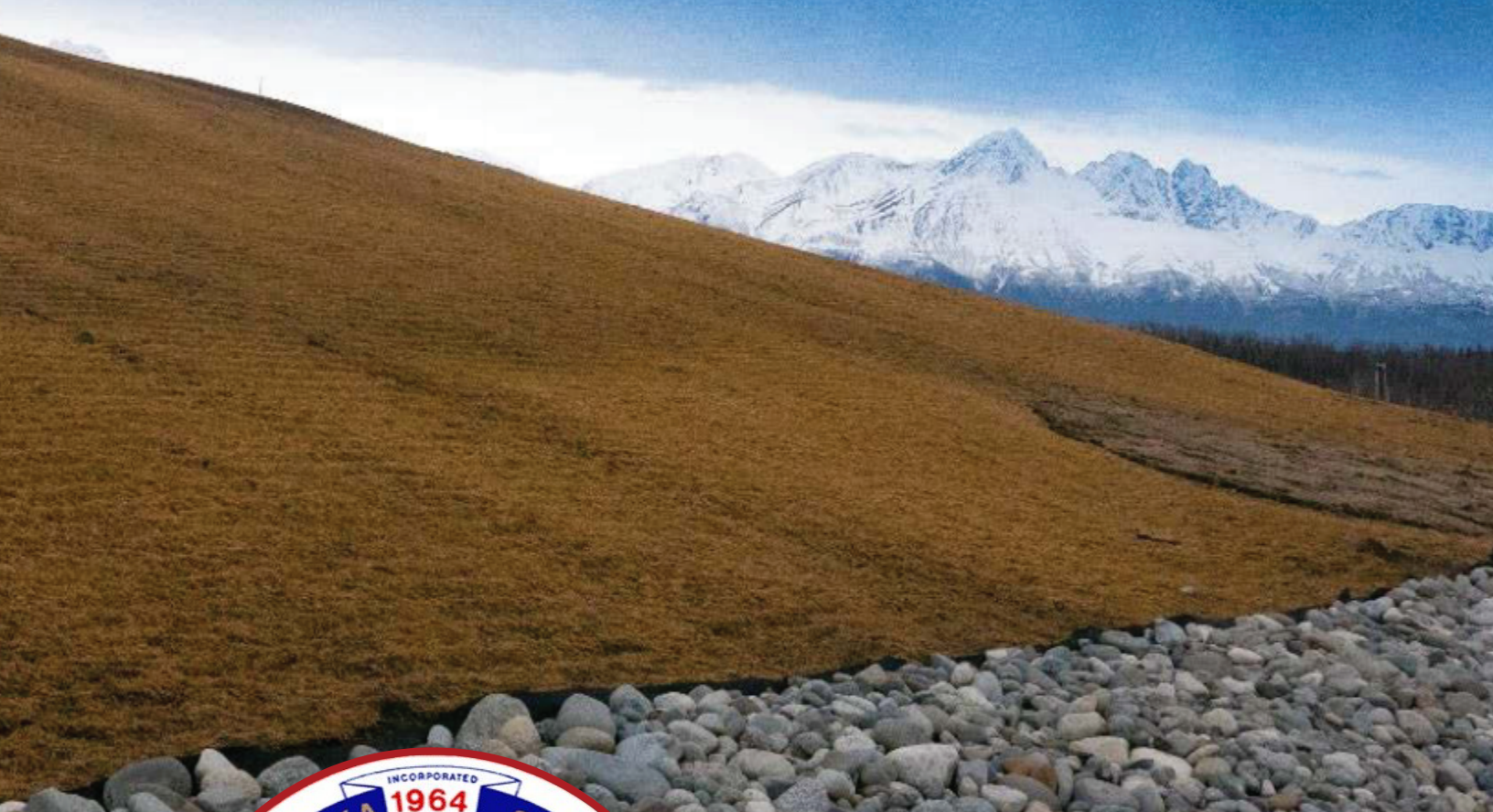


Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX06-Education				
406.100	Education - Operating	214,411,246	253,509,433	255,128,136
406.200	EDUCATION CONTRIBUTION	55,574,822	0	0
Total Education		269,986,068	253,509,433	255,128,136
Division Total: Non-Departmental		269,986,068	253,509,433	255,128,136
Department Total: Non-Departmental		269,986,068	253,509,433	255,128,136
Fund Total: EDUCATION OPERATING		269,986,068	253,509,433	255,128,136

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Reconciliation of Fund Balance	479
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Fund 510 Revenue	481
Fund 510 Expense	482

SOLID WASTE ENTERPRISE FUND

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MATANUSKA-SUSITNA BOROUGH

**FUND 510 - SOLID WASTE ENTERPRISE FUND
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	9,813,083	10,707,326	10,144,000
TOTAL EXPENDITURES	11,486,838	12,812,919	10,051,871

Unrestricted Net Assets at June 30, 2019 \$ 4,637,326

Estimated revenues 2019-2020 fiscal year \$ 10,707,326

Estimated expenditures 2019-2020 fiscal year (12,288,499) *

Estimated fiscal year 2020 adjustment to net assets (1,581,173)

Estimated Unrestricted Net Assets at June 30, 2020 3,056,153

Estimated revenues 2020-2021 fiscal year 10,144,000

Estimated expenditures 2020-2021 fiscal year (8,984,987) **

Estimated fiscal year 2021 adjustment to net assets 1,159,013

Estimated Unrestricted Net Assets at June 30, 2021 \$ 4,215,166

*This amount does not include estimated expenditures of \$63,636 for amortization expense and \$460,784 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2020. These amounts reduce the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

**This amount does not include estimated expenditures of \$390,805 for amortization expense and \$676,079 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2021. These amounts reduce the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

MATANUSKA-SUSITNA BOROUGH

**FUND 510 - SOLID WASTE ENTERPRISE FUND
Revenue Commentary & Schedule of Long Term Debt**

<u>344 000</u>	<u>SANITATION AND SEPTAGE FEES</u>		
	344.600	Landfill User Fees	\$10,000,000
	344.700	Finance Charge	2,000
	344.800	Sale of Recyclable Materials	2,000
	344.900	Hazardous Waste Fees	60,000
<u>361 000</u>	<u>INTEREST EARNINGS</u>		
	361.100	Interest on Investments	10,000
<u>366 000</u>	<u>PROPERTY SALES & USES</u>		
	366.410	Gravel Sale Royalties	60,000
<u>391 000</u>	<u>PROCEEDS OF GFS DISPOSAL</u>		
	391.100	Sale of Gfa	10,000
		TOTAL ESTIMATED REVENUES	<u>\$10,144,000</u>

SCHEDULE OF LONG TERM DEBT

ADEC LOANS	ORIGINAL LOAN AMOUNT	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
Landfill Expansion	995,155	433,911	51,455	6,509	57,964	382,456
Cell III Expansion	2,805,926	2,180,727	130,722	32,711	163,433	2,050,005
Cell II Closure	3,060,343	1,955,581	101,846	29,334	131,180	1,853,735
Regional Resource Recovery Facility	936,743	549,493	46,319	8,242	54,561	503,174
Total Debt Service Requirements		5,119,712	330,342	76,796	407,138	4,789,370

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

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	2,641	0	0
Total Other State Revenue		2,641	0	0
RE44-Sanitation/Septage Fees				
344.000	Sant Fill-Returned Cchecks	203	0	0
344.600	Landfill User Fees	9,336,770	10,550,076	10,000,000
344.700	Finance Charge	1,641	3,500	2,000
344.800	Sale of Recyclable Materials	5,388	0	2,000
344.900	Hazardous Waste Fees	73,441	50,000	60,000
Total Sanitation/Septage Fees		9,417,443	10,603,576	10,064,000
RE61-Interest Earnings				
361.100	Interest On Investments	13,708	0	10,000
Total Interest Earnings		13,708	0	10,000
RE66-Property Sales & Uses				
366.410	Gravel Sale Royalties	64,102	93,750	60,000
Total Property Sales & Uses		64,102	93,750	60,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	304,439	0	0
Total Transfer From Other Funds		304,439	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	10,750	10,000	10,000
Total Proceeds Of Gfs Disposal		10,750	10,000	10,000
Division Total: Non-Departmental		9,813,083	\$10,707,326	\$10,144,000
Department Total: Non-Departmental		9,813,083	\$10,707,326	\$10,144,000
Fund Total: SOLID WASTE		9,813,083	\$10,707,326	\$10,144,000



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	83,838	81,679	76,796
Total Loan Payments		83,838	81,679	76,796
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	15,500	16,500	16,500
443.260	Computer - Admin & Audit	6,200	8,500	8,500
443.280	Finance - Admin & Audit	11,300	13,000	13,000
443.290	Legal - Admin & Audit	24,700	24,700	24,700
443.300	Maintenance	2,227	25,000	25,000
Total Intra Govern/Recov Expens		59,927	87,700	87,700
EX46-Capital Project Transfers				
446.600	Transfer To- Fund 420	4,676,970	3,559,500	543,000
Total Capital Project Transfers		4,676,970	3,559,500	543,000
EX51-Equipment Over \$5000				
451.998	Amortization Expense	0	63,636	390,805
451.999	Depreciation Expense	507,983	460,784	676,079
Total Equipment Over \$5000		507,983	524,420	1,066,884
EX52-Landfill Postclosure				
452.000	Postclosure Costs	607,860	635,921	564,911
Total Landfill Postclosure		607,860	635,921	564,911
Division Total: Non-Departmental		5,936,578	4,889,220	2,339,291
Department Total: Non-Departmental		5,936,578	4,889,220	2,339,291



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX11-Salaries & Wages				
411.100	Permanent Wages	365,559	536,206	575,753
411.200	Temp Wages & Adjmts	163,077	264,960	312,830
411.300	Overtime Wages	23,974	20,700	20,700
Total Salaries & Wages		552,610	821,866	909,283
EX12-Benefits				
412.100	Insurance Contrib	161,935	217,855	217,855
412.190	Life Insurance	915	1,337	1,337
412.200	Unemployment Contrib	3,326	4,931	5,456
412.300	Medicare	8,051	11,917	13,185
412.400	Retirement Contrib. - DB Plan	(84,225)	159,331	184,006
412.405	OPEB Contribution - DB Plan	301	0	0
412.410	PERS Tier IV - DC Plan	56,084	0	0
412.411	PERS Tier IV - Health Plan	3,487	0	0
412.412	PERS Tier IV - HRA	12,441	0	0
412.413	PERS Tier IV - OD&D	956	0	0
412.600	Workers Compensation	43,161	64,752	63,534
412.700	Sbs Contribution	33,862	50,380	55,739
Total Benefits		240,294	510,503	541,112
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	500
413.200	Expense Reimb-Within Boro	183	1,000	1,000
Total Expenses Within Borough		183	1,500	1,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,350	2,000
414.200	Exp Reimb- Outside Boro	1,443	4,000	3,500
414.400	Travel Tickets	817	3,200	3,200
Total Expenses Outside Of Boro		2,260	8,550	8,700
EX21-Communications				
421.100	Communication Network Service	10,410	20,400	15,650
421.200	Postage	219	700	500
Total Communications		10,629	21,100	16,150
EX22-Advertising				
422.000	Advertising	0	1,000	1,000
Total Advertising		0	1,000	1,000
EX23-Printing				
423.000	Printing	54	3,500	2,900
Total Printing		54	3,500	2,900



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX24-Utilities-Building Optrns				
424.100	Electricity	39,494	47,000	47,000
424.300	Natural Gas	7,813	10,000	15,000
424.600	Heating Fuel-Oil	390	1,000	1,000
Total Utilities-Building Optrns		47,697	58,000	63,000
EX25-Rental/Lease				
425.300	Equipment Rental	5,075	14,000	14,000
Total Rental/Lease		5,075	14,000	14,000
EX26-Professional Charges				
426.300	Dues & Fees	10,843	16,200	16,450
426.350	Credit Card Fees	29,818	40,000	32,000
426.600	Computer Software/Online Servi	3,789	6,600	7,000
426.700	Occupational Health	2,168	2,800	2,800
426.900	Other Professional Chgs	54,179	278,375	276,500
Total Professional Charges		100,797	343,975	334,750
EX27-Insurance & Bond				
427.100	Property Insurance	17,307	25,000	34,000
427.500	Liability Insurance	1,482	2,000	2,350
427.900	Insurance Deductible	0	20,000	20,000
Total Insurance & Bond		18,789	47,000	56,350
EX28-Maintenance Services				
428.100	Building Maint Services	17,230	26,450	30,475
428.200	Grounds Maint Services	14,584	5,000	35,000
428.300	Equipment Maint Services	16,079	25,350	35,400
428.400	Vehicle Maint Services	18,593	11,000	15,000
428.500	Commun Equip Maint Servic	1,580	2,000	1,000
Total Maintenance Services		68,066	69,800	116,875
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,645	6,500	5,195
429.210	Training/Instructor Fees	1,980	4,000	4,000
429.500	Labor Services	1,460,430	1,552,000	1,570,000
429.900	Other Contractual	11,687	31,250	20,100
Total Other Contractual		1,475,742	1,593,750	1,599,295
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,832	2,500	2,500
430.200	Copier/Fax Supplies	351	1,000	1,000
Total Office Supplies		2,183	3,500	3,500



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<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	28,193	24,000	18,000
431.200	Building Maint Supplies	1,078	11,000	24,000
431.300	Equipment Maint Supplies	15,083	42,550	23,000
431.400	Grounds Maint Supplies	785	5,000	5,000
431.900	Other Maint. Supplies	0	2,000	3,000
Total Maintenance Supplies		45,139	84,550	73,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2,967	9,000	11,300
432.200	Gas	13,426	8,500	30,000
432.300	Diesel Fuel	10,000	44,955	68,000
Total Fuel/Oil-Vehicle Use		26,393	62,455	109,300
EX33-Misc Supplies				
433.100	Personnel Supplies	3,618	12,300	6,000
433.110	Clothing	4,481	4,500	9,000
433.120	Tools under \$500	8,750	2,000	1,000
433.200	Medical Supplies	407	1,600	1,000
433.300	Books/Subscriptions	330	500	500
433.500	Training Supplies	0	1,000	1,000
433.900	Other Supplies	28,580	11,000	14,800
Total Misc Supplies		46,166	32,900	33,300
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	2,799	8,500	5,500
434.100	Other Equip under \$5,000	15,195	3,600	11,000
434.300	Furniture Under \$5,000	7,146	0	0
Total Equipment Under \$5,000		25,140	12,100	16,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	19,370	0	0
451.200	Vehicles	3,411	46,150	0
Total Equipment Over \$5000		22,781	46,150	0
Division Total: Central Landfill		2,689,998	3,736,199	3,900,515



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX11-Salaries & Wages				
411.100	Permanent Wages	480,508	489,772	509,066
411.200	Temp Wages & Adjmts	122,720	160,775	170,775
411.300	Overtime Wages	12,142	10,350	10,350
Total Salaries & Wages		615,370	660,897	690,191
EX12-Benefits				
412.100	Insurance Contrib	201,545	201,545	201,545
412.190	Life Insurance	1,217	1,237	1,237
412.200	Unemployment Contrib	3,678	3,965	4,141
412.300	Medicare	8,889	9,583	10,008
412.400	Retirement Contrib. - DB Plan	82,603	143,085	160,240
412.410	PERS Tier IV - DC Plan	37,380	0	0
412.411	PERS Tier IV - Health Plan	2,503	0	0
412.412	PERS Tier IV - HRA	11,353	0	0
412.413	PERS Tier IV - OD&D	687	0	0
412.600	Workers Compensation	56,771	53,289	47,198
412.700	Sbs Contribution	37,579	40,513	42,309
Total Benefits		444,205	453,217	466,678
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,710	2,250	2,500
413.200	Expense Reimb-Within Boro	253	500	500
Total Expenses Within Borough		1,963	2,750	3,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	680	300
414.200	Exp Reimb- Outside Boro	0	2,500	2,500
414.400	Travel Tickets	0	1,200	2,000
Total Expenses Outside Of Boro		0	4,380	4,800
EX21-Communications				
421.100	Communication Network Service	16,794	44,000	31,500
421.200	Postage	219	700	500
Total Communications		17,013	44,700	32,000
EX22-Advertising				
422.000	Advertising	480	0	0
Total Advertising		480	0	0
EX23-Printing				
423.000	Printing	0	200	2,000
Total Printing		0	200	2,000



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX24-Utilities-Building Optrns				
424.100	Electricity	10,933	23,800	25,000
Total Utilities-Building Optrns		10,933	23,800	25,000
EX25-Rental/Lease				
425.300	Equipment Rental	11,538	14,000	14,000
Total Rental/Lease		11,538	14,000	14,000
EX26-Professional Charges				
426.300	Dues & Fees	2,562	3,045	4,000
426.350	Credit Card Fees	8,303	12,000	12,000
426.600	Computer Software/Online Servi	2,360	3,700	4,700
426.700	Occupational Health	1,198	2,000	2,000
426.900	Other Professional Chgs	47,410	83,250	115,000
Total Professional Charges		61,833	103,995	137,700
EX27-Insurance & Bond				
427.500	Liability Insurance	1,910	2,500	2,500
Total Insurance & Bond		1,910	2,500	2,500
EX28-Maintenance Services				
428.100	Building Maint Services	3,057	16,000	12,500
428.200	Grounds Maint Services	29,760	56,500	45,250
428.300	Equipment Maint Services	280	10,000	10,400
428.400	Vehicle Maint Services	150	2,800	2,000
Total Maintenance Services		33,247	85,300	70,150
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,380	999	4,075
429.210	Training/Instructor Fees	1,295	3,951	2,100
429.500	Labor Services	396,514	578,948	95,000
429.900	Other Contractual	58,641	70,200	80,500
Total Other Contractual		457,830	654,098	181,675
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,128	2,500	2,500
430.200	Copier/Fax Supplies	351	500	1,200
Total Office Supplies		2,479	3,000	3,700
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	118	3,500	2,500
431.200	Building Maint Supplies	2,717	5,500	13,300
431.300	Equipment Maint Supplies	0	1,375	9,000
431.400	Grounds Maint Supplies	843	2,500	2,500
Total Maintenance Supplies		3,678	12,875	27,300



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	500
432.200	Gas	788	4,500	4,500
432.300	Diesel Fuel	0	1,050	2,000
Total Fuel/Oil-Vehicle Use		788	6,050	7,000
EX33-Misc Supplies				
433.100	Personnel Supplies	2,867	7,100	4,500
433.110	Clothing	1,208	1,500	3,400
433.120	Tools under \$500	261	1,000	1,000
433.200	Medical Supplies	284	1,500	1,000
433.500	Training Supplies	0	0	300
433.900	Other Supplies	28,421	31,750	18,700
Total Misc Supplies		33,041	42,850	28,900
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	2,736	5,000	4,600
434.100	Other Equip under \$5,000	4,688	12,500	11,000
434.300	Furniture Under \$5,000	541	0	2,000
Total Equipment Under \$5,000		7,965	17,500	17,600
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	16,191	36,827	0
Total Equipment Over \$5000		16,191	36,827	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	0	50,000
Total Small Bldg Const/Imprv		0	0	50,000
Division Total: Transfer Sites		1,720,464	2,168,939	1,764,194



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	19,428	21,004
411.200	Temp Wages & Adjmts	0	22,000	22,000
411.300	Overtime Wages	0	500	500
Total Salaries & Wages		0	41,928	43,504
EX12-Benefits				
412.100	Insurance Contrib	0	7,223	7,223
412.190	Life Insurance	0	44	44
412.200	Unemployment Contrib	0	252	261
412.300	Medicare	0	608	631
412.400	Retirement Contrib. - DB Plan	0	5,701	6,634
412.600	Workers Compensation	0	3,733	3,265
412.700	Sbs Contribution	0	2,570	2,667
Total Benefits		0	20,131	20,725
EX21-Communications				
421.100	Communication Network Service	0	900	900
421.200	Postage	0	500	1,800
Total Communications		0	1,400	2,700
EX22-Advertising				
422.000	Advertising	0	500	2,100
Total Advertising		0	500	2,100
EX23-Printing				
423.000	Printing	0	800	800
Total Printing		0	800	800
EX26-Professional Charges				
426.700	Occupational Health	0	0	700
426.900	Other Professional Chgs	0	0	500
Total Professional Charges		0	0	1,200
EX27-Insurance & Bond				
427.500	Liability Insurance	0	100	150
Total Insurance & Bond		0	100	150
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	200	300
429.600	Vehicle and Junk Removal	0	25,000	60,000
429.900	Other Contractual	0	10,600	33,900
Total Other Contractual		0	35,800	94,200



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	250	250
430.200	Copier/Fax Supplies	0	100	100
Total Office Supplies		0	350	350
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	2,100	2,100
Total Fuel/Oil-Vehicle Use		0	2,100	2,100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	500
433.110	Clothing	0	650	2,250
433.900	Other Supplies	0	500	500
Total Misc Supplies		0	1,650	3,250
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	150	0
434.100	Other Equip under \$5,000	0	200	300
434.300	Furniture Under \$5,000	0	100	100
Total Equipment Under \$5,000		0	450	400
Division Total: Vehicle Removal Program		0	105,209	171,479



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<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX11-Salaries & Wages				
411.100	Permanent Wages	150,134	204,568	220,806
411.200	Temp Wages & Adjmts	43,262	46,575	35,000
411.300	Overtime Wages	4,760	25,175	16,000
Total Salaries & Wages		198,156	276,318	271,806
EX12-Benefits				
412.100	Insurance Contrib	55,920	79,220	79,220
412.190	Life Insurance	338	486	486
412.200	Unemployment Contrib	1,185	1,658	1,631
412.300	Medicare	2,862	4,007	3,941
412.400	Retirement Contrib. - DB Plan	2,984	60,007	73,055
412.410	PERS Tier IV - DC Plan	21,735	0	0
412.411	PERS Tier IV - Health Plan	1,380	0	0
412.412	PERS Tier IV - HRA	4,764	0	0
412.413	PERS Tier IV - OD&D	379	0	0
412.600	Workers Compensation	18,228	25,196	20,845
412.700	Sbs Contribution	12,097	16,938	16,662
Total Benefits		121,872	187,512	195,840
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	500
414.200	Exp Reimb- Outside Boro	1,250	0	2,000
414.400	Travel Tickets	598	0	1,500
Total Expenses Outside Of Boro		1,848	0	4,000
EX21-Communications				
421.100	Communication Network Service	1,121	8,500	8,000
Total Communications		1,121	8,500	8,000
EX22-Advertising				
422.000	Advertising	0	0	5,000
Total Advertising		0	0	5,000
EX23-Printing				
423.000	Printing	0	0	480
Total Printing		0	0	480
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,316	10,000	40,000
424.300	Natural Gas	4,128	6,513	10,000
Total Utilities-Building Oprtns		10,444	16,513	50,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	7,000	1,000
Total Rental/Lease		0	7,000	1,000



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FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX26-Professional Charges				
426.300	Dues & Fees	237	550	350
426.600	Computer Software/Online Servi	500	800	800
426.700	Occupational Health	237	3,700	3,700
426.900	Other Professional Chgs	17,504	245,879	33,500
Total Professional Charges		18,478	250,929	38,350
EX27-Insurance & Bond				
427.500	Liability Insurance	450	600	750
Total Insurance & Bond		450	600	750
EX28-Maintenance Services				
428.100	Building Maint Services	880	500	500
428.300	Equipment Maint Services	2,053	6,000	31,000
428.400	Vehicle Maint Services	1,195	5,000	8,000
Total Maintenance Services		4,128	11,500	39,500
EX29-Other Contractual				
429.100	Contingency-Other Contrac	0	0	50,000
429.200	Training Reimb/Conf Fees	1,320	2,500	4,000
429.210	Training/Instructor Fees	308	2,000	500
429.710	Testing	271,541	315,100	260,100
429.900	Other Contractual	315,232	368,009	397,500
Total Other Contractual		588,401	687,609	712,100
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,094	1,500	7,000
431.200	Building Maint Supplies	586	0	500
431.300	Equipment Maint Supplies	3,590	4,000	45,000
431.900	Other Maint. Supplies	7,076	8,700	16,000
Total Maintenance Supplies		13,346	14,200	68,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	750
432.300	Diesel Fuel	2,408	6,000	8,000
Total Fuel/Oil-Vehicle Use		2,408	6,500	8,750
EX33-Misc Supplies				
433.100	Personnel Supplies	2,473	4,500	4,500
433.110	Clothing	1,783	4,300	4,300
433.120	Tools under \$500	87	500	500
433.200	Medical Supplies	102	200	200
433.900	Other Supplies	5,886	4,430	25,500
Total Misc Supplies		10,331	13,930	35,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual <u>Expense</u>	2020 Amended <u>Budget</u>	2021 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	(100)	0	0
434.100	Other Equip under \$5,000	19,467	604	9,000
434.300	Furniture Under \$5,000	260	0	0
Total Equipment Under \$5,000		19,627	604	9,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	7,245	0
Total Equipment Over \$5000		0	7,245	0
Division Total: Hazardous Waste Removal		990,610	1,488,960	1,448,076



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX11-Salaries & Wages				
411.100	Permanent Wages	21,563	22,861	24,651
411.200	Temp Wages & Adjmts	6,455	20,700	20,700
411.300	Overtime Wages	1,519	1,000	1,000
Total Salaries & Wages		29,537	44,561	46,351
EX12-Benefits				
412.100	Insurance Contrib	9,786	9,786	9,786
412.190	Life Insurance	58	60	60
412.200	Unemployment Contrib	177	267	278
412.300	Medicare	427	646	672
412.400	Retirement Contrib. - DB Plan	8,983	6,827	7,913
412.600	Workers Compensation	730	4,211	3,690
412.700	Sbs Contribution	1,805	2,732	2,841
Total Benefits		21,966	24,529	25,240
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	250	250
Total Expenses Within Borough		0	350	350
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	280	400
414.200	Exp Reimb- Outside Boro	14	1,700	700
414.400	Travel Tickets	0	1,800	800
Total Expenses Outside Of Boro		14	3,780	1,900
EX21-Communications				
421.200	Postage	17	420	500
Total Communications		17	420	500
EX22-Advertising				
422.000	Advertising	3,294	10,000	10,000
Total Advertising		3,294	10,000	10,000
EX23-Printing				
423.000	Printing	0	1,000	1,000
Total Printing		0	1,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	613	2,800	2,300
Total Professional Charges		613	2,800	2,300
EX27-Insurance & Bond				
427.500	Liability Insurance	94	200	200
Total Insurance & Bond		94	200	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX28-Maintenance Services				
428.920	Other Maintenance Service	70	200	0
Total Maintenance Services		70	200	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	450	2,500	1,500
429.210	Training/Instructor Fees	0	200	200
429.900	Other Contractual	75,000	150,077	150,000
Total Other Contractual		75,450	152,777	151,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	111	500	500
430.200	Copier/Fax Supplies	0	173	250
Total Office Supplies		111	673	750
EX33-Misc Supplies				
433.100	Personnel Supplies	19	0	0
433.110	Clothing	0	500	250
433.300	Books/Subscriptions	0	250	0
433.900	Other Supplies	2,050	5,440	6,000
Total Misc Supplies		2,069	6,190	6,250
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	96	280	0
434.100	Other Equip under \$5,000	1,181	1,280	1,000
434.300	Furniture Under \$5,000	39	100	100
Total Equipment Under \$5,000		1,316	1,660	1,100
Division Total: Recycling		134,551	249,140	247,641



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	10,000	0
Total Salaries & Wages		0	10,000	0
EX12-Benefits				
412.200	Unemployment Contrib	0	60	0
412.300	Medicare	0	145	0
412.600	Workers Compensation	0	945	0
412.700	Sbs Contribution	0	613	0
Total Benefits		0	1,763	0
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	500	3,000
Total Expenses Within Borough		0	500	3,000
EX14-Expenses Outside Of Boro				
414.400	Travel Tickets	1,200	0	0
Total Expenses Outside Of Boro		1,200	0	0
EX21-Communications				
421.100	Communication Network Service	778	800	0
421.200	Postage	0	0	500
Total Communications		778	800	500
EX23-Printing				
423.000	Printing	0	250	250
Total Printing		0	250	250
EX24-Utilities-Building Oprtns				
424.600	Heating Fuel-Oil	0	3,000	0
Total Utilities-Building Oprtns		0	3,000	0
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,000	0
Total Rental/Lease		0	1,000	0
EX26-Professional Charges				
426.300	Dues & Fees	20	1,100	1,100
Total Professional Charges		20	1,100	1,100
EX27-Insurance & Bond				
427.500	Liability Insurance	43	100	100
Total Insurance & Bond		43	100	100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	0	3,000
428.300	Equipment Maint Services	0	0	3,000
428.400	Vehicle Maint Services	0	0	3,000
Total Maintenance Services		0	0	9,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	100	0
429.900	Other Contractual	12,360	16,000	24,400
Total Other Contractual		12,360	16,100	24,400
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	108	500	2,000
431.200	Building Maint Supplies	0	500	2,000
431.300	Equipment Maint Supplies	0	500	1,500
431.400	Grounds Maint Supplies	0	500	2,000
Total Maintenance Supplies		108	2,000	7,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	300
432.200	Gas	0	1,000	1,000
432.300	Diesel Fuel	0	1,500	1,500
Total Fuel/Oil-Vehicle Use		0	2,800	2,800
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	200
433.110	Clothing	0	700	200
433.120	Tools under \$500	0	400	0
433.200	Medical Supplies	0	500	200
433.900	Other Supplies	128	4,000	2,500
Total Misc Supplies		128	6,100	3,100
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	800	0
434.100	Other Equip under \$5,000	0	1,000	0
Total Equipment Under \$5,000		0	1,800	0
Division Total: Remote Transfer Sites		14,637	47,313	51,750



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 419-Community Cleanup				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	28,136	30,395
411.200	Temp Wages & Adjmts	0	22,000	22,000
411.300	Overtime Wages	0	800	800
Total Salaries & Wages		0	50,936	53,195
EX12-Benefits				
412.100	Insurance Contrib	0	10,951	10,951
412.190	Life Insurance	0	67	67
412.200	Unemployment Contrib	0	307	319
412.300	Medicare	0	742	771
412.400	Retirement Contrib. - DB Plan	0	8,279	9,624
412.600	Workers Compensation	0	4,585	4,037
412.700	Sbs Contribution	0	3,122	3,261
Total Benefits		0	28,053	29,030
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	0	900	900
421.200	Postage	0	8,600	8,600
Total Communications		0	9,500	9,500
EX22-Advertising				
422.000	Advertising	0	2,500	2,500
Total Advertising		0	2,500	2,500
EX23-Printing				
423.000	Printing	0	3,000	3,000
Total Printing		0	3,000	3,000
EX26-Professional Charges				
426.700	Occupational Health	0	700	700
426.900	Other Professional Chgs	0	500	0
Total Professional Charges		0	1,200	700
EX27-Insurance & Bond				
427.500	Liability Insurance	0	121	150
Total Insurance & Bond		0	121	150
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	200	300
429.600	Vehicle and Junk Removal	0	0	5,000
429.900	Other Contractual	0	25,000	17,100
Total Other Contractual		0	25,200	22,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 419-Community Cleanup				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	250	250
430.200	Copier/Fax Supplies	0	100	100
Total Office Supplies		0	350	350
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	2,100	2,100
Total Fuel/Oil-Vehicle Use		0	2,100	2,100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	500
433.110	Clothing	0	650	2,250
433.120	Tools under \$500	0	129	250
433.900	Other Supplies	0	2,500	2,500
Total Misc Supplies		0	3,779	5,500
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	0	150	0
434.100	Other Equip under \$5,000	0	850	300
434.300	Furniture Under \$5,000	0	100	100
Total Equipment Under \$5,000		0	1,100	400
Division Total: Community Cleanup		0	127,939	128,925
Department Total: Public Works		5,550,260	7,923,699	7,712,580
Fund Total: SOLID WASTE		11,486,838	12,812,919	10,051,871

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PORT ENTERPRISE FUND

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MATANUSKA-SUSITNA BOROUGH
FUND 520 - PORT ENTERPRISE FUND
Reconciliation of Fund Balance

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	1,444,525	909,970	881,200
TOTAL EXPENDITURES	2,537,880	2,026,010	2,480,230

Unrestricted Net Assets at June 30, 2019 \$ (11,235,292)

Estimated revenues 2019-2020 fiscal year \$ 909,970

Estimated expenditures 2019-2020 fiscal year (909,963) *

Estimated fiscal year 2020 adjustment to net assets 7

Estimated Unrestricted Net Assets at June 30, 2020 (11,235,285)

Estimated revenues 2020-2021 fiscal year 32,000

Transfer from Areawide 849,200

Estimated expenditures 2020-2021 fiscal year (1,364,183) **

Estimated fiscal year 2021 adjustment to net assets (482,983)

Estimated Unrestricted Net Assets at June 30, 2021 \$ (11,718,268)

*This amount does not include estimated expenditures of \$1,116,047 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2020. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

**This amount does not include estimated expenditures of \$1,116,047 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2021. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

Ordinance 15-148 loaned \$2,500,000 from the Land Management Permanent Fund for repairs. The current balance of the loan is \$2,221,894.

MATANUSKA-SUSITNA BOROUGH

**FUND 520- PORT ENTERPRISE FUND
Revenue Commentary & Schedule of Long Term Debt**

<u>337 100</u>	<u>OTHER STATE REVENUE</u>		
	337.100	Debt Service Reimbursement	\$0
<u>341 000</u>	<u>GENERAL GOVERNMENT</u>		
	341.840	Port Dockage Fees	1,000
	341.841	Port Wharfage Fees	6,000
	341.844	Port Lease/Permit Fees	25,000
<u>367 110</u>	Transfer from Areawide Fund		<u>849,200</u>
	TOTAL ESTIMATED REVENUES		<u>\$881,200</u>

SCHEDULE OF LONG TERM DEBT

PORT BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
2012 Series C*	5,770,000	2,545,000	605,000	107,363	712,363	1,940,000
Total Debt Service Requirements		2,545,000	605,000	107,363	712,363	1,940,000

* For partial refunding of the 2004 Series C Bonds.



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.100	Debt Service Reimb	709,113	0	0
337.800	State PERS Relief	(2,750)	0	0
Total Other State Revenue		706,363	0	0
RE41-General Government				
341.840	Port Dockage Fees	1,089	1,000	1,000
341.841	Port Wharfage Fees	5,862	10,000	6,000
341.844	Port Lease/Permit Fees	5,597	50,000	25,000
Total General Government		12,548	61,000	32,000
RE66-Property Sales & Uses				
366.410	Gravel Sale Royalties	1,269	0	0
Total Property Sales & Uses		1,269	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	700,000	848,970	849,200
367.400	Capital Projects	21,595	0	0
Total Transfer From Other Funds		721,595	848,970	849,200
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	2,750	0	0
Total Proceeds Of Gfs Disposal		2,750	0	0
Division Total: Non-Departmental		1,444,525	\$909,970	\$881,200
Department Total: Non-Departmental		1,444,525	\$909,970	\$881,200
Fund Total: PORT		1,444,525	\$909,970	\$881,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.240	Dbt Svc, Interest	116,067	130,563	107,363
Total Debt Service		116,067	130,563	107,363
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	0	0	500,000
446.900	Transfer To- Fund 450	750,001	0	0
Total Capital Project Transfers		750,001	0	500,000
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	1,116,048	1,116,047	1,116,047
Total Equipment Over \$5000		1,116,048	1,116,047	1,116,047
Division Total: Non-Departmental		1,982,116	1,246,610	1,723,410
Department Total: Non-Departmental		1,982,116	1,246,610	1,723,410



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	75,731	79,198	85,399
411.200	Temp Wages & Adjmts	18,425	25,000	28,540
Total Salaries & Wages		94,156	104,198	113,939
EX12-Benefits				
412.100	Insurance Contrib	23,300	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	568	625	684
412.300	Medicare	1,372	1,511	1,652
412.400	Retirement Contrib. - DB Plan	(6,301)	22,659	26,346
412.410	PERS Tier IV - DC Plan	11,875	0	0
412.411	PERS Tier IV - Health Plan	722	0	0
412.412	PERS Tier IV - HRA	2,104	0	0
412.413	PERS Tier IV - OD&D	198	0	0
412.600	Workers Compensation	4,381	4,977	8,272
412.700	Sbs Contribution	5,800	6,387	6,984
Total Benefits		44,163	59,602	67,381
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	805	1,000	1,000
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		805	1,200	1,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	0	2,000	2,000
414.400	Travel Tickets	0	1,500	1,500
Total Expenses Outside Of Boro		0	3,700	3,700
EX21-Communications				
421.100	Communication Network Service	7,878	9,000	9,000
421.200	Postage	0	100	100
Total Communications		7,878	9,100	9,100
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX23-Printing				
423.000	Printing	0	250	200
Total Printing		0	250	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX24-Utilities-Building Optrns				
424.100	Electricity	60,036	150,000	100,000
424.200	Water & Sewer	0	3,000	0
424.500	Garbage Pickups	334	250	500
424.600	Heating Fuel-Oil	13,207	30,000	30,000
Total Utilities-Building Optrns		73,577	183,250	130,500
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,000	1,000
Total Rental/Lease		0	1,000	1,000
EX26-Professional Charges				
426.200	Legal	0	10,000	10,000
426.300	Dues & Fees	2,950	3,000	3,200
426.600	Computer Software/Online Servi	0	1,000	1,000
426.900	Other Professional Chgs	0	75,000	50,000
Total Professional Charges		2,950	89,000	64,200
EX27-Insurance & Bond				
427.100	Property Insurance	44,503	57,000	85,100
427.500	Liability Insurance	32,442	45,000	36,000
Total Insurance & Bond		76,945	102,000	121,100
EX28-Maintenance Services				
428.100	Building Maint Services	4,824	12,500	10,000
428.200	Grounds Maint Services	0	500	500
428.300	Equipment Maint Services	2,109	5,000	4,000
428.400	Vehicle Maint Services	0	2,000	2,000
428.600	Road Maintenance Services	8,052	10,000	10,000
428.920	Other Maintenance Service	0	500	0
Total Maintenance Services		14,985	30,500	26,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,500	2,500
429.210	Training/Instructor Fees	1,263	2,500	2,500
429.710	Testing	195	1,000	500
429.900	Other Contractual	231,489	172,000	200,000
Total Other Contractual		232,947	178,000	205,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	825	1,500	500
Total Office Supplies		825	1,500	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Expense</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	1,000	1,000
431.200	Building Maint Supplies	116	2,000	2,000
431.300	Equipment Maint Supplies	1,872	1,000	1,000
431.400	Grounds Maint Supplies	387	500	500
431.900	Other Maint. Supplies	19	500	500
Total Maintenance Supplies		2,394	5,000	5,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	100	100
432.200	Gas	782	2,000	2,000
Total Fuel/Oil-Vehicle Use		782	2,100	2,100
EX33-Misc Supplies				
433.100	Personnel Supplies	802	500	500
433.120	Tools under \$500	64	500	500
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	0	100	0
433.900	Other Supplies	911	1,500	1,000
Total Misc Supplies		1,777	2,700	2,100
EX34-Equipment Under \$5,000				
434.000	IT Equipment under \$5000	1,280	1,200	1,200
434.100	Other Equip under \$5,000	300	1,500	1,500
434.300	Furniture Under \$5,000	0	3,500	0
Total Equipment Under \$5,000		1,580	6,200	2,700
Division Total: Port Development		555,764	779,400	756,820
Department Total: Assembly		555,764	779,400	756,820
Fund Total: PORT		2,537,880	2,026,010	2,480,230

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DEBT SERVICE FUNDS

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MATANUSKA-SUSITNA BOROUGH

Debt Service Funds

Summarization of Debt Capacity, Debt Levels, and the Effects on the Operating Budget

Regarding debt capacity, in accordance with Borough Code, 3.04.090(C), areawide general obligation bonds may only be issued if the principal amount of debt outstanding for areawide purposes after issuance does not exceed seven percent of the assessed valuation of the Borough for the current year. As of July 1, 2020, the outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Recreation and Transportation is \$250,345,000. Our certified assessed value as of January 1, 2020 was \$10,054,947,816. Areawide general obligation debt as of January 1, 2020 is 2.50% of assessed valuation. Our legal capacity is \$703,846,347. We are well below our legal limit.

Our debt levels as of July 1, 2020 for general obligation bonds are as follows:

General Obligation Bonds	
School Construction	\$207,795,000
Parks and Recreation	19,335,000
Transportation Systems	23,215,000
Total General Obligation Bond Debt	\$250,345,000

With regards to Lease, Certificates of Participation (COP's) the amount outstanding as of July 1, 2020 is as follows.

Certificates of Participation (COP's)	
Public Safety Building Station 5-1	\$5,720,000
Public Safety Building Station 6-2	4,135,000
Public Safety Building Station 7-3	4,695,000
Animal Care Facility	1,480,000

USDA Fronteras Charter School

During Fiscal Year 2016, the Borough incurred a loan through USDA. This was done on behalf of Fronteras Charter School. The Charter Schools and the School District cannot incur debt. Basically the Charter School will pay a lease payment to a trustee who in turn will pay the Debt Service. The amount outstanding as of July 1, 2020 is as follows.

Fronteras Charter School	\$6,460,231
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The fiscal impact of ongoing maintenance, insurance, repairs, etc. will be borne by Fronteras Charter School. The Matanuska-Susitna Borough School District allocates funds to Charter Schools on a set amount per pupil.



MATANUSKA-SUSITNA BOROUGH

Debt Service Funds

Fireweed Building

The Borough has entered into an agreement with the University of Alaska Anchorage to purchase the Fireweed Building. The amount outstanding as of July 1, 2020 is as follows:

Fireweed Building	\$67,174
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School Construction and Renovations

For School Construction and the renovations of School Facilities, the fiscal impact on the operating budget is borne by the School District. They pay all maintenance, insurance, repairs, etc. for any new school buildings constructed and/or renovated.

Parks & Recreation Bonds

For the Parks and Recreation projects, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is borne by the Areawide (General) Fund, and paid from the Community Development Department.

Transportation System Debt Service

With regards to the fiscal impact of the Transportation Systems such as ongoing maintenance, repairs, etc. is borne by the Road Service Area in which the Transportation System is located.

Station 5-1 Debt Service

For the Public Safety Building, Station 5-1, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid 46% by Central Mat-Su Fire Service Area and 54% by the Areawide Fund, Ambulance Division.

Station 6-2 Debt Service

For the Public Safety Building, Station 6-2, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid by Central Mat-Su Fire Service Area.

Station 7-3

For the Public Safety Building, Station 7-3, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid 100% by West Lakes Fire Service Area.

Animal Care Debt Service

For the Animal Care Facility, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid by the Nonareawide Fund, Animal Care Division.



MATANUSKA-SUSITNA BOROUGH

FUND 300 - SCHOOL DEBT SERVICE
Reconciliation of Fund Balance

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	30,278,466	26,800,000	21,084,116
TOTAL EXPENDITURES	29,155,819	26,804,557	22,863,408

Audit balance as of 6/30/2019 \$ 3,563,540

Estimated revenues 2019-2020 fiscal year \$ 26,800,000

Estimated expenditures 2019-2020 fiscal year (26,804,557)

Estimated adjustment to fund balance (4,557)

Estimated fund balance 6/30/2020 3,558,983

Estimated revenues 2020-2021 fiscal year 21,084,116

Estimated expenditures 2020-2021 fiscal year (22,863,408)

Estimated FY2021 adjustment to fund balance (1,779,292)

Estimated fund balance 6/30/2021 \$ 1,779,691

MATANUSKA-SUSITNA BOROUGH

Fund 300 - School Debt Service

REVENUE DETAIL: FUND 300

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
Transfer from Areawide Fund	29,160,000	17,600,000	21,083,916
Transfer from Capital Projects	1,118,296	9,200,000	-
Interest On Investments	170	-	200
Total Revenues	30,278,466	26,800,000	21,084,116

SCHEDULE OF LONG TERM DEBT: FUND 300

SCHOOL CONSTRUCTION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
2007 Series A ¹⁾	33,505,000	14,195,000	3,635,000	709,750	4,344,750	10,560,000
2011 Series A	33,785,000	1,545,000	1,545,000	57,937	1,602,937	-
2012 Series A	91,770,000	10,860,000	1,930,000	375,275	2,305,275	8,930,000
2012 Series B ²⁾	8,710,000	1,620,000	380,000	73,200	453,200	1,240,000
2013 Series A	13,290,000	3,085,000	570,000	136,500	706,500	2,515,000
2014 Series B	29,400,000	23,680,000	1,090,000	1,155,150	2,245,150	22,590,000
2015 Series A ³⁾	37,350,000	16,130,000	2,435,000	563,350	2,998,350	13,695,000
2015 Series B	55,195,000	46,025,000	2,160,000	2,167,900	4,327,900	43,865,000
2016 Series A ⁴⁾	31,690,000	31,690,000	910,000	1,345,450	2,255,450	30,780,000
2019 Series A ⁵⁾	63,415,000	63,415,000	-	1,623,896	1,623,896	63,415,000
Total Debt Service Requirements	398,110,000	212,245,000	14,655,000	8,208,408	22,863,408	197,590,000

1) Includes the refunding of the 1998 Series A Bonds, 2001 Series A Bonds, 2004 Series A Bonds, 2004 Series B Bonds and 2005 Series B Bonds.

2) Includes the partial refunding of the 2004 Series A Bonds, 2004 Series B Bonds and the 2005 Series A Bonds

3) Includes the partial refunding of the 2004 Series D Bonds, 2006 Series A Bonds and the 2006 Series B Bonds

4) Includes the partial refunding of the 2009 Series A Bonds and the 2011 Series A Bonds

5) Includes the partial refunding of the 2012 Series A Bonds and the 2013 Series A Bonds



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE61-Interest Earnings				
361.100	Interest On Investments	170	0	200
Total Interest Earnings		170	0	200
RE67-Transfer From Other Funds				
367.110	Areawide	29,160,000	17,600,000	21,083,916
367.400	Capital Projects	1,118,296	9,200,000	0
Total Transfer From Other Funds		30,278,296	26,800,000	21,083,916
Division Total: Non-Departmental		30,278,466	\$26,800,000	\$21,084,116
Department Total: Non-Departmental		30,278,466	\$26,800,000	\$21,084,116
Fund Total: DEBT SERVICE (SCHOOLS)		30,278,466	\$26,800,000	\$21,084,116



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

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	18,345,000	16,780,000	14,655,000
441.200	Dbt Srv-Interest-Schools	10,810,819	10,024,557	8,208,408
Total Debt Service		29,155,819	26,804,557	22,863,408
Division Total: Non-Departmental		29,155,819	26,804,557	22,863,408
Department Total: Non-Departmental		29,155,819	26,804,557	22,863,408
Fund Total: DEBT SERVICE (SCHOOLS)		29,155,819	26,804,557	22,863,408



MATANUSKA-SUSITNA BOROUGH

**FUND 301 - USDA FRONTERAS CHARTER SCHOOL
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	393,300	393,300	393,300
TOTAL EXPENDITURES	393,300	393,300	393,300

Audit balance as of 6/30/2019			\$ -
Estimated revenues 2019-2020 fiscal year	\$ 393,300		
Estimated expenditures 2019-2020 fiscal year	<u>(393,300)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2020			-
Estimated revenues 2020-2021 fiscal year	393,300		
Estimated expenditures 2020-2021 fiscal year	<u>(393,300)</u>		
Estimated FY2021 adjustment to fund balance		-	
Estimated fund balance 6/30/2021			<u>\$ -</u>

MATANUSKA-SUSITNA BOROUGH

Fund 301 - USDA Fronteras Charter School

REVENUE DETAIL: FUND 301

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
Lease Interest Revenue	393,300	393,300	393,300
Total Revenues	393,300	393,300	393,300

SCHEDULE OF LONG TERM DEBT: FUND 301

LOAN	AMOUNT BORROWED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
USDA	6,900,000	6,460,231	161,787	231,513	393,300	6,298,444
Total Debt Service Requirements		6,460,231	161,787	231,513	393,300	6,298,444



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 301-DEBT SERVICE (USDA - FRONTERAS) DEPARTMENT 000-Non-Departmental				DIVISION 000-Non
RE41-General Government				
369.150	Lease Interest Revenue	393,300	393,300	393,300
Total General Government		393,300	393,300	393,300
Division Total: Non-Departmental		393,300	\$393,300	\$393,300
Department Total: Non-Departmental		393,300	\$393,300	\$393,300
Fund Total: DEBT SERVICE (USDA - FRON		393,300	\$393,300	\$393,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 301-DEBT SERVICE (USDA - FRONTERAS)		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	150,489	150,489	161,787
441.200	Dbt Srv-Interest-Schools	242,811	242,811	231,513
Total Debt Service		393,300	393,300	393,300
Division Total: Non-Departmental		393,300	393,300	393,300
Department Total: Non-Departmental		393,300	393,300	393,300
Fund Total: DEBT SERVICE (USDA - FRON		393,300	393,300	393,300



MATANUSKA-SUSITNA BOROUGH

**FUND 302-FIREWEED BUILDING
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	89,616	89,565	67,174
TOTAL EXPENDITURES	89,616	89,565	67,174

Audit balance as of 6/30/2019			\$ -
Estimated revenues 2019-2020 fiscal year	\$ 89,565		
Estimated expenditures 2019-2020 fiscal year	<u>(89,565)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2020			-
Estimated revenues 2020-2021 fiscal year	67,174		
Estimated expenditures 2020-2021 fiscal year	<u>(67,174)</u>		
Estimated FY2021 adjustment to fund balance		-	
Estimated fund balance 6/30/2021			<u>\$ -</u>

MATANUSKA-SUSITNA BOROUGH

Fund 302 - Fireweed Building

REVENUE DETAIL: FUND 302

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
Other Financing Sources	89,615	89,565	67,174
Total Revenues	89,615	89,565	67,174

SCHEDULE OF LONG TERM DEBT: FUND 302

LOAN	AMOUNT BORROWED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
UAA	565,000	67,174	67,174	-	67,174	-
Total Debt Service Requirements		67,174	67,174	-	67,174	-



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 302-DEBT SERVICE (FIREWEED BUILDING) DEPARTMENT 000-Non-Departmental DIVISION 000-No				
RE67-Transfer From Other Funds				
367.110	Areawide	89,616	89,565	67,174
Total Transfer From Other Funds		89,616	89,565	67,174
Division Total: Non-Departmental		89,616	\$89,565	\$67,174
Department Total: Non-Departmental		89,616	\$89,565	\$67,174
Fund Total: DEBT SERVICE (FIREWEED B		89,616	\$89,565	\$67,174



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 302-DEBT SERVICE (FIREWEED BUILDING) DEPARTMENT 000-Non-Departmental DIVISION 000-No				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	89,616	89,565	67,174
Total Debt Service		89,616	89,565	67,174
Division Total: Non-Departmental		89,616	89,565	67,174
Department Total: Non-Departmental		89,616	89,565	67,174
Fund Total: DEBT SERVICE (FIREWEED B		89,616	89,565	67,174



MATANUSKA-SUSITNA BOROUGH

**FUND 316 - STATION 5-1 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	778,930	763,800	766,789
TOTAL EXPENDITURES	764,326	763,725	759,789

Audit balance as of 6/30/2019 \$ 970,318

Estimated revenues 2019-2020 fiscal year \$ 763,800

Estimated expenditures 2019-2020 fiscal year (763,725)

Estimated adjustment to fund balance 75

Estimated fund balance 6/30/2020 970,393

Estimated revenues 2020-2021 fiscal year 766,789

Estimated expenditures 2020-2021 fiscal year (759,789)

Estimated FY2021 adjustment to fund balance 7,000

Estimated fund balance 6/30/2021 \$ 977,393

MATANUSKA-SUSITNA BOROUGH
Fund 316 - Station 5-1
Certificates of Participation

REVENUE DETAIL: FUND 316

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
Transfer from Areawide Fund	413,100	412,450	410,285
Transfer from Central Mat-Su FSA	351,900	351,350	349,504
Interest on Investments	13,930	-	7,000
Total Revenues	778,930	763,800	766,789

SCHEDULE OF LONG TERM DEBT: FUND 316

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
COP'S - 2013	8,585,000	5,720,000	540,000	219,789	759,789	5,180,000
Total Debt Service Requirements		5,720,000	540,000	219,789	759,789	5,180,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE61-Interest Earnings				
361.100	Interest On Investments	13,930	0	7,000
Total Interest Earnings		13,930	0	7,000
RE67-Transfer From Other Funds				
367.110	Areawide	413,100	412,450	410,285
367.700	Service Areas	351,900	351,350	349,504
Total Transfer From Other Funds		765,000	763,800	759,789
Division Total: Non-Departmental		778,930	\$763,800	\$766,789
Department Total: Non-Departmental		778,930	\$763,800	\$766,789
Fund Total: DEBT SERVICE (COPs 51)		778,930	\$763,800	\$766,789



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

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 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	232,300	241,500	248,400
441.120	Dbt Srv-Principal-Borough	272,700	283,500	291,600
441.210	Dbt Srv-Interest-Fire	119,290	109,813	101,104
441.220	Dbt Srv-Interest-Borough	140,036	128,912	118,685
Total Debt Service		764,326	763,725	759,789
Division Total: Non-Departmental		764,326	763,725	759,789
Department Total: Non-Departmental		764,326	763,725	759,789
Fund Total: DEBT SERVICE (COPs 51)		764,326	763,725	759,789



MATANUSKA-SUSITNA BOROUGH

**FUND 318 - STATION 6-2 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	508,835	4,894,150	4,500
TOTAL EXPENDITURES	498,750	497,950	496,750

Audit balance as of 6/30/2019 \$ 1,089,842

Estimated revenues 2019-2020 fiscal year \$ 4,894,150

Estimated expenditures 2019-2020 fiscal year (497,950)

Estimated adjustment to fund balance 4,396,200

Estimated fund balance 6/30/2020 5,486,042

Estimated revenues 2020-2021 fiscal year 4,500

Estimated expenditures 2020-2021 fiscal year (496,750)

Estimated FY2021 adjustment to fund balance (492,250)

Estimated fund balance 6/30/2021 \$ 4,993,792

MATANUSKA-SUSITNA BOROUGH
Fund 318 - Station 6-2
Certificates of Participation

REVENUE DETAIL: FUND 318

CLASSIFICATION	2017-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
Transfer from Service Area	498,800	4,894,150	-
Interest on Investments	10,035	-	4,500
Total Revenues	508,835	4,894,150	4,500

SCHEDULE OF LONG TERM DEBT: FUND 318

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2020
COP'S - 2016B	5,000,000	4,135,000	290,000	206,750	496,750	3,845,000
Total Debt Service Requirements		4,135,000	290,000	206,750	496,750	3,845,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 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	10,035	0	4,500
Total Interest Earnings		10,035	0	4,500
RE67-Transfer From Other Funds				
367.700	Service Areas	498,800	4,894,150	0
Total Transfer From Other Funds		498,800	4,894,150	0
Division Total: Non-Departmental		508,835	\$4,894,150	\$4,500
Department Total: Non-Departmental		508,835	\$4,894,150	\$4,500
Fund Total: DEBT SERVICE (STATION 6-2)		508,835	\$4,894,150	\$4,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 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	270,000	280,000	290,000
441.210	Dbt Srv-Interest-Fire	228,750	217,950	206,750
Total Debt Service		498,750	497,950	496,750
Division Total: Non-Departmental		498,750	497,950	496,750
Department Total: Non-Departmental		498,750	497,950	496,750
Fund Total: DEBT SERVICE (STATION 6-2)		498,750	497,950	496,750



MATANUSKA-SUSITNA BOROUGH

**FUND 319 - STATION 7-3 CERTIFICATES OF PARTICIPATION
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	563,300	565,900	562,900
TOTAL EXPENDITURES	563,300	565,900	562,900

Audit balance as of 6/30/2019 \$ 945,247

Estimated revenues 2019-2020 fiscal year \$ 565,900

Estimated expenditures 2019-2020 fiscal year (565,900)

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2020 945,247

Estimated revenues 2020-2021 fiscal year 562,900

Estimated expenditures 2020-2021 fiscal year (562,900)

Estimated FY2021 adjustment to fund balance -

Estimated fund balance 6/30/2021 \$ 945,247

MATANUSKA-SUSITNA BOROUGH
Fund 319 - Station 7-3
Certificates of Participation

REVENUE DETAIL: FUND 319

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
Transfer from Service Area	563,300	565,900	562,900
Total Revenues	563,300	565,900	562,900

*Total debt and project includes the Fleet Maintenance Facility.

SCHEDULE OF LONG TERM DEBT: FUND 319

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
COP'S - 2016A	5,700,000	4,695,000	335,000	227,900	562,900	4,360,000
Total Debt Service Requirements		4,695,000	335,000	227,900	562,900	4,360,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 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	563,300	565,900	562,900
Total Transfer From Other Funds		563,300	565,900	562,900
Division Total: Non-Departmental		563,300	\$565,900	\$562,900
Department Total: Non-Departmental		563,300	\$565,900	\$562,900
Fund Total: DEBT SERVICE (7-3)		563,300	\$565,900	\$562,900



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 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	310,000	325,000	335,000
441.210	Dbt Srv-Interest-Fire	253,300	240,900	227,900
Total Debt Service		563,300	565,900	562,900
Division Total: Non-Departmental		563,300	565,900	562,900
Department Total: Non-Departmental		563,300	565,900	562,900
Fund Total: DEBT SERVICE (7-3)		563,300	565,900	562,900



MATANUSKA-SUSITNA BOROUGH

**FUND 320 - PARKS AND RECREATION BONDS DEBT SERVICE
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	2,061,936	1,233,000	2,064,763
TOTAL EXPENDITURES	2,060,850	2,063,575	2,064,763

Audit balance as of 6/30/2019 \$ 1,681,182

Estimated revenues 2019-2020 fiscal year \$ 1,233,000

Estimated expenditures 2019-2020 fiscal year (2,063,575)

Estimated adjustment to fund balance (830,575)

Estimated fund balance 6/30/2020 850,607

Estimated revenues 2020-2021 fiscal year 2,064,763

Estimated expenditures 2020-2021 fiscal year (2,064,763)

Estimated FY2021 adjustment to fund balance -

Estimated fund balance 6/30/2021 \$ 850,607

MATANUSKA-SUSITNA BOROUGH

**Fund 320 - Parks and Recreation Bonds
Debt Service**

REVENUE DETAIL: FUND 320

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
Transfer from Areawide Fund	2,060,850	1,233,000	2,064,763
Transfer from Capital Projects	1,086	-	-
Total Revenues	2,061,936	1,233,000	2,064,763

SCHEDULE OF LONG TERM DEBT: FUND 320

PARKS AND RECREATION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
2007 Series B*	2,210,000	325,000	325,000	17,063	342,063	-
2017 Series A	21,200,000	19,010,000	780,000	942,700	1,722,700	18,230,000
Total Debt Service Requirements	23,410,000	19,335,000	1,105,000	959,763	2,064,763	18,230,000

* This includes the partial refunding of the 2001 Series B Bonds.



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE67-Transfer From Other Funds				
367.110	Areawide	2,060,850	1,233,000	2,064,763
367.400	Capital Projects	1,086	0	0
Total Transfer From Other Funds		2,061,936	1,233,000	2,064,763
Division Total: Non-Departmental		2,061,936	\$1,233,000	\$2,064,763
Department Total: Non-Departmental		2,061,936	\$1,233,000	\$2,064,763
Fund Total: DEBT SERVICE (PARKS/REC)		2,061,936	\$1,233,000	\$2,064,763



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 Assembly Approved
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	1,025,000	1,065,000	1,105,000
441.220	Dbt Srv-Interest-Borough	1,035,850	998,575	959,763
Total Debt Service		2,060,850	2,063,575	2,064,763
Division Total: Non-Departmental		2,060,850	2,063,575	2,064,763
Department Total: Non-Departmental		2,060,850	2,063,575	2,064,763
Fund Total: DEBT SERVICE (PARKS/REC)		2,060,850	2,063,575	2,064,763



MATANUSKA-SUSITNA BOROUGH

**FUND 325 - NONAREAWIDE A/C DEBT SERVICE
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	551,064	542,000	543,000
TOTAL EXPENDITURES	540,050	542,000	539,000

Audit balance as of 6/30/2019 \$ 592,571

Estimated revenues 2019-2020 fiscal year \$ 542,000

Estimated expenditures 2019-2020 fiscal year (542,000)

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2020 592,571

Estimated revenues 2020-2021 fiscal year 543,000

Estimated expenditures 2020-2021 fiscal year (539,000)

Estimated FY2021 adjustment to fund balance 4,000

Estimated fund balance 6/30/2021 \$ 596,571

MATANUSKA-SUSITNA BOROUGH
Fund 325 - Nonareawide A/C
Debt Service

REVENUE DETAIL: FUND 325

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
Interest on Investments	10,964	-	4,000
Transfer from Nonareawide Fund	540,100	542,000	539,000
Total Revenues	551,064	542,000	543,000

SCHEDULE OF LONG TERM DEBT: FUND 325

ANIMAL CONTROL COPS	AMOUNT ISSUED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
COP's - 2016C*	2,405,000	1,480,000	465,000	74,000	539,000	1,015,000
Total Debt Service Requirements		1,480,000	465,000	74,000	539,000	1,015,000

*For partial refunding of the 2008 Certificates of Participation



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2020

<u>Account</u>	<u>Description</u>	<u>2019 Actual Revenue</u>	<u>2020 Amended Budget</u>	<u>2021 Assembly Approved</u>
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE01-Budgetary Fund Balance				
RE61-Interest Earnings				
361.100	Interest On Investments	10,964	0	4,000
Total Interest Earnings		<u>10,964</u>	<u>0</u>	<u>4,000</u>
RE67-Transfer From Other Funds				
367.120	Non Areawide	540,100	542,000	539,000
Total Transfer From Other Funds		<u>540,100</u>	<u>542,000</u>	<u>539,000</u>
RE69-Other Revenue Sources				
Division Total: Non-Departmental		<u>551,064</u>	<u>\$542,000</u>	<u>\$543,000</u>
Department Total: Non-Departmental		<u>551,064</u>	<u>\$542,000</u>	<u>\$543,000</u>
Fund Total: DEBT SERVICE (A/C COPs)		<u>551,064</u>	<u>\$542,000</u>	<u>\$543,000</u>



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

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 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	435,000	450,000	465,000
441.220	Dbt Srv-Interest-Borough	105,050	92,000	74,000
Total Debt Service		540,050	542,000	539,000
Division Total: Non-Departmental		540,050	542,000	539,000
Department Total: Non-Departmental		540,050	542,000	539,000
Fund Total: DEBT SERVICE (A/C COPs)		540,050	542,000	539,000



MATANUSKA-SUSITNA BOROUGH

**FUND 330 - TRANSPORTATION SYSTEM DEBT SERVICE
Reconciliation of Fund Balance**

	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
TOTAL REVENUES	2,384,100	2,381,125	2,241,434
TOTAL EXPENDITURES	2,384,026	2,381,125	2,241,434

Audit balance as of 6/30/2019 \$ 772,389

Estimated revenues 2019-2020 fiscal year \$ 2,381,125

Estimated expenditures 2019-2020 fiscal year (2,381,125)

Estimated adjustment to fund balance -

Estimated fund balance 6/30/2020 772,389

Estimated revenues 2020-2021 fiscal year 2,241,434

Estimated expenditures 2020-2021 fiscal year (2,241,434)

Estimated FY2021 adjustment to fund balance -

Estimated fund balance 6/30/2021 \$ 772,389

MATANUSKA-SUSITNA BOROUGH

Fund 330 - Transportation System Bonds

REVENUE DETAIL: FUND 330

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 AMENDED	2020-2021 APPROVED
Transfer from Areawide Fund	2,384,100	2,381,125	2,241,434
Total Revenues	2,384,100	2,381,125	2,241,434

SCHEDULE OF LONG TERM DEBT: FUND 330

TRANSPORTATION SYSTEM BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2020	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2021
2012 Series D	11,175,000	1,595,000	510,000	66,575	576,575	1,085,000
2014 Series A	17,840,000	14,025,000	720,000	662,781	1,382,781	13,305,000
2015 Series C	1,560,000	1,270,000	65,000	42,744	107,744	1,205,000
2019 Series B ¹⁾	6,845,000	6,845,000	-	174,334	174,334	6,845,000
Total Debt Service Requirements	37,420,000	23,735,000	1,295,000	946,434	2,241,434	22,440,000

1) Includes the partial refunding of the 2012 Series D Bonds.



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Revenue	2020 Amended Budget	2021 Assembly Approved
FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Dep				
RE67-Transfer From Other Funds				
367.110	Areawide	2,384,100	2,381,125	2,241,434
Total Transfer From Other Funds		2,384,100	2,381,125	2,241,434
Division Total: Non-Departmental		2,384,100	\$2,381,125	\$2,241,434
Department Total: Non-Departmental		2,384,100	\$2,381,125	\$2,241,434
Fund Total: DEBT SERVICE (TRANS SYST		2,384,100	\$2,381,125	\$2,241,434



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

6/30/2020

<u>Account</u>	<u>Description</u>	2019 Actual Expense	2020 Amended Budget	2021 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	1,210,000	1,250,000	1,295,000
441.230	Dbt Srv-Interest-Trans Sys	1,174,026	1,131,125	946,434
Total Debt Service		2,384,026	2,381,125	2,241,434
Division Total: Non-Departmental		2,384,026	2,381,125	2,241,434
Department Total: Non-Departmental		2,384,026	2,381,125	2,241,434
Fund Total: DEBT SERVICE (TRANS SYST		2,384,026	2,381,125	2,241,434



Summary of Capital Projects by Funding Source	553
Capital Projects/Grants/Pass Through Detailed Descriptions	557

CAPITAL PROJECTS

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Matanuska-Susitna Borough
Capital Project/Grant Funds/Pass Through

SUMMARY OF CAPITAL PROJECTS BY FUNDING SOURCE

****Facility Investment Metric (FIM):**

Critical: Significant loss of operational capability and frequent operational interruptions. Work-arounds are continuously needed.
Degraded: Limited loss of operational capability. Work-arounds to prevent operational disruption and degradation are often required.
Minimal: Marginal or no adverse impact to operational capability.

Please see the detailed descriptions for the fiscal year 2021 Approved Capital items

AREAWIDE				
		FISCAL YEAR 2021		
	FIM	DEPT. REQUEST	MANAGER PROPOSED	ASSEMBLY APPROVED
ADMINISTRATION - DSJ BUILDING				
DSJ Americans with Disabilities ACT (ADA) Upgrades	<i>Critical</i>	50,000	50,000	-
Outside Lighting Upgrade	<i>Critical</i>	-	50,000	50,000
Main Entry & Gym Flooring Replacement	<i>Critical</i>	100,000	100,000	100,000
Remodel 2nd Floor Public Restrooms	<i>Degraded</i>	300,000	-	-
Water Softener	<i>Degraded</i>	100,000	100,000	100,000
Covered Bike Storage for DSJ Building	<i>Degraded</i>	20,000	-	-
	Total	570,000	300,000	250,000
CAPITAL PROJECTS DEPARTMENT				
Fireweed Building Asbestos Abatement and Improvements	<i>Critical</i>	150,000	150,000	150,000
Fireweed Building Parking Lots	<i>Critical</i>	135,000	-	-
Bridge Upgrade/Replacement	<i>Critical</i>	50,000	50,000	-
Right-of-Way Acquisition	<i>Critical</i>	75,000	75,000	75,000
Vine Creek Flood Prevention and Restoration projects	<i>Critical</i>	125,000	125,000	-
Port MacKenzie Rail Extension Survey Tasks	<i>Critical</i>	100,000	100,000	100,000
Permit Funding for Working in ADOT&PF ROW	<i>Critical</i>	20,000	20,000	20,000
Pickup w/ Extended Cab 4x4 (Replace Vehicle 301)	<i>Critical</i>	33,000	33,000	33,000
Right-of-Way Management of Acquired Parcels	<i>Degraded</i>	25,000	25,000	25,000
	Total	713,000	578,000	403,000
GRANTS/PASS THROUGHS				
Grant Match for Fish Passage Projects	<i>Critical</i>	500,000	500,000	500,000
Skeetawk Ski Area Development - Grant	<i>Critical</i>	100,000	100,000	-
Human Services Community Matching Grant - Match Funding	<i>Critical</i>	150,000	150,000	150,000
Susitna/Talkeetna 205 Match Flood Damage Reduction Project	<i>Critical</i>	2,500,000	2,500,000	-
Port Grant Match	<i>Critical</i>	1,927,420	1,927,420	1,927,420
City of Wasilla Planning Grant	<i>Critical</i>	225,000	225,000	225,000
MSCVB (Mat-Su Convention & Visitors Bureau)	<i>Critical</i>	747,500	747,500	-
TOURISM INFRASTRUCTURE				
Matanuska River Park Master Plan	<i>Critical</i>	50,000	50,000	-
Big Lake Boat Launch Parking Lot	<i>Critical</i>	150,000	-	-
Improvements for the Plumley-Maud Trailhead and Parking Lots	<i>Critical</i>	20,000	20,000	20,000
Sunshine Creek Campground	<i>Critical</i>	40,000	40,000	-
Winter Trail Grooming	<i>Critical</i>	150,000	150,000	150,000
Lazy Mountain Parking Lot Safety	<i>Critical</i>	100,000	100,000	100,000
Settlers Bay Park Improvements	<i>Degraded</i>	140,000	-	-
Automatic Gate - Alcantra Sports Complex	<i>Critical</i>	50,000	50,000	-
Parks Vehicle	<i>Critical</i>	55,000	55,000	-
Water Filtration - Brett Memorial Ice Arena/Wasilla Pool	<i>Critical</i>	40,000	40,000	40,000
Brett Memorial Ice Arena Roof	<i>Critical</i>	400,000	-	-
	Total	7,344,920	6,654,920	3,112,420
INFORMATION TECHNOLOGY				
Aerial Imagery - LiDAR	<i>Degraded</i>	268,000	268,000	268,000
Govern Application	<i>Critical</i>	400,000	400,000	400,000
Cyber Security Enhancements	<i>Critical</i>	300,000	300,000	-
Network Infrastructure Refresh	<i>Critical</i>	370,000	370,000	-
Workstation Life Cycle Replacements	<i>Critical</i>	150,000	150,000	-
DSJ Security Camera System	<i>Degraded</i>	200,000	-	-
Enterprise Content Management SharePoint to Records Management	<i>Degraded</i>	100,000	-	-
GIS Online Mapping - Location Value Assessment	<i>Degraded</i>	150,000	150,000	150,000
LOGOS Process Improvement Remediation	<i>Degraded</i>	250,000	250,000	250,000
	Total	2,188,000	1,888,000	1,068,000

AREAWIDE				
		FISCAL YEAR 2021		
	FIM	DEPT. REQUEST	MANAGER PROPOSED	ASSEMBLY APPROVED
PLANNING & LAND USE				
Community Comprehensive Plan Updates	Critical	100,000	100,000	100,000
Stormwater Management Implementation MS4 Permitting Preparation	Critical	100,000	100,000	100,000
Transportation Corridor Right-of-Way Acquisition	Critical	200,000	-	-
Total		400,000	200,000	200,000
AREAWIDE AMBULANCE DIVISION				
Sapphire Intravenous Infusion Pumps	Critical	50,000	50,000	-
Zoll X Series Cardiac Monitor/Defibrillator	Critical	65,000	65,000	-
High Fidelity Trauma Manikins	Critical	105,000	105,000	-
High Fidelity Simulation Birthing Manikin	Critical	70,000	70,000	-
Stryker Lucas 3 Cardiac Compression Devices	Critical	303,000	-	-
Support Vehicle Purchase/Replacement (2) & Related Equipment	Critical	120,000	120,000	120,000
Ambulance Replacement/Remount and Refurbishment (3)	Critical	504,400	504,400	-
Simulation IQ Audio/Visual System	Critical	25,000	-	25,000
O&M Recommendation - Station 3-9 Roof Repair	Critical	200,000	200,000	200,000
Total		1,442,400	1,139,400	345,000
RESCUE				
Tommy Moe Garage / Bay Door (50/50 split with EM & Rescue)	Critical	25,000	25,000	25,000
EMERGENCY SERVICES ADMINISTRATION				
Station 65 Repairs/Upgrades (50% split 50% FSA / 50% Areawide - \$100k awarded FY20)	Critical	100,000	100,000	100,000
EMERGENCY MANAGEMENT				
Emergency Operations Center Remodel	Critical	225,000	225,000	225,000
Tommy Moe Garage / Bay Door (50/50 split with EM & Rescue)	Critical	25,000	25,000	25,000
Total		250,000	250,000	250,000
TELECOMMUNICATIONS				
Big Lake Communications Tower	Critical	270,000	270,000	270,000
Total		270,000	270,000	270,000
OPERATIONS & MAINTENANCE				
Parks & Rec - Generator for Warm Storage Building (50% split w/TSW)	Critical	80,000	80,000	80,000
Vehicle/Equipment Plug In - Design & Construct (50/50 split w/265)	Degraded	50,000	50,000	50,000
Water Softener (50/50 split w/ 265 and O&M)	Degraded	25,000	25,000	25,000
Total		155,000	155,000	155,000
BOROUGH FLEET VEHICLES (Areawide)				
SUV 4 x 4	Critical	32,000	-	-
Pickup w/Extended Cab 4 x 4	Critical	36,000	36,000	36,000
Pickup w/Extended Cab 4 x 4	Critical	36,000	36,000	36,000
Pickup 4 x 4	Critical	33,000	33,000	33,000
Total		137,000	105,000	105,000
MOTOR VEHICLE TAX PROJECTS				
Bridge & Railroad Crossing Major Maintenance and Repair, 50% Match RSA Construction, 50% Match Dust Control	Critical	207,700	207,700	207,700
AREAWIDE TOTAL		13,803,020	11,873,020	6,491,120

NON-AREAWIDE				
		FISCAL YEAR 2021		
	FIM	DEPT. REQUEST	MANAGER PROPOSED	ASSEMBLY APPROVED
NON-AREAWIDE FACILITY ACCESS				
MSB Facility Access Improvements	Critical	50,000	50,000	50,000
ANIMAL CARE				
Cat Room Soundproofing	Critical	85,000	-	-
Metal Sheet Dry Storage for Disaster Preparedness	Critical	300,000	-	-
Pole Barn/Outdoor Animal Shelter	Degraded	150,000	150,000	150,000
Replace RTU-4 at Animal Care Facility	Critical	75,000	75,000	75,000
Repair Dog Kennels	Critical	65,000	-	-
Shelter Long Term Repair and Maintenance	Critical	100,000	-	-
Vehicles for Remote Animal Transport and Enforcement	Critical	30,000	-	-
Fire and Security Alarm replacement	Critical	25,000	25,000	25,000
Medical Equipment	Degraded	-	42,250	42,250
Digital X-Ray Machine	Critical	-	90,000	90,000
Total		830,000	382,250	382,250

NON-AREAWIDE				
FIM	DEPT. REQUEST	FISCAL YEAR 2021		
		MANAGER PROPOSED	ASSEMBLY APPROVED	
COMMUNITY DEVELOPMENT - NON AREAWIDE				
Outdoor Lighting at Willow Area Community Center	Critical	50,000	50,000	50,000
LIBRARIES				
ADA Compliant Handicapped Door Openers	Critical	50,000	50,000	50,000
Total		100,000	100,000	100,000
		FY21 Requested	FY21 Proposed	FY21 Approved
NON-AREAWIDE TOTAL		980,000	532,250	532,250
SERVICE AREAS				
FIM	DEPT. REQUEST	FISCAL YEAR 2021		
		MANAGER PROPOSED	ASSEMBLY APPROVED	
BUTTE FIRE SERVICE AREA - STATIONS 2-1 & 2-2				
SCBA Compressor, Cascade Filling Station & Storage System	Critical	90,000	90,000	90,000
Stn 2-1 Window Replacement	Degraded	20,000	20,000	20,000
Total		110,000	110,000	110,000
CASWELL FIRE SERVICE AREA - STATION 13-1				
1-ton crew cab 4x4 utility truck for plowing, sanding, & related equipment	Critical	100,000	100,000	100,000
Station 13-1: Extend Emer. Gen. power to Second Warm Storage Bldg.	Critical	25,000	25,000	25,000
Total		125,000	125,000	125,000
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				
Station 6-1: FFE for remodel	Critical	250,000	250,000	250,000
Critical Response Unit & Related Equipment	Critical	375,000	375,000	375,000
Tactical Tender & Related Equipment	Critical	700,000	700,000	700,000
Training Complex Build Out	Critical	750,000	750,000	750,000
General Station Maintenance and upkeep to include painting	Critical	200,000	200,000	200,000
Replace Brush 6-6 Chassis and Purchase Command Vehicle & Related Equipment	Critical	200,000	200,000	200,000
Personal Protective Clothing & Equipment	Critical	150,000	150,000	150,000
Firefighting Foam / Chemicals	Critical	50,000	50,000	50,000
Unmanned Aerial Vehicle Program	Critical	50,000	50,000	50,000
Total		2,725,000	2,725,000	2,725,000
GREATER PALMER FIRE SERVICE AREA (GREATER) STATIONS 3-1, 3-2, 3-3, 3-4, 3-5				
Personal Protective Equipment (PPE)	Critical	90,000	90,000	90,000
Stations 32/33/35 Bathroom Remodels	Critical	60,000	60,000	60,000
Apparatus and Related Equipment Replacement	Critical	800,000	800,000	800,000
Total		950,000	950,000	950,000
SUTTON FIRE SERVICE AREA STATION 1-1				
Oil Heater in FSA & Annex	Critical	30,000	30,000	30,000
WEST LAKES FSA STATIONS 8-1, 8-2, 7-1, 7-2, 7-3, 7-8				
Station 8-1 Breathing Air Compressor	Critical	50,000	50,000	50,000
Station 7-9 Boiler Replacement	Critical	25,000	25,000	25,000
F-550 Replacement for Brush 71 & Related Equipment	Critical	100,000	100,000	100,000
Knox Key Secure Upgrades	Critical	25,000	25,000	25,000
Total		200,000	200,000	200,000
WILLOW FIRE SERVICE AREA Station 12-1 & 12-2				
Station 12-5 Water Storage Tank & Paving	Critical	100,000	100,000	100,000
Station 12-2 Winterizing: Fuel Tank, Generator, Overhead Doors	Critical	115,000	115,000	115,000
Station 12-2 Well Development	Critical	30,000	30,000	30,000
Total		245,000	245,000	245,000
ROAD SERVICE ADMINISTRATION EQUIPMENT				
Variable Message Signboard	Critical	20,000	20,000	20,000
Water Softener (50/50 split w/ 265 and O&M)	Degraded	25,000	25,000	25,000
Total		45,000	45,000	45,000
ROAD SERVICE AREAS				
Midway - Fund 270	Critical	1,194,168	1,194,168	1,194,168
Fairview - Fund 271	Critical	757,215	757,215	757,215
Caswell Lakes - Fund 272	Critical	124,648	124,648	124,648
South Colony - Fund 273	Critical	568,342	568,342	568,342
Knik - Fund 274	Critical	1,599,090	1,599,090	1,599,090
Lazy Mountain - Fund 275	Critical	124,953	124,953	124,953
Greater Willow - Fund 276	Critical	387,055	387,055	387,055
Big Lake - Fund 277	Critical	624,085	624,085	624,085
North Colony - Fund 278	Critical	89,705	89,705	89,705
Bogard - Fund 279	Critical	1,166,526	1,166,526	1,166,526
Greater Butte - Fund 280	Critical	593,912	593,912	593,912
Meadow Lakes - Fund 281	Critical	1,287,798	1,287,798	1,287,798
Gold Trails - Fund 282	Critical	1,004,978	1,004,978	1,004,978

SERVICE AREAS				
	FIM	DEPT. REQUEST	FISCAL YEAR 2021	
			MANAGER PROPOSED	ASSEMBLY APPROVED
Greater Talkeetna - Fund 283	<i>Critical</i>	116,319	116,319	116,319
Trapper Creek - Fund 284	<i>Critical</i>	87,408	87,408	87,408
Total		9,726,202	9,726,202	9,726,202
TALKEETNA SEWER AND WATER, Fund 293				
Generator for Warm Storage Building (50/50 split w/ O&M)	<i>Critical</i>	80,000	80,000	80,000
Loader Backhoe	<i>Critical</i>	150,000	150,000	150,000
Total		230,000	230,000	230,000
		FY21 Requested	FY21 Proposed	FY21 Approved
SERVICE AREA TOTAL		14,386,202	14,386,202	14,386,202

ENTERPRISE FUNDS				
	FIM	DEPT. REQUEST	FISCAL YEAR 2021	
			MANAGER PROPOSED	ASSEMBLY APPROVED
SOLID WASTE				
Waste Container Hauling Truck	<i>Critical</i>	163,000	163,000	163,000
Waste Container Replacement or Refurbishment	<i>Critical</i>	200,000	200,000	200,000
Scale House Replacement Phase 1 - Design	<i>Critical</i>	50,000	50,000	50,000
Transfer Station Security Fencing	<i>Critical</i>	100,000	100,000	100,000
Hazardous Waste Drop-Off Traffic Redesign	<i>Degraded</i>	30,000	30,000	30,000
Total		543,000	543,000	543,000
PORT MACKENZIE				
Barge Dock Sheet Pile Interlock Repair	<i>Critical</i>	200,000	200,000	200,000
Deep Draft Dock Pipe Pile Weld Splice Repair	<i>Critical</i>	300,000	300,000	300,000
Total		500,000	500,000	500,000
		FY21 Requested	FY21 Proposed	FY21 Approved
ENTERPRISE FUND TOTAL		1,043,000	1,043,000	1,043,000

LAND MANAGEMENT				
	FIM	DEPT. REQUEST	FISCAL YEAR 2021	
			MANAGER PROPOSED	ASSEMBLY APPROVED
LAND & RESOURCE MANAGEMENT				
Land Surveys	<i>Critical</i>	250,000	-	-
Total		250,000	-	-
		FY21 Requested	FY21 Proposed	FY21 Approved
LAND MANAGEMENT TOTAL		250,000	-	-

CAPITAL PROJECT TOTALS

	FY 2021 Requested	FY 2021 Proposed	FY 2021 Approved
Areawide	13,803,020	11,873,020	6,491,120
Non-Areawide	930,000	532,250	532,250
Service Areas	14,386,202	14,386,202	14,386,202
Enterprise Funds	1,043,000	1,043,000	1,043,000
Land Management	250,000	-	-
GRAND TOTAL	30,412,222	27,834,472	22,452,572



MATANUSKA-SUSITNA BOROUGH
Capital Project/Grant Funds/Pass Through

FY2021 DETAILED DESCRIPTIONS

FIM Rating:

Critical: Significant loss of operational capability and frequent operational interruptions. Work-arounds are continuously needed.

Degraded: Limited loss of operational capability. Work-arounds to prevent operational disruption and degradation are often required.

Minimal: Marginal or no adverse impact to operational capability.

AREAWIDE

ADMINISTRATION – DSJ BUILDING

OUTSIDE LIGHTING UPGRADE (CRITICAL)

\$50,000 FY21

Replacing the outside lights at the Dorothy Swanda Jones Building with LED lighting. This will reduce energy and maintenance costs.

MAIN ENTRY & GYM FLOORING REPLACEMENT (CRITICAL)

\$100,000 FY21

This project includes several different areas and types that will be more efficient and cost effective to combine as one project. The handicap entrance area to the gym is cracked and peeling off the floor base. Already causing a safety issue, will continue to get worse and looks very rundown. The Gym floor needs to be repaired or replaced, the rubber tiles are cracked and holes are forming over the entire floor. The main entryway carpet needs to be replaced with an indoor/outdoor type carpet, it is saturated with salt and sand and will never look clean.

WATER SOFTENER (DEGRADED)

\$100,000 FY21

The water is very hard and causes several maintenance and asset degrading issues. The carpets and floors are cleaned daily with a very hard water, the bathroom fixtures require continual descaling in order to maintain clean and aesthetic fixtures and the plumbing hardware is prone to early failure caused by deposits

CAPITAL PROJECTS DEPARTMENT

FIREWEED BUILDING ASBESTOS ABATEMENT AND IMPROVEMENTS (CRITICAL)

\$150,000 FY21

The Fireweed Building was constructed in the 1940s and contains asbestos materials through-out the building requiring abatement. The building also has original flooring, doors, plumbing, electrical, and mechanical infrastructure requiring upgrades or replacement. Abatement will eliminate the potential of a hazardous incident and the upgrades will improve building efficiency and personnel comfort.

RIGHT-OF-WAY ACQUISITION (CRITICAL)

\$75,000 FY21

The approval of this request could significantly reduce the cost of parcels needed for road and highway ROW by allowing for purchase *before* the parcels become developed or further improved thereby saving MSB tax-payers thousands of dollars. This funding covers requests for ROW actions and documents from the Borough Assembly, Borough Manager, State and local agencies. Funding obtained previously in FY12 will be depleted by June 2020. This multi-year funding will be used to purchase required right-of-way, in addition to title research, appraisals, acquisition services, platting and recording documents.

PORT MACKENZIE RAIL EXTENSION SURVEY TASKS (CRITICAL)**\$100,000 FY21**

This 32-mile project is a priority of the borough assembly with the State of Alaska contributing \$180M for design and construction. To date, construction of rail embankment and bridges for five of the six segments is complete with ties, ballast, and rail installed on segment six. Additional funding and a funding partner are being sought to complete the project. In preparation for final construction and operations, Capital Projects' staff must complete several survey-related tasks that include monumentation and platting of specific parcels. This funding will be used to continue that work.

PERMIT FUNDING FOR WORKING IN ADOT&PF ROW (CRITICAL)**\$20,000 FY21**

Borough projects often intersect with the Alaska Department of Transportation and Public Facilities highways (ADOT&PF). When this happens, the borough is required to obtain a permit to make intersection or approach improvements within the ADOT&PF ROW. Although the permit has an initial base cost, it is often unknown what the final cost will be since it depends on the complexity of the project and the amount of hours ADOT&PF staff have to spend working with MSB staff on Memorandums of Agreement, reviewing designs and overseeing construction work. This funding would be available to help cover those times when the ADOT&PF permit costs exceeds the base level cost at the end of a project and project funds are exhausted.

PICKUP W/ EXTENDED CAB 4X4 (CRITICAL)**\$33,000 FY21**

This is a replacement vehicle for the Capital Projects Department and includes all necessary safety, operational equipment, and accessories that Capital Projects' personnel will need while working on job sites. This will replace a small, 12 year old SUV, Vehicle 301, which is a Ford Escape.

RIGHT-OF-WAY MANAGEMENT OF ACQUIRED PARCELS (DEGRADED)**\$25,000 FY21**

For projects in development, the Borough has purchased project right-of-way (ROW) which include structures and other significant improvements, requiring maintenance/security until the improvements can be sold or removed from the property acquired. The state grants for ROW acquisition do not allow these maintenance/security costs to be charged against the project grant. An example of what this fund would cover is an improved parcel acquired for project ROW. The Borough must maintain the home through the winter until the home is able to be removed from the property the following spring. If the furnace, plumbing, and/or electrical systems were to fail or a break-in were to occur, this funding would repair or replace the damaged or broken systems. Without this funding, the home systems would freeze and the home will be vulnerable to continued vandalism, significantly reducing or completely negating its value which, if maintained, could be returned to the project budget when the building is sold.

GRANTS/PASS THROUGH**GRANT MATCH FOR FISH PASSAGE PROJECTS (CRITICAL)****\$500,000 FY21**

Match Money for US Fish & Wildlife Service grants. New five year agreement for 2020. These grants will replace culverts that are causing full or partial barriers at fish-bearing stream crossings on Borough owned roads. The projects help provide free movement for juvenile and adult salmon, as well as other species. When these crossings are improved, the habitat ranges are expanded, and the connectivity of waterways increases survivability for the fish that use those systems. The crossings are designed to withstand high flows, typically 100-year flood events, and improve the roadways over the crossings for infrastructure longevity and safety. USFWS, ADF&G, and other regional partners have been key in the success of these projects over the years.

HUMAN SERVICES COMMUNITY MATCHING GRANT (CRITICAL)**\$150,000 FY21**

The Matanuska-Susitna Borough is a recipient of the State of Alaska Human Services Community Matching Grant. This grant requires the Borough to provide a 30% cash match. 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. This is an annual expense.

PORT GRANT MATCH (CRITICAL)

\$1,927,420 FY21

This request for funds is a 20% match for the U.S. Economic Development Administration disaster supplement grant. This project will install 64 steel sleeves on the deep draft dock piles to slow the deterioration caused by constant scour from silt and ice impact as well as material loss resulting from corrosion. Installing these pile sleeves will save the cost of replacing the actual piles if they deteriorate to the point of structural failure. Additionally, the project will install a movable ramp for roll-on/roll-off cargo on the deep draft dock improving the economic resiliency of the State.

CITY OF WASILLA PLANNING GRANT (CRITICAL)

\$225,000 FY21

A grant to the City of Wasilla to be used for planning purposes.

IMPROVEMENTS FOR THE PLUMLEY-MAUD TRAILHEAD ROAD AND PARKING LOTS (CRITICAL)

\$20,000 FY21

The road to the parking lot at the south end of Plumley-Maud trail is in need of repair. There are many large potholes that can make this road hazardous to drive, especially with a trailer in tow. In addition, the south lot needs to be rehabbed and the north lot needs to be made larger. The Plumley-Maud trail is designated as multi-use, so many people bring their ATVs, snowmachines and horses to the trailhead, in trailers. Improving the access road and parking lot sizes will provide a much more enjoyable experience for these users.

WINTER TRAIL GROOMING (CRITICAL)

\$150,000 FY21

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.

LAZY MOUNTAIN PARKING LOT SAFETY IMPROVEMENTS (CRITICAL)

\$100,000 FY21

Due to increased vehicle break-ins and thefts, we propose the addition of lighting, security cameras, and an automatic gate closure.

WATER FILTRATION – BRETT MEMORIAL ICE & WASILLA POOL (CRITICAL)

\$40,000 FY21

Due to the high alkalinity of the water, our hot water heaters are prematurely needing repairs. A new system is required at both facilities to prevent damage to appliances.

INFORMATION TECHNOLOGY

AERIAL IMAGERY & LIDAR (DEGRADED)

\$268,000 FY21

The Borough, both citizens and staff, are dependent on access to current aerial imagery to efficiently support their operations, saving expensive and time consuming field trips and enabling more sound decision making.

The MSB is one of the nation’s fastest growing areas, with an estimated population over 100,000 and projections of continued strong growth. In order to better serve staff and citizens the GIS Division has implemented an ongoing program to update aerial imagery on a 3 year rotating basis and to update LiDAR (elevation data) on a 6 year rotating basis. In FY19, we updated our imagery in the core area from the previous imagery obtained in 2017 at a cost of about \$100,000. The Assessment Division personnel used the new imagery to find over 300 new structures that were 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 is currently funded from the e911 fund for FY19 through FY23. So no additional request for Imagery funding is necessary at this time.

Our LiDAR update program calls for updates less frequently than imagery, about every six (6) years. Our current LiDAR was captured in 2011. 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 is currently in the process of being updated. About half of the core area LiDAR is being updated this year in a joint venture with USGS paying 50% and MSB paying 50%. About \$250,000 from each organization, for a total of about \$500,000. It is unlikely that USGS will participate in this joint venture in FY20 to allow us to complete the second half of the core area and complete our 6 year collection cycle. That being the case, if we want to complete the LiDAR collection in FY21, we will need an additional \$268,000 of funding to add to the \$232,000 already in the project fund to complete the current collection.

Additional program funding of \$150,000 per year in each year of the 6 year cycle will ensure funding is in place when the next acquisition cycle is due.

In FY21, we are requesting \$268,000 for LiDAR to complete this cycle's update. Starting in FY22, we are requesting \$150,000 each year for 6 years to prepare for the next LiDAR updates. This figure assumes no assistance from USGS.

GOVERN APPLICATION (CRITICAL)

\$400,000 FY21

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. In FY19, we requested \$500,000 and received \$400,000. In FY20, we requested, \$500,000 and received \$500,000.

As of January 7, 2019, the project still has \$343,450 remaining. *(The 2018 Cyber Incident put this project on hold for many months and slowed spending and progress.)* We anticipate the project will cost between \$1,000,000 and \$1,500,000 and take 2 to 3 years to complete. We are therefore requesting partial funding each year until the project is complete.

In FY21, we are requesting \$400,000 to continue, and hopefully complete, the project in FY21. This funding would allow us to complete the work on this project.

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.

Specifically, these funds will be used to:

- Fully implement the latest version of this system
- Training system administrative staff to support the system
- Train users of the system on proper, most efficient usage of the system

GIS ONLINE MAPPING – LOCATION VALUE ASSESSMENT (DEGRADED)

\$150,000 FY21

The Borough underwent an ESRI Location Value Assessment (LVA) in FY16. Borough employees identified 93 processes where GIS mapping applications would make their duties more efficient. With these efficiencies, employees would be

better able to meet the ever-increasing demand for services from an ever growing population without a proportionate increase in Borough manpower.

At that time, the IT Department/GIS Division did not have the capacity to deliver that number of solutions to the Borough employees. Since then we have upgraded systems and skills and put into place processes and methods that allow us to deliver this level of support. Since the original LVA, more requests have surfaced and the GIS Division has delivered 30 solutions, 18 public and 12 internal, with an additional group of services being developed at this time.

These solutions developed have already provided significantly improved efficiency for several departments including Code Compliance, Assessments, Emergency Services and O&M as well as public transparency, better and faster analysis, increased functionality and more. Savings in the area of staff time are already starting to pay dividends. Solutions are being integrated with other enterprise level systems such as eCommerce.

In order to keep the momentum of service/solution delivery to our Borough staff and public, we are requesting a project fund be established so that IT can centrally manage and deliver the solutions to the other departments without asking each department to fund the efforts individually. This central management will be much more efficient overall. This project fund will be used for staff augmentation for project management, business analysis and GIS technical services with local prequalified vendors.

In FY21, we are requesting \$150,000 to establish and centralize the project and continue to deliver solutions to staff and public with an expectation that we will ask for a similar amount in FY22.

LOGOS PROCESS IMPROVEMENT REMEDIATION (DEGRADED)

\$250,000 FY21

The Borough has recently begun a major upgrade to the enterprise system, Govern. As part of that project, each process that uses the Govern tool is being analyzed and improved with an emphasis on using the system properly. The system had been misused for many years because when it replaced the legacy system, Alea, old Alea processes were used with the new Govern tool. Business Analysis and process improvement were not done as part of the transition from Alea to Govern.

The enterprise financial system, Logos, also replaced Alea as the tool for financial transactions. The same approach was used for the transition from Alea to Logos as was used for Alea to Govern. Old Alea financial processes have been used with Logos for a number of years. As a result, the Borough's usage of Logos as our financial tool has room for improvement.

Unlike Govern, Logos is currently on the latest version, so a Logos upgrade is not necessary. What is necessary is to look at each financial process that uses Logos, map and analyze the process, and ask the Logos' company, Tyler, service professional to help us re-engineer our process and use the tool most effectively and efficiently.

As further justification for the need for this project, in FY17, the Borough, at the request of the Assembly, conducted a LOGOS Security Assessment. There were a number of findings that pointed to processes and security measures that could be improved. To date, those findings that could easily be remediated with in-house resources were done. However there are a number of findings that have not yet been dealt with. The result is that our usage of the system is not as efficient as it could be and they are security issues that leave the Borough at risk.

The return on investment of this project will be significant improvements in efficiencies that should allow manpower resources to be reallocated to other tasks and could see savings that will pay for this project within a few years. With the security enhancements that will be implemented, we could potentially avert data loss, fines, and organizational embarrassment.

Capital Projects requests for remediation of the security assessment findings have been requested in FY18, FY19, and FY20 and to date have not been funded. This year we are requesting a larger project that will incorporate the security findings and needed improvements to many more processes and training for systems administrators and users.

This is a joint Finance and IT Department effort and benefits all departments in the Borough.

We are requesting \$250,000 in FY21, to begin the project. Project findings will help us determine how much funding may be required for the remainder of the project. At this point we are estimating \$500,000.

PLANNING & LAND USE

COMMUNITY COMPREHENSIVE PLAN UPDATES (CRITICAL)

\$100,000 FY21

In 2018, the Assembly adopted Resolution 19-032 supporting a revised community based comprehensive planning process, and the update of the 2005 MSB Comprehensive Plan. The Planning Department started a non-lapsing project account with initial funding of \$85,000 for the development of the new comp plan. This additional funding will be combined with the initial funding to allow for the additional tasks of updating the community based comprehensive planning process and creating a standardized plan outline.

STORMWATER MANAGEMENT PLAN IMPLEMENTATION

MS4 PERMITTING PREPARATION (CRITICAL)

\$100,000 FY21

In 2013, the Assembly adopted the MSB Stormwater Management Plan, in anticipation of reaching the population threshold by which the Federal government will require the Borough to implement a program for the MS4 Permit (Municipal Separate Storm Sewer System). We anticipate the certification of the 2020 census will show the MSB population has exceeded 100,000 people. We are requesting funds to prepare for the MS4 permit, a population-based federal requirement of urbanized areas to protect "waters of the US". The permit requires compliance with six criteria to manage stormwater to better protect our regional ground and surface water resources. Meeting these six criteria will require coordination with Planning, Capitol Projects, and Public Works and may require new MSB ordinances and resources. Funds requested will be used for MS4 specific training for MSB staff, to hire contractor(s) to assist with the implementation recommendations of the Stormwater Management Plan, drafting of planning documents necessary to meet the requirements of the permit, and to support internal and external communications about stormwater management. This implementation project will be funded and phased over several years and, upon completion, will likely result in the need for additional resources to continue the federally mandated permitting process.

AREAWIDE AMBULANCE DIVISION

SUPPORT VEHICLE PURCHASE/REPLACEMENT (TWO) AND RELATED EQUIPMENT (CRITICAL)

\$120,000 FY21

EMS, by the nature of our response area and mission, is on the road constantly. Currently two of our 12 support/command vehicles have greater than 125,000 miles, with three having more than 150,000. We are utilizing these vehicles for emergency response to ill or injured patients and in a support role of that mission in all areas of the Borough. This project will include all related equipment such as radios, lighting, decals, etc.

SIMULATION IQ – AUDIO / VISUAL SYSTEM (CRITICAL)

\$25,000 FY21

In order to provide an effective and comprehensive training program, there needs to be a method to accurately monitor staff performance. This AV camera / recording system will allow us to monitor clinical performance and provide accurate debriefing and feedback on key performance indicators. We are requesting two portable systems for use in our primary training facility, in the field, and at our satellite training facility at Station 11-9. We compared several different systems and SimulationIQ offered the best price for our specific needs.

O&M RECOMMENDATION – ROOF REPAIR AT STATION 3-9 (CRITICAL)

\$200,000 FY21

Water leaks through the roof and the building is not properly ventilated.

RESCUE

TOMMY MOE BUILDING GARAGE/BAY DOOR (CRITICAL)

\$25,000 FY21

(Areawide Building Split – Emergency Management 50%/Rescue 50%)

The acquisition of this building has provided us with much needed office and storage space for Water Rescue Division as well as storage of our larger Emergency Management communications equipment. However, we are not able to

pull our larger communications equipment into the building due to the small size of the garage door. Therefore, we would like to modify the building to put in a bay-sized garage door to allow the larger equipment to be stored inside.

EMERGENCY SERVICES ADMINISTRATION

STATION 6-5 REPAIRS/UPGRADES (CRITICAL)

\$100,000 FY21

(\$200,000 Split cost 50% FSA/50% Areawide)

Repairs and upgrades to Station 6-5. This project is split cost between FSA 50% and Areawide 50%. The \$100,000 funding on the FSA side was awarded in FY20. The HVAC and plumbing systems at Station 6-5 are experiencing on-going mechanical/structural failures. The air handling system is at its operational life expectancy and is in need of replacement. This project will allow for the design and engineering of the systems to replace/repair/upgrade the HVAC and plumbing systems (both water and air). The project will also allow for any repairs/upgrades to be accomplished as deemed necessary by the Mat-Su Borough Facility Maintenance Branch of the Department of Public Works.

EMERGENCY MANAGEMENT

EMERGENCY OPERATIONS CENTER REMODEL (CRITICAL)

\$225,000 FY21

This project will allow for the remodel of the leased building to accommodate a "HOT" Emergency Operations Center (EOC). This location is where the Matanuska Susitna Borough Emergency Management office will be located and allow for the EOC to be up and functioning at all times regardless of incident. Currently the EOC is located in a training room at Station 6-1 and all the equipment and supplies are stored in a closet, requiring a two-hour set up to be up and operational. Any active incidents are then managed in this room, requiring scheduled users of the room to cancel or move. This set up requires IT to come in and connect computers, phones, and monitors and inhibits the common operating picture being able to be assessed and distributed in a timely manner. The HOT EOC version will allow for the EOC to be up and running as soon as the light switch is turned on, greatly increasing the ability for incident managers to coordinate and relay information to responders, partnering agencies, elected officials, and the public. This will also allow for EOC and Emergency Management training to be completed in house and not rely on usage of other rooms not meant to be used as an EOC. The Matanuska Susitna Borough is the only large municipal jurisdiction without a HOT EOC set up in the State. These funds will include removal of unnecessary walls to open the area up, building access control points, dropping data and telephone lines from the ceiling, connecting to the MSB networks, furniture, interior trim, and associated furniture, fixtures, purchase and installation of equipment, and support items for the project or equipment needed.

TOMMY MOE BUILDING GARAGE/BAY DOOR (CRITICAL)

\$25,000 FY21

(Areawide Building Split – Emergency Management 50%/Rescue 50%)

The acquisition of this building has provided us with much needed office and storage space for Water Rescue Division as well as storage of our larger Emergency Management communications equipment. However, we are not able to pull our larger communications equipment into the building due to the small size of the garage door. Therefore, we would like to modify the building to put in a bay-sized garage door to allow the larger equipment to be stored inside.

TELECOMMUNICATIONS

BIG LAKE COMMUNICATIONS TOWER (CRITICAL)

\$270,000 FY21

This project will allow us to build a 120' tower large enough to remove and relocate our existing repeater and microwaves from Pt. Mac. (Hahn Hill) to our site for better manageability. This will allow us to utilize more space for antennas and comms equipment. Currently, Hahn tower is becoming overcrowded and we can no longer add any additional antennas.

OPERATIONS & MAINTENANCE

PARKS & REC - GENERATOR FOR WARM STORAGE BUILDING (CRITICAL)

\$80,000 FY21

(50% SPLIT WITH TSW, FUND 293)

This facility houses equipment for both Talkeetna Sewer and Water and Parks and Recreation. The Talkeetna area experiences numerous power outages yearly and this facility needs to be able to operate without interruption of heat,

sewer and water monitoring capabilities. The cost includes equipment and accessories to safely and efficiently install and operate the generator.

VEHICLE / EQUIPMENT PLUG IN – DESIGN & CONSTRUCT (DEGRADED)

\$50,000 FY21

(50/50 SPLIT WITH 265 already approved FY20)

Frost heaving has pulled the conduit away from the outlets making them no longer usable. These plugins are required to keep the block heaters functioning on vehicles and equipment.

WATER SOFTENER (DEGRADED)

\$25,000 FY21

(50/50 SPLIT WITH 265)

The water is very hard and causes several maintenance and asset degrading issues. The thaw trucks boilers are being damaged by the hard water. Requires continual descaling in the middle of winter, taking the unit/s out of operation.

BOROUGH FLEET VEHICLES

PICKUP W/ EXTENDED CAB 4 X 4 (CRITICAL)

\$36,000 FY21

This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace vehicle #89, a 1998 F150 4 x 4 with 135,000 miles currently in need of drivetrain repairs and suspension and internal engine concerns.

PICKUP W/ EXTENDED CAB 4 X 4 (CRITICAL)

\$36,000 FY21

This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace truck #110, a 2001 K-1500 with 158,000 miles. This vehicle has multiple electrical and engine mechanical problems, repair costs would exceed the value of vehicle.

PICKUP 4 X 4 (CRITICAL)

\$33,000 FY21

This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace vehicle #83, a 1997 F-150 4 x 4 with 120,000 miles. Currently requires drivetrain repairs that will exceed the value of the vehicle.

MOTOR VEHICLE TAX PROJECTS (CRITICAL)

\$207,700 FY21

Motor Vehicle Tax revenues in excess of annual allocations provide funding for bridge and railroad crossing major maintenance and repair, 50% matches for road service area construction projects, and/or 50% matches for dust control projects.

NON-AREAWIDE

NON-AREAWIDE FACILITY ACCESS

MSB FACILITY ACCESS IMPROVEMENTS (CRITICAL)

\$50,000 FY21

49th State Street is the main access road for the Public Landfill, Animal Care building and the Recycle Center. The last traffic count in 2017 indicated 2,795 vehicles a day use this road. The landfill's hazardous materials disposal center, commercial scale operation, Animal Care, and the Recycle Center all have access off Chanlyut Circle which intersects 49th State Street just north of the gate for the landfill. When commercial semi-trucks with long trailers travelling south turn west onto Chanlyut Circle, they must use the out-bound traffic lane meant for vehicles travelling east as they are leaving the three other facilities. If there is an outbound vehicle in this lane on Chanlyut Circle, it means the semi-truck has to wait, causing a back-up of traffic onto 49th State Street or possibly causing a collision with the oncoming vehicle (obviously an unsafe situation). Additionally, Chanlyut Circle is only partially paved, and therefore has dust and pothole issues, and has a problematic three-way intersection at the Animal Care and Recycle Center access roads. The funding provided in this request will be used to re-design the 49th State Street-Chanlyut Circle intersection, re-design the Animal

Care-Recycle Center intersection, purchase any additional right-of-way needed, and provide design to complete the paving of Chanlyut Circle. Once design and right-of-way acquisition is complete, construction funding will be requested.

ANIMAL CARE

POLE BARN/OUTDOOR ANIMAL SHELTER (DEGRADED)

\$150,000 FY21

The shelter was not constructed with adequate space for larger animals and sled dogs. With an increase in population and diversity of animals, we need more outdoor space for larger, domestic farm animals and sled dogs. This area would also help increase the visibility of the larger animals that need to be rehomed.

The shelter is increasing planning efforts to adequately prepare for daily animal intakes and disaster response for pets. In order to best prepare for an unknown volume of animals for daily operations, the shelter will need to increase space for sheltering of animals. This area would include a covered barn with a slab, some enclosed outdoor kennels and runners, and an area versatile for sled dog tie downs and dog houses.

REPLACE RTU-4 AT ANIMAL CARE FACILITY (CRITICAL)

\$75,000 FY21

The current heating, ventilation, and air conditioning (HVAC) roof top unit (RTU) is not capable of maintaining safe building temperatures during winter weather. Continuous interruption in heat causes potential risk of freezing with associated damage to water supply lines as well as risk to animals housed in the facility. The existing RTU constantly requires repairs, parts, and labor. In addition, the existing unit is energy inefficient. Purchase of a new unit includes all necessary attachments, parts and electrical items, gas lines, and system start up support required to ensure safe and efficient installation and operation of the new unit.

FIRE AND SECURITY ALARM REPLACEMENT (CRITICAL)

\$25,000 FY21

The shelter's fire and security system has reached the end of its useful life. The life of these systems are generally 10 years. Our unit is now 10 years old. The maintenance contractor has notified the shelter manager that we are going to need to fund a replacement as soon as possible. The system has become unreliable and continues to send us false alarms.

MEDICAL EQUIPMENT (DEGRADED)

\$42,250 FY21

The veterinarian medical equipment has depreciated over the past ten years and/or is no longer industry standard. As medical technology progresses, new equipment is available for efficiencies and precision. We need two dental radiographs and a new electrocardiogram also known as an EKG. We also need to replace our ultrasound. Our current ultrasound has reached the end of its useful lifespan. This equipment would eventually pay for itself and alleviate our need to contract out these services to other clinics. It will also increase our ability to provide higher standards of medical care for our animals.

DIGITAL X-RAY MACHINE (CRITICAL)

\$90,000 FY21

The current computed radiography X-Ray is outdated, not digital, and near the end of its useful life. We will need to replace this critical piece of medical equipment in the next few years. X-Rays are vital for adequate veterinarian care.

COMMUNITY DEVELOPMENT – NON AREAWIDE

OUTDOOR LIGHTING AT WILLOW AREA COMMUNITY CENTER (CRITICAL)

\$50,000 FY21

Adding poles for the parking lot will increase public safety.

ADA COMPLIANT HANDICAPPED DOOR OPENERS (CRITICAL)

\$50,000 FY21

The Sutton and Trapper Creek Libraries lack handicapped strikers to open the doors automatically for persons needing this amenity.

BUTTE FIRE SERVICE AREA – STATIONS 2-1 & 2-2**SCBA COMPRESSOR, CASCADE FILLING STATION & STORAGE SYSTEM (CRITICAL)****\$90,000 FY21**

Upgrade the emergency breathing air management system at Station 2-1, which is currently inefficient, needs repairs and is not in compliance. The current system cannot meet the high pressure demand and is not in compliance with the new standards adopted by the National Fire Protection Association (NFPA), OSHA, and with manufacturer recommendations. This project will include the purchase and installation of a new compressor, fill station, and storage system in order to provide breathing air for personnel. This project will also include maintenance training, parts, and tools needed. Also purchase of any additional items and equipment necessary to ready the unit.

STN 2-1 WINDOW REPLACEMENT (DEGRADED)**\$20,000 FY21**

Replace Station 2-1's windows and blinds with current energy efficient windows. Windows are deteriorating. Some leak moisture/air inside, some do not open anymore, and others take a lot of effort to open. Efforts over the years have been taken to maintain them the best as possible. Replacement would be beneficial for the facility maintenance, utility cost, and daily operations. This project will include the purchase and installation of new windows. Also included are additional interior/exterior window trim work or materials needed to complete the project and make it blend in with the building/surroundings.

CASWELL FIRE SERVICE AREA – STATION 13-1**1-TON CREW CAB UTILITY/PLOWING/SANDING TRUCK & RELATED EQUIPMENT (CRITICAL)****\$100,000 FY21**

One of the two existing utility trucks for Caswell FSA has been broken down and, due to its age and condition, will be surplus. In addition, Caswell FSA does not currently own a sanding unit, although winter sanding is frequently required. The Caswell FSA is notorious for its accumulated snow and icy roads and a sander is an essential piece of winter maintenance equipment that must be readily available when needed. Request purchase of a 1-ton 4x4 crew cab flatbed truck with a skid mounted sanding unit and a front mounted plow. The flatbed configuration makes it adaptable to other seasonal uses, such a skid mounted forestry firefighting unit during the wildland fire season. This project to include all related equipment, radios, decals, lighting, etc.

CASWELL STATION 13-1 EXTENSION OF EMERGENCY**GENERATOR FEED TO INCLUDE SECOND WARM STORAGE BUILDING (CRITICAL)****\$25,000 FY21**

The new public safety building has an emergency generator capable of providing power during an outage, allowing the facility to be self-sustained as long as the fuel supply lasts. This is essential not only for operational purposes, but the building can and has been utilized as an evacuation facility and public shelter if needed. The original warm storage building which also houses fire apparatus and an SCBA air compressor does not have the benefit of this essential backup power source. During the winter months especially an extended loss of power would pose a freezing threat to essential equipment stored in the older building. We are requesting that circuitry be extended to include essential power to this building by the generator already in place. Pending review by electrical engineer to determine if we need to expand the scope/increase the amount.

CENTRAL MAT-SU FIRE DEPT / WASILLA LAKES FSA STATIONS 5-1, 5-2, 6-1, 6-2, 6-4, 6-5, 6-6**STATION 6-1: FFE FOR REMODEL (CRITICAL)****\$250,000 FY21**

This funding will cover the costs of all furniture, fixtures, and equipment for Station 6-1. Funding for the remodel of the station was deemed inadequate during early design of the remodel. This project will furnish all necessary furniture, fixtures, and equipment to adequately outfit the fire station to include but not be limited to: office furniture, equipment and supplies, kitchen appliances, equipment, supplies and utensils, dorm room bedding and furniture, physical fitness equipment and supplies, training room furniture, equipment and supplies, break room appliances, equipment, supplies and utensils, televisions, laundry appliances, equipment and supplies, extractors (to clean turn-out gear), and any other furniture, fixtures, or equipment needed.

CRITICAL RESPONSE VEHICLE AND RELATED EQUIPMENT (CRITICAL)**\$375,000 FY21**

Situational awareness on emergency operations has become a critical and sometimes elusive priority. Technology has advanced to a point now where a dedicated vehicle can be used to enhance situational awareness and in turn improve operations and safety on emergency scenes. The Critical Response Vehicle (CRV) will be built on a commercial all-wheel drive van chassis. The CRV will be equipped with a Tethered Unmanned Aerial Drone (Fotokite) with thermal and high definition cameras. Images from the drone will be monitored in the CRV and can also be viewed wirelessly on other devices on scene or at remote locations. The CRV will also have several fixed and remote controlled cameras mounted for additional situational awareness. There will be up to three work stations inside the CRV used to monitor the various cameras, radio communications, and to operate and monitor the new electronic accountability system the department will be acquiring to use with our new Self Contained Breathing Apparatus. The CRV will respond to all working fires and be available for major emergencies Borough wide. This project will include the purchase and installation of all related equipment such as radios, lighting, decals, etc.

TACTICAL TENDER AND RELATED EQUIPMENT (CRITICAL)**\$700,000 FY21**

Recent large wildland/interface fires in the Mat-Su Borough resulting in a large number of structures lost and significant threats to life and safety have led us to identify a need for a tactical tender to be added to our fleet of fire apparatus. Our current tenders and pumper-tenders are limited to improved roads to access fires. During the recent fires, off road capability for large tenders to support structural protection was identified as a critical need. The Tactical Tender will be built on a heavy duty, proven, all-wheel drive, off road capable chassis with a water tank capacity of up to 2,000 gallons, foam tank capacity of up to 100 gallons, a pump capacity of 1,000 GPM, Compressed Air Foam, pump and roll capability, and multiple remote-controlled turrets for mobile fire attack operations. The Tactical Tender will also be designed to support structural fire operations. The all-wheel drive capability will also be beneficial during winter driving conditions. Included in the project will be funds to equip the Tactical Tender with all needed tools, equipment, and appliances. This truck will replace a 1991 Pumper-Tender from front line service, placing it into reserve status. This project will include the purchase and installation of all related equipment such as radios, lighting, decals, etc.

TRAINING COMPLEX BUILD OUT (CRITICAL)**\$750,000 FY21**

This funding will allow for the continuation of the Training Complex Master Plan and include the design, site preparation, and construction of the vehicle extrication area, driving operator skills training areas, technical rescue area, haz mat area, and live fire props area. The project will include needed utilities to include the extension of the existing fire hydrant system, land clearing, grading, civil work, paving, striping, purchase of training props and buildings, materials to build props on site, and the purchase and installation of equipment and support items for the project.

GENERAL FIRE STATION FACILITY MAJOR**MAINTENANCE AND RENOVATION TO INCLUDE PAINTING (CRITICAL)****\$200,000 FY21**

Funds will be used for projects at all eight of our stations for identified major maintenance, repairs, and painting (interior and exterior) of facilities, paved areas, and landscaping as needed, that will extend the life of the stations.

REPLACE BRUSH TRUCK CHASSIS AND**PURCHASE COMMAND VEHICLE & RELATED EQUIPMENT (CRITICAL)****\$200,000 FY21**

This project will be used to purchase a larger chassis for an existing Brush Truck Skid Unit and replace one of our older Command Trucks. The existing chassis that Brush 6-6 currently uses is under-powered and only has seating for two personnel. A 4-door, 4-wheel drive chassis with seating for four personnel and sized to carry the load of the existing Firefighting Skid Package will be purchased. The old chassis will be re-purposed and assigned to our Fire Code Division to be used to transport our Fire and Life Safety Education Props to schools and other events. A medium sized SUV, Tahoe or similar model, will be purchased to replace an older existing Command Vehicle which will be made available for another Borough department. The project will cover the costs of both vehicles, added compartmentation, work associated with switching out the chassis and skid unit, all associated equipment, emergency lighting packages, radios, consoles, and the installation of these packages.

PERSONAL PROTECTIVE CLOTHING AND EQUIPMENT (CRITICAL)**\$150,000 FY21**

Funding will be used to replace outdated gear and maintain our stock of gear. Includes the purchase of turn out pants and coats, boots, helmets, gloves, protective hoods, station uniforms, wildland pants and shirts, and other PPE to include dual rated wildland/rescue gear.

FIREFIGHTING FOAM/CHEMICALS (CRITICAL)**\$50,000 FY21**

The Central Mat-Su Fire Department utilizes Firefighting Chemical additives (foams and encapsulating agents) on a majority of the fires we respond to via Compressed Air Foam Systems. This funding will be utilized to purchase the various chemicals used in our apparatus for fire suppression to include class A foam, class B foam, and F-500 encapsulating agent.

UNMANNED AERIAL VEHICLE PROGRAM (CRITICAL)**\$50,000 FY21**

The funding from this project will be used to establish a certified Aerial Drone Program for the department and include training, certification, and the drones. This project will enhance our situational awareness capabilities. Currently the State Division of Forestry is the only agency that has propose built drones for fire use in our area. Those drones are designed specifically for wildland fire application and only available during wildland season. During recent major wildland fires, the demand was so high that the drones were not always available when needed. The drones we purchase will be purpose built for wildland and structural fire operations as well as search and rescue missions. They will be available for year round use borough wide.

PALMER FIRE SERVICE AREA (GREATER) STATIONS 3-1, 3-2, 3-3, 3-4, 3-5**PERSONAL PROTECTIVE EQUIPMENT (PPE) (CRITICAL)****\$90,000 FY21**

With updated NFPA standards, new cancer prevention technology, and the number of emergency responses, firefighter PPE needs to be upgraded or replaced more often. The goal is to better protect the lives of our firefighters with twenty-five new sets of PPE.

STATIONS 3-2/3-3/3-5 BATHROOM REMODELS (CRITICAL)**\$60,000 FY21**

Stations 3-2/3-3 were built in the early 1980s. The water at each location is hard and full of iron. This project would replace all sinks, toilets, showers, lighting, flooring, mirrors, toilet paper/paper towel holders, and wall coverings. Station 3-5 was also built in the early 1980s and needs new toilets, sinks, toilet paper/paper towel holders, and lighting.

APPARATUS AND RELATED EQUIPMENT REPLACEMENT (CRITICAL)**\$800,000 FY21**

This is a standard apparatus fleet replacement to include all related equipment, radios, decals, lighting, etc. NFPA standards keep improving safety features on apparatus and recommends placing apparatus that is older than 15 years old into reserve status. Over the last few years, while responding with Engine 36 on a few emergency calls, we have had electrical or pumping issues which have been untraceable or unsolvable. The engine appears to work again each time after a complete shutdown and restart. We will discuss the final plan for the current Engine 36.

SUTTON FIRE SERVICE AREA STATION 1-1**O&M RECOMMENDATION – OIL HEATER IN FSA & ANNEX (CRITICAL)****\$30,000 FY21**

Replace both heaters (one in the main apparatus & the other one in the annex). Project would consist of removal of existing heaters, controls, exhaust & replacing fuel lines to the heaters, then installing new heaters, controls, fuel service, and commissioning & testing of finished job.

WEST LAKES FSA STATIONS 8-1, 8-2, 7-1, 7-2, 7-3, 7-8**STATION 8-1 BREATHING AIR COMPRESSOR (CRITICAL)****\$50,000 FY21**

Replace the breathing air compressor at Station 8-1. The unit in place is not able to fill the new SCBA bottles for the new G-1 SCBAs. The fill station is not fully enclosed and, under the new standards, we need to have the operator filling bottles protected from a bottle exploding. This new unit will fill with the Cylinder enclosed within a blast shield and the compressor is rated to 6,000 PSI to fill the new cylinders. We will be reusing the cascade fill bottles that are in place

now to save costs on this compressor. To upgrade the existing compressor is \$35,000 and we would still need to add the enclosed fill station so the new replacement is cost effective instead of an upgrade of the old compressor.

STATION 7-9 BOILER REPLACEMENT (CRITICAL)

\$25,000 FY21

Replace the heating and hot water boilers and install proper control systems for the in floor and rooms at Station 7-9. If costs allow, we will also do the installation of a gas fired make up heater for the ambulance bays so we can maintain the bay temperature at 50 degrees during cold weather operations. We will be replacing 25 year old boilers that are failing and the control system is obsolete.

F-550 REPLACEMENT FOR BRUSH 71 & RELATED EQUIPMENT (CRITICAL)

\$100,000 FY21

Brush 71 has major engine and transmission issues, the engine and transmission that is in this unit is not cost effective to rebuild it due to mileage and condition. This is a front line unit for brush, plowing and sanding that needs to be fully response ready. This includes the cab and chassis, flatbed with storage boxes, emergency lighting package, dual band radio, heavy duty V blade snow plow with mount, and misc. equipment/contingency.

KNOX KEY SECURE UPGRADES (CRITICAL)

\$25,000 FY21

Upgrade our Knox Key Secures to the KS6. This model has the manual and electronic key options. The units that we have in our apparatus are not going to be serviced in the future and will be obsolete.

WILLOW FIRE SERVICE AREA STATION 12-1 & 12-2

STATION 12-5 WATER STORAGE TANK AND PAVING (CRITICAL)

\$100,000 FY21

Provide a 33,000 gallon water storage tank and pump for the filling of fire apparatus for fires and training, and provide increased fire protection for the residents in that area. Also pave the driveway and clear a gravel pad for a future training building. A paved surface is necessary to provide a safe, solid, clean, and obstruction free work platform for outside fire equipment maintenance, training, and facilitates snow removal. This is the third year of this project and will be fully funded in the FY21 budget.

STATION 12-2 WINTERIZING (THREE PROJECTS) (CRITICAL)

\$115,000 FY21

Fire Station 12-2 has a history of two contributing factors that threaten fire apparatus with freezing and expensive repairs: Inadequate Heating Oil Capacity & Electrical Power Outages. The only warning system presently is an alarm that senses low temperature and auto dials a list of responders that there is a problem. It does not solve the problem however. The following winterizing is being requested as a solution:

1. FUEL TANK REPLACEMENT: Running out of fuel is a perennial threat to fire apparatus freezing if fuel delivery is not made more frequent than normal. The heating oil tank is only 300 gallons capacity with 200 gallons recoverable. O&M Dept advises that there is a 1,000 gallon+ tank earmarked for Willow Fire that is currently at the Talkeetna Library. It is of the same approved double wall type being used at other stations. The project requires installing a concrete pad, relocating tank to site, plumbing, transfer of fuel from old tank, and hauling old tank away.
2. AUTO STARTING EMERGENCY GENERATOR: This is a solution to maintain uninterrupted electricity necessary for heating, lighting, and operating equipment independent of the grid. Because it is a public safety building, it may be expected to serve as a temporary shelter for evacuated citizens in the event of an emergency. Any fire station without back up power to support its own emergency operations is not as efficient as it needs to be. The 1,000 gallon fuel tank from above would be adequate to sustain both the heating system and the generator. With added transfer switch and load banks.
3. OVERHEAD DOORS: The overhead doors in Station 12-2 need to be replaced. They are the original wood doors with glass windows that are held in with wooden trim. They are falling apart. Two of the windows have already been boarded up to prevent them from falling out when the door is in the up position. This is a safety and security issue because of the loose glass. The project consists of replacing both 12'x12' existing doors and tracks with new 12'x12'x2" thick foam core doors and new tracks installed. This will also improve the door insulation value.

STATION 12-2 WELL DEVELOPMENT (CRITICAL)**\$30,000 FY21**

The current well in service at Station 12-2 has no capacity other than static in casing. The well provides very low recovery which is inadequate for normal domestic use and impossible for the use of firetruck filling. \$30,000 was budgeted for FY2019 and project was not undertaken. This capital project requests funding to initiate the project in summer of 2020.

ROAD SERVICE ADMINISTRATION EQUIPMENT**VARIABLE MESSAGE SIGNBOARD (CRITICAL)****\$20,000 FY21**

We currently only possess one variable message signboard, when two are required in most situations. An additional sign board will assist the road maintenance crew in directing and controlling traffic, for the safety of both the road crew and the general public and supply much needed information to the public on ongoing projects and road maintenance issues.

O & M SHOP WATER SOFTENER (DEGRADED)**\$25,000 FY21**

(50/50 SPLIT WITH 100)

The water is very hard and causes several maintenance and asset degrading issues. The thaw trucks boilers are being damaged by the hard water. Requires continual descaling in the middle of winter, taking the unit/s out of operation.

ROAD SERVICE AREA PROJECTS (CRITICAL)**\$9,726,202 FY21**

For various road projects as prioritized in AM 19-125.

TALKEETNA SEWER AND WATER, FUND 293**GENERATOR FOR WARM STORAGE BUILDING (CRITICAL)****\$80,000 FY21**

(50% SPLIT WITH COMMUNITY DEVELOPMENT, FUND 100)

This facility houses equipment for both Talkeetna Sewer and Water and Parks and Recreation. The Talkeetna area experiences numerous power outages yearly and this facility needs to be able to operate without interruption of heat, sewer and water monitoring capabilities. The cost includes equipment and accessories to safely and efficiently install and operate the generator.

LOADER BACKHOE (CRITICAL)**\$150,000 FY21**

This equipment is needed for excavating manholes, water and sewer lines and key boxes for the Talkeetna water and waste water utility system, handling of the chemical drums for the treatment plant, snow removal at the lift stations, the pump house, and the water treatment plant which all have confined space and cannot use a normal truck plow. The cost includes all necessary safety and operational equipment and accessories. The current backhoe was 36 years old, and was surplus. We are currently renting a unit at a monthly cost of \$3,500, resulting in an annual cost of \$42,000.

ENTERPRISE FUNDS**SOLID WASTE****WASTE CONTAINER HAULING TRUCK (CRITICAL)****\$163,000 FY21**

The existing 2004 Western Star Semi Tractor has accumulated over 126,038 miles. The current vehicle requires frequent service and repairs that exceed reasonable replacement costs. Replacement vehicle components will include all required safety equipment and accessories required to operate in accordance with current Division policies to include dash camera, lighting, additional and winter tires, seat covers and accessories to facilitate the transportation of solid waste on open roads per ADEC and DOT requirements.

WASTE CONTAINER REPLACEMENT OR REFURBISHMENT (CRITICAL)**\$200,000 FY21**

The current inventory of 120 cubic yard and 40 yard waste containers require constant maintenance to remain

serviceable and safely operable on the roadways. Some containers have exceeded their scheduled lifecycle. These funds pay to refurbish or replace containers in accordance with the Solid Waste Divisions equipment refurbishment and replacement program requirements.

SCALE HOUSE REPLACEMENT PHASE I - DESIGN (CRITICAL)

\$50,000 FY21

Design and plan a replacement scale house. The existing facility was designed and built in 2000 and had one major refurbishment in 2006. Major facility systems require repair or upgrades to include safe access to confined spaces under the facility, electrical systems due to significantly increased load on the system resulting in system overloads, door jams and doors rusting and rotting through resulting in significant water and wind leaks, windows, roof and siding leaks as well which could result in dangerous molds and floor joists with evidence of rotting and water damages. Possible facility relocation will also be examined. Estimates put replacement on par with the cost to refurbish however, refurbishment does not have the projected lifespan that replacement offers. Replacement was therefore chosen as the most financially prudent course of action. The design will include demolition and removal of the old facility and design of the building itself, all peripheral accessories, attachments, wiring, signage, restroom, systems installation (telephony, computers, WasteWorks, scale, credit card etc.), network and any other additional requirements to ensure the new facility is fully outfitted for its intended function. Any remaining funds will roll over into the construction phase in FY22.

TRANSFER STATION SECURITY FENCING (CRITICAL)

\$100,000 FY21

Landfills are subject to ADEC Regulation AAC60 requiring controlled access to open active and closed monitored landfill sites. Big Lake Transfer Station has had over 100 incursions over the last two years with over 70 since last April. Two incursions involved perpetrators exhibiting weapons although it was during closed hours so no employee was involved. Alaska State Troopers are involved. Currently less than 1/4 of the site is fenced. This project seeks to install an 8' fence around the site with a barbed wire three strand top. Any remaining funds will be used to repair or replace fencing at other sites as required.

HAZARDOUS WASTE DROP-OFF TRAFFIC REDESIGN (DEGRADED)

\$30,000 FY21

The Central Landfill hazardous waste drop-off area requires a redesign. The current configuration routes customers through the administrative entrance, to the west side of the administration/hazardous waste building. The current cul-de-sac design creates traffic and safety issues for customers and employees. The new design will route customers through the main landfill entrance and have customers enter the drop-off area to the south of the administration/hazardous waste building. Redesign to include earthwork, pavement, and fencing removal and installation as well as signage, striping and any other pertinent requirements to include 100% functionality of the system.

PORT MACKENZIE

BARGE DOCK SHEET PILE INTERLOCK REPAIR (CRITICAL)

\$200,000 FY21

The sheet pile interlocks of cell #1 are showing signs of corrosion which has created a gap of as much as 3/4" in places. At least two of the interlocks require welding gusset plates for reinforcement. This project will require engineering to design the repairs as well as gusset plate construction and welding on the sheet piles.

DEEP DRAFT DOCK PIPE PILE WELD SPLICE REPAIR (CRITICAL)

\$300,000 FY21

Corrosion is present on all the deep draft dock piles with galvanizing almost completely depleted below the tidal range. Pitting, corrosion, and abrasion damage is visible at low tide on seven of the nine piles of dolphins F1-F3, prominent on circumferential splice welds. Doubler plates will be welded over these pile splice welds for added protection. This project will require engineering to design the doubler plates, construction of the plates, and welding on each of the seven piles below the catwalk and just above the tidal zone.

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Service Area Operating	575
Fire Service Areas Capital	576
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INTERNAL SERVICE FUNDS

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MATANUSKA-SUSITNA BOROUGH

Reconciliation of Fund Balance: 600 Revolving Loan Fund - Service Area Operating

Cash Balance as of 6/30/2019		\$ 82,749
Recoveries 7/1/2019 - 6/30/2020:		
Circle View Service Area	\$ 6,000	
Talkeetna Water & Sewer	<u>21,400</u>	
Adjustment to Cash Balance		27,400
Estimated Cash Balance as of 6/30/2020		<u>110,149</u>
Anticipated Recoveries 7/1/2020-6/30/2021:		
Circle View Service Area	6,000	
Talkeetna Water & Sewer	<u>21,400</u>	
Adjustment to Cash Balance		27,400
Estimated Cash Balance as of 6/30/2021		<u>137,549</u>
Loans Outstanding as of 6/30/2021:		
Circle View Service Area	84,000	
Talkeetna Water & Sewer	<u>107,000</u>	
Due to Fund		191,000
Fund Balance as of 6/30/2021		<u><u>\$ 328,549</u></u>



MATANUSKA-SUSITNA BOROUGH

**Reconciliation of Fund Balance: 605
Revolving Loan Fund - Fire Service Areas Capital**

Cash Balance as of 6/30/2019		\$ 380,000
Recoveries 7/1/2019 - 6/30/2020:		
Willow Fire Service Area	<u>\$ 20,000</u>	
Adjustment to Cash Balance		20,000
Estimated Cash Balance as of 6/30/2020		<u>400,000</u>
Anticipated Recoveries 7/1/2020-6/30/2021:		
Willow Fire Service Area	<u>-</u>	
Adjustment to Cash Balance		-
Estimated Cash Balance as of 6/30/2021		<u>400,000</u>
Loans Outstanding as of 6/30/2021:		
Willow Fire Service Area	<u>-</u>	
Due to Fund		-
Fund Balance as of 6/30/2021		<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 6/30/2019		\$ 523,450
Recoveries 7/1/2019 - 6/30/2020:	<u>\$ -</u>	
Adjustment to Cash Balance		-
Estimated Cash Balance as of 6/30/2020		<u>523,450</u>
Anticipated Recoveries 7/1/2020-6/30/2021:	<u>-</u>	
Adjustment to Cash Balance		-
Estimated Cash Balance as of 6/30/2021		<u>523,450</u>
Loans Outstanding as of 6/30/2021:	<u>-</u>	
Due to Fund		-
Fund Balance as of 6/30/2021		<u><u>\$ 523,450</u></u>

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APPENDIX

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MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2021 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
ASSEMBLY	Borough Clerk	Total	3.650
		Borough Clerk	0.750
		Deputy Borough Clerk	0.400
		Assistant Clerk	0.900
		Records Management Specialist	0.100
		Division Admin Specialist	0.600
		Administrative Assistant	0.900
	Elections	Total	1.850
		Borough Clerk	0.250
		Deputy Borough Clerk	0.600
		Assistant Clerk	0.100
		Division Admin Specialist	0.400
		Administrative Assistant	0.100
		Administrative Assistant	0.400
	Records Management	Total	2.500
		Records Management Officer	1.000
		Records Management Specialist	0.900
		Administrative Assistant	0.600
	Administration	Total	7.540
		Borough Manager	1.000
		Deputy Borough Manager	0.950
		Executive Assistant to the Manager	1.000
		Division Admin Specialist	1.000
		Public Affairs Director	1.000
		Media Design Specialist	0.750
		Health and Safety Manager	0.840
		Internal Auditor	1.000
	Law	Total	7.000
		Borough Attorney	1.000
		Deputy Borough Attorney	1.000
		Assistant Borough Attorney	3.000
		Senior Legal Secretary	1.000
		Legal Secretary	1.000
Human Resources	Total	5.000	
	Human Resources Director	1.000	
	Human Resources Generalist	2.000	
	Senior Human Resources Generalist	1.000	
	Human Resources Office Technician	1.000	

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2021 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Purchasing	Total	7.000
		Purchasing Officer	1.000
		Assistant Purchasing Officer	1.000
		Purchasing Coordinator	1.000
		Inventory & Purchasing Technician	1.000
		Office Assistant	1.000
		Construction Procurement Specialist	1.000
		Buyer	1.000
INFORMATION TECHNOLOGY	Information Technology Admin	Total	2.750
		IT Director	1.000
		Department Admin Specialist	0.750
		Division Admin Specialist	1.000
	Information Technology	Total	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
		Cyber Security Analyst	1.000
	GIS	Total	6.000
		GIS Programmer/Analyst	2.000
		GIS Cadastral & Addressing Manager	1.000
		GIS Cadastral Specialist	1.000
		GIS Specialist	2.000
FINANCE	Administration	Total	2.000
		Finance Director	1.000
		Department Administrative Specialist	1.000
	Revenue/Budget	Total	13.000
		Budget & Revenue Division Manager	1.000
		Collections Supervisor	1.000
		Excise Tax Specialist	1.000
		Budget & Revenue Specialist	1.000
		Accounting Assistant II	3.000
		Bankruptcy & Foreclosure Specialist	1.000
		Medical Billing Supervisor	1.000
		Document Specialist	1.000
		Accounting Assistant I	3.000
	Accounting	Total	12.000
		Comptroller	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 2021 Approved Positions

Fund 100 - Areawide

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
		Assistant Comptroller	1.000
		Accounts Payable Supervisor	1.000
		Financial Coordinator	1.000
		Accounting Assistant II - Accounts Payable	1.000
		Accounting Assistant II - Payroll	1.000
		Accounting Specialist	3.000
		Accounting Assistant I - Accounts Payable	2.000
		Accountant	1.000
	Assessment	Total	24.000
		Borough Assessor	1.000
		Assessment Supervisor	1.000
		Division Admin Specialist	1.000
		Property Conveyance Specialist	1.000
		Appraisal Analyst	2.000
		Appraiser I	8.000
		Appraiser II	1.000
		Appraiser III	4.000
		Appraisal Tech	1.000
		Assessment Assistant	4.000
PLANNING & LAND USE	Planning	Total	7.000
		Planning Services Manager	1.000
		Planner II	4.000
		Planner I	1.000
		Division Admin Specialist	1.000
	Platting	Total	6.000
		Platting Officer	1.000
		Platting Technician	3.000
		Platting Assistant	1.000
		Division Admin Specialist	1.000
	Planning Admin	Total	2.000
		Planning & Land Use Director	1.000
		Department Admin Specialist	1.000

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

Fiscal Year 2021 Approved Positions

Fund 100 - Areawide

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Development Services	Total	13.000
		Development Services Manager	1.000
		Planner II	3.000
		Permit Technician	2.000
		Right of Way Coordinator	1.000
		Right of Way Inspector	1.000
		Code Compliance Officer	4.000
		Division Admin Specialist	1.000
PUBLIC WORKS	Public Works Admin	Total	0.200
		Public Works Director	0.200
	Facility Maintenance	Total	9.100
		Shop Supervisor	0.600
		Operations & Maintenance Div. Manager	0.250
		Utilities/Facilities Operational Unit Supervisor	0.100
		Civil Engineer	0.050
		Mechanic I	0.600
		Facilities Maintenance Specialist	3.950
		O & M Specialist	0.550
		Building Maintenance Specialist	1.000
		Custodian II	1.000
		Custodian I	1.000
	Operations	Total	0.513
		Operations and Maintenance Div Manager	0.100
		O & M Specialist	0.300
		Road Maintenance Supervisor	0.038
		Civil Engineer	0.025
		Civil Construction Project Manager II	0.050
EMERGENCY SERVICES	Administration	Total	5.238
		Emergency Services Director	1.000
		Department Admin Specialist	1.000
		Program Coordinator	0.020
		Service Area Assistant - Fire	0.200
		Administrative Assistant	1.018
		Division Admin Specialist	2.000

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2021 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Rescue	Total	0.323
		District Fire Chief	0.200
		Deputy Director - Fire	0.047
		Program Coordinator	0.049
		Administrative Assistant	0.028
	Telecommunications	Total	1.500
		Telecommunications Supervisor	0.750
		Telecommunications Specialist	0.750
	Ambulance Operations	Total	75.323
		EMS Deputy Chief	1.000
		Deputy Director - EMS	1.000
		EMS Operations Chief	1.000
		EMS Training Coordinator	2.000
		EMS Quality Assurance Manager	1.000
		Program Coordinator	0.192
		Administrative Assistant	0.131
		EMS Training & Logistics Supervisor	1.000
		Paramedic (MICP)	32.000
		EMT III	1.000
		EMT II	31.000
		Battalion Chief	4.000
	Emergency Management	Total	1.027
		Emergency Manager	1.000
		Program Coordinator	0.015
		Administrative Assistant	0.012
COMMUNITY DEVELOPMENT	Brett Memorial Ice Arena	Total	4.000
		Ice Arena Manager	1.000
		Skating Program Facilitator	1.000
		Ice Arena Operations Assistant	2.000
	Indoor/Outdoor Recreation	Total	1.850
		Parks, Recreation & Library Svcs Mgr	1.000
		Division Admin Specialist	0.850
	Pools	Total	9.500
		Pool Manager	1.000
		Pool Maintenance Technician	1.000
		Senior Water Safety Instructor	2.000
		Water Safety Instructor	5.500

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2021 Approved Positions
Fund 100 - Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Outdoor Recreation	Total	1.000
		Outdoor Recreation Specialist	1.000
	Northern Region Outdoor Recreation	Total	1.000
		Outdoor Recreation Specialist - Northern Region	1.000
	Trails Maintenance	Total	1.000
		Outdoor Recreation - Trails Specialist	1.000
	Community Development Administration	Total	4.100
		Community Development Director	0.500
		Asset Manager	0.400
		Land Management Agent	0.400
		Land Management Specialist	1.400
		Natural Resource Manager	0.500
		Department Admin Specialist	0.500
		Land Disposal & Foreclosure Specialist	0.400
CAPITAL PROJECTS	Administration	Total	2.000
		Capital Projects Director	1.000
		Department Administrative Specialist	1.000
	Pre-Design & Engineering	Total	8.200
		Traffic Data Technician	0.900
		Pre-Design & Eng Division Manager	1.000
		Environmental Engineer	0.900
		ROW Acquisition Officer	1.000
		PM & E Specialist	1.000
		Surveyor	0.700
		Assistant Surveyor	0.700
		Civil Engineer	1.000
		Civil Construction Project Manager I	1.000
	Project Management	Total	5.000
		Construction Project Manager	3.000
		Project Management Division Manager	1.000
		PM & E Specialist	1.000
TOTAL AREAWIDE FUND, FUND 100			265.363

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2021 Approved Positions
Fund 200 - Non-Areawide**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>	
ASSEMBLY	Animal Care	Total	16.200	
		Deputy Borough Manager	0.050	
		Veterinarian	1.000	
		Animal Care Director	1.000	
		Chief Animal Care & Regulation Officer	1.000	
		Animal Care & Regulation Officer	4.000	
		Animal Care Facility Technician	1.000	
		Veterinary Technican	1.000	
		Senior Shelter Assistant	2.000	
		Shelter Assistant	2.000	
		Program Coordinator	1.000	
		Media Design Specialist	0.150	
		Shelter Manager	1.000	
		Dispatcher	1.000	
INFORMATION TECHNOLOGY	Information Technology	Total	0.800	
		Programmer/Analyst	0.800	
COMMUNITY DEVELOPMENT	Sutton Library	Total	1.770	
		Librarian	1.000	
		Assistant Librarian	0.750	
	Talkeetna Library	Total	1.895	
		Librarian	1.000	
		Assistant Librarian	0.875	
	Trapper Creek Library	Total	0.770	
		Librarian	0.750	
		Media Design Specialist	0.020	
	Willow Library	Total	1.900	
		Librarian	1.000	
		Assistant Librarian	0.880	
	Big Lake Library	Total	1.900	
		Librarian	1.000	
		Assistant Librarian	0.880	
	TOTAL NON-AREAWIDE FUND, FUND 200			25.235

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2021 Approved Positions
Enhanced 911 and Land Management**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
EMERGENCY SERVICES	Enhanced 911	Total	1.500
		GIS Specialist	1.000
		Telecommunications Supervisor	0.250
		Telecommunications Specialist	0.250
TOTAL ENHANCED 911 FUND, FUND 202			1.500
LAND MANAGEMENT	Land Management	Total	4.050
		Division Admin Specialist	0.150
		Asset Manager	0.600
		Land Management Agent	0.600
		Natural Resource Manager	0.500
		Land Management Specialist	1.600
		Land Disposal & Foreclosure Specialist	0.600
	Community Development Administration	Total	1.000
		Community Development Director	0.500
		Department Admin Specialist	0.500
TOTAL LAND MANAGEMENT FUND, FUND 203			5.050
TOTAL ENHANCED 911 AND LAND MANAGEMENT			6.550

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2021 Approved Positions
Fire, Road, and Special Service Areas**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Fleet Maintenance	Total	4.104
		Mechanic I	1.000
		Mechanic II	2.100
		Administrative Assistant	0.004
		Shop Supervisor	1.000
TOTAL FLEET MAINTENANCE FIRE FUND, FUND 245			4.104
	Caswell	Total	0.560
		Deputy Director - Fire	0.017
		District Fire Chief	0.500
		Program Coordinator	0.023
		Administrative Assistant	0.015
		Health & Safety Manager	0.005
TOTAL CASWELL FSA FUND, FUND 248			0.560
	West Lakes	Total	6.502
		Deputy Director - Fire	0.165
		Mechanic II	0.900
		District Fire Chief	0.900
		Program Coordinator	0.106
		Administrative Assistant	0.387
		Health & Safety Manager	0.045
		Fire Service Area Assistant	4.000
TOTAL WEST LAKES FSA FUND, FUND 249			6.502
	Central FSA	Total	25.276
		District Fire Chief	0.900
		Health, Safety & Logistics Officer	1.000
		Deputy Director - Fire	0.555
		Program Coordinator	0.384
		Administrative Assistant	1.255
		Health & Safety Manager	0.082
		Fire Service Captain	7.000
		Fire Training Officer	1.000
		Firefighter / Driver Operator	9.000
		Fire Service Area Assistant	3.800
		Fire Permit Technician	0.300
TOTAL CENTRAL FSA FUND, FUND 250			25.276

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2021 Approved Positions
Fire, Road, and Special Service Areas**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
	Fire Code Deferment	Total	3.700
		Fire Code Official	2.000
		Fire Marshal	1.000
		Permitting Technician	0.700
TOTAL FIRE CODE DEFEREMENT FUND, FUND 250-160-320			3.700
	Butte FSA	Total	0.221
		Deputy Director - Fire	0.048
		Program Coordinator	0.098
		Administrative Assistant	0.060
		Health & Safety Manager	0.015
TOTAL BUTTE FSA FUND, FUND 251			0.221
	Sutton FSA	Total	0.027
		Deputy Director - Fire	0.012
		Program Coordinator	0.010
		Administrative Assistant	0.003
		Health & Safety Manager	0.003
TOTAL SUTTON FSA FUND, FUND 253			0.248
	Talkeetna FSA	Total	0.099
		Deputy Director - Fire	0.022
		Program Coordinator	0.047
		Administrative Assistant	0.025
		Health & Safety Manager	0.005
TOTAL TALKEETNA FSA FUND, FUND 254			0.099
	Willow FSA	Total	0.647
		Deputy Director - Fire	0.045
		District Fire Chief	0.500
		Program Coordinator	0.058
		Administrative Assistant	0.035
		Health & Safety Manager	0.009
TOTAL WILLOW FSA FUND, FUND 258			0.647
	Greater Palmer FSA	Total	0.122
		Administrative Assistant	0.032
		Deputy Director - Fire	0.090
TOTAL GREATER PALMER FSA FUND, FUND 259			0.122

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2021 Approved Positions
Fire, Road, and Special Service Areas**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>
PUBLIC WORKS	RSA Administration	Total	16.810
		Public Works Director	0.400
		Operations and Maintenance Division Manager	0.450
		Civil Engineer	0.900
		Road Maintenance Superintendent I	3.000
		Road Maintenance Supervisor/ Construction Inspector	1.000
		Civil Construction Project Manager II	0.950
		Shop Supervisor	0.290
		Road Asset Management Specialist	1.000
		Surveyor	0.300
		Assistant Surveyor	0.300
		Mechanic I	0.290
		Road Maintenance Supervisor	0.950
		Road Maintenance Technician	2.980
		ROW Acquisition Officer	1.000
		Road Maintenance Assistant	1.950
		Traffic Data Technician	0.100
		O & M Specialist	0.950
TOTAL RSA ADMINISTRATION FUND, FUND 265			16.810
PUBLIC WORKS	Talkeetna Sewer & Water	Total	2.583
		Public Works Director	0.100
		O&M Division Manager	0.200
		Facility Maintenance Specialist	0.050
		O&M Specialist	0.200
		Road Maintenance Supervisor	0.013
		Road Maintenance Assistant	0.050
		Road Maintenance Technician	0.025
		Utilities/Facility Maintenance Specialist	1.000
		Utilities/Facilities Operational Unit Supervisor	0.900
		Civil Engineer	0.025
		Mechanic I	0.010
		Shop Supervisor	0.010
TOTAL TALKEETNA SEWER & WATER FUND, FUND 293			2.583

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

MATANUSKA-SUSITNA BOROUGH

**Fiscal Year 2021 Approved Positions
Enterprise Funds**

<u>Department</u>	<u>Division</u>	<u>Title</u>	<u>Full-Time Equivalent</u>	
PUBLIC WORKS	Central Landfill	Total	9.350	
		Public Works Director	0.300	
		Solid Waste Division Manager	0.400	
		Solid Waste Operations Unit Supervisor	1.000	
		Mechanic I	0.100	
		Utility Worker II	4.000	
		Utility Worker III	2.000	
		Division Admin Specialist	0.350	
		Administrative Assistant	1.000	
		Environmental Engineer	0.100	
	Shop Supervisor	0.100		
		Transfer Sites	Total	8.650
			Solid Waste Division Manager	0.300
			Waste & Disposal Technician	6.000
			Utility Worker II	1.000
			Solid Waste Operations Unit Supervisor	1.000
			Division Admin Specialist	0.350
		Hazardous Waste	Total	3.400
			Solid Waste Division Manager	0.200
			Solid Waste Operations Unit Supervisor	1.000
			Division Admin Specialist	0.200
			Environmental Technician	2.000
		Recycling	Total	0.420
			Program Coordinator	0.420
		Community Clean-up	Total	0.470
			Solid Waste Division Manager	0.050
			Division Admin Specialist	0.050
		Program Coordinator	0.370	
	Vehicle Removal Program	Total	0.310	
		Solid Waste Division Manager	0.050	
		Division Admin Specialist	0.050	
		Program Coordinator	0.210	
TOTAL SOLID WASTE FUND, FUND 510			22.600	
ASSEMBLY	Port	Total	1.000	
		Port Operations Manager	1.000	
TOTAL PORT FUND, FUND 520			1.000	
Grand Total Enterprise Funds			23.600	

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.



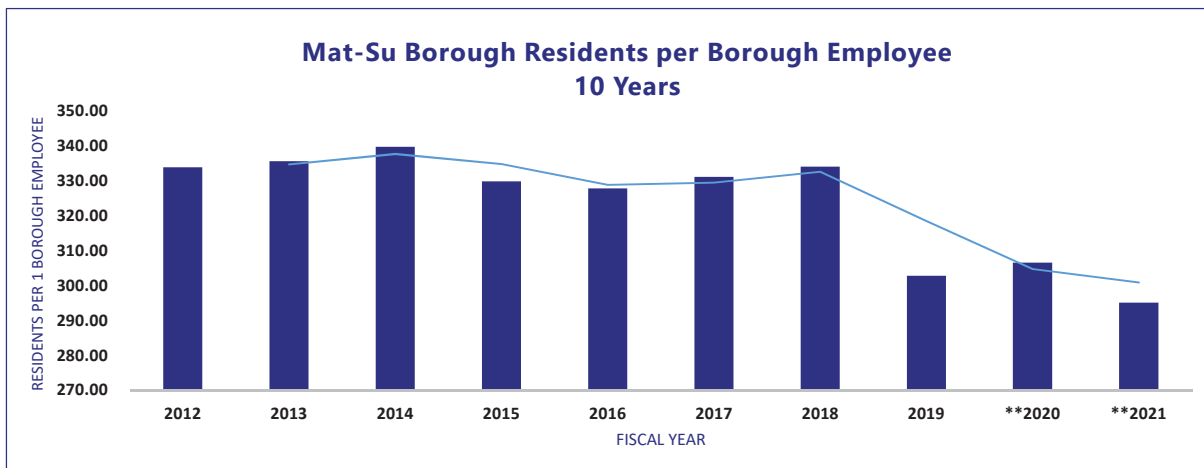
MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

Borough Historical Employment

Fiscal Year	Borough Population	Borough Employees (Total FTE*)	MSB Residents per Borough FTE
2010	88,995	274.94	323.69
2011	91,652	273.94	334.57
2012	93,601	280.24	334.00
2013	95,864	285.49	335.79
2014	98,143	288.75	339.89
2015	99,961	302.94	329.97
2016	102,624	312.94	327.94
2017	104,388	315.09	331.30
2018	105,743	316.38	334.23
2019	106,438	351.37	302.92
2020	110,218	359.39	306.68
*2021	112,604	381.39	295.25

Employees of the Matanuska-Susitna Borough are calculated by Full-Time Equivalent units. One FTE is equal to one regular full-time Borough employee. Although the number of FTEs has grown steadily over the past 20 years, population has nearly doubled from 59,322 residents in 2000 to a projected 110,218 in 2020. The graph below displays borough residents per 1 Borough employee. The ratio of residents to 1 Borough employee in 2019 was 302.92 residents per 1 FTE, a more efficient ratio than any other major municipality in the State of Alaska.



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section
 2021 Population figures are projected based on estimated annual growth rates



MATANUSKA-SUSITNA BOROUGH

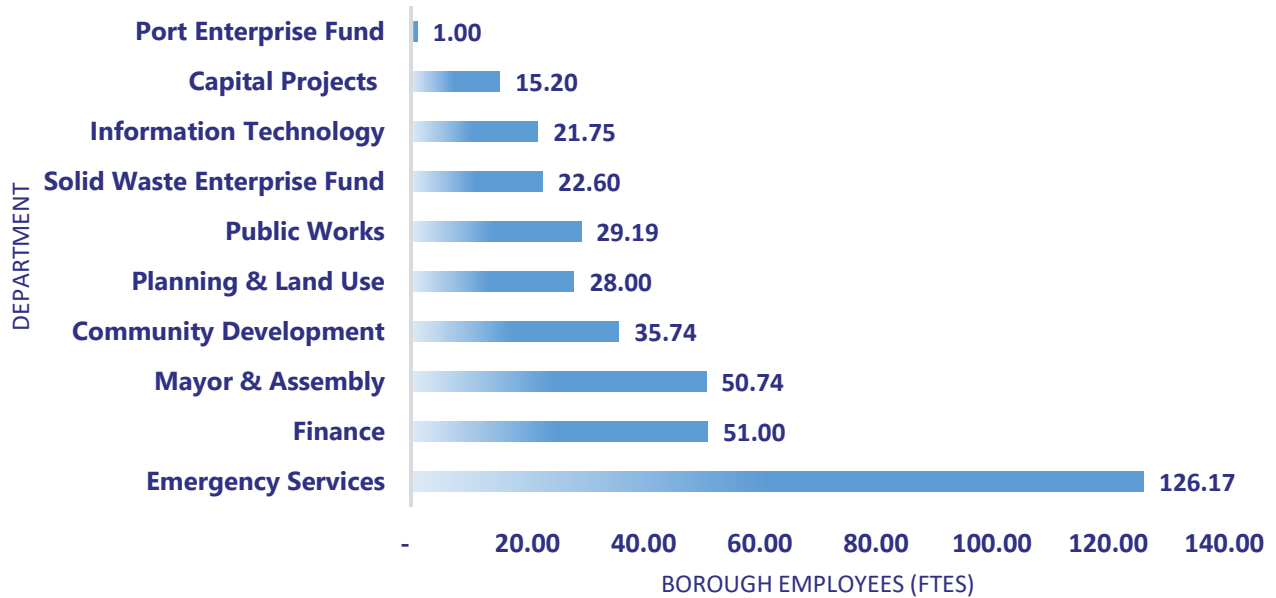
Statistical and Supplementary Information

2019-2020 Borough & Municipality Employee to Residents Ratios

Borough/Municipality	Employees	Population	Residents per Employee
Juneau, City and Borough of	1,776	31,986	18
Municipality of Anchorage	2,009	291,845	145
Kenai Peninsula Borough	291	58,367	201
Fairbanks North Star Borough	405	95,898	237
Matanuska-Susitna Borough	359	106,438	296

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Approved 2021 FTEs by Department



*Includes Areawide and Nonareawide department employees



MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

Average Assessed Value of Homes in the Mat-Su Borough 2010-2021

Fiscal Year	Average Assessed Value	Areawide Mill Rate	Nonareawide Mill Rate	Average Tax Bill*
2010	209,537	9.98	0.429	2,181
2011	209,184	9.956	0.394	2,165
2012	209,184	10.051	0.425	2,191
2013	211,400	9.691	0.489	2,152
2014	212,839	9.852	0.520	2,208
2015	217,553	9.662	0.520	2,215
2016	223,244	9.984	0.517	2,344
2017	231,491	9.984	0.525	2,433
2018	242,780	10.332	0.548	2,641
2019	249,055	10.331	0.548	2,709
2020	254,845	10.386	0.573	2,793
2021	265,011	10.322	0.511	2,870

Source: Matanuska-Susitna Borough Department of Finance, Assessments

*Based on Areawide and Nonareawide mill rates and average assessed value. Additional taxes apply to properties within road service and fire service areas.

Top Ten Taxpayers Fiscal Year 2020

Taxpayer	Total Value*	Total Taxed
1. Mat-Su Valley Medical Center	111,810,900	1,773,277
2. Enstar Natural Gas	63,972,300	939,254
3. Fred Meyer Stores, Inc.	53,449,265	692,715
4. Alaska Hotel Properties, Inc.	40,647,200	445,538
5. Maple Springs	32,975,700	456,716
6. Wal-Mart Stores, Inc.	29,654,600	372,937
7. Cook Inlet Region, Inc. (CIRI)	27,255,900	415,539
8. Global Finance & Investments S.A / Gary Lundgren	25,039,200	316,990
9. GCI Cable / Alaska Wireless	23,061,600	336,096
10. DBC, LLC / Target	18,273,900	229,081

Source: Matanuska-Susitna Borough Department of Finance, Assessments

*Total value includes personal and real property taxable value



MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

**Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years**

(mill levy rate per \$1,000 of assessed value)

Fiscal Year	Direct Rate	Overlapping Rates							
	Areawide Borough	Non-areawide Borough	City of Palmer	City of Wasilla	City of Houston	2	4	7	8
2012	10.051	0.425	3.00	-	3.00	2.94	3.96	1.32	8.22
2013	9.691	0.489	3.00	-	3.00	3.05	4.06	1.39	4.00
2014	9.852	0.520	3.00	-	3.00	3.05	4.41	1.39	4.00
2015	9.662	0.520	3.00	-	3.00	3.24	4.59	1.39	-
2016	9.984	0.517	3.00	-	3.00	3.43	4.82	1.07	-
2017	9.984	0.525	3.00	-	3.00	3.43	4.59	0.91	-
2018	10.332	0.548	3.00	-	3.00	3.43	4.59	0.91	-
2019	10.331	0.548	3.00	-	3.00	3.43	4.59	0.91	-
2020	10.386	0.573	3.00	-	3.00	3.43	4.59	0.91	-
2021	10.322	0.511	3.00	-	3.00	3.43	4.59	0.91	-

Fiscal Year	Overlapping Rates								
	9	14	15	16	17	19	20	21	23
2012	2.58	1.66	4.11	1.50	2.75	2.51	3.62	2.57	4.29
2013	2.78	1.77	4.10	1.50	2.92	2.51	3.86	2.57	4.59
2014	2.78	1.77	4.10	1.50	2.92	2.51	3.86	2.57	4.59
2015	2.78	1.77	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2016	2.78	1.858	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2017	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2018	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2019	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2020	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2021	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59

Source: Matanuska-Susitna Borough Finance Department, Division of Assessments.

Note: The Borough Direct Rate represents a single component which is the Areawide Mill Levy Rate. Also, Fire Service Areas (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.



MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

**Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years**

(mill levy rate per \$1,000 of assessed value)

Overlapping Rates

Fiscal Year	24	25	26	27	28	29	30	31
2012	1.84	1.61	3.23	3.24	2.00	2.73	3.97	3.68
2013	1.95	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2014	1.95	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2015	2.04	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2016	2.04	1.73	3.45	3.48	2.00	3.01	4.41	3.68
2017	2.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68
2018	2.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68
2019	2.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68
2020	2.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68
2021	3.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68

Overlapping Rates

Fiscal Year	35	69	130	131	132	135	136	*
2012	1.29	8.21	1.92	3.68	0.88	3.00	1.56	-
2013	1.37	9.12	1.97	4.13	0.88	2.96	1.67	-
2014	1.46	9.12	1.99	3.24	0.90	2.96	1.67	-
2015	1.34	9.12	1.99	3.24	0.90	2.96	1.78	-
2016	2.75	9.12	1.99	3.24	0.94	3.21	1.88	-
2017	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2018	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2019	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2020	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2021	2.75	9.40	2.15	3.24	0.96	3.21	2.20	5.03

Source: Matanuska-Susitna Borough Finance Department, Division of Assessments.

Note: The Borough Direct Rate represents a single component which is the Areawide Mill Levy Rate. Also, Fire Service Areas (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

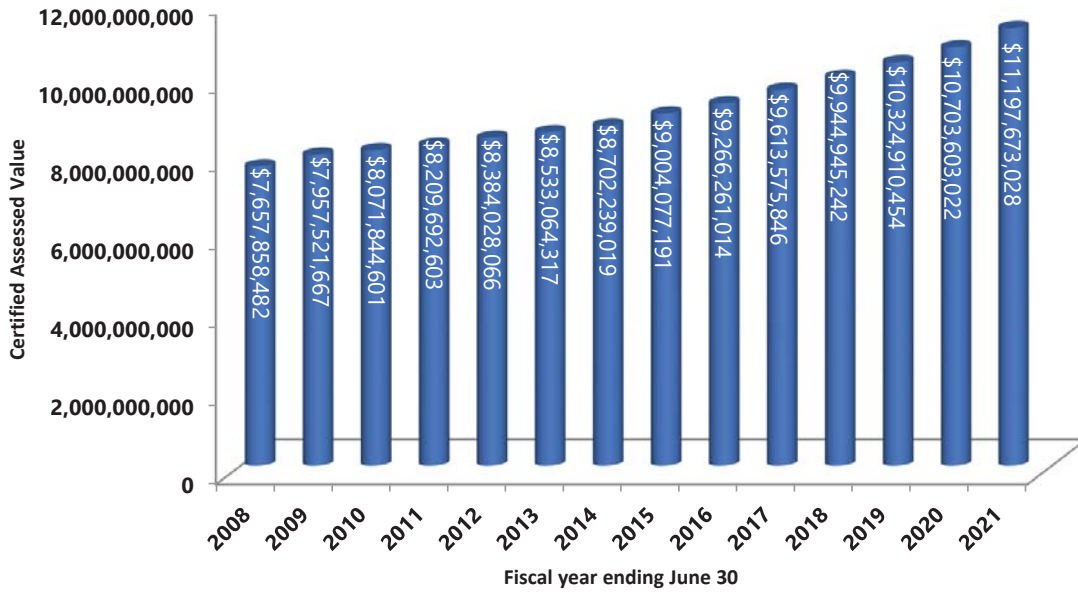
*Jimmy's Drive Service Area was established with Ordinance 18-085



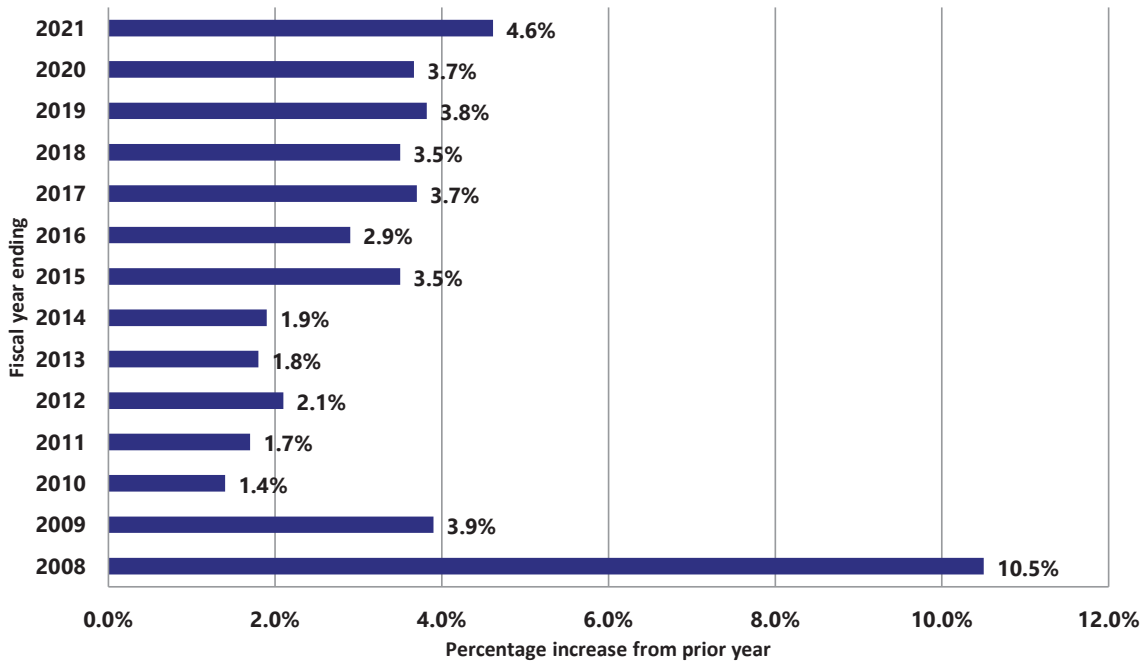
MATANUSKA-SUSITNA BOROUGH

Statistical and Supplementary Information

Mat-Su Borough Certified Assessed Valuation by Fiscal Year



Annual Increase in Mat-Su Borough Assessed Valuation

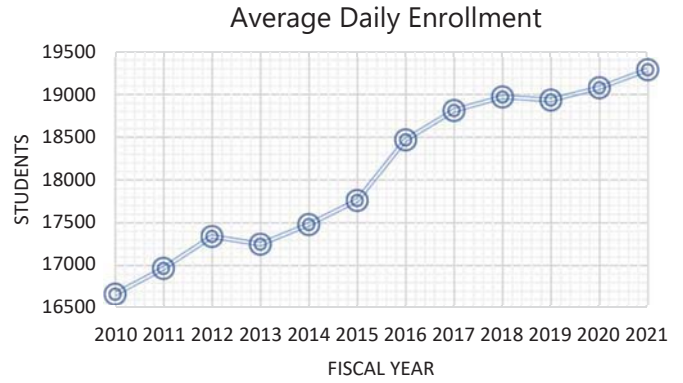


Source: Matanuska-Susitna Borough Department of Finance, Assessments



MATANUSKA-SUSITNA BOROUGH
Statistical and Supplementary Information

School District Enrollment and Statistics



Source: Matanuska-Susitna Borough School District Preliminary Adopted Budget 2020-2021

School District Enrollment, Staffing, Facilities & Average Class Size						
Fiscal Year	Average Daily Enrollment	Professional Teaching Staff	Number of Schools	Average Class Size		
				Elementary Schools	Middle Schools	High Schools
2021*	19,285*	1,254	47	**	**	**
2020	19,063	1,249	47	**	**	**
2019	18,932	1,237	47	23.90	25.40	21.20
2018	18,968	1,227	47	21.10	28.40	20.80
2017	18,809	1,278	46	23.40	24.80	28.50
2016	18,466	1,242	46	25.00	27.10	26.30
2015	17,757	1,202	45	23.50	25.60	28.70
2014	17,477	1,169	45	23.50	25.60	23.80
2013	17,247	1,140	45	22.00	24.80	22.00
2012	17,338	1,169	44	24.30	26.50	28.10
2011	16,965	1,175	44	22.40	26.50	28.10
2010	16,663	1,211	44	21.90	24.10	23.20

Source: Matanuska-Susitna Borough School District, Preliminary Adopted Budget 2020-2021
 *Projected/Preliminary Adopted budget 2021
 **Data not yet available

Note: Each year the Matanuska-Susitna Borough School District reports the average number of students enrolled in elementary, middle, and high school classes. Average class size for FY10-FY17 reflects the number of students enrolled in all classes throughout the district except correspondence study. FY07-FY09 calculations are as above and do not include self-contained special education classes.

For more information on the Matanuska-Susitna Borough School District, please visit www.matsuk12.org



HISTORY OF THE MATANUSKA SUSITNA BOROUGH

FORMATION

Date of Incorporation: January 1st, 1964

Form of Government: 2nd Class Borough

Type of Government: Elected Mayor and 7-member Assembly

Area: 25,265 square miles

2019 Population: 106,438

The Borough was incorporated as a second class borough on January 1, 1964. The Borough is governed by a seven-member Borough Assembly, elected from single-member district, and a Mayor, elected at large. The Borough Assembly appoints the Borough Manager, who serves as chief administrator and directs the Administration of the Borough. The Assembly also appoints an Attorney and the Clerk. There is an appointed Planning Commission, Platting Board, Transportation Advisory Board, and several other advisory committees.

There are three categories of Borough powers: areawide powers (exercised throughout the Borough), non-areawide powers (not exercised within cities), and powers exercised through a service area (a district in which a tax is levied to finance special services provided within the district).

The Borough exercises the following areawide powers: general administration, education, property assessment and collection of taxes, planning and zoning, parks and recreation, ports, emergency medical services, transportation and historic preservation. The Borough also exercised the following non-areawide powers: solid waste, libraries, septage disposal, animal care and regulation and economic development. Additionally, following voter approval the Borough is responsible for 30 active service areas for water, sewer, flood, water erosion, fire and/or roads. Service area boards of supervisors are appointed by the Borough Assembly to advise on the affairs of each service area.

HISTORY OF THE MATANUSKA-SUSITNA BOROUGH

The Matanuska-Susitna Borough is in the heart of South Central Alaska. It includes part of the Alaska Range, Chugach Mountains, and the Talkeetna and Clearwater Ranges. There are currently three incorporated cities within the Matanuska-Susitna Borough; Palmer (population-6,223), Wasilla (population-8,801) and Houston (population-2,269). There are also several unincorporated communities and twenty-one (21) recognized community councils. The core area, the area surrounding Palmer and Wasilla, is where the majority of the population lives. As of 2019, the population for the Borough was estimated at 106,438.

Palmer began around 1880 when George Palmer built a trading station on the Matanuska River. The 1913 Nelchina gold stampede brought some of the first settlers, and the other mines near Sutton, Chickaloon and Hatcher Pass fueled growth in these early years. In 1935, President Roosevelt created a relocation program that brought 225 farming families from the impoverished areas of northern Minnesota, Wisconsin and Michigan to Palmer. The Matanuska Colony was formed by the Alaska Rural Rehabilitation Corporation to set up agricultural development in Alaska. During the time period between 1935 until the 1960's, Palmer became the primary supply center for the region. It remained the regional commercial center until the new Glenn Highway bypassed Palmer.

Wasilla started as a settlement in Knik. Knik served as a supply hub for that region starting in the 1880's. Knik's population was 500 in 1915. It served the early trappers and miners that worked in Cache and Willow Creek.



HISTORY OF THE MATANUSKA SUSITNA BOROUGH

Wasilla was founded in 1917 when the Alaska Railroad was constructed. The railroad created an overland supply link to Fairbanks and interior Alaska. The railroad and closeness to the gold fields brought the people from Knik to Wasilla. Wasilla prospered as the self-proclaimed, "Gateway to the Willow Creek Mining District". This was a very active mining area between 1909 and 1950.

In the early 1970's, the changes in the roads, which include the bypass on the Glenn and the subsequent development of the George Parks Highway, helped to turn Wasilla into a suburban settlement. Wasilla was incorporated in 1973. Major growth resulted from the 1970's and 1980's Alaska oil boom and pipeline development. By 1984, Wasilla was the commercial heart of the Borough again and was the fastest growing city of its size in the United States.

The City of Houston origins are due to the use of Herning Trail for supplies into the Willow Creek Mining District. The town was named after Congressman Houston of Tennessee and was first seen on the Alaska Railroad maps in 1917. Several coal mines were developed in the area during 1917 and 1918 which supplied coal to the Navy through World War II. In 1953 and 1954, gravel roads and power lines were extended to this area and Houston was settled. The City of Houston was incorporated as a third-class city in 1966 and reclassified in 1973 as a second-class city.

Talkeetna area which is located at the confluence of the Talkeetna, Susitna and Chulitna River started in the 1890's as a trading station. The town site was established during the construction of the Alaska Railroad. Talkeetna was a winter home and supply point for the gold fields in the Yentna Mining District. Now Talkeetna is a large tourism hub, and a staging area for those who climb Mt. McKinley.

Today the Mat-Su Borough is the fastest growing region in the state. A lot of focus and work within the Borough is getting roads, schools and emergency services built up to support the rapidly growing population.



HISTORY OF THE MATANUSKA SUSITNA BOROUGH

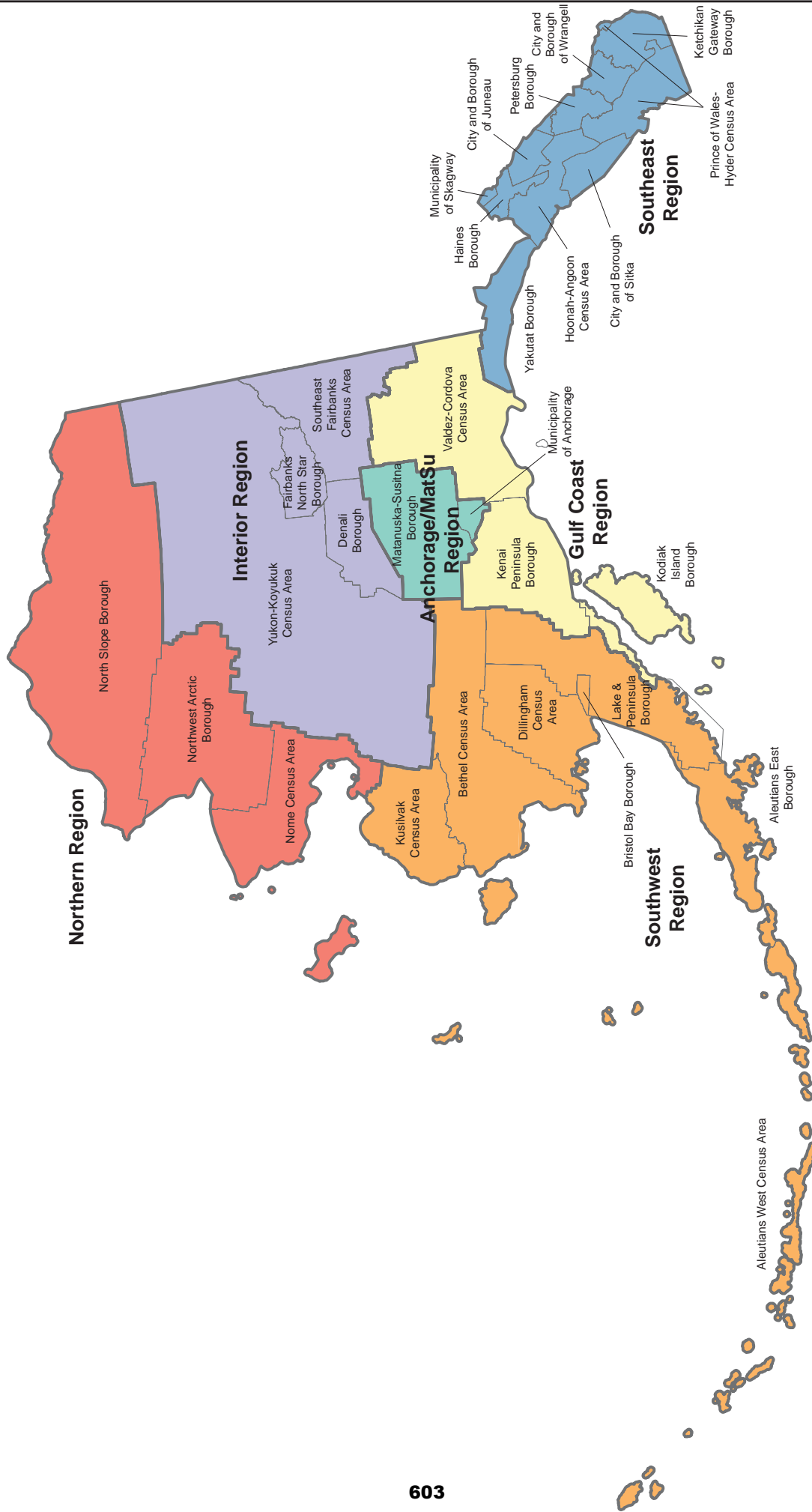


The Borough is in South Central Alaska, and begins approximately 40 miles north of Anchorage.



The Borough is in a central location, with shorter shipping routes to Asia than the western United States, over the Pole nonstop flights to Europe and various locations within the Lower 48 States.

Alaska Economic Regions



Note: Based on 2013 Geography
 Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Glossary of Key Terms

Accrual Basis	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
Adopted Budget	Refers to the budget amounts as originally approved by the Borough assembly for operating appropriations and new capital project appropriations.
Amended Budget	A budget that represents the original approved budget with supplemental appropriations and budget transfers (departmental requests for budget modifications).
Amortization	Gradual reduction, redemption, liquidation of the balance of an account according to a specified schedule of times and amounts.
Annual Budget	A budget developed and enacted to apply to a single fiscal year.
Appropriation Ordinance	The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.
Areawide	Encompassing the entire area within the boundaries of the Borough.
Assessment	The process of determining taxable property value by government assessors by use of an appraisal.
Assessed Valuation	The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-Exempt property is excluded from the assessable base.
Available Fund Balance	The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.
Balanced Budget	A balanced budget is when revenues plus unassigned fund balance equal or exceed expenditures, debt principal and reserves.
Basis of Accounting	A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
Block Grant	A grant given to a City within the Borough with no specified purpose.
Bond	A type of long-term promissory note, frequently issued to the public as a security-regulated under federal securities laws and state law. Under Alaska law the borough may issue general obligation bonds, revenue bonds and assessment bonds. To date it has only issued general obligations bonds.

Glossary of Key Terms

General obligation bonds may be issued without limitation upon approval by a majority of Borough voters. There are no constitutional or statutory debt limitations under Alaska law, but the voters must approve all general obligation debt. The issuance of long-term debt will be only for construction and acquisition of land, capital improvements, or equipment when the useful life of the asset will exceed the term of the debt.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption or the plan finally approved by that body.

Budgetary Control

The control or management of a government or enterprise in accordance with and approved budget to keep expenditures within the limitations of available appropriations and available revenue.

Budget Document

The official written statement prepared by the borough's administrative staff to present a comprehensive financial program to the borough assembly. It provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. Additional sections consist of schedules supporting the summary. These schedules show in detail the past year actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel, supplemental information, and a glossary.

Capital Asset

An asset that exceeds \$25,000 and has a life expectancy in excess of 3 years.

Capital Projects

Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land, the construction of a building or facility, or the purchase of equipment and exceeds \$25,000.

Capital Projects Funds

Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Charges for Service

(Also called User Charges or Fees) The charges for good or services provided by local government to those private individuals and entities who receive the service. Such charges reduce the reliance on property tax funding.

Component Unit

Entity separate from the Matanuska-Susitna Borough with legal, financial, and/or administrative autonomy, but for which the Borough's elected officials are accountable, either directly or indirectly. The Borough has only one component unit, the Matanuska Susitna Borough School District.

Comprehensive Annual Financial Report (CAFR)

The official annual report of a government. It includes Government-Wide Financial Statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary

Glossary of Key Terms

	to demonstrate compliance with finance-related legal and contractual provision, extensive introductory material and a detailed Statistical Section.
Contractual Service	A service rendered to the Borough by private firms, individuals, or other Borough department on a contract basis.
Debt Service	Payment of interest and principal related to long-term debt.
Debt Service Fund	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
Department	The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.
Depreciation	Expense allowance made for wear and tear on an asset over its estimated useful life.
Division	A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.
EDA	Economic Development Agency
Encumbrances	Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
Enhanced 911 Fund	A fund established for the collection of E-911 service fees on each wireless or wireline within the Borough and to provide funds for maintenance of the system.
Enterprise Funds	Funds which account for certain activities for which a fee is charged to external users for goods or services. Operations are generally operated and accounted for in a manner similar to private businesses.
EPA	Environmental Protection Agency
Expenditures	General government expenditures include salaries, wages, supplies, contracts, debt service, purchases of machinery and equipment.
Fiduciary Fund	A fund with assets the Borough holds as a trustee and that cannot be used for borough programs.
Fiscal Year	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operation. The borough's fiscal year extends from July 1 to the following June 30.
FAA	Federal Aviation Association

Glossary of Key Terms

FHWA	Federal Highway Administration
FIM	Facility Investment Metric, measure by which capital project nominations are analyzed to determine potential impact of a project to borough operations.
FTA	Federal Transit Administration
FTE	Full-Time Equivalent
Fund	An accounting entity designed to isolate the expenditures/expenses and revenues of various programs or services. Funds are classified according to type: general, enterprise debt service, etc. The expenditures/expenses and revenues are accounted for according to generally accepted accounting principles.
Fund Balance	Difference between assets and liabilities reported in a governmental fund.
Fund Categories	Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.
Fund Type	The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.
General Fund	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, which is not accounted for in specific purpose funds. The primary source of revenue for this fund are local taxes and federal and state revenues.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the Borough are pledged.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.
Governmental Fund Types	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
Grants	Contributions of gifts of cash or other assets from another government of other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

Glossary of Key Terms

Interfund Charges	Reimbursement for services that are paid for out of one fund but benefit the programs in another fund.
Interfund Transfers	Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.
Internal Service Fund	A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.
Investment Income	Revenue associated with management activities of investing idle cash in approved securities.
Landfill Closure/ Postclosure	Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.
Mill Levy or Mill Rate	A rate of tax to be assessed on all taxable property. Mill rates are expressed in terms of \$1 of tax per \$1,000 of assessed value.
Mill Levy Limitation	The limitation in the Budget Year of the mill rate that may be levied in a taxing jurisdiction.
Modified Accrual Basis of Accounting	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.
Nonareawide	Encompassing the area outside of City limits but within the boundaries of the borough.
Operating Budget	Revenues and Expenditures required to run the overall operations of the Borough for the next fiscal cycle (12 months).
Ordinance	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges and acceptance of grants universally require ordinances.
Performance Measures	Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

Glossary of Key Terms

Personnel Services	Items of expenditures in the operating budget for salaries and wages paid for services performed by borough employees, including employee benefit costs such as the borough's contribution for retirement and health and life insurance.
PPE	Property, Plant and Equipment. Assets owned by the Borough with initial, individual cost of more than \$25,000 and an estimated useful life in excess of two years.
Property Tax	A tax levied on the assessed value of property.
Proprietary Funds	A type of fund that accounts for governmental operation that are financed and operated in a manner similar to private business enterprises.
Property Tax Exemption	State mandated exemptions for senior citizens, disabled veterans, and widow/widowers and state allowed local exemptions for portion of owner-occupied residential properties.
Proposed Budget	A budget that is prepared by the Manager for presentation to the assembly for their consideration, review and deliberation.
Service Area	A geographic area that provides specific/additional services not provided for on a general basis. A service area also has taxing authority to provide the special service.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
Tax Levy	The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
Tobacco Excise Tax	A tax on all tobacco products sold in the Borough.
Transient Accommodation Tax	5% tax on hotel/motel occupancy levied areawide.
USFWS	United States Fish & Wildlife Services
USDA	United States Department of Agriculture
Working Capital	The capital used in the day to day operations of the borough.



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Funds

FUND	DESCRIPTION	FUND	DESCRIPTION
100	AREAWIDE	305	DEBT SERVICE (BOROUGH)
200	NON AREAWIDE	310	DEBT SERVICE (CIRCLE VW)
201	TOBACCO TAX	311	DEBT SERVICE (F.M. DES
202	ENHANCED 911	315	DEBT SERVICE (COPs 61)
203	LAND MANAGEMENT	316	DEBT SERVICE (COPs 51)
204	EDUCATION OPERATING	317	DEBT SERVICE (COPs 62)
245	FIRE FLEET MAINTENANCE	318	DEBT SERVICE (STATION 6-2)
248	CASWELL FSA #135	319	DEBT SERVICE (7-3)
249	WEST LAKES FSA #136	320	DEBT SERVICE (PARKS/REC)
250	CENTRAL MAT-SU FSA #130	325	DEBT SERVICE (A/C COPs)
251	BUTTE FSA #2	330	DEBT SERVICE (TRANS SYSTEM)
252	GREATER PALMER FSA	400	SCHOOL CAPITAL PROJECTS
253	SUTTON FSA #4	405	FIRE SERVICE CAPITAL PROJ
254	TALKEETNA FSA #24	410	RSA CAPITAL PROJECTS
255	FISHHOOK FSA	415	SEWAGE & WATER FACILITIES
256	BIG LAKE FSA #33	420	LANDFILL CAPITAL PROJECTS
257	MEADOW LAKES FSA #34	425	AMBULANCE & EMS CAP. PROJ
258	WILLOW FSA #35	430	ROADS & BRIDGES CAP. PROJ
259	GR PALMER CONS. FSA #132	435	BORO FACILITIES CAP PROJ
265	ADM-ROAD SERVICE AREAS	440	CULTURAL & REC. SVCS. CAP PROJ
266	RSA GRID ROLLER MAINTENANCE	445	EMERG/DISASTER CAP PROJ
270	MIDWAY RSA #9	450	PORT INFRA/CAPTL PROJECTS
271	FAIRVIEW RSA #14	475	PASS THROUGH GRANTS
272	CASWELL LAKE RSA #15	480	MISCELLANEOUS CAPITAL PROJECTS
273	SOUTH COLONY RSA #16	490	INFRASTRUCTURE CAPITAL PROJECTS
274	KNIK RSA #17	495	PRISON INFRASTRUCTURE/CAPTL
275	LAZY MOUNTAIN RSA #19	499	COMBINED SCH/BORO MAINT
276	GREATER WILLOW RSA #20	510	SOLID WASTE
277	BIG LAKE RSA #21	520	PORT
278	NORTH COLONY RSA #23	530	MV SUSITNA
279	BOGARD RSA #25	600	REV. LOAN S/A OPERATING
280	GREATER BUTTE RSA #26	605	REV. LOAN FSA CAPITAL
281	MEADOW LAKES RSA #27	610	REV. LOAN RSA CAPITAL
282	GOLD TRAIL RSA #28	615	CONSOLIDATED OPERATIONS
283	GREATER TALKEETNA RSA #29	630	UNEMPLOYMENT INS. TRUST
284	TRAPPER CREEK RSA #30	635	HEALTH INSURANCE TRUST
285	ALPINE RSA #31	640	PROPERTY & CASUALTY S.I.F
290	TALKEETNA FLOOD SA #7	645	WORKER'S COMP S.I.F.
291	GARDEN TERRACE SA #8	800	PROPERTY TAX AGENCY
292	PT. MACKENZIE SA #69	805	DEFERRED COMPENSATION PLN
293	TALKEETNA WATER & SWR SA #36	810	HEALTH PLANNING COUNCIL
294	FREEDOM HILLS SUBD ROAD	811	MILLER REACH FIRE RELIEF
295	CIRC VIEW/STAMPEDE EST SA #131	825	NATURAL GAS LID'S
296	CHASE TRAIL SERVICE AREA	830	ROAD LID'S
297	ROADS OUTSIDE SERV. AREAS	835	ELECTRIC LID
300	DEBT SERVICE (SCHOOLS)	840	OTHER LID'S
301	DEBT SERVICE (USDA - FRONTERAS)	901	GENERAL FIXED ASSETS
302	DEBT SERVICE (FIREWEED BUILDING)	905	GENERAL LONG TERM DEBT
303	DEBT SERVICE (TWINDLY BRIDGE)		



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Departments

DEPARTMENT	DESCRIPTION
000	Non-Departmental
100	Assembly
110	Mayor
115	Information Technology
120	Finance
130	Planning & Land Use
140	Assessment
150	Public Works
160	Emergency Services
170	Community Development
180	Capital Projects
999	Inventory



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Divisions

DIVISION	DESCRIPTION	DIVISION	DESCRIPTION
000	Non-Departmental	152	Vehicle Maintenance
100	Administration	153	Custodial Maintenance
101	Assembly	154	Project Management
102	Assembly Reserve	155	Operations
103	Borough Clerk	156	Engineering
104	Mayor	157	Buildings Support
105	Elections	158	Community Cleanup
106	Records Management	159	Project Management & Eng
110	Administration	161	Lid'S
111	Law	180	Capital Projects Admin
112	Port Development	181	Project Management
113	Common Contractual	182	Pre-Design & Engineering
114	Economic Development	183	Purchasing
115	Human Resources	200	Community Parks & Rec
116	Geographic Info Systems	202	Talkeetna Chamber Of Com
117	IT Administration	203	Big Lake Lions
119	Revenue & Budget	204	Mat-Su Youth Council
120	Admin-Finance	205	Transportation Museum
121	Office of Information Technology	206	Wasilla Amateur Hockey
122	Maintenance & Licensing	207	Wasilla/Knik/Willow Hist
123	Outdoor Ice Rinks	208	Wasilla Little League
124	Brett Memorial Ice Arena	209	Youth Football & Soc.
125	Accounting	210	Willow Comm. Schools
126	Telecommunication Network	211	Mat-Su Men'S Softball
127	Cottonwood Public Safety	212	Valley Performing Arts
128	Purchasing	213	City Of Palmer, Parks
129	Recreational Services	214	City Of Wasilla, Parks
130	Planning	215	City Of Houston, Parks
131	Platting	216	Gr. Montana Comm. Assn.
132	Cultural Resources	217	Wasilla Athletic League
133	Planning-Admin	218	Big Lake Hockey Assn.
134	Code Compliance	219	Homesteaders Comm. Club
135	Economic Development	220	Palmer Boxing Assn.
136	Community Pools	221	Wasilla Lions
137	Environmental	222	Alpine Civic Club
138	Transportation	223	Mat-Su Miners
139	Development Services	224	Willow Library
140	Assessment	225	Community Swimming Pool
141	Land Management	226	Wasilla Girls Softball
142	Parks & Recreation	227	Fire Chiefs Assn.
143	Graphics	228	Mat-Su Swim Club
144	Asset Mgmt & Development	229	Talkeetna Vfw Post 3836
145	Community Develop-Admin	230	Palmer Little League
146	Community Enrichment	231	Wasilla Area Ath/Lions
147	Recreation Infrastructure Maint.	232	Willow Athletic Club
148	Trails Management	233	Miss Palmer Pageant
149	Community Dev - Northern Region	234	Palmer Com/Sch Advisory
150	Public Works-Admin	235	Montana Ck Dog Musers



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Divisions

DIVISION	DESCRIPTION	DIVISION	DESCRIPTION
151	Maintenance	236	Ak Hist & Trans Museum
237	Mat-Su Special Olympics	280	Constitution Forum
238	Meadow Lakes Comm Council	281	Lazy Mountain Com.Council
239	Seek	282	Mat-Su Motor Musers
240	Su Valley Pto	283	Mat-Su Youth Football Btr
241	Alaska State Aquatic Coun	284	Polar Bear Swim Club
242	Aurora Dog Musers Club	285	Wasilla Hs Booster Club
243	Denali Recreation Assn	286	Valley Recreation Foundn
244	Kiwanis Club Of Palmer	287	Alaska Morgan Horse Assn.
245	Wasilla Area Athletic Lea	300	Emergency Services Admin
246	Wasilla Senior Citizens	301	Emer Med Service Board
247	Parks & Rec Advisory Bd	310	Fleet Maintenance - DES Amb Resc
248	American Legion Post #15	315	Fleet Maintenance - Fire
249	Goose Creek Community Ctr	320	Fire Code Deferment
250	Permits & Inspections	330	Rescue Units
251	Pre-Design	334	Ambulance Operations
252	Trailside Discovery Camp	335	Rural Ambulance
253	Hatcher Pass Outdoor Club	336	Core Amb Dist #1 (C/WL/H/P) FY13
254	Wasilla Youth Soccer Asso	337	Amb Dist #2 (WL/H) - Use 336
255	American Legion Post #35	338	Amb Dist #5 (W)
256	Friends Of Mat-River Park	339	Amb Dist #9 (CL)
257	Palmer Sr Citizen Center	340	Ambulance Operations
258	Wasilla Little Dribblers	341	Amb Dist #1 (C) - Use 336
259	Matsu Softball Assoc	342	Amb Dist #2 (WL) - Use 337
260	Birch Harbor Homewrs Asso	343	Amb Dist #3 (P) - Use 336
261	Northwind Arab Horse Asso	344	Amb Dist #4 (T/S/TC)
262	Mat Recreat& Equest Assoc	345	Amb Dist #5 (W/H) - Use 338 or 6
263	Willow Area Community Org	346	Amb Dist #6 (S)
264	Wasilla Waves Swim Club	347	Amb Dist #7 (B)
265	Matsu Hockey Association	348	Valley Transport
266	So Lakes Comm Council #1	349	Amb Dist #8 (LL)
267	So Lakes Comm Council #2	350	Emergency Services Bldg
268	Big Lake Chamber Of Comm	351	Emergency Services Station 51
269	Mat-Su Moto Cross Assoc	360	Local Emer. Pl. Board
270	Up Susitna Softball Assoc	370	Enhanced 911
271	Butte Community Council	380	Emergency Management
272	Mat-Su Baseball, Inc	400	Solid Waste
273	Mid-Valley Seniors	401	Central Landfill
274	Pal/Was Trails Assoc #1	402	Transfer Sites
275	Pal/Was Trails Assoc #2	415	Vehicle Removal Program
276	Wasilla Little Dribblers	416	Hazardous Waste Removal
277	Susitna Basin Charters	417	Recycling
278	Mat Valley Sportsman	418	Remote Transfer Sites
279	Memory Lakes Homeown Asso	419	Community Cleanup
501	Library Board		
502	Palmer Library		
503	Sutton Library		
504	Talkeetna Library		



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Divisions**

DIVISION	DESCRIPTION	DIVISION	DESCRIPTION
505	Trapper Ck Library		
506	Wasilla Library		
507	Willow Library		
508	Big Lake Library		
601	Fund Transfers		
604	Labor Relations Board		
605	O.E.D.P. Committee		
606	Animal Care & Regulation		
607	Septage Treatment		
608	Historical Commission		
609	Board Of Adjmt. & Appeals		
610	Economic Development		
611	Board Of Ethics		
612	Office of Administrative Hearing		
613	Senior Citizen Advisory		
614	Animal Care & Reg. Board		
701	Transportation Museum		
702	Historical Museums		
703	Library Expansion		
704	Equestrain Trails		
705	Historical Preservation		
706	Mat-Su Trail System		
708	Alaska State Fair		
709	Trail System		
710	Recreational Facilities		
711	Women's Shelter		



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Asset Accounts**

CLASS	ACCOUNT	DESCRIPTION
<i>Cash & Cash Equivalent</i>	101.100	Cash
<i>Cash & Cash Equivalent</i>	101.200	Cash With Fiscal Agent
<i>Cash & Cash Equivalent</i>	101.300	Restricted Cash
<i>Cash & Cash Equivalent</i>	102.100	Petty Cash
<i>Cash & Cash Equivalent</i>	103.000	Investments
<i>Cash & Cash Equivalent</i>	103.100	Unamortized Premiums
<i>Cash & Cash Equivalent</i>	103.200	Unamortized Discounts
<i>Taxes Receivable</i>	105.100	Real Property-Current
<i>Taxes Receivable</i>	105.200	Pers Property-Current
<i>Taxes Receivable</i>	105.300	Aircraft Registration Tax
<i>Taxes Receivable</i>	107.100	Real Property-Delinquent
<i>Taxes Receivable</i>	107.200	Pers Property-Delinquent
<i>Taxes Receivable</i>	107.300	Aircraft-Delinquent
<i>Taxes Receivable</i>	108.000	Allow For Uncol. P.P.Tax
<i>Taxes Receivable</i>	108.100	Allow For Uncoll Reg Tax
<i>Other Receivables</i>	108.200	Allow for Uncoll Ambulanc
<i>Other Receivables</i>	108.300	Allow for Uncoll. EMS Rescue
<i>Taxes Receivable</i>	109.000	Int/Penalty Rec On Taxes
<i>Taxes Receivable</i>	110.000	Allow For Uncol Int/Pen
<i>Taxes Receivable</i>	110.500	Allow For Uncoll C/C Disc
<i>Taxes Receivable</i>	111.100	Tax Liens Receivable
<i>Other Receivables</i>	115.000	Accounts Receivable
<i>Other Receivables</i>	115.100	Accounts Receivable
<i>Other Receivables</i>	115.120	A/R-Library CEU
<i>Other Receivables</i>	115.150	A/R-Landfill
<i>Other Receivables</i>	115.160	Allow. for Uncoll. Landfill Fees
<i>Other Receivables</i>	115.170	Allowance for Uncollectable Port Fees
<i>Other Receivables</i>	115.200	A/R Water & Sewer
<i>Other Receivables</i>	115.300	Legal Settlement Receivab
<i>Other Receivables</i>	115.400	Ambulance A/R
<i>Other Receivables</i>	115.500	A/R Real Estate Transfer
<i>Other Receivables</i>	115.600	EMS Rescue Receivable
<i>Other Receivables</i>	115.700	A/R Realtor Access Fees
<i>Other Receivables</i>	115.800	A/R Bed Tax
<i>Taxes Receivable</i>	115.850	Marijuana Sales Tax Receivable
<i>Taxes Receivable</i>	115.900	Excise Tax Receivable
<i>Other Receivables</i>	116.100	Uncollectible Accts Rec.
<i>Other Receivables</i>	116.200	Uncollectible Land Rec.
<i>Special Assessments Rec</i>	123.000	Special Assess Rec-Defer
<i>Special Assessments Rec</i>	123.010	Shores / Ancient Tree-Lid
<i>Special Assessments Rec</i>	123.020	Garden Terrace Water
<i>Special Assessments Rec</i>	123.100	Natural Gas Lid'S
<i>Special Assessments Rec</i>	123.110	Electrical Lid'S



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Asset Accounts**

CLASS	ACCOUNT	DESCRIPTION
<i>Special Assessments Rec</i>	123.120	Road Lid'S
<i>Special Assessments Rec</i>	123.130	Erosion Control Lid'S
<i>Special Assessments Rec</i>	124.000	Special Assmts Rec-Delinq
<i>Special Assessments Rec</i>	126.000	Sp Assess Principal Coll
<i>Notes & Loans Receivable</i>	128.000	Notes Receivable
<i>Notes & Loans Receivable</i>	129.000	Loans Receivable
<i>Notes & Loans Receivable</i>	129.010	Shores / Ancient Tree-Lid
<i>Notes & Loans Receivable</i>	129.020	Garden Terrace Water
<i>Notes & Loans Receivable</i>	129.030	Cir View/Stmp Est Disastr
<i>Land Sales Receivable</i>	130.100	Adl Land Sales Contract
<i>Land Sales Receivable</i>	130.200	Msb Land Sales Contract
<i>Land Sales Receivable</i>	130.300	Foreclosure Land Sales
<i>Due From Other Funds</i>	131.000	Due From Other Funds
<i>Due From Other Funds</i>	131.100	Due From Fund 100
<i>Due From Other Funds</i>	131.200	Due From Fund 200
<i>Due From Other Funds</i>	131.202	Due From Fund 202
<i>Due From Other Funds</i>	131.203	Due From Fund 203
<i>Due From Other Funds</i>	131.248	Due From Fund 248
<i>Due From Other Funds</i>	131.249	Due From Fund 249
<i>Due From Other Funds</i>	131.250	Due From Fund 250
<i>Due From Other Funds</i>	131.251	Due From Fund 251
<i>Due From Other Funds</i>	131.253	Due From Fund 253
<i>Due From Other Funds</i>	131.254	Due From Fund 254
<i>Due From Other Funds</i>	131.255	Due From Fund 255
<i>Due From Other Funds</i>	131.256	Due From Fund 256
<i>Due From Other Funds</i>	131.257	Due From Fund 257
<i>Due From Other Funds</i>	131.258	Due From Fund 258
<i>Due From Other Funds</i>	131.259	Due From Fund 259
<i>Due From Other Funds</i>	131.265	Due From Fund 265
<i>Due From Other Funds</i>	131.270	Due From Fund 270
<i>Due From Other Funds</i>	131.271	Due From Fund 271
<i>Due From Other Funds</i>	131.272	Due From Fund 272
<i>Due From Other Funds</i>	131.273	Due From Fund 273
<i>Due From Other Funds</i>	131.274	Due From Fund 274
<i>Due From Other Funds</i>	131.275	Due From Fund 275
<i>Due From Other Funds</i>	131.276	Due From Fund 276
<i>Due From Other Funds</i>	131.277	Due From Fund 277
<i>Due From Other Funds</i>	131.278	Due From Fund 278
<i>Due From Other Funds</i>	131.279	Due From Fund 279
<i>Due From Other Funds</i>	131.280	Due From Fund 280
<i>Due From Other Funds</i>	131.281	Due From Fund 281
<i>Due From Other Funds</i>	131.282	Due From Fund 282
<i>Due From Other Funds</i>	131.283	Due From Fund 283
<i>Due From Other Funds</i>	131.284	Due From Fund 284



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Asset Accounts**

CLASS	ACCOUNT	DESCRIPTION
<i>Due From Other Funds</i>	131.285	Due From Fund 285
<i>Due From Other Funds</i>	131.290	Due From Fund 290
<i>Due From Other Funds</i>	131.291	Due From Fund 291
<i>Due From Other Funds</i>	131.293	Due From Fund 293
<i>Due From Other Funds</i>	131.400	Due From Fund 400
<i>Due From Other Funds</i>	131.405	Due From Fund 405
<i>Due From Other Funds</i>	131.410	Due From Fund 410
<i>Due From Other Funds</i>	131.415	Due From Fund 415
<i>Due From Other Funds</i>	131.420	Due From Fund 420
<i>Due From Other Funds</i>	131.430	Due From Fund 430
<i>Due From Other Funds</i>	131.435	Due From Fund 435
<i>Due From Other Funds</i>	131.440	Due From Fund 440
<i>Due From Other Funds</i>	131.445	Due From Fund 445
<i>Due From Other Funds</i>	131.480	Due From Fund 480
<i>Due From Other Funds</i>	131.499	Due From Fund 499
<i>Due From Other Funds</i>	131.615	Due From Fund 615
<i>Due From Other Funds</i>	131.635	Due From Fund 635
<i>Intergovernmental Receivb</i>	132.100	Due From State Govt.
<i>Intergovernmental Receivb</i>	132.200	Due From Fed Govt.
<i>Intergovernmental Receivb</i>	132.300	Due From Palmer
<i>Intergovernmental Receivb</i>	132.400	Due From Wasilla
<i>Intergovernmental Receivb</i>	132.500	Due From Houston
<i>Intergovernmental Receivb</i>	132.600	Due From Miscellaneous
<i>Intergovernmental Receivb</i>	132.700	Due From Msb School Dist
<i>Intergovernmental Receivb</i>	132.800	Due from Muni of Anchorage
<i>Intergovernmental Receivb</i>	132.900	Due From Willow Cc
<i>Advances & Deposits</i>	133.100	Advance On Contract
<i>Advances & Deposits</i>	133.200	Advance To Others
<i>Advances & Deposits</i>	133.300	Advances On Travel
<i>Accrued Interest</i>	135.000	Int Rec On Investments
<i>Accrued Interest</i>	135.500	Interest Rec On Spec Asse
<i>Other Assets, Inventory</i>	141.000	Inventory-Supplies
<i>Other Assets, Inventory</i>	141.100	Inventory-Fuel
<i>Other Assets, Deferred Comp Investment</i>	151.100	Icma
<i>Other Assets, Deferred Comp Investment</i>	151.200	Great West Life
<i>Other Assets, Deferred Comp Investment</i>	151.300	Nationwide
<i>Other Assets, Prepaid Expenses</i>	155.000	Prepaid Expenses
<i>Other Assets, Prepaid Expenses</i>	155.100	Prepaid Special Assessmnt
<i>Other Assets, Prepaid Expenses</i>	155.300	Prepaid Expenses - EMS
<i>Other Assets, Prepaid Expenses</i>	155.900	Other Prepays
<i>Advances & Deposits</i>	158.000	Deposits With Others
<i>Advances & Deposits</i>	158.001	Dep W/Enstar-Houston Jr/S
<i>Advances & Deposits</i>	158.002	Pool Chem. Container Deps
<i>Other Assets, Advances & Deposits</i>	159.000	Allow For Uncol Deposits



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Asset Accounts**

CLASS	ACCOUNT	DESCRIPTION
<i>Fixed Assets, Land</i>	160.000	Infrastructure
<i>Fixed Assets, Land</i>	161.000	Land
<i>Fixed Assets, Land</i>	161.050	Fixed Assets - Right of Way
<i>Fixed Assets, Buildings</i>	162.000	Buildings
<i>Fixed Assets, Equipment</i>	163.000	Equipment
<i>Fixed Assets, Imp Other Than Bldgs</i>	164.000	Imp Other Than Bldgs
<i>Fixed Assets, Const Work In Progress</i>	165.000	Const Work In Progress
<i>Fixed Assets, Const Work In Progress</i>	165.100	Eda Funding/E
<i>Fixed Assets, Const Work In Progress</i>	165.200	Service Areas/G
<i>Fixed Assets, Const Work In Progress</i>	165.300	School/P
<i>Fixed Assets, Const Work In Progress</i>	165.400	Sanitary Fills/R
<i>Fixed Assets, Const Work In Progress</i>	165.500	Boro/T
<i>Fixed Assets, Const Work In Progress</i>	165.600	L S R & T/U
<i>Fixed Assets</i>	169.000	Accumulated Depreciation
<i>Fixed Assets</i>	169.100	Accumulated Amortization
<i>Other Assets, Advances & Deposits</i>	170.100	DEFERRED OUTFLOW FOR PENSION
<i>Other Assets, Advances & Deposits</i>	170.150	Deferred Outflow for OPEB
<i>Other Assets, Amount Available</i>	180.000	Amount Avail. Debt Svc Fd
<i>Other Assets, Amount Available</i>	180.100	Amount Avail. Non A/W
<i>Other Assets, Amount Available</i>	180.200	Amount Avail. Tobacco Tax
<i>Fixed Assets, Equipment</i>	180.300	MV SUSITNA
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.000	Amt To Be Prov-Areawide
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.100	Amt To Be Prov-Non A/W
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.200	Amt To Be Prov-Fsa's
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.300	Amt To Be Prov-Rsa's
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.400	Amt To Be Prov-Ssa's
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.500	Amt To Be Prov - Enh 911



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Liability Accounts**

CLASS	ACCOUNT	DESCRIPTION
<i>Accounts Payable</i>	202.100	Accounts Payable
<i>Accounts Payable</i>	203.100	Accrued Leave/Audit Adjst
<i>Accounts Payable</i>	203.200	Comm Network Payable
<i>Accounts Payable</i>	203.300	Accrued Interest Payable
<i>Accounts Payable</i>	203.400	Stale Dated Chks Payable
<i>Accounts Payable</i>	203.500	Garnishments Payable
<i>Accounts Payable</i>	203.600	Insurance Premium Finac'G
<i>Accounts Payable</i>	203.700	Fees Payable
<i>Accounts Payable</i>	203.800	Health Plan Council Paybl
<i>Accounts Payable</i>	203.900	FRCLSR SALE REFUNDBLES
<i>Accounts Payable</i>	206.100	Retainage On Contracts
<i>Accounts Payable</i>	206.200	Const Contracts Payable
<i>Accounts Payable</i>	206.300	Wage & Hour Disputes W/H
<i>Accounts Payable</i>	206.400	Irs/Notice Of Levy/Contrc
<i>Accounts Payable</i>	206.500	Collection Contract Pay.
<i>Accounts Payable</i>	206.600	Case 3PA98279 Civil
<i>Accounts Payable</i>	206.900	MISC. PAYABLE
<i>Accounts Payable</i>	206.901	Library Fines to Wasilla
<i>Accounts Payable</i>	206.902	Library Fines to Palmer
<i>Accounts Payable</i>	206.903	Library Fines to Trapper
<i>Due To Other Funds</i>	207.000	DUE TO OTHER FUNDS
<i>Due To Other Funds</i>	207.100	Areawide Fund
<i>Due To Other Funds</i>	207.200	Mat-Su Const. Trade
<i>Due To Other Funds</i>	207.300	Due To _____
<i>Due To Other Funds</i>	207.400	Enstar Gas Line Principle
<i>Due To Other Funds</i>	207.410	Enstar Gas Line Interest
<i>Due To Other Funds</i>	207.500	Due To Revlv Loan Fund
<i>Due To Other Funds</i>	207.630	Due To Fund 630
<i>Due To Other Funds</i>	207.635	Due To Fund 635
<i>Due To Other Governments</i>	208.100	City Of Palmer
<i>Due To Other Governments</i>	208.110	City of Palmer - Aircraft
<i>Due To Other Governments</i>	208.200	City Of Wasilla
<i>Due To Other Governments</i>	208.300	City Of Houston
<i>Due To Other Governments</i>	208.400	State Of Alaska
<i>Due To Other Governments</i>	208.410	St Ak Dot Specifications
<i>Due To Other Governments</i>	208.420	St Ak Wood Permits
<i>Due To Other Governments</i>	208.900	Miscellaneous Govt
<i>Due To Other Governments</i>	209.100	Vehicle Tax/Boro
<i>Due To Other Governments</i>	209.200	Vehicle Tax/Palmer
<i>Due To Other Governments</i>	209.300	Vehicle Tax/Wasilla
<i>Due To Other Governments</i>	209.400	Vehicle Tax/Houston
<i>Bonds Payable</i>	211.000	Matured Bonds Payable
<i>Bonds Payable</i>	211.100	Matured Interest Payable



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Liability Accounts**

CLASS	ACCOUNT	DESCRIPTION
<i>Bonds Payable</i>	211.200	G.O. Bonds Payable
<i>Bonds Payable</i>	211.300	Accrued Interest Payable
<i>Bonds Payable</i>	211.400	Unamortized Bond Premium
<i>Bonds Payable</i>	211.500	Deferred Loss on Bond Issue
<i>Accrued Wages & Benefits</i>	215.000	Workers Comp Payable
<i>Accrued Wages & Benefits</i>	215.100	Boro W/C Payable
<i>Accrued Wages & Benefits</i>	215.200	School W/C Payable
<i>Accrued Wages & Benefits</i>	216.100	Accrued Wages/Boro
<i>Accrued Wages & Benefits</i>	216.200	Accrued Wages/School
<i>Accrued Wages & Benefits</i>	216.300	Deferred Comp
<i>Accrued Wages & Benefits</i>	216.400	Accrued Wages/Benefits
<i>Accrued Wages & Benefits</i>	216.500	Wages Payable-Garnishment
<i>Accrued Wages & Benefits</i>	216.600	Wages Payable-Assignments
<i>Accrued Wages & Benefits</i>	216.700	Wages Payable-Training Rmb
<i>Accrued Wages & Benefits</i>	216.800	Wages payable - Deceased
<i>Accrued Wages & Benefits</i>	217.100	Federal Withholding
<i>Accrued Wages & Benefits</i>	217.200	Medicare Withholding
<i>Accrued Wages & Benefits</i>	217.300	Fica Withholding
<i>Accrued Wages & Benefits</i>	218.100	PERS Withholding - DB Plan
<i>Accrued Wages & Benefits</i>	218.110	PERS Withholding - Tier IV
<i>Accrued Wages & Benefits</i>	218.120	PERS Voluntary Savings Plan
<i>Accrued Wages & Benefits</i>	218.200	Health Ins. Withholding
<i>Accrued Wages & Benefits</i>	218.210	Flex Spending Arrang. W/H
<i>Accrued Wages & Benefits</i>	218.220	Flex Spending EBMS W/H
<i>Accrued Wages & Benefits</i>	218.250	On-Call Health Ins W/H
<i>Accrued Wages & Benefits</i>	218.260	AFLAC Withholding
<i>Accrued Wages & Benefits</i>	218.300	Credit Union Withholding
<i>Accrued Wages & Benefits</i>	218.400	Tax Shelter Withholding
<i>Accrued Wages & Benefits</i>	218.500	Unemployment Withholding
<i>Accrued Wages & Benefits</i>	218.600	Msbea/Apea Dues Withholdng
<i>Accrued Wages & Benefits</i>	218.700	Sbs Withheld & Contrib.
<i>Accrued Wages & Benefits</i>	218.800	Charity Contrib Withholdin
<i>Accrued Wages & Benefits</i>	218.900	Life/AD&D Ins. Withholding
<i>Accrued Wages & Benefits</i>	218.950	Net Pension Obligation
<i>Accrued Wages & Benefits</i>	218.960	NET PENSION LIABILITY
<i>Accrued Wages & Benefits</i>	218.970	DEFERRED INFLOW FOR PENSION
<i>Accrued Wages & Benefits</i>	218.980	Net OPEB Liability
<i>Accrued Wages & Benefits</i>	218.990	Deferred Inflow for OPEB
<i>Deferred Revenue/Credits</i>	222.100	Advance Taxes Collected
<i>Deferred Revenue/Credits</i>	222.200	Deferred COP Proceeds
<i>Deferred Revenue/Credits</i>	222.300	Advance Grant Funds
<i>Deferred Revenue/Credits</i>	222.400	Deferred Grant Funds
<i>Deferred Revenue/Credits</i>	222.500	Deferred Tax Revenue



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Liability Accounts**

CLASS	ACCOUNT	DESCRIPTION
<i>Deferred Revenue/Credits</i>	222.550	Deferred Ambulance Rev
<i>Deferred Revenue/Credits</i>	222.555	Deferred Rescue Revenue
<i>Deferred Revenue/Credits</i>	222.600	Deferred-F/C Prop Sales
<i>Deferred Revenue/Credits</i>	222.700	Deferred Land Sales
<i>Deferred Revenue/Credits</i>	222.800	Deferred-Fire Prot System
<i>Deferred Revenue/Credits</i>	222.900	Deferred-Spec Assessments
<i>Deferred Revenue/Credits</i>	222.950	Deferred Excise Tax Receivable
<i>Deferred Revenue/Credits</i>	222.990	Deferred-Miscellaneous
<i>Deferred Revenue/Credits</i>	225.000	Deferred Credit/Overhead
<i>Refundables</i>	226.100	Deposit Refunds
<i>Refundables</i>	226.150	Water & Sewer Refundable
<i>Refundables</i>	226.200	Subdivision Escrow
<i>Refundables</i>	226.300	Taxes Refundable
<i>Refundables</i>	226.400	Land Pymts Refundable
<i>Refundables</i>	226.500	Spec Assessments Refundbl
<i>Refundables</i>	226.600	Landfill Fees Refundable
<i>Refundables</i>	227.000	Cash Performance Bond
<i>Advances & Deposits</i>	227.100	Transfer Fee
<i>Advances & Deposits</i>	227.200	Advance Fees for MSB Events
<i>Advances</i>	236.000	Advance From _____
<i>Advances</i>	236.100	Advance From Rev Loan Fnd
<i>Advances</i>	236.200	Advance From Areawide Fnd
<i>Long Term Debt</i>	238.000	Long Term Notes Payable
<i>Long Term Debt</i>	238.050	Accrued Interest Payable - Notes
<i>Long Term Debt</i>	238.100	Bond Anticipation Note
<i>Long Term Debt</i>	238.200	Capital Leases Payable
<i>Long Term Debt</i>	238.300	Special Assessment Debt
<i>Long Term Debt</i>	238.400	Certificates of Particip
<i>Bonds Payable</i>	238.500	Revenue Bond Payable - Principal
<i>Bonds Payable</i>	238.510	Revenue Bond Payable - Interest
<i>Long Term Debt</i>	238.600	Lease Credits Payable
<i>Landfill Closure/Postcl</i>	240.000	Landfill Closure/Postcl



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Revenue Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
RE00	<i>Closing Entries</i>		
		300.000	Closing Entries Operating
		335.100	Business License
		335.800	Liquor Revenue
		399.000	Closing Entries Capital
RE01	<i>Budgetary Fund Balance</i>		
		301.000	Budgetary Fund Account
RE11	<i>General Property Taxes</i>		
		311.100	Real Property
		311.101	Real Prop-SCit/DVet/Farm
		311.102	Real Property-Delinquent
		311.200	Personal Property
		311.202	Personal Property-Delinq
		311.300	Aircraft Registration Tax
		311.302	Aircraft Reg-Delinquent
		311.400	Penalty & Interest
		311.500	Vehicle Tax State Collec
RE13	<i>Sales Taxes</i>		
		313.100	Marijuana Sales Tax
		313.150	Marijuana Penalties and Interest
		313.200	Sales Tax
		313.250	Sales Tax Penalty & Interest
RE15	<i>Excise Taxes</i>		
		315.100	Tobacco Excise Tax
		315.200	Excise License
		315.300	Penalty and Interest
RE21	<i>Special Assessment Revenue</i>		
		321.000	Special Assessment Revenu
		321.100	Principal
		321.200	Interest
		321.300	Penalty
		321.400	Fee
RE31	<i>Federal Grants</i>		
		331.000	Federal Grants
		331.100	Federal Eda
		331.200	Federal Fmha
RE32	<i>Federal Shared Revenue</i>		
		332.000	Federal Shared Revenue
RE33	<i>Federal Pilot</i>		
		333.000	Federal Pilot
		333.100	National Forest Income
RE34	<i>State Grants</i>		
		334.000	Special State Grants
		334.100	House Bills
		334.300	Senate Bills
		334.400	Library
		334.500	State Eda



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Revenue Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		334.600	State Dot
		334.700	State Dec
		334.800	State Disaster Grants
		334.900	State Doe
RE35	<i>State Shared Revenue</i>		
		335.150	Safe Communities
		335.200	Senior Exemption-Vehicle
		335.250	Health Facilities
		335.300	Land Use Planning
		335.350	State Shared A/W
		335.400	Parks & Rec.
		335.450	Non Areawide
		335.500	Local Serv Road & Trails
		335.600	Service Areas
		335.700	Fish Tax
		335.900	Misc. State Revenue
RE36	<i>State Pilot</i>		
		336.100	Utility
		336.200	Amusement & Gaming
RE37	<i>Other State Revenue</i>		
		337.100	Debt Service Reimb
		337.200	Tobacco Tax
		337.300	Education/State
		337.400	Insurance Funds
		337.500	Vehicle Removal
		337.600	Debt Forgiveness
		337.800	State PERS Relief
		337.900	Misc. State Revenue
RE38	<i>Other Pilot Revenue</i>		
		338.100	Miscellaneous Pilot
RE41	<i>General Government</i>		
		318.100	Marijuana Sales Tax
		318.300	Penalty and Interest
		340.500	Fare Fee Revenue - MV Susitna
		341.100	Nsf & Atty Fees
		341.200	Recording Fees
		341.210	Borough Gym Fees
		341.215	Gym Damage Charges
		341.220	Borough Office Fees
		341.230	Computer Pub Access Fees
		341.300	Planning/Platting Fees
		341.310	Park Fees Wasilla
		341.320	Park Fees Palmer
		341.330	Parks Fees-Houston
		341.340	Parks -Trail Books
		341.350	Land Use & Zoning Permits
		341.351	Mandatory LUP
		341.352	Liquor License Referral
		341.353	Talkeetna Variance
		341.354	Talkeetna CUP



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Revenue Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		341.355	Sutton CUP
		341.356	Core Area LUP
		341.357	Core Area CUP
		341.358	Large Lot SFR CUP
		341.359	Multi-Family LUP
		341.360	Special Events Fee
		341.370	Community Enrichmnt Fees
		341.400	Subdivision Fees
		341.450	Land Sales Brochures
		341.500	Clerk'S Office Fees
		341.550	Candidate Filing Fees
		341.600	Historical Fees
		341.610	Historical Pamphlets
		341.700	Eng. Inspection Fees
		341.710	Flood Plain Permit Fees
		341.720	Utility Permit App Fee
		341.730	Utility Permit(Lin Ft)Fee
		341.740	Rght Of Way Prmit App Fee
		341.750	Plans/Specs
		341.760	Grid Roller Maintenance Fees
		341.800	Land Mgmt Fees
		341.810	Deed Execution Fees
		341.820	Bond Forfeiture
		341.830	Lease Revenue
		341.840	Port Dockage Fees
		341.841	Port Wharfage Fees
		341.842	Port Misc Fees
		341.843	Port Passenger Fees
		341.844	Port Lease/Permit Fees
		341.900	Miscellaneous Fees
		341.901	Reimbursement for Insurance Charges
		341.902	Reimbursement for Flex Spending
		341.903	Reimbursement for AFLAC
		341.904	VSP Reimbursement
		341.905	Sale of Maps
		341.906	Sale-Query,Subd Index&Oth
		341.907	Sale of Labels
		341.908	Sale-Miscellaneous Items
		341.910	Sale-Asesmnt/Recvble Roll
		341.920	Lid Fee'S
		341.930	Computer Support Serv Fee
		341.935	Library Fees & Fines
		341.940	Foreclosure Fees
		341.945	Foreclosure Sale Fees
		341.950	Animal Licensing Fees
		341.951	Kennel Licensing Fees
		341.952	Animal Impound Fees
		341.953	Kennel & Boarding Fees
		341.954	Animal Adoption Fees
		341.955	Animal Microchips



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Revenue Accounts**

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		341.956	A/C Crematory Fees
		341.957	Euthanasia Fees
		341.958	Spay/Neuter Fees
		341.959	Animal Treatment Fees
		341.960	Animal Care Fines
		341.961	Animal Supply Sales
		341.962	A/C Live Trap Fees
		341.970	Sale/Fire Extinguishers
		341.971	Fire Plan Review Fees
		341.980	Liquor License Fees
		341.981	Liquor License Relocation Fee
		341.985	Marijuana License Review Fee
		341.990	Business License Fee
		341.995	Vehicle Removal Fees
		341.996	Assessments Filing Fees
		369.150	Lease Interest Revenue
RE42	<i>Public Safety</i>		
		342.000	Ambulance Fees
		342.010	Amb Dist #1 (C)
		342.020	Amb Dist #2 (BL/MS)
		342.030	Amb Dist #3 (P)
		342.040	Amb Dist #4 (T/S/TC)
		342.050	Amb Dist #5 (W/H)
		342.060	Amb Dist #6 (S)
		342.070	Amb Dist #7 (B)
		342.080	Valley Transport
		342.090	AMB DIST #9 (LL)
		342.095	Amb Dist (Rural)
		342.100	EMS Rescue
		342.400	Building Rental
		342.500	Ems-General Fees
		342.510	Ems - Cpr Fees
		342.600	Ems - Donations
		342.700	Enhanced 911 Surcharge
		342.900	Fire - False Alarms
		342.910	Fire - Illegal Burns
		342.920	Fire - Vehicles
		342.930	Fire - Hazmat Response
RE43	<i>Parks & Recreation Fees</i>		
		343.310	Park Fees-Jim Creek
		343.320	Park Fees-Palmer
		343.330	Park Fees-Sun Shine Creek
		343.340	Parks-Trail Books
		343.350	Park Fees-Big Lake
		343.360	Park Fees-Deshka Park
		343.365	Park fees-Talkeetna
		343.370	Park Fees-Volunteer Park
		343.400	Trailhead Parking Fees
		343.500	Government Peak Rec Area Fees
		343.700	Boat Launch Fees



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Revenue Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		343.800	Alcantra Usage Fees
		343.900	Miscellaneous
RE44	<i>Sanitation/Septage Fees</i>		
		344.000	Sant Fill-Returned Ckecks
		344.100	S/F Use Palmer
		344.200	S/F Use Wasilla
		344.300	S/F Use Houston
		344.400	Sale Of Road Materials
		344.500	Water & Sewer Fees
		344.600	Landfill User Fees
		344.700	Finance Charge
		344.800	Sale of Recyclable Materials
		344.900	Hazardous Waste Fees
		344.910	Wasilla/Septage
RE45	<i>Animal Care Fees</i>		
		345.000	Animal Care - Retr Cks
		345.100	A/C Wasilla
		345.200	A/C Palmer
		345.300	A/C Houston
RE46	<i>Ice Arena Fees</i>		
		346.000	Ice Arena Fees
		346.100	Ice Arena Fees
		346.200	Concessions
		346.300	Skate Sharpening
		346.400	Skating
		346.500	League Rental
		346.600	Skating Lessons
		346.700	Skate Rentals
		346.800	Ice Arena Surcharges
RE47	<i>Community Pool Revenues</i>		
		347.000	Community Pool Revenues
		347.100	Palmer Pool Revenues
		347.110	Adults
		347.120	Youth/Teen
		347.130	Junior Youth
		347.140	Preschool
		347.150	Senior Citizens
		347.160	Handicapped/Disabled
		347.170	Family Swim
		347.200	Wasilla Pool Revenues
		347.210	Hourly
		347.220	Swim Club
		347.230	Lumpy Ladies
		347.280	Pool-Sponsor Swim
		347.290	Others
		347.300	Lessons
		347.310	Aquatots
		347.320	Red Cross, Adults
		347.330	Red Cross, Youth
		347.340	Exercise



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Revenue Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		347.400	Passes
		347.410	Punch Cards
		347.420	Passes
		347.500	Miscellaneous
		347.510	Donations
RE48	<i>Transient Accommodation Tax</i>		
		348.100	Bed Tax Revenues
		348.200	Penalty & Interest
RE49	<i>Water & Sewer Fees</i>		
		349.100	Water Charges
		349.150	Other Water Charges
		349.500	Sewer Charges
		349.550	Other Sewer Charges
		349.700	Other Sewer & Water Chrg
		349.800	Collection Agency Fees
RE50	<i>Education Revenue</i>		
		350.000	Education/Local
RE61	<i>Interest Earnings</i>		
		361.100	Interest On Investments
		361.200	Interest On Loans
		361.300	Interest On Foreclosures
		361.400	Interest On Boro Lands
		361.450	Interest On Ag Sales
		361.500	Interest On Bond Sales
		361.600	Interest On 86 Bond Issue
RE62	<i>Intragovernmental</i>		
		362.100	Borough Contributions
		362.200	School Dist Contributions
		362.300	Capital Contributions
RE66	<i>Property Sales & Uses</i>		
		366.100	Facility Rental
		366.200	Private Easement Proceeds
		366.250	Wetland Bank Proceeds
		366.300	Foreclosure Sales
		366.400	Land Sales
		366.405	Excess Tax Sale Proceeds
		366.410	Gravel Sale Royalties
		366.450	Ag Sales - Principal
		366.500	Land Leases
		366.600	Land Use Charges
		366.700	State-Manages Contracts
		366.800	Right-Of-Way
		366.850	Property Rental
		366.900	Land Lottery Proceeds
RE67	<i>Transfers From Other Funds</i>		
		367.110	Areawide
		367.120	Non Areawide
		367.130	Trnfr From Health Ins Fnd
		367.135	Trnfr from Property & Casualty SIF
		367.140	Consolidate Operations



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Revenue Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		367.210	Tobacco
		367.220	Federal Revenue Sharing
		367.230	Land Management
		367.240	Education
		367.250	Solid Waste Enterprise Fd
		367.260	Port Enterprise Fund
		367.270	MV Susitna Fund
		367.300	Grant Projects
		367.400	Capital Projects
		367.500	Debt Service
		367.510	Revolving Loan
		367.600	Special Assessments
		367.610	Spec Assess-Enstar Gas Ln
		367.700	Service Areas
		367.800	Enhanced 911 Fund
RE68	<i>Recovery Wage, Fringe, Exp</i>		
		368.100	Capital Projects
		368.110	Emerg/Disaster- Fund 445
		368.120	Service Areas-Fnd 405/410
		368.130	Schools- Fund 400
		368.140	Sanitary Fills- Fund 420
		368.150	Boro/415/425/430/435/440
		368.160	L S R & T/U
		368.170	Port Enterprise - Fund 450
		368.180	Pass Through - Fund 475
		368.190	Infrastructure - Fund 490
		368.195	Prison - Fund 495
		368.200	Operating Funds
		368.210	Land Management
		368.220	Service Areas
		368.225	Service Areas - PM
		368.230	Non-Areawide
		368.240	Solid Waste Fund
		368.250	Port Fund Transfer
		368.300	Grant Projects- Fund 480
		368.400	Cities
		368.500	School District
RE69	<i>Other Revenue Sources</i>		
		369.100	Miscellaneous
		369.200	Sale Of G.O. Bonds
		369.210	Revenue Bond Proceeds
		369.250	COP Proceeds
		369.300	Insurance Claim Proceeds
		369.310	Insurance Premium Comm.
		369.400	Legal Settlement Proceeds
		369.500	Cash Balance/Collections
		369.510	Cash Balance/Lids



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Revenue Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		369.600	Sale Of Lid Bonds
		369.700	Credit Card Discounts
		369.800	Fines
		369.900	Donations
		369.910	Misc. Fed Revenue
RE90	<i>Other Financing Sources</i>		
		390.000	Other Financing Sources
RE91	<i>Proceeds Of Gfs Disposal</i>		
		391.100	Sale Of Gfa
		391.200	Compensation For Gfa Loss



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
EX00	<i>Closing Entries</i>		
		400.000	Closing Entries Operating
		402.000	Inventory Clearing
		466.000	Temp Labor Recovery Acct
EX01	<i>Budgetary Fund Balance</i>		
		401.000	Budgetary Fund Balance
		499.000	Closing Entries Capital
EX06	<i>Education</i>		
		406.000	Education
		406.100	Education - Operating
		406.200	EDUCATION CONTRIBUTION
EX07	<i>Internal Service Fund Chg</i>		
		407.100	Health Insurance-Claims
		407.150	Health Insurance-Admin Fees
		407.180	Bridge Health Fees
		407.200	Worker's Compensation-Claims
		407.250	Worker's Compensation-Admin Fees
		407.300	ESC Payments
		407.400	Flex Spending - Claims
		407.450	Flex Spending - Admin Fees
		407.500	AFLAC payment
		407.600	VSP Claims
		407.650	VSP Admin Fees
EX08	<i>Trust & Agency Fund Chg</i>		
		408.100	Trust And Agency Fund Chg
EX11	<i>Salaries & Wages</i>		
		411.100	Permanent Wages
		411.200	Temp Wages & Adjmts
		411.300	Overtime Wages
		411.400	Nonemployee Compensation
		411.990	Offset-Salary & Wages
EX12	<i>Benefits</i>		
		412.100	Insurance Contrib
		412.150	On-Call Health Insurance
		412.190	Life Insurance
		412.200	Unemployment Contrib
		412.250	Fica
		412.300	Medicare
		412.400	Retirement Contrib. - DB Plan
		412.405	OPEB Contribution - DB Plan
		412.410	PERS Tier IV - DC Plan
		412.411	PERS Tier IV - Health Plan
		412.412	PERS Tier IV - HRA
		412.413	PERS Tier IV - OD&D
		412.600	Workers Compensation
		412.700	Sbs Contribution
		412.800	Wellness/Other
		412.990	Offset-Benefits



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
EX13	<i>Expenses Within Borough</i>		
		413.100	Mileage - Within Borough
		413.200	Expense Reimb-Within Boro
		413.300	Exp Allowance-Within Boro
		413.400	Meal Allowance -W/I Boro
		413.500	Meeting Comp - W/I Boro
		413.600	Lost Income - Within Boro
		413.900	Other Exp - Within Boro
EX14	<i>Expenses Outside of Borough</i>		
		414.100	Mileage - Outside Boro
		414.200	Exp Reimb- Outside Boro
		414.300	Expense Allow- O/S Boro
		414.400	Travel Tickets
		414.500	Meeting Comp-O/S Boro
		414.600	Lost Income-Outside Boro
		414.800	Moving Expenses
		414.900	Other Exp-Outside Boro
EX20	<i>Bad Debts Expense</i>		
		420.000	Bad Debts Expense
EX21	<i>Communications</i>		
		421.100	Communication Network Services
		421.200	Postage
		421.300	Communication Network
EX22	<i>Advertising</i>		
		422.000	Advertising
		422.010	Foreclosure Advertising
		422.100	Display Advertising
EX23	<i>Printing</i>		
		423.000	Printing
		423.100	Resale/Printed Maps
EX24	<i>Utilities-Building Oprtns</i>		
		424.100	Electricity
		424.200	Water & Sewer
		424.300	Natural Gas
		424.400	Lp-Propane
		424.500	Garbage Pickups
		424.550	Recycling Pickups
		424.600	Heating Fuel-Oil
EX25	<i>Rental/Lease</i>		
		425.100	Land Lease
		425.200	Building Rental
		425.300	Equipment Rental
		425.400	Computer Lease
		425.410	Software Lease
		425.500	Gangway Rental
EX26	<i>Professional Charges</i>		
		426.100	Auditing & Accounting
		426.200	Legal
		426.300	Dues & Fees
		426.350	Credit Card Fees



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		426.500	Recording Fees
		426.600	Computer Software/Online Services
		426.700	Occupational Health
		426.800	Brokers/Appraiser Fees
		426.810	Taxes and LID Fees
		426.900	Other Professional Chgs
		426.910	Prof Chgs - School Dist.
EX27	<i>Insurance & Bond</i>		
		427.100	Property Insurance
		427.200	Vehicle Insurance
		427.300	Crime Insurance
		427.400	Inland Marine Insurance
		427.500	Liability Insurance
		427.510	Umbrella Liability Ins
		427.520	Professional Liab Insur
		427.600	Insurance Consulting Fee
		427.700	Risk Management Training
		427.800	Insurance Adjusters Fees
		427.900	Insurance Deductible
EX28	<i>Maintenance Services</i>		
		428.100	Building Maint Services
		428.200	Grounds Maint Services
		428.300	Equipment Maint Services
		428.400	Vehicle Maint Services
		428.500	Commun Equip Maint Servic
		428.600	Road Maintenance Services
		428.900	Other Bldg. Maint Service
		428.910	Building Improve Services
		428.920	Other Maintenance Service
		431.100	Vehicle Maint Supplies
		431.200	Building Maint Supplies
		431.300	Equipment Maint Supplies
		431.400	Grounds Maint Supplies
		431.900	Other Maint. Supplies
EX29	<i>Other Contractual</i>		
		429.100	Contingency-Other Contrac
		429.200	Training Reimb/Conf Fees
		429.210	Training/Instructor Fees
		429.300	Planning Studies
		429.310	Census Study
		429.400	Organizations- Cntrctual
		429.500	Labor Services
		429.600	Vehicle and Junk Removal
		429.700	Perf Bond- Land Cleanup
		429.710	Testing
		429.900	Other Contractual
		429.910	Other Contractual Capital
EX30	<i>Office Supplies</i>		
		430.100	Office Supplies < \$500
		430.200	Copier/Fax Supplies



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
EX31	<i>Maintenance Supplies</i>		
		428.100	Building Maint Services
		428.200	Grounds Maint Services
		428.300	Equipment Maint Services
		428.400	Vehicle Maint Services
		428.500	Commun Equip Maint Servic
		428.600	Road Maintenance Services
		428.900	Other Bldg. Maint Service
		428.910	Building Improve Services
		428.920	Other Maintenance Service
		431.100	Vehicle Maint Supplies
		431.200	Building Maint Supplies
		431.300	Equipment Maint Supplies
		431.400	Grounds Maint Supplies
		431.900	Other Maint. Supplies
EX32	<i>Fuel/Oil-Vehicle Use</i>		
		432.100	Oil & Lubricants
		432.200	Gas
		432.300	Diesel Fuel
		432.400	Fuel - MV Susitna
EX33	<i>Misc Supplies</i>		
		433.100	Personnel Supplies
		433.110	Clothing
		433.120	Tools under \$500
		433.200	Medical Supplies
		433.300	Books/Subscriptions
		433.500	Training Supplies
		433.600	Concession Food/Supplies
		433.700	Resale Supplies
		433.900	Other Supplies
		433.950	AC&R Animal Supplies
EX34	<i>Equipment Under \$5,000</i>		
		434.000	IT Equipment under \$5000
		434.100	Other Equip under \$5,000
		434.300	Furniture Under \$5,000
EX41	<i>Debt Service</i>		
		441.000	Debt Service
		441.100	Dbt Srv-Principal-Schools
		441.110	Dbt Srv-Principal-Fire
		441.120	Dbt Srv-Principal-Borough
		441.130	Dbt Srv-Principal-Trans Sys
		441.140	Dbt Svc, Principal
		441.200	Dbt Srv-Interest-Schools
		441.210	Dbt Srv-Interest-Fire
		441.220	Dbt Srv-Interest-Borough
		441.230	Dbt Srv-Interest-Trans Sys
		441.240	Dbt Svc, Interest
		441.300	Debt Refunding
		441.400	Debt Forgiveness
		441.500	Debt Srv - Transfer Out



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		445.145	Trnfr to - Debt Svc (Loan)
EX42	<i>Loan Payments</i>		
		442.100	Loan Pymnts-Principal
		442.200	Loan Pymnts-Interest
		442.300	Loan Pymnts-Penalty
		442.400	Loan Pymnts-Foreclosure
EX43	<i>Intra Govern/Recov Expens</i>		
		443.000	Admin & Audit Fee
		443.100	Admin. & Audit Fsa
		443.110	Telecomm-Admin & Audit
		443.120	Cottonwood P S -Adm/Audit
		443.130	Admin. & Audit Rsa
		443.200	Public Wrks- Admin/Audit
		443.210	Administration-Admin/Audi
		443.220	Assembly-Admin & Audit
		443.230	Assembly Res-Admin/Audit
		443.240	Assessment-Audit & Audit
		443.250	Clerk - Admin & Audit
		443.260	Computer - Admin & Audit
		443.270	Elections - Admin & Audit
		443.280	Finance - Admin & Audit
		443.290	Legal - Admin & Audit
		443.300	Maintenance
		443.305	Fleet Maintenance
		443.310	Planning-Admin & Audit
		443.320	Platting-Admin & Audit
		443.900	In-Kind Overhead
EX44	<i>Intergovt Fees</i>		
		444.100	State- Intergovt Fees
		444.200	Federal- Intergovt Fees
EX45	<i>Operating Fund Transfers</i>		
		445.100	Transfer To- General Fund
		445.110	Transfer To- Areawide
		445.120	Transfer To- Non-Areawide
		445.140	Trnfr To- Debt Svc (Schl)
		445.141	Trnfr To- Debt Svc (P&R)
		445.142	Trnfr To- Debt Svc (COPs)
		445.143	Trnfr To- Debt Svc (NonAW)
		445.144	Trnfr To-Debt Svc (Trans Sys)
		445.200	Trnfr To- Fed Rev Sharng
		445.210	Transfer To- Land Mgmt
		445.220	Trnfr To- Education Oprtg
		445.230	Transfer To- Service Area
		445.240	Trnfr To- Revolving Loan
		445.250	Trnfr To- Consol Operatns
		445.260	Trnfr To- Intern Svc Fund
		445.300	Trnfr To- Port Ent Fund
		445.310	Trnfr To- S.W. Ent Fund
		445.350	Trnfr To-M/V Susitna



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
EX46	<i>Capital Projects Transfers</i>		
		446.100	Transfer To- Areawide(Cp)
		446.120	Trnfr To- NonAreawide(Cp)
		446.125	Trnfr To- Enhanced 911(Cp)
		446.130	Trnfr To- Land Mngmt (Cp)
		446.140	Transfer To- Debt Serv Cp
		446.150	Trnfr to- Svc Areas (Cp)
		446.160	Trnfr To- SW Ent. Fund (Cp)
		446.170	Trnfr To- Port Ent Fund (Cp)
		446.200	Transfer To- Fund 445
		446.300	Transfer To- Fund 400
		446.400	Transfer To- Fund 405/410
		446.500	Transfer To- Fund 480
		446.600	Transfer To- Fund 420
		446.700	Tfr415/425/430/435/440/47
		446.800	Transfer To- Fund 499
		446.810	Transfer To- Fund 490
		446.820	Transfer To - Fund 495
		446.900	Transfer To- Fund 450
EX47	<i>Special Project Transfers</i>		
		447.100	Special Grants
		447.200	Local Serv Road & Trails
EX49	<i>Transfers/Pass Throughs</i>		
		449.100	Transfers-City Of Palmer
		449.200	Transfers-City Of Wasilla
		449.205	Transfers - City of Wasilla Planning
		449.210	Transfers-Youth Programs
		449.215	Tansfers - Youth Court
		449.300	Transfers-City Of Houston
		449.400	State Shared Rev Passthru
		449.500	Grant Pass Through
		449.900	Transfers-Other Agencies
EX51	<i>Equipment Over \$5,000</i>		
		451.100	Equipment over \$5,000
		451.200	Vehicles
		451.300	Furniture over \$5,000
		451.998	Amortization Expense
		451.999	Depreciation Expense
EX52	<i>Landfill Postclosure</i>		
		452.000	Postclosure Costs
EX53	<i>Miscellaneous</i>		
		453.000	Miscellaneous
EX54	<i>Freight/Capital Outlay</i>		
		454.000	Freight/Capital Outlay
EX55	<i>Land Acquisitions</i>		
		455.000	Land Acquisitions
EX56	<i>Small Bldg Const/Imprv</i>		
		456.000	Small Blding Or Const Sup
EX57	<i>Property Tax Relief</i>		
		457.100	Areawide Tax Relief



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
EX61	<i>Buildings</i>		
		461.000	Buildings
		461.005	Overtime-Buildings
		461.100	Architectural
		461.110	Schematic Design Phase
		461.120	Design Development Phase
		461.130	Const Documents Phase
		461.140	Bidding Phase
		461.150	Construction Phase
		461.160	Const Observation/Surveil
		461.170	Post Construction Service
		461.180	Extra Charges
		461.190	Reimbursables
		461.200	Consultants
		461.210	Design/Recon
		461.220	Survey
		461.230	Soils
		461.240	Administration (Ps&E)
		461.250	Inspection
		461.260	Testing
		461.270	Printing Costs
		461.280	Extra Charges
		461.290	Reimbursables
		461.300	Construction
		461.310	Construction
		461.311	Additions
		461.312	Upgrade/Improvement
		461.313	Brush Cutting
		461.320	Paving
		461.321	Re-Paving
		461.330	Claims
		461.340	Rental
		461.350	Construction By Owner
		461.360	Well Construction
		461.370	Septic Construction
		461.380	Materials Purchase
		461.390	Construction Contingency
		461.500	Public Utilities
		461.510	Water
		461.520	Sewer
		461.530	Electric
		461.540	Telephone
		461.550	Gas
		461.600	Acquisition
		461.610	Site Acquisition
		461.620	Right-Of-Way Acquisition
		461.700	Engineering Staff
		461.705	Overtime-Bldg Eng Staff
		461.710	Administrative Time
		461.715	Overtime-Admin Time



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		461.720	Inspection Time
		461.725	Overtime-Bldg Inspect
		461.730	Testing Time
		461.735	Overtime-Bldg Test
		461.740	Survey Time
		461.745	Overtime-Survey Time
		461.750	Design Time
		461.755	Overtime-Bldg Design Time
		461.760	Right-Of-Way Time
		461.800	Legal
		461.810	Legal Expense
		461.820	Arbitration Expense
		461.830	Art In Public Places
		461.900	Contingency And Misc
		461.910	Contingency
		461.920	Miscellaneous Expenses
		461.930	Audit/Overhead Fee (Grnt)
		461.940	Advertising
		461.950	Film Processing
		461.960	Mail Delivery
		461.990	Facilities Coordinator
EX62	Land		
		462.000	Land
		462.005	Overtime-Land
		462.200	Consultants
		462.210	Design/Recon
		462.220	Survey
		462.230	Soils
		462.240	Administration (Ps&E)
		462.250	Inspection
		462.260	Testing
		462.270	Printing Costs
		462.280	Extra Charges
		462.290	Reimbursables
		462.300	Construction
		462.310	Construction
		462.311	Additions
		462.312	Upgrade/Improvement
		462.313	Brush Cutting
		462.320	Paving
		462.321	Re-Paving
		462.330	Claims
		462.340	Rental
		462.350	Construction By Owner
		462.355	Construction by Owner-OVT
		462.360	Well Construction
		462.370	Septic Construction
		462.380	Materials Purchase
		462.390	Construction Contingency
		462.510	Water



MATANUSKA-SUSITNA BOROUGH

**Chart of Accounts
Expense Accounts**

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		462.520	Sewer
		462.530	Electric
		462.540	Telephone
		462.550	Gas
		462.600	Acquisition
		462.610	Site Acquisition
		462.620	Right-Of-Way Acquisition
		462.700	Engineering Staff
		462.705	Overtime-Land Engineer
		462.710	Administrative Time
		462.715	Overtime-Land Admin
		462.720	Inspection Time
		462.725	Overtime-Land Inspect
		462.730	Testing Time
		462.735	Overtime-Land Test
		462.740	Survey Time
		462.745	Overtime-Land Survey
		462.750	Design Time
		462.755	Overtime-Land Design
		462.760	Right-Of-Way Time
		462.765	Overtime-Land Row
		462.800	Legal
		462.810	Legal Expense
		462.820	Arbitration Expense
		462.830	Art In Public Places
		462.900	Contingency And Misc
		462.910	Contingency
		462.920	Miscellaneous Expenses
		462.930	Audit/Overhead Fee (Grnt)
		462.940	Advertising
		462.950	Film Processing
		462.960	Mail Delivery
EX63	<i>Improvements</i>		
		463.000	Improvements
		463.005	Overtime-Improvements
		463.100	Architectural
		463.110	Schematic Design Phase
		463.120	Design Development Phase
		463.130	Const Document Phase
		463.140	Bidding Phase
		463.150	Construction Phase
		463.160	Const Observation/Surveil
		463.170	Post Construction Service
		463.180	Extra Charges
		463.190	Reimbursables
		463.200	Consultants
		463.210	Design/Recon
		463.220	Survey
		463.230	Soils
		463.240	Administration (Ps&E)



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		463.250	Inspection
		463.260	Testing
		463.270	Printing Costs
		463.280	Extra Charges
		463.290	Reimbursables
		463.300	Construction
		463.310	Construction
		463.311	Additions
		463.312	Upgrade/Improvement
		463.313	Brush Cutting
		463.320	Paving
		463.321	Re-Paving
		463.330	Claims
		463.340	Rental
		463.350	Construction By Owner
		463.355	Overtime Const By Owner
		463.360	Well Construction
		463.370	Septic Construction
		463.380	Materials Purchase
		463.390	Construction Contingency
		463.500	Public Utilities
		463.510	Water
		463.520	Sewer
		463.530	Electric
		463.540	Telephone
		463.550	Gas
		463.600	Acquisition
		463.610	Site Acquisition
		463.620	Right-Of-Way Acquisition
		463.700	Engineering Staff
		463.705	Overtime-Improve Eng
		463.710	Administrative Time
		463.715	Overtime-Improve Admin
		463.720	Inspection Time
		463.725	Overtime-Improve Inspect
		463.730	Testing Time
		463.735	Overtime-Improve Test
		463.740	Survey Time
		463.745	Overtime-Improve Survey
		463.750	Design Time
		463.755	Overtime-Improve Design
		463.760	Right-Of-Way Time
		463.800	Legal
		463.810	Legal Expense
		463.820	Arbitration Expense
		463.830	Art In Public Places
		463.900	Contingency And Misc
		463.910	Contingency
		463.920	Miscellaneous Expenses
		463.930	Audit/Overhead Fee (Grnt)



MATANUSKA-SUSITNA BOROUGH

Chart of Accounts Expense Accounts

CODE	DESCRIPTION	ACCOUNT CODE	ACCOUNT DESCRIPTION
		463.940	Advertising
		463.950	Film Processing
		463.960	Mail Delivery
		463.990	Facilities Coordinator
EX64	<i>Capital Proj-Furnish/Equip</i>		
		464.000	Furnishing/Equip Over \$50
		464.260	Testing
		464.310	Contractual Services
		464.340	Rental
		464.350	Construction By Owner
		464.434	Equip./Furn./Computers under \$5,000
		464.451	Equip./Furn./Computers over \$5,000
		464.710	Administration Time
		464.715	Overtime-Admin Time
		464.910	Contingency
		464.920	Miscellaneous Expenses
		464.940	Advertising
		464.960	Mail Delivery
		464.999	Misc. Supplies
EX65	<i>Other</i>		
		465.000	Other
EX70	<i>Grant Audit Fee</i>		
		470.000	Grant Audit Fee
EX71	<i>Grant Audit Fee</i>		
		471.000	Audit/Admin Fee Grants
EX72	<i>Legal Fee</i>		
		472.000	Legal Fee
EX73	<i>State Fees</i>		
		473.000	State Fees
EX74	<i>Federal Fees</i>		
		474.000	Federal Fees
EX75	<i>Organization Admin Fees</i>		
		475.000	Organizations' Admin Fees
EX81	<i>Areawide Fund (101)</i>		
		481.000	Areawide Fund (101)
EX82	<i>Grant Clearing Fund</i>		
		482.000	Grant Clearing Fund (800)
EX83	<i>Capital Project Funds</i>		
		483.000	Cap Proj Interfund Transf