Matanuska-Susitna Borough

Approved Annual Budget

Fiscal Year 2017

ANNUAL BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30, 2017

MATANUSKA-SUSITNA BOROUGH

JOHN M. MOOSEY, BOROUGH MANAGER

CHEYENNE HEINDEL, ACTING DIRECTOR OF FINANCE

MATANUSKA-SUSITNA BOROUGH
2017 Approved Annual Budget
TABLE OF CONTENTS

	TAB	PAGE
Table of Contents		i-vi
Transmittal Letter		vii-xxi

INTRODUCTION

Distinguished Budget Presentation Award Principle Officials		1
Principal Officials		3
Organization Chart		5
Appropriating Ordinance – Borough		7-14
Appropriating Ordinance – City of Houston		15-24
Appropriating Ordinance – City of Palmer		25-26
Appropriating Ordinance – City of Wasilla		27-29
Budget Calendar		31-24
The Budget Process		32
Description of Budget Document		33
Fund Structure		34-35
Description of Individual Funds & Functional Units in Each		36-37
Special Revenue Funds		38-39
Fund Balance		40-41
Financial Policies		42-44

OVERVIEW

Mill Levies	A	45
Major/Nonmajor Funds	A	46
Major Revenue Sources	A	47
Fiscal Year 2015 Actual Revenues Graph	A	48
Fiscal Year 2015 Actual Expenditures Graph	A	49
Fiscal Year 2016 As Amended Revenues Graph	A	50
Fiscal Year 2016 As Amended Expenditures Graph	A	51
Fiscal Year 2017 Approved Revenues Graph	A	52
Fiscal Year 2017 Approved Expenditures Graph	A	53
Summary of 2015 Actual Revenues & Expenditures, 2016 as Amended Revenues & Expenditures and 2017 Approved Budget Revenues & Expenditures	A	54-56
Fiscal Year 2017 Consolidated Reconciliation of Beginning & Ending Fund Balances, Revenues, Expenditures, Transfers and Other Financial Impacts	A	57-58
Fiscal Year 2015 Actual Revenue Summary Detail by Fund	A	59-60
Fiscal Year 2016 Amended Revenues Summary Detail by Fund	A	61-62
Fiscal Year 2017 Approved Revenues Summary Detail by Fund	A	63-64
Fiscal Year 2015, 2016 and 2017 Expenditure Summary Net of Transfer by Fund and Function	A	65-68
Personnel Comparison	A	69-72

GENERAL FUND

Areawide Fund:
Reconciliation of Fund Balance ..... B 73
Revenue Summary ..... B 74
Revenue Detail ..... B 75-76
Revenue Commentary ..... B 77-80
Expenditure Detail ..... B 81-83
Fund Revenues ..... B 84-87
Expenditure Fund Transfer ..... B 88
Assembly ..... B 89-90
  Assembly Reserve ..... B 91
Borough Clerk ..... B 93-94
  Elections ..... B 95-96
  Records Management ..... B 97-98
  Labor Relations Board ..... B 99
  Board of Adjustment & Appeals ..... B 100
  Bid Appeals Committee ..... B 101
Administration ..... B 103-104
  Human Resources ..... B 105-106
Law ..... B 107-108
Mayor ..... B 109-110
Information Technology:
  Geographic Information System ..... B 111-112
  Administration ..... B 113-114
  Information Technology ..... B 115-116
  Maintenance & Licensing ..... B 117
Finance:
  Common Contractual ..... B 119-121
  Revenue and Budget ..... B 122-123
  Administration ..... B 124-125
  Accounting ..... B 126-127
  Assessments ..... B 128-130
Planning and Land Use:
  Planning ..... B 131-132
  Platting ..... B 133-134
  Cultural Resources ..... B 135-136
  Administration ..... B 137-139
  Environmental ..... B 140-141
  Development Services ..... B 142-143
Public Works:
  Administration ..... B 145-146
  Facility Maintenance ..... B 147-149
  Operations ..... B 150-151
  Community Clean-Up ..... B 152-153
Emergency Services:
  Telecommunications ..... B 155-156

Administration ..... B 157-159
Emergency Medical Services Board ..... B 160
Fleet Maintenance ..... B 161-163
Rescue Units ..... B 164-166
Ambulance Operations ..... B 167-169
Rural Ambulance ..... B 170-172
Core Ambulance ..... B 173-175
Emergency Services Building ..... B 176-177
Emergency Services Station ..... B 178-179
Local Emergency Planning Board ..... B 180
Emergency Management ..... B 181
Community Development:
Outdoor Rinks ..... B 183
Brett Memorial Ice Arena ..... B 184-186
Recreational Services ..... B 187-188
Community Pools ..... B 189-190
Parks & Recreation ..... B 191-193
Administration ..... B 194-195
Community Enrichment ..... B 196
Recreation Infrastructure ..... B 197-199
Trails Management ..... B 200
Northern Region ..... B 201-203
Capital Projects:
Administration ..... B 205-207
Project Management ..... B 208-209
Pre-Design Engineering ..... B 210-211
Purchasing ..... B 212-213

SPECIAL REVENUE FUNDS

Non-Areawide Fund:
Reconciliation of Fund Balance ..... D 215
Revenue Summary ..... D 216
Revenue Detail ..... D 217-218
Revenue Commentary ..... D 219-221
Expenditure Detail ..... D 222
Fund Revenues ..... D 223-224
Expenditure Fund Transfers ..... D 225
Assembly:
Economic Development ..... D 227-228
Animal Care ..... D 229-231
Animal Care & Reg Board ..... D 232
Information Technology ..... D 233-234
Finance:
Common Contractual ..... D 235
Public Works:
Vehicle Removal Program ..... D 237-238

Community Development:
Library Board ..... D 239
Sutton Library ..... D 240-242
Talkeetna Library ..... D 243-245
Trapper Creek Library ..... D 246-248
Willow Library ..... D 249-251
Big Lake Library ..... D 252-254

Enhanced 911 Fund:
Enhanced 911 ..... E 255-260
Land Management Fund:
Reconciliation of Fund Balance ..... F 261
Revenue Summary ..... F 262
Revenue Detail ..... F 263
Revenue Commentary ..... F 264-265
Expenditure Detail ..... F 266
Fund Revenue ..... F 267
Fund Transfers ..... F 268
Land Management ..... F 269-271
Community Development ..... F 272-273

Service Areas:
Fire Service Areas:
Fire Service Areas Summary Sheet ..... G 275-277
245 Fire Fleet Maintenance ..... G 279-283
248 Caswell ..... G 285-291
249 West Lakes ..... G 293-299
250 Wasilla Lakes ..... G 301-313
251 Butte ..... G 315-321
253 Sutton ..... G 323-328
254 Talkeetna ..... G 329-335
258 Willow ..... G 337-343
259 Greater Palmer Consolidated ..... G 345-349

Road Service Areas:
Road Service Areas Summary Sheet ..... H 351-354
265 Road Service Administration ..... H 355-360
266 Grid Roller Maintenance ..... H 361-363
270 Midway ..... H 365-369
271 Fairview ..... H 371-375
272 Caswell Lakes ..... H 377-381
273 South Colony ..... H 383-387
274 Knik ..... H 389-393
275 Lazy Mountain ..... H 395-399
276 Greater Willow ..... H 401-405
277 Big Lake ..... H 406-411
278 North Colony ..... H 413-417
279 Bogard ..... H 419-423

280 Greater Butte ..... H 425-429
281 Meadow Lakes ..... H 431-435
282 Gold Trails ..... H 437-441
283 Greater Talkeetna ..... H 443-447
284 Trapper Creek ..... H 449-453
285 Alpine ..... H 455-459

Talkeetna Flood Control Service Area ..... I 461-464
Point Mackenzie Service Area ..... I 465-468
Talkeetna Water/Sewer ..... I 469-475
Freedom Hills Subdivision Road ..... I 477-480
Circle View/Stampede Estates ..... I 481-485
Chase Trail Service Area ..... I 487-490
Roads Outside Service Areas. ..... I 491-494

Education Operating ..... J 495-497

Solid Waste Enterprise ..... K 499-516

Port Enterprise Fund ..... L 517-524

M/V Susitna Enterprise Fund ..... M 525-528

DEBT SERVICE

Summary of Debt Capacity, Debt Levels & Effect on the Operating Budget ..... N 529-530
School Debt Service ..... N 531-535
USDA Fronteras Charter School ..... N 537-541
Certificates of Participation Fleet Maintenance ..... N 543-547
Certificates of Participation Station 6-1 ..... N 549-552
Certificates of Participation Station 5-1 ..... N 553-557
Certificates of Participation Station 6-2 ..... N 559-563
Certificates of Participation Station 7-3 ..... N 565-569
Parks & Recreation Bonds ..... N 571-575
Nonareawide Animal Care Debt Service ..... N 577-581
Transportation System Debt Service ..... N 583-587

CAPITAL PROJECTS

Capital Projects/Grants/Pass Through ..... O 589-594
Capital Projects/Grants/Pass Through Descriptive Listing ..... O 595-612

INTERNAL SERVICE FUNDS

Revolving Loan Fund-Service Area Operating ..... P 613
Revolving Loan Fund-Fire Service Areas Capital ..... P 615
Revolving Loan Fund-Road Service Areas Capital ..... P 617

OTHER INFORMATION

Personnel ..... R 619-630

Appendix:
History of the Matanuska-Susitna Borough ..... S 631-632
Map of the Borough in Relation to the State and the World ..... S 633
Map of the Borough ..... S 634
Comparative Size Analysis of the Borough and the State of West Virginia ..... S 635
Economic Development ..... S 635-637
Assessed Values & Annual Growth ..... S 638
Average Assessed Values of Homes & Value of New Construction ..... S 639
New Housing Units by Area & Average Sales Price ..... S 640
Top Ten Tax Payers ..... S 641
Direct and Overlapping Property Tax Rates, Last Ten Fiscal Years ..... S 642-643
Population Growth ..... S 644-645
Employment by Employer Type ..... S 646
Employment by Industry ..... S 647
Labor Force & Job Growth ..... S 648
Unemployment Rate ..... S 649
School District Enrollment ..... S 650

Glossary ..... T 651-656

MATANUSKA-SUSITNA BOROUGH
Borough Manager's Office
350 East Dahlia Avenue • Palmer, AK 99645
Phone (907) 745-9689 • Fax (907) 745-9669

To the Honorable Mayor and Borough Assembly:

Submitted herewith is the fiscal year 2017 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. The fiscal year 2017 budget was formally adopted by the Assembly on May 12, 2016. A discussion of each section of the budget follows.

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

The approved comprehensive annual budget is presented in ten major sections: Overview, General Fund, Special Revenue Funds, Solid Waste Enterprise Fund, Port Enterprise Fund, M/V Susitna Fund, Debt Service Funds, Capital Projects/Grant/Match Funds, Internal Service Funds and Other Information. The Overview Section includes the mill levies adopted for fiscal year 2017, beginning and ending fund balances and reconciliations, revenue and expenditure summaries and graphs for fiscal year 2015, 2016 and 2017 and personnel comparisons for the current year and prior years. The General Fund section contains the information relating to the areawide fund (i.e., general government operations), such as administration, planning, ambulance service and finance. The Special Revenue Funds section includes the nonareawide fund, Enhanced 911, land management fund, fire service areas, road service areas, special service areas and the educational fund.

There are two enterprise funds. The first is for the operation of Solid Waste and the second is for the operation of Port MacKenzie. A third was initially established for the operation of the M/V Susitna; however the vessel has been sold pending repairs and necessary federal approvals.

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

The Debt Service Fund section contains ten separate funds. This includes the debt service for School Facilities, Central Mat-Su Public Safety Building, Parks and Recreation Bond Projects,

Animal Care Facility and Transportation System Bonds. This section also includes a fund for the new Station 5-1, Station 7-3, Station 6-2 and Fleet Maintenance Facility for DES.

The Capital Projects/Grants/Pass-Through section includes approved capital projects for Borough facilities, infrastructure, indoor/outdoor recreation, community center/library, emergency services and road projects. It also includes funds required for matching grants, block grants and the grant to the Mat-Su Convention and Visitors Bureau as well as other entities. Additionally, it includes funds for development of Aerial Imagery, Administration and Capital Project Building improvements or replacement and various Information Technology and Planning projects.

The Internal Service Funds section contains the information related to the low cost loans available to the road, fire and special service areas. The Other Information section includes personnel information, various information about demographics, economics, geography and community and a Glossary.

The Borough exercises several areawide powers. This includes property assessment and collection of taxes, planning and zoning, parks and recreation, emergency medical services and historic preservation. In addition to general Borough activities, the assembly approves the total annual school budget, levies the necessary taxes, approves the borrowing of money and the issuance of bonds for the school construction projects. Therefore, the budget of the school district is included in the Borough's comprehensive budget as a component unit.

The Borough also exercises various nonareawide powers. This includes solid waste, libraries, animal care 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 oversee the affairs of each service area and make recommendations to the Borough Manager and Assembly on certain matters that affect each service area. This document includes the budget detail for these service areas.

GOALS AND OBJECTIVES

The 2017 goal for the Matanuska-Susitna Borough is process improvement and infrastructure building. The Matanuska-Susitna Borough is the fastest growing area is the State of Alaska. We are currently sitting at a population greater than 100,000. We are building infrastructure in our schools, Borough service centers and our transportation systems. We are able to accomplish this with State of Alaska legislative grant awards and voter-approved bonds and levies. In addition, we are in partnership with the State of Alaska Department of Transportation and the Alaska State Railroad Corporation for some of our transportation system improvements. The Matanuska-Susitna Borough is improving our areas of service and infrastructure to support our continual growth into the next decade.

To meet our annual budget obligations and challenges, we have deftly married limited Borough resources with grant and legislative revenue opportunities. The Matanuska-Susitna Borough has kept tight control over the annual property tax levy, desiring not to harm or increase the burden to the Matanuska-Susitna Borough homeowner. The grant allocations for infrastructure improvements coupled with new non-property tax revenue (tobacco excise tax) and limited

spending of cash reserves has permitted the Borough to move forward to accomplish their short term mission. The priorities established by the Matanuska-Susitna Borough Assembly have been consistent for the past four budget cycles.

For the long range, the direction of infrastructure building and limited increases in property tax is expected to continue for the foreseeable future with the exception of increases related to approved ballot propositions for infrastructure. A five-year plan for school infrastructure was approved by the voters in October 2011. The project approved totaled $214 million. As noted in the debt service section, we have issued School Construction Bonds in fiscal year 2012, 2013, 2014 and 2015. Currently we are completing Phase V in fiscal year 2017.

The Matanuska-Susitna Borough also is continually updating our Long Range Transportation Systems Planning. In October 2011, a ballot proposition was approved by the voters for Transportation System Bonds for $32.2 million provided we received a match from the State of Alaska. We received that match and bonds were issued. Our follow-up ballot proposition for $16.2 million was approved by our tax-paying voters October 2013. However, only $1.6 million was approved as a match by our State Legislature. A bond in that same amount was issued along with the school bonds in March 2015, making the first payments in our current fiscal year 2017.

In addition to infrastructure, long range plans are being implemented to transition volunteers to full-time paramedics and fire-fighters in the Core Area (the area between and surrounding the cities of Palmer and Wasilla). The first phase was implemented in fiscal year 2015 with the approval of seven new paramedic positions. In fiscal year 2016 an additional eight new positions were created. These positions consisted of three new paramedics, two EMT III's, two EMT II's and one EMT I.

Another long range project is the Port MacKenzie Rail Extension. The goal of the Port MacKenzie Rail Extension project is to construct a railroad embankment and rails approximately 32 miles from Port MacKenzie to the Alaska Railroad mainline, near the City of Houston, to allow for faster and less expensive transportation of bulk commodities from and to the interior of Alaska. This will significantly expand opportunities at Port MacKenzie. This project began in fiscal year 2010 and will continue at least through 2019. Our current challenge is to seek additional revenue, outside of a direct grant from the State of Alaska.

On September 29, 2015 the Assembly approved their Long Range legislative priorities. The specific projects include the following:

- Septage and Leachate Facility
- Port Mackenzie Rail Extension
- School Access Transportation Bond (2013)
- Port Mackenzie Dock Pile Protection and Impress System
- Gateway Visitor Center
- Seward Meridian Parkway Extension North, Phase 2 (Palmer-Wasilla Highway To Seldon Road)
- Substandard Road and Bridge Improvements
- Museum Drive Extension (Parks Highway Connector)

- Fish Protection
- Consolidated Fleet Services Complex
- Government Peak Recreation Area
- Bald Mountain Motorized Use Parking Area and Trailhead Development – Sitze Road Parking and Trail
- South Denali Visitor Center
- Emergency Operations Center
- Palmer and Wasilla Swimming Pool Renovations
- Parks Highway Wasilla Alternative Corridor - Advance ROW Acquisition
- West Lakes Fire Service Area - Station 7-3 - Parks Highway Station
- Wasilla-Lakes Fire Service Area - Southcentral Regional Emergency Services Training Center
- Brett Memorial Ice Arena Renovations
- Interchange for Port MacKenzie Access
- Old Glenn Pathway Extension to Knik River

In January 2016 Borough Assembly added the following

- Management/Strategic Focus with emphasis on tools and training
- Borough School Funding
- Rail Spur Funding and Completion

FISCAL YEAR 2017 COMPREHENSIVE BUDGET: THE TIME TABLE AND THE MAJOR ASSEMBLY AMENDMENTS TO THE MANAGER'S PROPOSED BUDGET.

On April 19, 2016 the Borough Manager introduced the proposed budget. Administration held a work session with the Assembly on April 12, 2016 to review the proposed budget. Public hearings throughout the Borough were held by the Assembly on the proposed fiscal year 2017 budget on April 28th, May 2nd and May 5th. The Assembly began deliberation on the budget on May 9, 2016. Deliberations continued on May 12th. The proposed budget as amended was adopted on May 12, 2016.

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 approval of the Assembly is required.

The fiscal year 2017 assembly adopted comprehensive budget includes the Borough's general operations, the school district's operations, special revenue operations including road, fire and special service areas, enterprise operations, debt service and certain capital projects and grants. There was one technical amendment to the budget. This was to record the additional revenue to be received from the State of Alaska for increased funding for State Shared Revenues. The Assembly also proposed and approved numerous amendments throughout the budget.

Reflected in this budget was the continued funding of a reservation of the areawide fund balance. This reservation was originally established in fiscal year 2003. It is a reservation for the minimum fund balance. It had equated to 25 percent of the budgeted expenditures of the operating funds. In

fiscal year 2015, the Assembly passed a proposal to decrease that to 22.2% of the operating expenditures of the fiscal year 2015 budget, excluding the operating budgeted expenditures of the school district. In the fiscal year 2016 budget the Assembly passed a proposal to decrease the minimum fund balance reservation to $25,000,000. This reservation remains in effect for 2017.

Upon approval of the Assembly amendments, the mill levies were set. The areawide mill rate was approved at a rate of 9.984 mills and the nonareawide fund was approved at a rate of .525 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:

- Addition of Point Mackenzie Community Council Grant for Point Mac Park ($40,000).
- Addition of City of Wasilla Planning Grant ($100,000).
- Increase in funds for education ($1,580,414).

FISCAL YEAR 2017 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 MAINTAINENANCE OF THE MINIMUM FUND BALANCE RESERVE.

The fiscal year 2017 assembly adopted comprehensive budget is approximately $6.4 million less than the 2016 revised budget. A major decrease was for education. The education operations decrease amounted to approximately $8.8 million. Additionally, Capital increased $3.1 million and General Government decreased $2.3 million.

FISCAL YEAR 2017 BUDGET TOTALS $401,614,342.

Overview The adopted comprehensive budget for fiscal year 2017 totals $401.6 million. Included in this total is $250.9 million for school operations, $38.9 million for debt service, $54.7 million for Borough operations, $11.5 million for fire service area operations, $12.3 million for road service area operations, $10.6 million for enterprise operations, $18.6 million for capital projects, $.5 million for the dust control program, $1.8 million for miscellaneous grants, and $1.8 million for other service areas and E-911 operations. There are two major funds, Education and Areawide, which are discussed in detail below.

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

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

TABLE 1

Fund Balance with a Change of 10% Increase/Decrease				
NO.	**Fund Title**	**Estimated Fund Balance, after Reserves, As of June 30, 2016**	**Estimated Fund Balance As of June 30, 2017**	
100	Areawide General	42,651,237	76,785	Decrease is a result of expenditures exceeding budgeted revenues by utilizing the unassigned fund balance.
	Aggregate Non-Major Funds	22,844,319	12,715,769	Decrease is the result of increased expenditures exceeding budgeted revenues and utilization of the fund balances.

School Support Provided by the Borough

The major component of the comprehensive budget is the school district operating budget and related expenditures. The Borough's local contribution to the school district is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district which consists of state aid, required local contribution and eligible federal impact aid. The required minimum local contribution is based upon the full and true value of property in the Borough as determined by the Department of Commerce, Community and Economic Development as of January 1, 2015. For fiscal year 2017 that amount was $27,211,000.

The School Administration gave a presentation on their budget during the Joint School Board/Assembly meeting on March 8, 2016. They requested $55,841,300 as the local contribution for education. The Assembly approved $55,841,300 which was an increase of $3,160,828 from the fiscal year 2016.

In addition to the direct contribution to the school district from local sources, $33,625,000 must be provided for school construction debt service and related expenses. Of the $33,625,000 in debt service payments and related costs, it is estimated that the Borough will receive $22,768,726 from the state for reimbursement on the school related construction bonds. The portion of school debt borne by the taxpayers for fiscal year 2017 is budgeted at $10,856,274. The total local appropriation for education related costs, including operations and gross debt service, is $284,515,977. The following tables identify the source of funding for school operations and mill rate equivalent for the local portion of the debt service for School Construction and Improvements.

TABLE 2

SCHOOL SUPPORT					
	Federal	**State**	**Local**	**Borough**	**Total**
Operate Schools	1,793,363	186,711,074	6,545,240	55,841,300	250,890,977
Debt Service		22,768,726		10,856,274	33,625,000
Total	1,793,363	209,479,800	6,545,240	66,697,574	284,515,977

TABLE 3

	Amount	**Mill Rate Equivalent**
School debt service	$33,625,000	3.90
State reimbursement	$22,768,726	2.64
Local portion of non-reimbursed school debt	$10,856,274	1.26

The adopted budget for school district operations in the fiscal year 2017 budget is $250,890,977 as compared to the budget for the district in fiscal year 2016 of $259,731,783.

COMMUNITY SCHOOLS

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

TAXES

In this budget, taxes include the current year tax levy on real and personal property, the collection of delinquent real and personal property taxes, vehicle taxes collected for the Borough by the state's Division of Motor Vehicles and penalties and interest on delinquent taxes. Also included in this category is the excise tax on cigarette and tobacco products. The assembly adopted 2017 budget shows an increase of approximately $7.8 million in total taxes. This relates to an increase in the mill rate for the debt service payments.

Overall, the Borough experienced an increase in assessed value of approximately 4.97 percent. This increase in assessed value is namely due to the new residences and commercial buildings that were constructed over the past year and a reevaluation of residential and recreational lake front properties. Regarding new construction, while the volume of new construction has declined new construction

of both residential and commercial has continued. The following table, Table 4, illustrates the units built and value of both commercial and residential construction over the last several years including the most recent year.

TABLE 4

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

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

TABLE 5

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

2005	5,196,599	-0-	5,196,599
2010	7,529,667	-0-	7,529,667
2011	7,926,134	-0-	7,926,134
2012	8,480,927	-0-	8,480,927
2013	9,005,861	-0-	9,005,861
2014	8,963,882	-0-	8,963,882
2015	10,105,249	-0-	10,105,249
2016	11,338,646	-0-	11,338,646
2017	12,212,180	-0-	12,212,180

If the state had funded this program, the mill levy could have been reduced in the areawide fund alone by 1.42 mills.

OPERATING BUDGET CHANGES

The Matanuska-Susitna Borough is still the fastest growing area of the State. This budget was prepared with the goal to address critical issues that provide for better quality of service to our residents. In addition to increased funding for debt service, education and transportation systems, the assembly approved additional certificates of participation for Station 5-1, Station 7-3, South Station 6-2, a fleet maintenance Facility for DES and projects that improve efficiency and/or effectiveness as set forth by the departmental goals and objectives. Those goals and objectives are discussed below following the section on Revenues.

Regarding the increased funds for debt service, Borough Code mandates the total debt cannot exceed 7% of Assessed Value. Current debt plus anticipated debt issuance in fiscal year 2017 ($314,755,000) is far below that mandated level of $681,519,310.

Fund 100: Areawide Revenues and Operations The majority of the Revenues in the Areawide Fund are from taxes. The mill rate for the Areawide Fund was amended and subsequently approved at 9.984 mills. These taxes predominately fund Education. Below is a table which identifies the funding allocation of the mill rate.

TABLE 6

FUNDING ALLOCATION	MILLAGE
Contribution to Education	6.476 mills
Net debt service on all other School Bonds	1.258 mills
Debt Service on all other bonds	.369 mills

Borough Operations and Capital	.461 mills
Unfunded Mandates	1.42 mills
Areawide Mill Rate	9.984 mills

Overall the general fund expenditures and transfers increased by $1.2 million from the revised 2016 budget. In preparing this budget, the new programs or projects that were added were those that would assist in enhancing the quality of life for our residents. This includes funding for eight new positions in areawide. Also, expenditures were increased to meet the debt service requirements for the new debt for educational facilities. Additionally funds were approved to meet the specific goals of each department as addressed below.

DEPARTMENTAL GOALS AND OBJECTIVES

Clerk's Office:
The goal of the Borough Clerk's office is to provide timely and accurate information to the public and internal customers regarding Borough business.

Borough Administration:
The 2017 goal for the Administration is as always for continual service improvement. A strong and conscientious effort is being made to improve internal operational systems for the purpose of improving outputs. New technologies are being put into place such as NovaTime, NeoGov, EPCR (electronic patient care records), Smart Communities, OpenGov Budget and Project Management Software, employee performance improvement with internal customer service survey system, new employee evaluation system, position re-classification and job description reevaluation. Conscientious actions keying on employee improvement and safety are taking place. The efforts include a safe working environment with anti-harassment training, ALICE active shooter preparedness, verbal judo, drug impairment and external protection training.

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

Information Technology Department:
The goals of the Information Technology Department are to provide efficient and effective customer service to both internal and external customers by providing a stable environment for all of the Borough's technology needs, timely service for upgrades and repairs, maintenance of existing services and guidance for the implementation of future upgrades and innovations. The department’s main focus is to fully deploy a Smart Community system. This effort will allow easier, quicker access to Borough services and information. It will be a paradigm shift on how Borough residents access our services.

Finance Department:

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

Planning Department:

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

Public Works Department:

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

leaders to advance responsiveness to resident and community needs and requests. Reduce risks and continue to foster a safe working environment for all Borough employees.

Emergency Services Department:

Goals for the fiscal year 2017 Department of Emergency Services (DES) continue to center around the change in DES leadership. A new leadership team was installed the beginning of 2015. The change process, based upon the recommendations made by Matrix Consulting Group, include improving the efficiency of the DES organization structure, improving the availability, standardization and utilization of operational data, improving fire services training, standardizing Fire Prevention efforts on a Borough-wide basis, improving the DES fleet services operation, developing a vehicle and apparatus plan for each fire department in the Borough consistent with the response capabilities and risks found in the FSA's, improving the Emergency Operations Center set-up process, improving firefighter recruiting efforts, improving emergency response procedures for fire calls and providing public education related to Wild Land fire prevention and emergency preparedness to the residents of the Borough. Also, planning for a permanent Emergency Operation Center with plans for an inter-governmental partnership will be implemented. The consolidation of the E-911 and Dispatch Centers (Cities of Palmer and Wasilla) did not prove fruitful after a four year effort. During fiscal year 2017, the Borough will finalize proposals to improve our E-911 and dispatch needs.

Community Development Department:

In fiscal year 2017, a recreational bond will impact the future of the two Borough swimming pools and ice rink. All three facilities are near the end of their useful life. If the bond is successful, all three facilities will be fully restored for another 25 years of useful life. If the bond fails, the department will explore the potential to place a scaled-down bond measure on the ballot the following year. Failing another bond measure, the decision to abandon will be further explored. Sustainable yield commercial timber harvests and personal use firewood units will continue to be offered and gravel sales are expected to increase. The department will continue its drive to implement GIS-based asset management tools to enable Community Development to make more informed and efficient land/resource management-related decisions. The 5-year land sale plan will continue to be implemented with an annual land sale offering, and the annual tax foreclosure sale will be held in October. The department has been working on Title 23 and policy & procedure manual updates that will require Assembly approval in fiscal year 2017. In addition, the newly-formed Agricultural Advisory Board will be offering changes to Borough Agricultural policies. The department will begin construction of a new park shop facility in fiscal year 2017 to improve equipment storage and service delivery as well as kick off planning efforts for Herning Trail, Ridge Trail and Government Peak recreation area.

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

CAPITAL

Approved in the capital projects/grant budget was $200,000 for matching funds for numerous grants. At one time, many grants did not require a match. That unfortunately is a thing of the past. These funds will provide a match for grants as approved by the Assembly through adoption of a Resolution. Also included is $148,000 as a grant match for the Human Services Grant.

Besides funds for matching grants, $875,000 was approved for various projects for the DSJ Building, such as Phase II of the roof top unit connection, a freight and parking lot rehabilitation. $1,015,000 was approved for various Emergency Services projects such as ambulance remounts, point of care ultrasound units and cardiac monitors and defibrillators.

On October 21, 2014 Ordinance 14-108 was approved. This ordinance changed the allocation of vehicle taxes, the amount allowed for dust control and established a paving and calcium chloride reserve. The dust control road matching funds program was approved at $500,000. This amount represents the amount allowed as vehicle tax revenue for this program for fiscal year 2017. If amounts are received in excess of $500,000, they will be allocated to the reserve account in accordance with code. The dust control matching program continues to be an extremely popular program with the residents of the Borough.

Lastly, $1,456,000 has been approved for grants to the Mat-Su Convention and Visitors Bureau, the cities, other entities and for tourism related infrastructure.

Fund 200: Nonareawide Overall expenditures in the nonareawide fund decreased by approximately $23,542 as compared to fiscal year 2016.

Fund 202: Enhanced-911 With this budget the assembly approved fee will remain at $2.00. The budgeted expenditures were recommended by the Enhanced 911 Advisory Board. The Board consists of a representative from the Borough, the Cities of Palmer, Wasilla and Houston and the Alaska State Troopers. Included in the budget was also $1,000,000 for E-911 Equipment.

Fund 203: Land Management Operations The budget for the Land Management Fund shows an overall decrease of $203,150 for operations.

Fire Service Areas
In addition to expenditures approved for operations, various fire service areas requested major capital appropriations. Approved for West Lakes is $296,000 for such projects as vehicle and

apparatus repairs, as well as equipment. $6,400,000 was approved for Central Mat-Su for projects such as a new aerial apparatus, land purchase and site work for Station 5-2, construction of Station 6-2, training complex construction with water system completions and various equipment. Butte projects approved for $60,000 for exterior lighting replacement & heating system. Willow projects of $80,000 are approved for various equipment. Finally, Greater Palmer had $765,500 approved for a water tanker truck refurbish and Station 3-2 expansion and parking area.

Funds 265-285: Road Service Areas Included in the road service area budgets are operating budgets, and also their monies for capital projects. In prior years, a separate ordinance had been brought to the Assembly to appropriate monies from the individual service areas for various capital projects. For fiscal year 2017, we have incorporated the transfer totaling $4.9 million for road capital projects within the budget. The specific projects were identified in Assembly Memorandum 15-157 and approved by the Assembly on December 1, 2015.

Other Service Areas: The other service areas are status quo with the exception of Talkeetna Water and Sewer. That fund has projected a 2017 deficit of $494,193 which is an increase of approximately $333,549 from fiscal year 2015. This must be addressed. As such, this budget includes a rate hike of 25% increase in revenues for sewer and water.

Solid Waste Enterprise Fund The Solid Waste Enterprise Fund is utilized to assist in clearly identifying the true cost of the Solid Waste operations and whether fees are sufficient to cover expenses of operation. Rate increases were approved as part of the fiscal year 2017 budget in order to continue to eliminate the deficit in operations. Regarding capital, $875,000 was approved for a business assessment, waste container replacement, transfer site upgrades and various equipment.

Port Enterprise Fund The Port Enterprise Fund was created in fiscal year 2005. This was created for several reasons. This is an operation where fees are charged to external users. By segregating this in an Enterprise Fund, the true cost of the Port operation will clearly be apparent. Additionally, this addressed the Port Commission's request of segregating revenues from Port operations from those revenues of all other operations.

Unfortunately the Port has not experienced the revenues expected. As such, in accordance with direction from our auditors, fund operations will be paid by the general fund through a transfer to the Port Enterprise Fund. The transfer is for operational expenses (less depreciation) plus the principal payment on the debt. The amount was $900,000.

MV Susitna Fund At the time this budget was approved, the sale of the vessel was still in process. As such, this budget was prepared and approved with the expectation the vessel will remain in Seattle until the sale to the Philippine Red Cross was finalized. The expenses included in this budget are for insurance, fuel and periodic exercise of the vessel and testing. A transfer from Areawide for operational expenses in the amount of $814,760 was approved.

PERSONNEL

In the Manager's proposed budget, no new positions were proposed and one position was eliminated.

SUMMARY

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

Services provided by our local government affect the quality of life of people living in the area served by the government. In our Borough, education for our children is definitely a top priority in terms of where our tax dollars are spent. Although expenditures for other services are eclipsed by the $284 million spent on education or education related expenditures, these other services are key elements in the Borough's contribution toward the quality of life afforded to the residents of the Matanuska-Susitna Borough. It is our goal to supply these services, along with the general government functions to administer these programs, in the most effective means possible so that the residents of the Borough feel that their tax dollars are well invested. Administration and employees continue to strive to attain that goal and to meet the community's expectation of receiving prompt, professional service on all issues no matter how insignificant they may seem. They are all important in our effort to provide an enhanced sense of protection and livability as well as services to the Borough citizens.

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

Respectfully,

John M. Moosey
Borough Manager

Cheyenne Heindel
Acting Director of Finance

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Matanuska-Susitna Borough

Alaska

For the Fiscal Year Beginning

July 1, 2015

Executive Director

MATANUSKA-SUSITNA BOROUGH

PRINCIPAL OFFICIALS

MAYOR AND ASSEMBLY

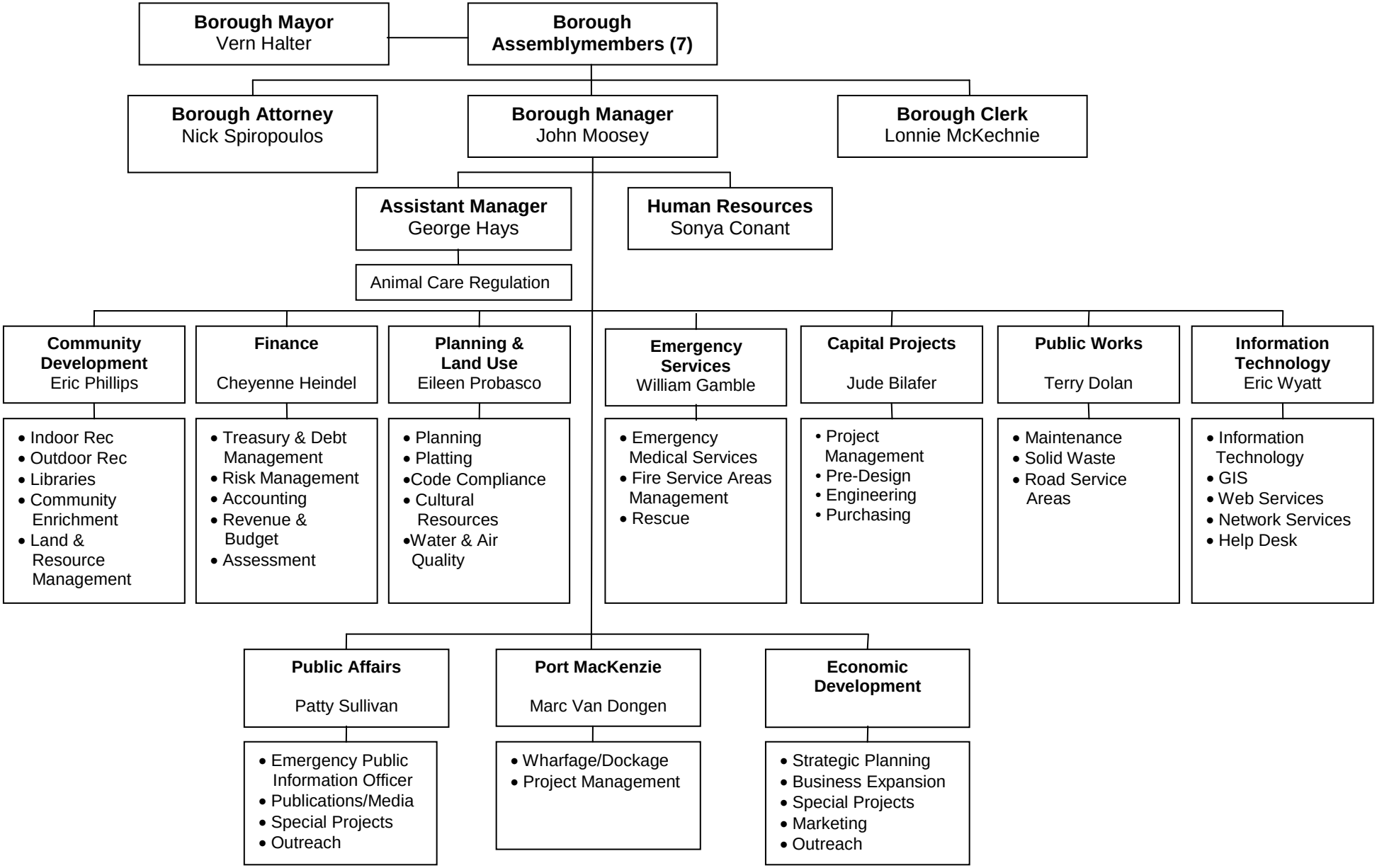
The legislative power of the borough is vested in the mayor and a seven member assembly. The assembly meets the first and third Tuesday of each month for its regular sessions. In addition, special meetings and work sessions are scheduled throughout the year.

Vern Halter, Mayor
Matthew Beck, Deputy Mayor

Jim Sykes	Dan Mayfield
Barbara Doty	Randall Kowalke
Steve Colligan	George McKee

BOROUGH STAFF

John Moosey	Borough Manager
George Hays	Assistant Borough Manger
Nicholas Spiropoulos	Borough Attorney
Lonnie R. McKechnie	Borough Clerk
Cheyenne Heindel	Acting Director of Finance
Jude Bilafer	Capital Projects Director
Eric Phillips	Community Development Director
William Gamble	Director of Emergency Services
Eileen Probasco	Planning & Land Use Director
Terry Dolan	Director of Public Works
Brad Pickett	Borough Assessor
Cheyenne Heindel	Revenue & Budget Manager
Marc Van Dongen	Port Director
Patty Sullivan	Public Affairs Director
Eric Wyatt	Chief Information Officer


Borough Mayor
Vern Halter
Borough Assemblymembers (7)
Borough Attorney
Nick Spiropoulos
Borough Manager
John Moosey
Borough Clerk
Lonnie McKechnie
Assistant Manager
George Hays
Human Resources
Sonya Conant
Animal Care Regulation
Community Development
Eric Phillips
• Indoor Rec
• Outdoor Rec
• Libraries
• Community Enrichment
• Land & Resource Management
Finance
Cheyenne Heindel
• Treasury & Debt Management
• Risk Management
• Accounting
• Revenue & Budget
• Assessment
Planning & Land Use
Eileen Probasco
• Planning
• Platting
•Code Compliance
• Cultural Resources
•Water & Air Quality
Emergency Services
William Gamble
• Emergency Medical Services
• Fire Service Areas Management
• Rescue
Capital Projects
Jude Bilafer
• Project Management
• Pre-Design
• Engineering
• Purchasing
Public Works
Terry Dolan
• Maintenance
• Solid Waste
• Road Service Areas
Information Technology
Eric Wyatt
• Information Technology
• GIS
• Web Services
• Network Services
• Help Desk
Public Affairs
Patty Sullivan
• Emergency Public Information Officer
• Publications/Media
• Special Projects
• Outreach
Port MacKenzie
Marc Van Dongen
• Wharfage/Dockage
• Project Management
Economic Development
• Strategic Planning
• Business Expansion
• Special Projects
• Marketing
• Outreach

NON-CODE ORDINANCE

Sponsored By: Borough Manager
Introduced: 04/19/16
Public Hearing: 04/28/16
Public Hearing: 05/02/16
Public Hearing: 05/05/16
Postponed to 05/09/16: 05/05/16
Amended: 05/09/16
Amended: 05/09/16
Postponed to 05/12/16: 05/09/16
Adopted: 05/12/16

MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 16-016

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, 2016, AND ENDING JUNE 30, 2017, AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2016, THROUGH JUNE 30, 2017.

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	48,842,764
200	Non-Areawide	4,464,755
202	Enhanced 911	1,301,528
203	Land Management	1,360,628
245	Fleet Maintenance	311,961
248	Caswell Fire Service Area	322,882
249	West Lakes Fire Service Area	1,952,128

250 Central Mat-Su Fire Service Area 6,763,644
251 Butte Fire Service Area 611,943
253 Sutton Fire Service Area 182,855
254 Talkeetna Fire Service Area 341,714
258 Willow Fire Service Area 502,206
259 Gr. Palmer Consol. Fire Service Area 502,897
265 Road Service Area: Administration 2,501,946
266 Grid Roller Maintenance 762
270 Midway Road Service Area 565,507
271 Fairview Road Service Area 514,733
272 Caswell Lakes Road Service Area 458,969
273 South Colony Road Service Area 1,028,285
274 Knik Road Service Area 1,274,583
275 Lazy Mountain Road Service Area 207,108
276 Greater Willow Road Service Area 589,420
277 Big Lake Road Service Area 889,379
278 North Colony Road Service Area 175,958
279 Bogard Road Service Area 873,234
280 Greater Butte Road Service Area 464,977
281 Meadow Lakes Road Service Area 890,708
282 Gold Trail Road Service Area 976,112
283 Gr. Talkeetna Road Service Area 505,534
284 Trapper Creek Road Service Area 172,427
285 Alpine Road Service Area 256,201
290 Talkeetna Flood Control 22,917
292 Point MacKenzie Service Area 82,413
293 Talkeetna Water/Sewer Service Area 346,339
294 Freedom Hills Road 15,000
295 Circle View/Stampede Estates E.C.S.A. 5,285
296 Chase Trail Service Area 2,000
297 Roads Outside Service Areas 233
300 Debt Service-Schools 33,623,851
301 Debt Service-USDA 259,000
311 Debt Service Fleet Maintenance 190,000
316 Debt Service-Station 5-1 763,126
318 Debt Service-SCRESTC 480,000
319 Debt Service-Station 7-3 360,000
320 Debt Service-Parks & Recreation 338,600
325 Debt Service-Nonareawide A/C 565,585
330 Debt Service-Transportation System Bonds 2,381,475

Subtotal - Borough Operating Funds 119,243,572

510 Solid Waste Enterprise Fund 7,538,394
520 Port Enterprise Fund 2,284,999

Subtotal - Borough Enterprise Funds 9,823,393

530 M/V Susitna Fund.....748,000

Subtotal - M/V Susitna Fund.....748,000

204 Education Operating.....250,890,977

Subtotal - Education Operating.....250,890,977

*** Areawide-Capital Projects.....3,595,720
*** Areawide-Dust Control Program.....500,000
*** Areawide-MSCVB.....747,500
*** Areawide-T.I.: Winter Trails Grooming.....130,000
*** Areawide-T.I.: Recreation Priorities.....97,500
*** Areawide-Recreation Facility Highway Signage...135,000
*** Areawide-Grant to Point Mac Community Council...40,000
*** Areawide-Grant Match.....200,000
*** Areawide-Human Services Grant Match.....148,000
*** Areawide-City of Palmer Block Grant.....40,000
*** Areawide-City of Wasilla Planning Grant.....100,000
*** Areawide-City of Wasilla Block Grant 45,000
*** Areawide-City of Houston Block Grant..... 21,000
*** Areawide-Youth Court 100,000
*** Nonareawide Capital Project.....286,500
*** Enhanced 911 Capital Projects.....1,000,000
*** Caswell FSA Capital.....80,000
*** West Lakes FSA Capital Projects.....296,000
*** Central Mat-Su FSA Capital Projects.....6,400,000
*** Butte Fire Capital.....60,000
*** Talkeetna FSA Capital.....50,000
*** Willow FSA Capital.....80,000
*** Greater Palmer FSA Capital.....765,500
*** RSA Administration.....181,600
*** Midway RSA Capital Projects.....851,880
*** Fairview RSA Capital Projects.....437,550
*** Caswell Lakes RSA Capital Projects.....46,970
*** South Colony RSA Capital Projects.....248,490
*** Knik RSA Capital Projects.....980,790
*** Lazy Mountain RSA Capital Projects.....15,240
*** Greater Willow RSA Capital Projects.....191,890
*** Big Lake RSA Capital Projects.....166,080
*** Bogard RSA Capital Projects.....526,080
*** Greater Butte RSA Capital Projects.....318,440
*** Meadow Lakes RSA Capital Projects.....660,510
*** Gold Trails RSA Capital Projects.....476,010
*** Trapper Creek RSA Capital Projects.....14,150
*** Solid Waste Enterprise Fund Capital Projects...875,000

Subtotal - Borough Capital Projects.....20,908,400

TOTAL APPROPRIATION **$401,614,342**

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, 2016 and upon payment of accrued liability within the areawide, non-areawide and land management funds and to set up this liability to comply within generally accepted accounting principles. Said funds are to be expended only in the event that payouts will cause a shortfall in those amounts included in Section 3 for operational purposes.

Section 5. Appropriation for insurance. There is hereby appropriated $150,000 into an account within the areawide fund and $10,000 into an account within the non-areawide fund for insurance reserves to provide for self-insurance retention costs as well as unforeseen premium adjustments and losses in fiscal year 2017.

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

Section 7. Appropriation for match for paving projects and calcium chloride. There is hereby appropriated an additional sum

of $937,748 into a reserve account within the areawide fund for match for paving projects and calcium chloride in accordance with Borough code 3.24.030(C)(3). Said funds are to be expended only upon Assembly approval of specific projects.

Section 8. Appropriation for reservation of fund balance. There is hereby appropriated an additional sum of $25,000,000 into a reserve account within the areawide fund which requires a minimum reserve amount of $25,000,000 for the fiscal year 2017 budget.

Section 9. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2017. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

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

TAX FUND	
Areawide	9.984
Non-Areawide	0.525
Butte Fire Service Area #2	3.43
Sutton Fire Service Area #4	4.59
Talkeetna Flood Control #7	0.91
Midway Road Service Area #9	2.78
Fairview Road Service Area #14	1.85
Caswell Lakes Road Service Area #15	4.10
South Colony Road Service Area #16	1.50
Knik Road Service Area #17	2.92
Lazy Mountain Road Service Area #19	2.51
Greater Willow Road Service Area #20	3.50
Big Lake Road Service Area #21	2.57

North Colony Road Service Area #23 .....4.59
Talkeetna Fire Service Area #24 .....2.04
Bogard Road Service Area #25 .....1.73
Greater Butte Road Service Area #26 .....3.45
Meadow Lakes Road Service Area #27 .....3.48
Gold Trails Road Service Area #28 .....1.99
Gr. Talkeetna Road Service Area #29 .....3.01
Trapper Creek Road Service Area #30 .....4.41
Alpine Road Service Area #31 .....3.68
Willow Fire Service Area #35 .....2.75
Point MacKenzie Service Area #69 .....9.40
Central Mat-Su FSA #130 .....2.15
Circle View/Stampede Estates .....
Erosion Control Service Area #131 .....3.24
Gr. Palmer Consolidated FSA #132 .....0.96
Caswell Fire Service Area #135 .....3.21
West Lakes Fire Service Area #136 .....2.20
Palmer, City of 3.00
Wasilla, City of 0.00
Houston, City of 3.00

Section 11. E-911 surcharge for July 1, 2016, to June 30, 2017. 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, 2016 through June 30, 2017 shall set the E-911 surcharge rate at $2.00 per wireline and per wireless telephone numbers that are billed or sold to a customer with an address within the Borough, and all funds collected shall be held in a separate fund subject to the appropriation of the Assembly.

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

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

Section 14. Revenue deficiencies. In the event that total revenue from sources other than local support for any function is received in an amount less than the amount estimated in the budget document, the appropriation for such function is reduced a corresponding amount.

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

Section 16. Due dates of taxes, general government, and service areas. The above taxes are due and payable August 15, 2016, for the first installment, and February 15, 2017, for the second installment, provided that all tax bills of $50 or less shall be paid in one installment.

Section 17. Effective date. Ordinance Serial No. 16-016 shall take effect upon adoption.

ADOPTED by the Matanuska-Susitna Borough Assembly this 12 day of May, 2016.

VERN HALTER, Borough Mayor

ATTEST:

LONNIE R. McKECHNIE, CMC, Borough Clerk

(SEAL)

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

Introduced by: Mayor Thompson
Introduction Date: May 12, 2016
Public Hearing: June 9, 2016
Adoption Date: June 9, 2016
Vote: Johansen, Johnson, Jorgensen, Stout, Wilson and Thompson in favor.

HOUSTON, ALASKA
ORDINANCE 16-17

A NON-CODED ORDINANCE OF THE HOUSTON CITY COUNCIL PROVIDING FOR THE ADOPTION OF THE ANNUAL BUDGET FOR THE FISCAL YEAR 2017 AND APPROPRIATING FUNDS TO CARRY OUT SAID BUDGET

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

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

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

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

(A). During the course of the budget year, to grant authority to the Mayor to transfer funds from the Capital Account to the General Fund to pay for reimbursable grant expenses that exceed available funds for a period not to exceed forty-five days. Upon receipt of reimbursements, such monies shall be repaid to the Capital Account.

SECTION IV: APPROPRIATION: There is hereby appropriated out of the revenues of the City of Houston, for the fiscal year beginning July 1, 2016 the sum of $919,155 which sum is deemed by Council to be necessary to defray all expenditures of the City during said budget year to be divided and appropriated in accordance with the attached budget proposal as follows:

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

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

ADOPTED by the Houston City Council on June 9, 2016.

THE CITY OF HOUSTON, ALASKA

Virgie Thompson

Virgie Thompson, Mayor

ATTEST:

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

Introduced by: Mayor Thompson
Introduction Date: May 12, 2016
Public Hearing: June 9, 2016
Adoption Date: June 9, 2016
Vote: Johansen, Johnson, Jorgensen, Stout, Wilson and Thompson in favor.

Sonya Dukes CMC, City Clerk

CITY OF HOUSTON
BUDGETED PROJECTED EXPENSES
AND PROJECTED REVENUE FY2017
AS OF 4/26/2016

Budgeted Operating Expenditures		Proposed 2017	Admin	Fire 9-1	Fire 9-2	P/W Roads	Council
Personnel Services	Health Insurance	$71,909	$35,954	$0	$11,985	$23,970	
	Payroll Taxes	$38,145	$11,172	$0	$12,245	$13,164	$1,564
	Salaries	$414,540	$139,540	$0	$130,000	$130,000	$15,000
Travel	Airfare & Lodging	$2,000	$1,200				$800
	Per Diem	$500	$500				
	Training	$2,600	$1,600	$0	$1,000		
	Mileage	$250	$250				
Facility Expenses	Telephone Service	$11,936	$3,500	$2,000	$4,000	$1,500	$936
	Electric / Utilities	$22,300	$3,100	$5,000	$5,000	$9,200	
	Heating Fuel	$15,000	$1,500	$5,000	$5,000	$3,500	
	Building Repair & Maint.	$6,500	$0	$5,000	$0	$1,500	
	Solid Waste	$950		$200	$500	$250	
Supplies	Supplies/Consumables	$3,950	$2,500	$500	$500	$400	$50
	Postage/Shipping	$2,200	$1,000	$0	$400	$800	
	Janitorial Supplies	$1,100	$400	$250	$250	$200	
	Animal Food & Supplies	$500		$0	$500		
Equipment	Equipment & Gear Purchases	$26,550	$1,500	$0	$5,000	$20,000	$50
	Equipment & Vehicle Repair & Maint.	$40,500	$500	$7,500	$7,500	$25,000	
	Equipment Rental	$10,000				$10,000	
	Equipment Lease	$16,233				$16,233	
	Vehicle Fuel	$29,500		$5,000	$10,000	$14,500	
	Dues/Meetings/Licenses	$3,490	$2,800	$0	$400	$140	$150
Other Operating Exp.	Houston/Willow Parking	$0					
	Records Management	$500	$500				
	Interest Expenses	$500	$500				
Insurance	Mobile equipment Insurance	$1,925	$1,925				
	General Liability Insurance	$7,924	$7,924				
	Life and Disability Insurance	$2,642	$2,642				
	Property Insurance	$5,557	$5,557				
	Vehicle Insurance	$23,230	$23,230				
	Worker's Compensation	$35,094	$35,094				
	Bank & Court Fees						
	Contractual (Office Equipment)	$4,374	$4,374				
	Contractual (Medical)	$2,000			$2,000		
	Contractual (Legal Services)	$13,000	$12,000				$1,000
	Contractual (Accounting/Audit)	$10,000	$10,000				
	Contractual (Other: IT/Engineer/Tow/Vet)	$12,501	$11,501		$500	$500	
	Advertising & Promotion	$2,500	$2,500				
	Dispatch	$19,631			$19,631		
	Printing & Signage (Ballots, tickets, etc.)	$8,025	$2,000		$1,000	$5,000	$25
Donations/Spcl Evnts	Founders Day	$0					
	Donations & Special City Events	$1,000					$1,000
	Special Occasions/Cards & Flowers	$100	$100				
	Summer Maintenance	$23,000				$23,000	
	Winter Maintenance	$25,000				$25,000	
	TOTAL PROJECTED EXPENDITURES FY2017:	**$919,155**	**$326,863**	**$30,450**	**$217,410**	**$323,857**	**$20,575**
	TOTAL PROJECTED REVENUES FY2017:	**$919,155**					
	BALANCED BUDGET:	**$0**					

CITY OF HOUSTON
PROJECTED REVENUES FY2017
AS OF 4/26/2016

Revenues		FY2017
Taxes	Sales Tax	**$184,382**
	Vendor Fees	**$0**
	Sales Tax Penalties & Interest	**$800**
	Property Taxes	**$388,630**
	Motor Vehicle Taxes	**$13,750**
	Marijuana Excise Tax	**$0**
Special Assessments	PFD Levy	**$0**
Licenses & Permits	Animal Control Registration & Vac	**$2,000**
	Business Licenses	**$5,500**
	Marijuana Excise Licenses	**$1,000**
	Permits, Various	**$26,000**
Fines & Penalties	Fines/Citations	**$0**
Service Charges	Administrative/Office Fees	**$1,500**
Rentals	Wildbird Annual Rent	**$100**
	Ambulance Bay Rent	**$19,200**
Leases	Cell Tower Lease	**$6,900**
Other Revenues	Houston/Willow Parking	**$0**
	Interest Income	**$200**
	Donations/Founders Day	**$10,000**
	Donations/Other	**$1,650**
	Community Block Grant	**$21,000**
	Recue Funding	**$10,000**
Shared Revenues	Community Revenue Sharing	**$124,078**
	Raw Fish Tax Refunds	**$65**
(Estimate June 2016)	Utility Co-op Tax Refunds	**$19,900**
	Liquor License Tax Refund	**$0**
	Administrative Fees (10% of Grants)	**$82,500**
	TOTAL PROJECTED REVENUES FY2017:	**$919,155**

City of Houston
FY 2016 to FY2017 Operational Budget vs Actual
As of 4/26/2016

Council Operating Budget	FY 2016 Spent	FY 2016 Budget	% Budget Used	Suggested Budget	Comments
Personal Services					
Payroll Taxes	829.66	1,564.00	53.05%	$1,564.00	
Salaries	10,840.00	20,406.00	53.12%	$15,000.00	
Total Personal Services	11,669.66	21,970.00	53.12%	$16,564.00	
Travel Expense					
Air Fare & Lodging	732.74	800.00	91.59%	$800.00	
Total Travel Expense	732.74	800.00	91.59%	$800.00	
Facility Expenses					
Telephone Expense AT&T	620.56	500.00	124.11%	$936.00	
Utilities	11.62	0.00	N.B.A.	$0.00	
Total Facility Expenses	632.18	500.00	126.44%	$936.00	
Supplies					
Supplies/Consumables	71.38	0.00	N.B.A.	$50.00	
Total Supplies	71.38	0.00	N.B.A.	$50.00	
Equipment					
Equipment & Gear Purchase	89.99	0.00	N.B.A.	$50.00	
Equipment Rental	61.20	0.00	N.B.A.	$0.00	
Total Equipment	151.19	0.00	N.B.A.	$50.00	
Other Operating Expenses					
Contractual					
Legal	0.00	1,000.00	0.00%	$1,000.00	
Total Contractual	0.00	1,000.00	0.00%	$1,000.00	
Dues/Subscriptions/Licenses/Mtg	150.00	0.00	N.B.A.	$150.00	
Advertising and Promotion	0.00	1,000.00	0.00%	$0.00	
Printing & Signage	19.50	25.00	78.00%	$25.00	
Donations & Special City Events	0.00	1,000.00	0.00%	$1,000.00	
Total Other Operating Expenses	169.50	3,025.00	5.60%	$2,175.00	
Total Council Operating Expenditures	13,426.65	26,295.00	51.06%	$20,575.00	

City of Houston
FY 2016 to FY2017 Operational Budget vs Actual
As of 4/26/2016

Public Works Operating Budget	FY 2016 Spen	FY 2016 Budge	% Budget Use	ggested Budg	Comments
Operating Expenditures					
Personal Services					
Health Insurance	0.00	0.00	N.B.A.	$23,969.52	
Payroll Taxes	8,363.58	12,961.00	64.53%	$13,164	
Salaries	95,778.88	119,612.00	80.07%	$130,000	Need another person for summer road work.
Total Personal Services	104,142.46	132,573.00	78.55%	$167,134	
Facility Expenditures					
Telephone Expense	1,082.72	1,500.00	72.18%	$1,500	
Utilities	7,090.39	6,674.00	106.24%	$9,200	
Heating Fuel	2,072.71	3,500.00	59.22%	$3,500	
Building Repair & Maintenance	925.19	0.00	N.B.A.	$1,500	
Solid Waste	74.00	250.00	29.60%	$250	
Total Facility Expenditures	11,245.01	11,924.00	94.31%	$15,950	
Supplies					
Supplies/Consumables	313.41	450.00	69.65%	$400	
Postage and Delivery	383.42	981.00	39.08%	$800	
Janitorial Supplies	320.00	100.00	320.00%	$200	
Total Supplies Expenditures	1,016.83	1,531.00	66.42%	$1,400	
Equipment					
Equipment Lease - JCB Backhoe				$16,233	$1,352.71 payment per month
Equipment & Gear Purchases	9,648.72	15,000.00	64.32%	$20,000	CIP option for new truck.
Equipt & Vehicle Repair & Maint	16,794.23	25,000.00	67.18%	$25,000	To keep up repairs on older vehicles
Equipment Rental	644.00	10,000.00	6.44%	$10,000	
Vehicle Fuel	10,679.92	14,400.00	74.17%	$14,500	
Total Equipment Expenditures	37,766.87	64,400.00	58.64%	$85,733	
Other Operating Expenditures					
Dues/Subscriptions/Licenses/Mtg	140.00	140.00	100.00%	$140	
Contractual (Towing)	215.00	0.00	N.B.A.	$500	Abandoned Vehicle Removal
Advertising and Promotion	432.00	0.00	N.B.A.	$0	
Printing & Signage	485.00	4,000.00	12.13%	$5,000	
Summer Maintenance	502.33	11,948.00	4.20%	$23,000	Extra summer roadwork
Winter Maintenance	22,232.07	25,000.00	88.93%	$25,000	To keep up with snow and ice.
Total *Other* Operating Expenditures	24,006.40	41,088.00	58.43%	$53,640	
Total Public Works Operating Expenditures	178,177.57	251,516.00	70.84%	$323,857	
	P/W share of property taxes at 2.5 mills:			$323,857	

City of Houston
FY 2016 to FY2017 Operational Budget vs Actual
As of 4/26/2016

Fire Dept. 9-2 Operating Budget	FY 2016 Spent	FY 2016 Budget	% Budget Used	Suggested Budget	Comments
Personal Services					
Health Insurance				$11,984.76	
Payroll Taxes				$12,245.00	
Salaries				$130,000.00	
Total Personal Services				$154,229.76	
Travel Expense					
Training				$1,000.00	
Total Travel Expense				$1,000.00	
Facility Expenses					
Telephone Expense				$4,000.00	Estimate
Utilities				$5,000.00	
Heating Fuel				$5,000.00	
Building Repair & Maintenance				$0.00	
Solid Waste				$500.00	
Total Facility Expenses				$14,500.00	
Supplies					
Supplies/Consumables				$500.00	
Postage and Delivery				$400.00	
Janitorial Supplies				$250.00	
Animal Food & Supplies				$500.00	
Total Supplies				$1,650.00	
Equipment					
Equipment & Gear Purchases				$5,000.00	No Equipment Grants
Equipt & Vehicle Repair & Maint				$7,500.00	
Vehicle Fuel				$10,000.00	
Total Equipment				$22,500.00	
Other Operating Expenses					
Contractual					
Medical				$2,000.00	
Other (IT/Engineer/Towing/Vet)				$500.00	
Total Contractual				$2,500.00	
Dues/Subscriptions/Licenses/Mtg				$400.00	
Advertising and Promotion				$0.00	
Dispatch				$19,630.50	
Printing & Signage				$1,000.00	
Total Other Operating Expenses				$21,030.50	
Total Fire Dept. 9-2 Operating Expenditures				217,410.26	

City of Houston
FY 2016 to FY2017 Operational Budget vs Actual
As of 4/26/2016

Fire Dept. 9-1 Operating Budget	FY 2016 Spent	FY 2016 Budget	% Budget Used	Suggested Budget	Comments
Personal Services					
Health Insurance	5,726.64	0.00	N.B.A.	$0.00	
Payroll Taxes	10,431.89	12,245.00	85.19%	$0.00	
Salaries	94,721.22	122,453.00	77.35%	$0.00	
Total Personal Services	110,879.75	134,698.00	82.32%	$0.00	
Travel Expense					
Training	570.00	1,000.00	57.00%	$0.00	
Total Travel Expense	570.00	1,000.00	57.00%	$0.00	
Facility Expenses					
Telephone Expense	4,377.30	5,800.00	75.47%	$2,000.00	Estimate
Utilities	17,502.81	20,000.00	87.51%	$5,000.00	Estimate
Heating Fuel	9,061.70	15,000.00	60.41%	$5,000.00	
Building Repair & Maintenance	9,599.75	0.00	N.B.A.	$5,000.00	
Solid Waste	3,290.00	223.00	1475.34%	$200.00	
Total Facility Expenses	43,831.56	41,023.00	106.85%	$17,200.00	
Supplies					
Supplies/Consumables	133.52	500.00	26.70%	$500.00	
Postage and Delivery	0.00	100.00	0.00%	$0.00	
Janitorial Supplies	0.00	300.00	0.00%	$250.00	
Animal Food & Supplies	146.89	500.00	29.38%	$0.00	
Total Supplies	280.41	1,400.00	20.03%	$750.00	
Equipment					
Equipment & Gear Purchases	1,019.83	0.00	N.B.A.	$0.00	
Equipt & Vehicle Repair & Maint	2,725.50	15,000.00	18.17%	$7,500.00	
Vehicle Fuel	11,632.99	15,000.00	77.55%	$5,000.00	
Total Equipment	15,378.32	30,000.00	51.26%	$12,500.00	
Other Operating Expenses					
Contractual					
Medical	100.00	0.00	N.B.A.	$0.00	
Other (IT/Engineer/Towing/Vet)	2,405.00	500.00	481.00%	$0.00	
Total Contractual	2,505.00	500.00	501.00%	$0.00	
Dues/Subscriptions/Licenses/Mtg	290.00	340.00	85.29%	$0.00	
Advertising and Promotion	251.25	0.00	N.B.A.	$0.00	
Dispatch	19,630.50	13,087.00	150.00%	$0.00	
Printing & Signage	0.00	100.00	0.00%	$0.00	
Total Other Operating Expenses	22,676.75	14,027.00	161.67%	$0.00	
Total Fire Dept. 9-1 Operating Expenditures	193,616.79	222,148.00	87.16%	$30,450.00	

City of Houston
FY 2016 to FY2017 Operational Budget vs Actual
As of 4/26/2016

Administration Operating Budget	FY 2016 Spent	FY 2016 Budget	% Budget Used	Suggested Budget	Comments
Personal Services					
Health Insurance	47,533.59	0.00	N.B.A.	$35,954.28	(L) Not Disbursed with P/W
Payroll Taxes	9,309.16	12,259.00	75.94%	$11,172.00	(L) Difference CG & JA Salary
Salaries	114,278.19	122,591.00	93.22%	$139,540.00	(H) Anticipated Admin Salary Increases
Total Personal Services	171,120.94	134,850.00	126.90%	$186,666.28	
Casual Labor (Elections)	442.50	450.00	98.33%	$450.00	
Travel Expense					
Air Fare & Lodging	896.16	1,250.00	71.69%	$1,200.00	Clerk /IT MC
Per Diem	0.00	500.00	0.00%	$500.00	
Training	(494.65)	1,750.00	-28.27%	$1,600.00	AAMC/IT MC
Mileage	0.00	0.00	0.00%	$250.00	Rebecca Borough Board
Total Travel Expense	401.51	3,500.00	11.47%	$3,550.00	
Facility Expenses					
Telephone Expense	3,264.12	4,500.00	72.54%	$3,500.00	
Utilities	3,119.71	3,000.00	103.99%	$3,100.00	
Heating Fuel	2,072.69	1,500.00	138.18%	$1,500.00	
Building Repair & Maintenance	206.49	0.00	N.B.A.	$0.00	
Total Facility Expenses	8,663.01	9,000.00	96.26%	8,100.00	
Supplies					
Supplies/Consumables	2,885.39	3,000.00	96.18%	$2,500.00	
Postage and Delivery	1,008.31	1,500.00	67.22%	$1,000.00	
Janitorial Supplies	339.29	400.00	84.82%	$400.00	
Total Supplies	4,232.99	4,900.00	86.39%	$3,900.00	
Equipment					
Equipment & Gear Purchases	158.99	0.00	N.B.A.	$1,500.00	Computer - Treasurer
Equipt & Vehicle Repair & Maint	2,149.64	3,000.00	71.65%	$500.00	
Total Equipment	2,308.63	3,000.00	76.95%	$2,000.00	
Other Operating Expenses					
Dues/Subscriptions/Licenses/Mtg	3,322.27	2,800.00	118.65%	$2,800.00	
Records Management	0.00	500.00	0.00%	$500.00	
Interest	508.15	501.00	101.43%	$500.00	
Total Other Operating Expenses	3,830.42	3,801.00	100.77%	$3,800.00	
Insurance Expense					
Mobile Equipment Insurance	1,603.84	1,603.83	100.00%	$1,925.00	
General Liability Insurance	6,603.32	6,603.32	100.00%	$7,924.00	
Life and Disability Insurance	2,201.81	0.00	N.B.A.	$2,642.24	
Property Insurance	4,631.10	4,603.72	100.59%	$5,557.00	
Vehicle Insurance	19,358.56	18,596.21	104.10%	$23,230.00	
Worker's Compensation	29,244.59	31,199.65	93.73%	$35,094.00	
Insurance Expense - Other	(1,313.39)	0.00	N.B.A.	$0.00	
Total Insurance Expense	62,329.83	62,606.73	99.56%	$76,372.24	
Bank Charges/Court Fees	857.57	0.00	N.B.A.	$0.00	
Contractual					
Office Equipment	3,771.28	12,646.00	29.82%	$4,374.00	
Legal	11,431.92	14,000.00	81.66%	$12,000.00	
Accounting/Audit	0.00	5,000.00	0.00%	$10,000.00	Single Federal Audit
I/T Network/Security	8,845.31	0.00	N.B.A.	$11,501.00	
Total Fees and Contractual	24,906.08	31,646.00	78.70%	$37,875.00	
Advertising and Promotion	2,392.00	2,000.00	119.60%	$2,500.00	
Printing & Signage	2,006.99	2,000.00	100.35%	$2,000.00	
Cards & Flowers	0.00	100.00	0.00%	$100.00	
Total Other Operating Expenses	91,634.90	102,153.73	89.70%	118,847.24	
Total Administration Operating Expenditures	282,634.90	257,853.73	109.61%	326,863.52	

Introduced by:	City Manager Healy
Public Hearing (1 of 2):	October 20, 2015
Public Hearing (2 of 2):	December 8, 2015
Action:	Adopted
Vote:	Unanimous

Yes:	No:
Best	
LaFrance	
Carrington	
DeVries	
Hanson	
Johnson	

CITY OF PALMER, ALASKA

Resolution No. 16-001

A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2016, and Ending December 31, 2016, 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 2016 Budget was held on Tuesday, October 20, 2015, and continued on Tuesday, December 8, 2015; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2016 fiscal year.

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

Section 1. That the budget presented to the Council by the City Manager for the fiscal year 2016 has been reviewed by the City Council.

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

	Revenues
General Fund (01)	$ 11,310,357
Enterprise Fund	
Water/Sewer (02)	$ 2,418,974
Airport (03)	$ 375,880
Solid Waste (05)	$ 682,271
Golf Course (15)	$ 828,845
Capital Projects	
Projects (08)	$ 239,394
Total Revenues	$ 15,855,721

	Expenditures
General Fund (01)	$ 11,281,170
Water/Sewer Fund (02)	$ 1,835,886
Airport Fund (03)	$ 373,777
Solid Waste Collection Fund (05)	$ 1,078,660
Golf Course (15)	$ 828,513
Subtotal Expenditures	$ 15,398,006
Capital Improvements	
Capital Projects (08)	$ 239,394
Total Expenditures	$ 15,637,400

Section 3. That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2016 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 2016 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 2016 operating budget is adopted for a period of one (1) year, that being from January 1, 2016, through December 31, 2016.

Passed and approved by the City Council of the City of Palmer, Alaska, this eighth day of December, 2015.

DeLena Goodwin Johnson, Mayor

Janette M. Bower, MMC, City Clerk

By: Finance
Introduced: April 11, 2016
Deliberations: April 13, 2016
Deliberations: April 18, 2016
Deliberations: April 20, 2016
Public Hearing: April 25, 2016
Amended: April 25, 2016
Postponed to May 2, 2016: April 25, 2016
Amended: May 2, 2016
Adopted: May 2, 2016
Vote: Graham, O'Barr, and Wilson in favor; Burney, Sullivan-Leonard, Wall opposed (tie vote)
Mayor Cottle voted in favor to break tie

City of Wasilla
Ordinance Serial No. 16-16(AM)

An Ordinance Of The Wasilla City Council Providing For The Adoption Of The Annual Budget For The Fiscal Year 2017 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 2017 as presented by the Mayor and introduced on April 11, 2016.

Section 3. **Federal and state grant funds.** Authority to increase or decrease appropriations in response to changes in estimated grant revenues is adopted as follows:

(a) If federal or state grant funds that are received during the fiscal year ending June 30, 2017 exceed the estimates appropriated by this ordinance the affected appropriation is increased by the amount of the increase in receipts.

(b) If federal or state grant funds that are received during the fiscal year ending June 30, 2017 exceed the estimates appropriated by this ordinance the appropriation from city funds for the affected program may be reduced by the excess if the reduction is consistent with applicable federal and state statutes.

(c) If federal or state grant funds that are received during the fiscal year ending June 30, 2017 fall short of the estimates appropriated by this ordinance the affected appropriation is reduced by the amount of the shortfall in receipts.

Section 4. **Appropriation.** There is hereby appropriated out of the revenues of the City of Wasilla, for the fiscal year beginning July 1, 2016, the sum of $23,708,216, which includes $2,421,760 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	
Legislative	
Clerk	$ 407,146
Records Management	15,765
Council	179,524
Mayor	
Administration	279,348
General Administration	228,588
Human Resources	239,539
Planning	304,673
Finance	
Finance	1,268,198
MIS	334,749
Public Safety	
Administration	656,138
Investigation	510,771
Police - Patrol	3,333,057
COPS-SRO	155,102
Dispatch	2,475,823
Code Compliance	179,153
Public Works	
Administration	517,042
Roads	1,247,923
Property Maintenance	615,111
Meta Rose	111,530
Cultural & Recreation	
Museum	211,335
Library	652,107
Parks Maintenance	1,347,863
Recreation Services	88,720
Non-Departmental	
Non-Departmental	104,000
Debt Service	421,682
Transfers	2,082,260
Total General Fund	$ 17,967,147

Capital Fund	$ 801,000
Vehicle Fund	$ 235,000
Right-Of-Way Fund	$ -
Roads Fund	$ 200,000
Technology Replacement Fund	$ 63,000
Special Revenue Funds	
Youth Court	$ 178,723
Enterprise Funds*	
Sewer	
Operations & Transfers	$ 1,050,567
Debt Service	-
Capital	25,000
Total Sewer Funds	$ 1,075,567
Water	
Operations & Transfers	$ 1,041,133
Debt Service	450,277
Capital	-
Total Water Funds	$ 1,491,410
Airport	
Operations & Transfers	$ 214,081
Capital	200,000
Total Ariport	$ 414,081
Curtis D. Menard Memorial Sports Center (CMMSC):	
Operations & Transfers	$ 1,237,288
Capital	45,000
Total CMMSC Fund	$ 1,282,288

*Does not include depreciation.

Debt Service Funds None for FY 2017.

Permanent Funds

Cemetary None for FY 2017.

Total FY2017 Appropriation: $ 23,708,216

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, 2016.

BERT L. COTTLE, Mayor

ATTEST:

JAMIE NEWMAN, MMC, City Clerk

[SEAL]

BUDGET CALENDAR FISCAL YEAR 2017

December 15, 2015	Manager delivers his budget message for fiscal year 2017.
December 21, 2015	Budget system is turned on and directions are distributed with the personnel sheets.
January 11, 2016	Revised salary personnel worksheets noting overtime and/or temporary wages are to be returned to the Budget Division Manager (Cheyenne Heindel).
January 25, 2016	All salary and benefit information is revised and entered into budget system.
January 25, 2016	Revised capital requests, including justification, submitted to the Finance Director.
January 25, 2016	Request and justification for new positions (if allowed) submitted to the Manager and Finance Director.
February 12, 2016	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 Layla Lesley.
February 12, 2016	Budget system is closed for input at 5:00 p.m.
February 19, 2016	Preliminary Tax Roll is complete.
Week of February 22, 2016	Assessment notices are mailed.
February 22 – March 23, 2016	Appeal period.
February 28, 2016	Department directors have reviewed budgets with applicable boards and commissions including E-91 1, Animal Care, Board of Supervisors, etc.
February 28, 2016	Preliminary mill rates to be provided by Public Works Director & Emergency Services Director for RSAs, FSAs and SSAs.
February 29, 2016	Update tax revenues following preliminary completion of tax roll.
March 8, 2016	Joint meeting with the Assembly and the School Board.
March 18, 2016	Final mill rates for RSAs, FSAs and SSAs submitted to Finance Director from Public Works Director & Emergency Services Director.
March 24 – 28, 2016	Assessor prepares revised tax roll following the appeal period.
March 29 – April 8, 2016	Finalization of Borough Manager's fiscal year 2017 proposed budget and completion of final modifications.
March 31, 2016	School district to deliver their budget to Borough.
April 11 – 15, 2016	Complete production of budget document.
April 12, 2016	Work Session: Managers overview of proposed.
April 17, 2016	State Legislative Session ends.
April 19, 2016	Introduction of Manager's proposed fiscal year 2017 budget.
April 19, 2016	Adoption of minimum funding resolution for the school district
April 28, 2016	Special Meeting: Public Hearing of Budget
May 2, 2016	Special Meeting: Public Hearing of Budget
May 5, 2016	Special Meeting: Public Hearing on Budget and Possible Deliberations
May 9, 2016	Special Meeting: Budget Deliberations and Possible Adoption
May 12, 2016	Special Meeting: Budget Adopted

THE BUDGET PROCESS

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

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

Developing the budget for estimated revenues is a dynamic process. The preliminary revenue projections may change due to the fact that several of the revenues of the borough depend on events that may not occur until after the preliminary budget is published. Examples of these events are the actions of the Alaska State Legislature regarding the setting of funding levels for local governments and the fact that the assessment roll is not finalized until May 31st. The state legislature is meeting on the state budget at the same time that the borough budget is being developed. As the state budget solidifies, adjustments are made to the borough estimates. The School Board is required by MSB 3.04.020(B) to formally present the school budget for the following school year, including its request for local effort, to the Borough Assembly by March 31st. Within 30 days after receipt of the school budget, the assembly must furnish a statement to the School Board of the amount to be made available to the School District from local sources. This will be completed through the approval of the Resolution for Minimum Funding for the District on April 28, 2016. 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 19, 2016. 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 2017 budget, Public Hearings will be held throughout the Borough on April 28th, May 2nd and 5th. Deliberations will begin May 9th and will be continued May 12th, and 13th.

DESCRIPTION OF BUDGET DOCUMENT

The budget document before you was prepared using the economic resources measurement focus and the modified accrual basis of accounting. This is the same basis of accounting that we utilize and the basis for which the Comprehensive Annual Financial Report is prepared. The budget document itself is divided into several sections. The first part of the budget includes the Table of Contents and the Transmittal Letter. Next is the Introduction Section, which includes the Budget Ordinances for the Borough and the Cities, the 2017 Budget Calendar, narratives about the Budget Process, Budget Document, Fund Structure and Financial Policies. Ordinance No. 16-016 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 2017. 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, 2016 through June 30, 2017.

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

Following the overview are sections for each type of fund, beginning with the general fund (areawide fund) and followed by special revenue funds, enterprise funds, debt service funds, capital projects fund and internal service funds. Each section provides detailed information on revenues and expenditures for each fund within the fund type. There are also pages detailing the expenditures by account number. Expenditure information includes the actual 2014 expenditures and the 2015 budget as approved by the assembly in addition to any subsequent amendments.

Non-areawide, land management, Enhanced 911, education and service area budgets are found in the special revenue section. All special revenue funds are summarized on the first page of their respective section and are followed by budget pages similar to the department budgets described above.

Following the Nonareawide Fund are specific sections for the Solid Waste Enterprise Fund, Port Enterprise Fund, M/V Susitna Fund and Debt Service Funds. The revolving loan funds are in the Internal Service Funds section. Under the heading of Other Information, the reader will find a summary of employees by division, an Appendix with various information such as Economic indicators, population, etc. and lastly, a glossary of terms.

FUND STRUCTURE

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

GOVERNMENTAL FUNDS

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

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

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

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

PROPRIETARY FUNDS

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

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

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

FIDUCIARY FUNDS

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

DESCRIPTON OF INDIVIDUAL FUNDS AND FUNCTIONAL UNITS IN EACH

GENERAL FUND

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

Departments in the General Fund are:

Assembly

Clerks

Administration

Law

Mayor

Information Technology Department

Divisions;
- Geographic Information Systems
- Information Technology Administration
- Office of Information Technology

Finance Department

Divisions;
- Common Contractual
- Revenue & Budget
- Finance Administration
- Assessment

Planning Department

Divisions;
- Planning & Land Use
- Cultural Resources
- Planning Administration
- Environmental
- Development Services

Public Works Department

Divisions;
- Public Works Administration
- Maintenance
- Operations
- Community Cleanup

Emergency Services Department

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

Community Development Department

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

Capital Projects Department

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

SPECIAL REVENUE FUNDS

NON-AREAWIDE SERVICES

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

ENHANCED 911

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

LAND MANAGEMENT

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

FIRE SERVICE AREAS

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

ROAD SERVICE AREAS

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

SPECIAL SERVICE AREAS

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

EDUCATIONAL FUND

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

SOLID WASTE ENTERPRISE FUND

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

PORT ENTERPRISE FUND

This fund accounts for all operations of Port MacKenzie.

M/V SUSITNA ENTERPRISE FUND

This fund accounts for all temporary operations of the M/V Susitna.

DEBT SERVICE FUNDS

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

Fund Balance (governmental funds)

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

Restricted

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

Unrestricted

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

The Borough has established the following reserves:

	Actual FY2015	Estimated FY2016	Estimated FY2017
Minimum Fund Balance	$24,943,453	$25,000,000	$25,000,000
Self Insurance	$150,000	$150,000	$150,000
Compensated Absences	$250,000	$250,000	$250,000
Assembly Project	$57,217	$57,217	$57,217
Major Repairs and Renovations	$879,248	$879,248	$29,248
Capital	$500,000	$500,000	$500,000
Emergency Response	$1,200,000	$1,200,000	$1,200,000
School Site Acquisitions	3,313,157	$2,813,157	$200,000
Paving Projects and Calcium Chloride	$-0-	$687,325	$1,625,073

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

Working Capital (proprietary funds)

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

Net Assets (proprietary funds)

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

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

FINANCIAL POLICIES

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

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

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

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

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

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

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

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

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

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

Legal level of debt. In accordance with Borough Code, 3.04.090(C), areawide general obligation bonds may only be issued if the principal amount of debt outstanding for areawide purposes after issuance does not exceed seven percent of the assessed valuation of the Borough for the current year. As of July 2016, our outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Transportation, is $313,340,000. Our certified assessed value as of May 31, 2015 was $9,266,261,014. Based on the current certified roll, Areawide general

obligation debt is 3.38% of assessed valuation. This is well below the legal limit.

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

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

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

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

OVERVIEW

The Overview section contains various tables summarizing the revenues and expenditures of the borough. This includes summaries of actual amounts for fiscal year 2015, amended budgets for the fiscal year 2016 and approved budgets for fiscal year 2017. This section also includes information regarding the fund balances, mill levies, personnel and other financial information.

FISCAL YEAR 2017
APPROVED
MILL LEVIES FOR BOROUGH SERVICES

CODE	FUND	DESCRIPTION	FY2017 APPROVED MILL LEVY
	100	Areawide	9.984
	200	Non-Areawide	0.525
FSA 2	251	Butte Fire Service Area	3.43
FSA 4	253	Sutton Fire Service Area	4.59
SSA 7	290	Talkeetna Flood Control	0.91
RSA 9	270	Midway Road Service Area	2.78
RSA 14	271	Fairview Road Service Area	1.85
RSA 15	272	Caswell Road Service Area	4.10
RSA 16	273	South Colony Road Service Area	1.50
RSA 17	274	Knik Road Service Area	2.92
RSA 19	275	Lazy Mountain Road Service Area	2.51
RSA 20	276	Greater Willow Road Service Area	3.50
RSA 21	277	Big Lake Road Service Area	2.57
RSA 23	278	North Colony Road Service Area	4.59
FSA 24	254	Talkeetna Fire Service Area	2.04
RSA 25	279	Bogard Road Service Area	1.73
RSA 26	280	Greater Butte Road Service Area	3.45
RSA 27	281	Meadow Lakes Road Service Area	3.48
RSA 28	282	Gold Trails Road Service Area	1.99
RSA 29	283	Greater Talkeetna Road Service Area	3.01
RSA 30	284	Trapper Creek Road Service Area	4.41
RSA 31	285	Alpine Road Service Area	3.68
FSA 35	258	Willow Fire Service Area	2.75
SSA 69	292	Pt. MacKenzie Service Area	9.40
FSA 130	250	Central Mat-Su Fire Service Area	2.15
SSA 131	295	Circle View / Stampede Estates	3.24
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.96
FSA 135	248	Caswell Fire Service Area	3.21
FSA 136	249	West Lakes Fire Service Area	2.20

		CITY PROPOSED/APPROVED MILL RATES	
CTY 5	800	City of Palmer	3.00
CTY 12	800	City of Houston	3.00
CTY 13	800	City of Wasilla	0.00

FISCAL YEAR 2017 REVENUE & EXPENDITURE: SUMMARY OF MAJOR FUNDS & AGGREGATE NON-MAJOR FUNDS

FUND #	FUND TITLE	2014-2015 Actual Revenues	2015-2016 Revised Budget	2016-2017 Approved
100	Areawide General	135,397,803	131,934,294	134,657,474
300	Debt Service-Schools	41,104,285	-	-
	Aggregate Non-Major Funds	49,104,659	48,291,807	52,082,018
	Revenue Total *	225,606,747	180,226,101	186,739,492

FUND #	FUND TITLE	2014-2015 Actual Expenditures	2015-2016 Revised Budget	2016-2017 Approved
100	Areawide General	46,965,819	51,138,981	48,842,764
300	Debt Service-Schools	70,908,355	33,598,355	33,623,851
	Aggregate Non-Major Funds	57,919,440	63,541,365	68,256,750
	Expenditure Total *	175,793,614	148,278,701	150,723,365

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

TAXES

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

INTEREST

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

FEES

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

STATE

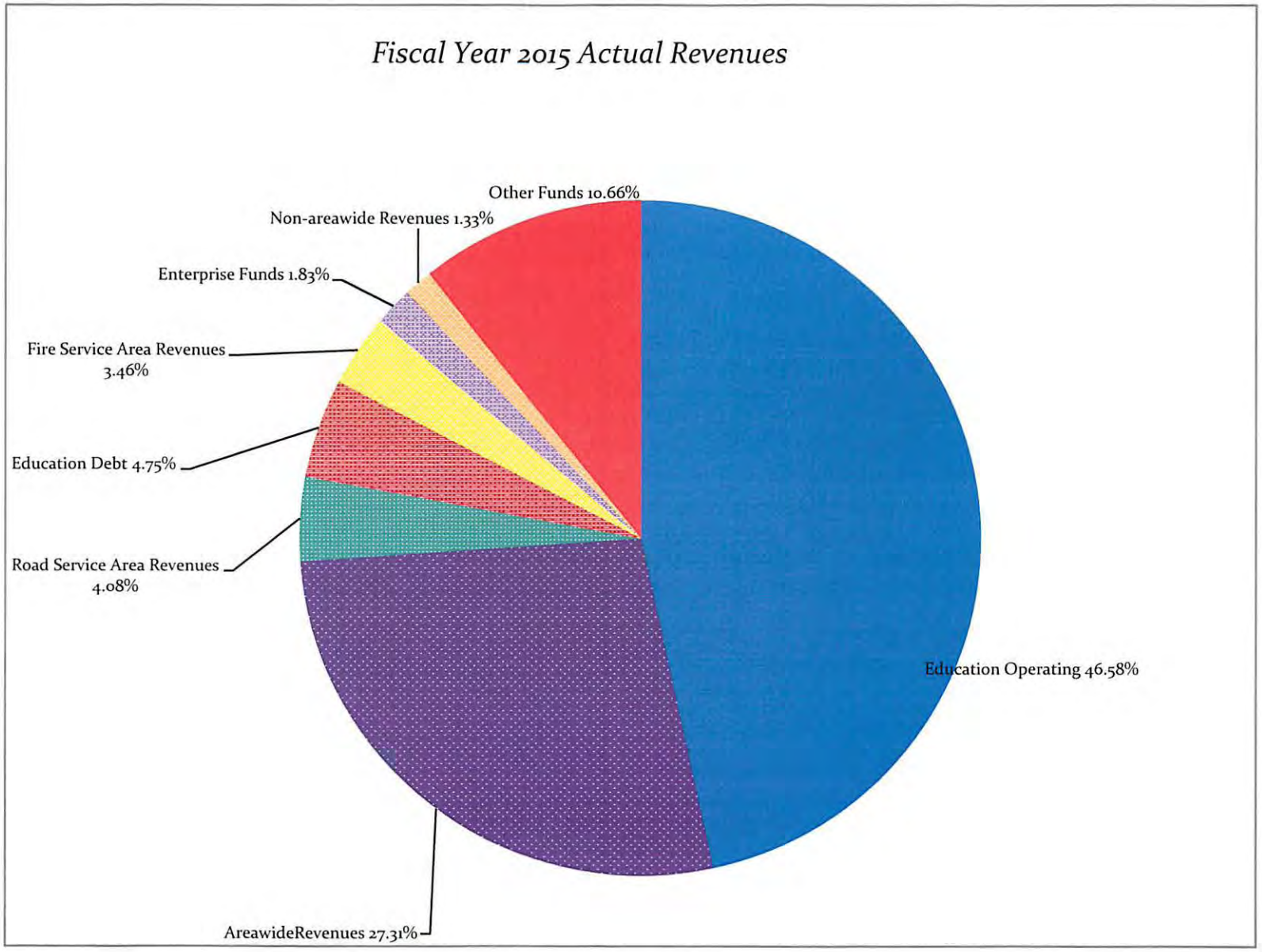
All funds are provided by the State of Alaska to the borough. The major source is School Debt Service Reimbursement followed by Telephone Cooperatives Tax. State revenues are determined based upon past actual debt service payments and utilization by telephone and cell users. Amounts have increased as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

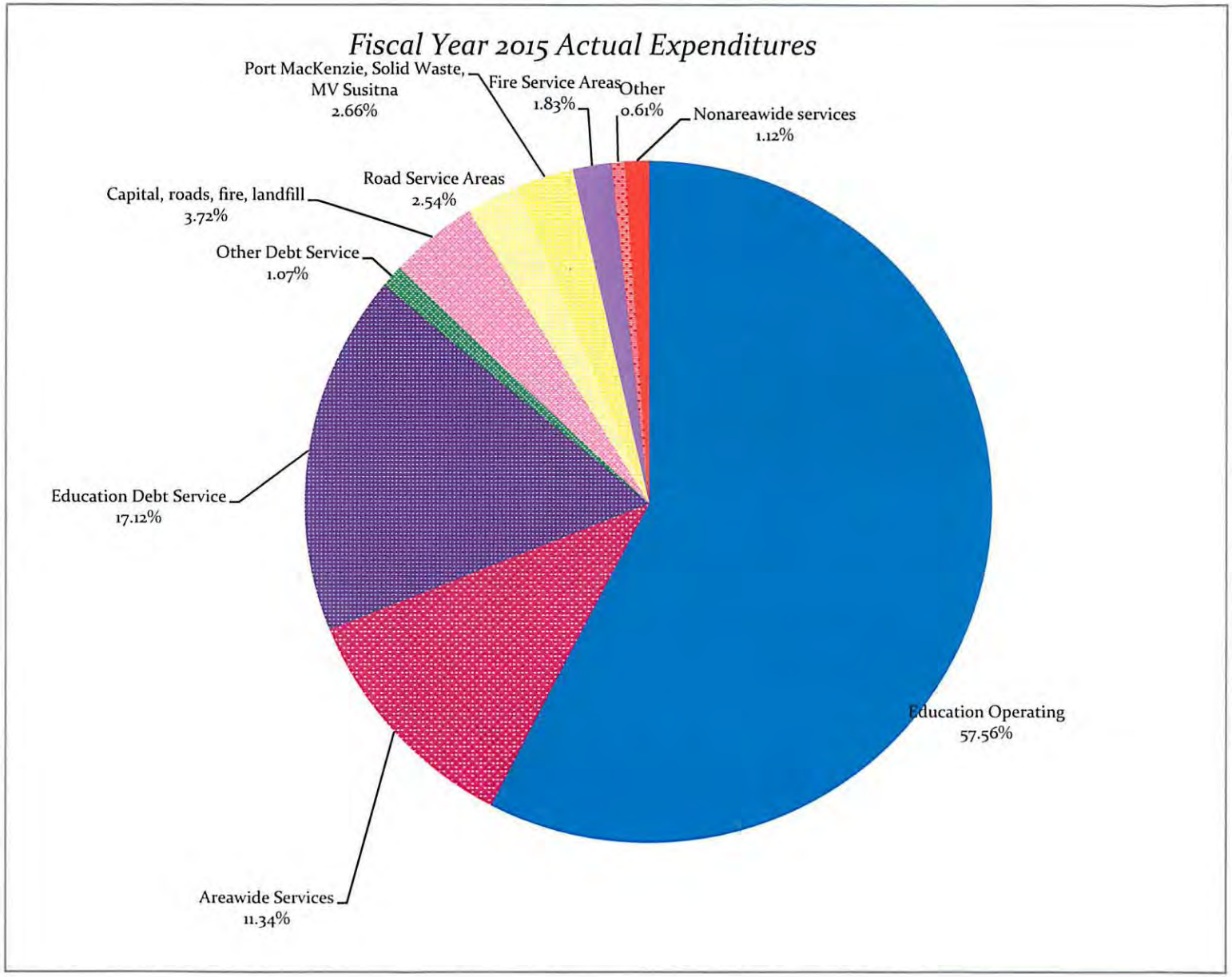
FEDERAL

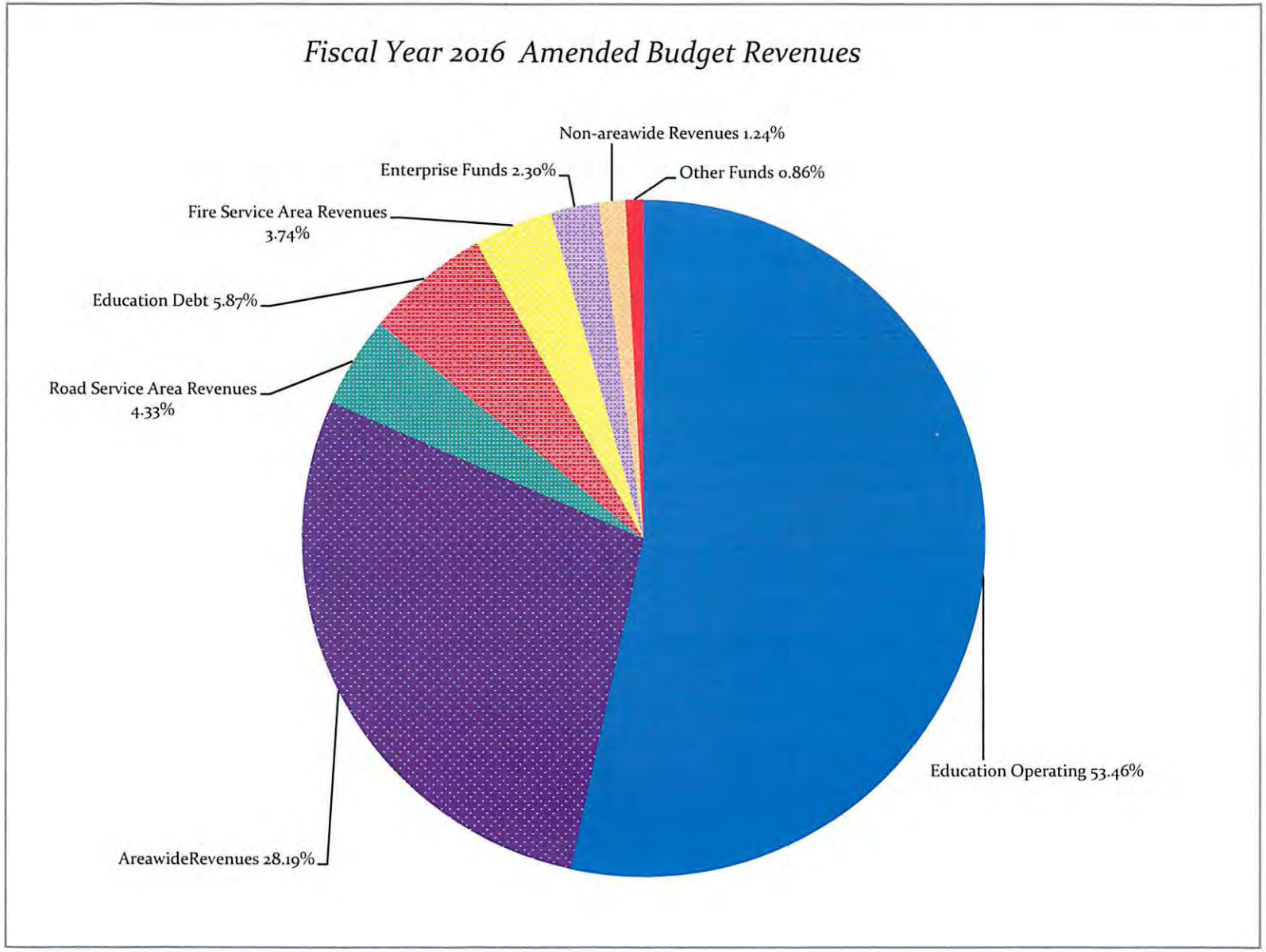
All funds provided by the Federal Government to the borough. The major source is federal Payment in Lieu of Taxes (PILT). Federal funds for PILT are determined based upon acreage owned by the Federal Government within the boundaries of the Borough.

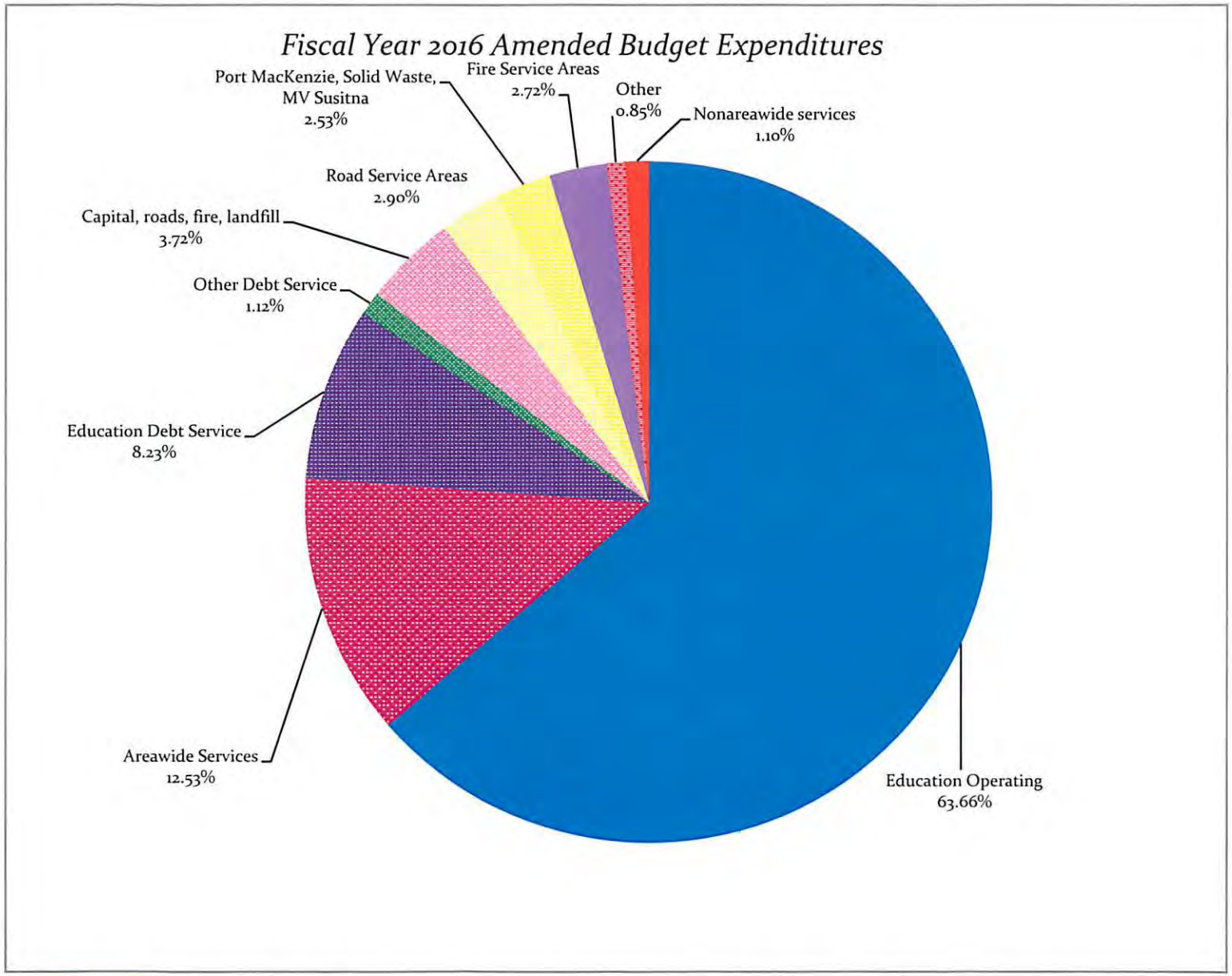
OTHER

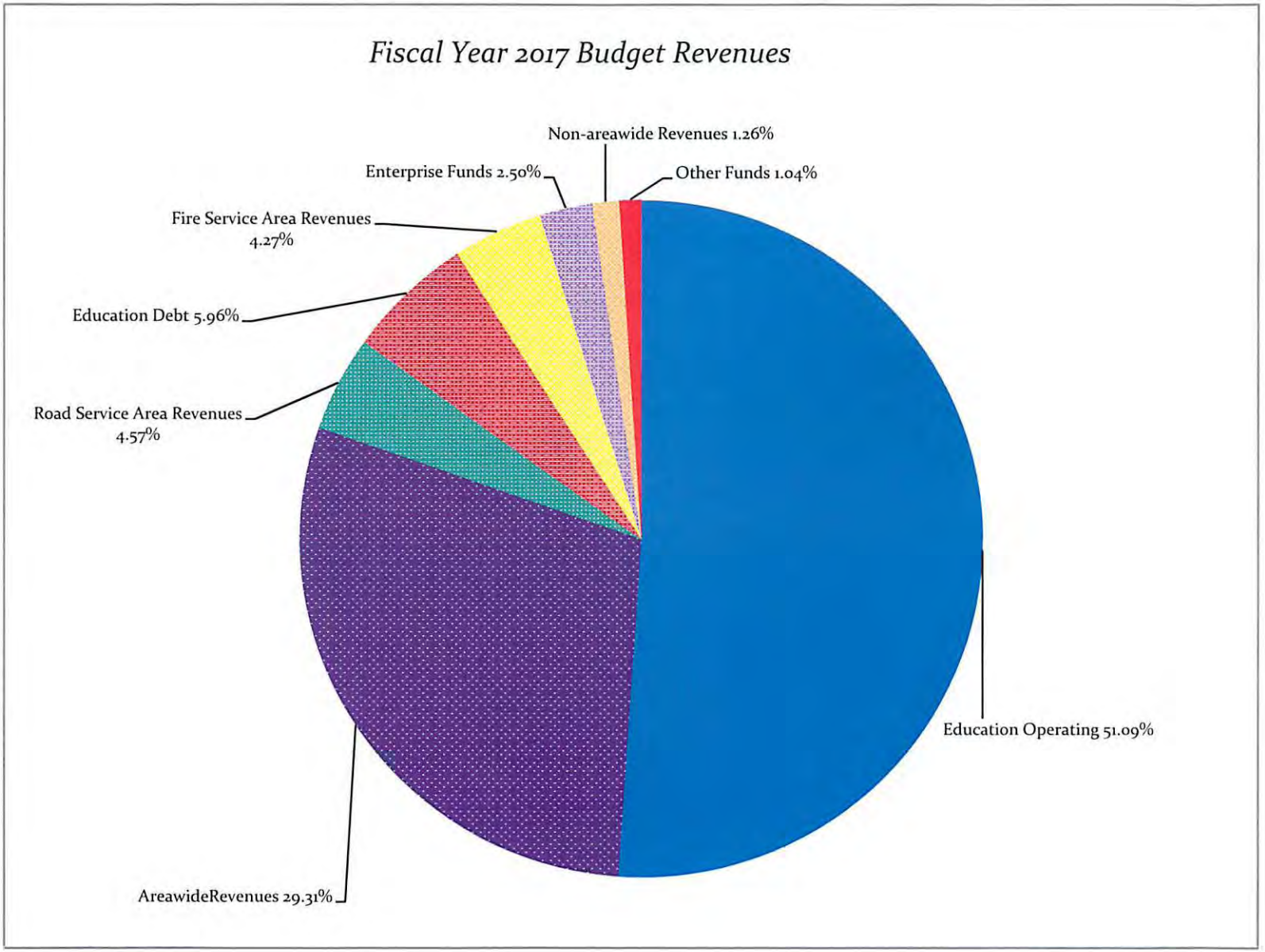
All miscellaneous revenues received by the borough including donations, land sales, land leases, sales of general fixed assets and fines It is unknown exactly how much will be received in any given year.

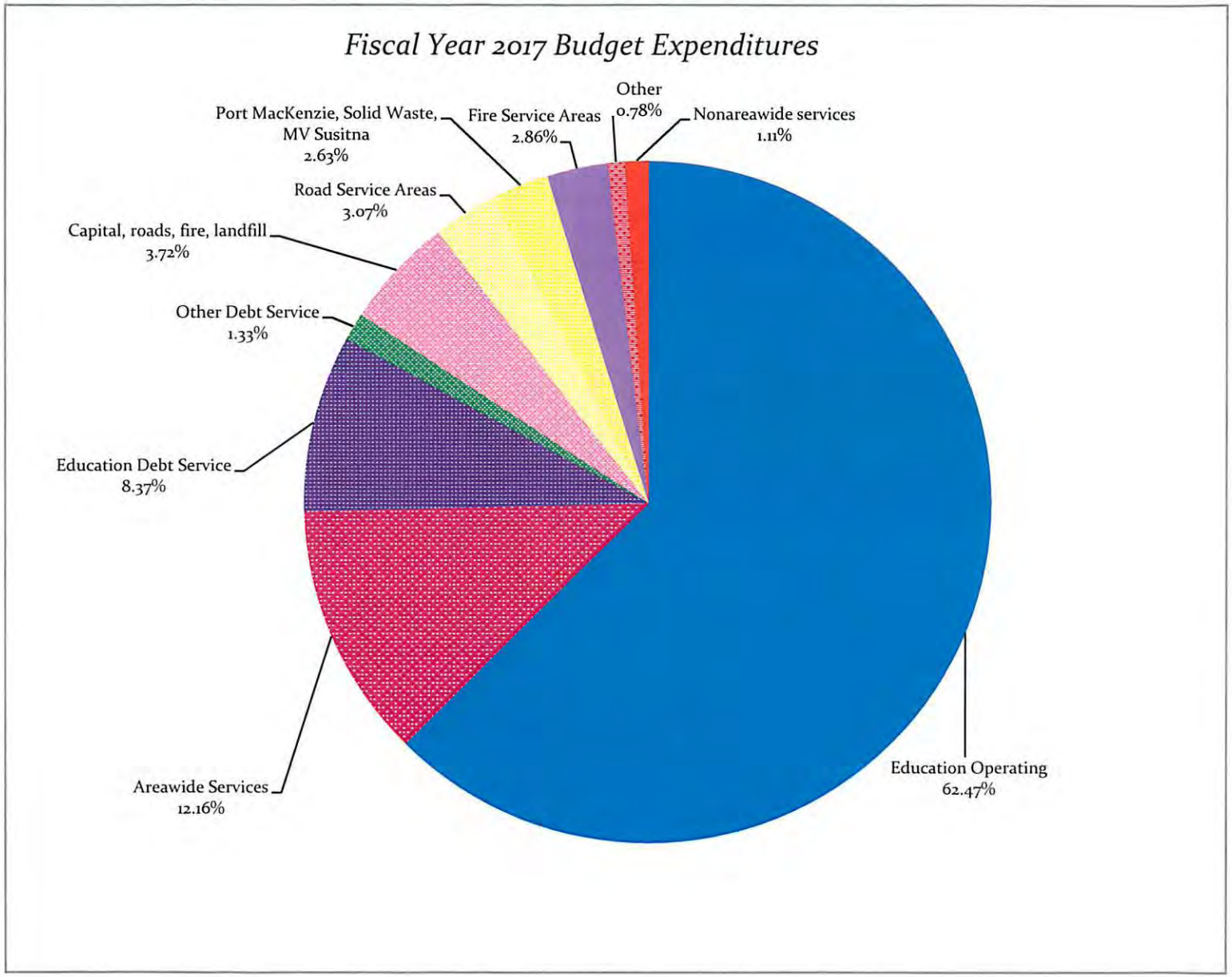

Fiscal Year 2015 Actual Revenues
Other Funds 10.66%
Non-areawide Revenues 1.33%
Enterprise Funds 1.83%
Fire Service Area Revenues 3.46%
Education Debt 4.75%
Road Service Area Revenues 4.08%
Education Operating 46.58%
AreawideRevenues 27.31%


Fiscal Year 2015 Actual Expenditures
Port MacKenzie, Solid Waste, MV Susitna 2.66%
Fire Service Areas 1.83%
Other 0.61%
Nonareawide services 1.12%
Road Service Areas 2.54%
Capital, roads, fire, landfill 3.72%
Other Debt Service 1.07%
Education Debt Service 17.12%
Education Operating 57.56%
Areawide Services 11.34%


Fiscal Year 2016 Amended Budget Revenues
Non-areawide Revenues 1.24%
Enterprise Funds 2.30%
Other Funds 0.86%
Fire Service Area Revenues 3.74%
Education Debt 5.87%
Road Service Area Revenues 4.33%
Education Operating 53.46%
AreawideRevenues 28.19%


Fiscal Year 2016 Amended Budget Expenditures
Port MacKenzie, Solid Waste, MV Susitna 2.53%
Fire Service Areas 2.72%
Other 0.85%
Nonareawide services 1.10%
Road Service Areas 2.90%
Capital, roads, fire, landfill 3.72%
Other Debt Service 1.12%
Education Debt Service 8.23%
Areawide Services 12.53%
Education Operating 63.66%


Fiscal Year 2017 Budget Revenues
Non-areawide Revenues 1.26%
Other Funds 1.04%
Enterprise Funds 2.50%
Fire Service Area Revenues 4.27%
Education Debt 5.96%
Road Service Area Revenues 4.57%
Education Operating 51.09%
AreawideRevenues 29.31%


Fiscal Year 2017 Budget Expenditures
Other
0.78%
Nonareawide services
1.11%
Fire Service Areas
2.86%
Port MacKenzie, Solid Waste,
MV Susitna
2.63%
Road Service Areas
3.07%
Capital, roads, fire, landfill
3.72%
Other Debt Service
1.33%
Education Debt Service
8.37%
Areawide Services
12.16%
Education Operating
62.47%

SUMMARY OF 2015 ACTUAL REVENUE & EXPENDITURES, 2016 AS AMENDED REVENUES & EXPENDITURES AND 2017 APPROVED REVENUES & EXPENDITURES

FUND #	FUND TITLE	2014-2015		2015-2016		2016-2017	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
100	Areawide General	135,397,803	46,965,819	131,934,294	51,138,981	134,657,474	48,842,764
200	Non-Areawide	5,632,785	4,631,582	4,809,506	4,488,297	4,794,150	4,464,755
202	Enhanced 911	2,487,365	1,265,230	2,301,900	1,441,255	2,301,500	1,301,528
203	Land Management	1,108,551	937,335	655,250	1,563,778	994,500	1,360,628
245	Fire Fleet Maintenance	-	-	-	-	-	311,961
248	Caswell FSA	337,181	224,354	308,710	298,026	340,490	322,882
249	West Lakes FSA	2,132,547	1,271,116	2,234,570	1,888,457	2,680,170	1,952,128
250	Central Mat-Su FSA	9,182,436	4,425,815	8,591,610	6,978,591	9,761,620	6,763,644
251	Butte FSA	826,390	461,000	852,460	564,252	879,880	611,943
253	Sutton FSA	229,842	113,100	242,260	148,032	251,020	182,855
254	Talkeetna FSA	333,840	157,352	349,130	305,698	352,850	341,714
258	Willow FSA	491,900	533,192	796,230	415,825	812,540	502,206
259	Gr Palmer Consolidated FSA	1,072,170	379,531	1,121,290	484,999	1,223,670	502,897
265	Road Service Areas Admin	399,264	2,319,091	-	2,478,095	-	2,501,946
266	RSA Grid Roller Maintenance	72	15,001	20	11,000	-	762
270	Midway RSA	1,600,111	367,998	1,577,470	486,750	1,657,140	565,507
271	Fairview RSA	942,860	420,766	1,003,720	525,554	1,129,415	514,733
272	Caswell Lakes RSA	619,972	428,399	628,870	446,192	637,670	458,969
273	South Colony RSA	1,419,807	852,660	1,409,140	840,260	1,485,140	1,028,285
274	Knik RSA	2,535,595	1,197,331	2,548,710	1,258,429	2,712,190	1,274,583
275	Lazy Mountain RSA	249,013	132,721	239,410	207,326	247,610	207,108
276	Greater Willow RSA	956,034	511,341	922,100	574,726	924,500	589,420
277	Big Lake RSA	1,273,443	741,507	1,235,880	887,530	1,252,590	889,379
278	North Colony RSA	174,633	107,846	178,630	163,879	184,550	175,958
279	Bogard RSA	1,575,261	710,779	1,550,400	761,612	1,638,970	873,234
280	Greater Butte RSA	933,244	363,388	913,680	442,656	920,120	464,977
281	Meadow Lakes RSA	1,805,592	735,797	1,814,045	891,289	1,835,835	890,708

SUMMARY OF 2015 ACTUAL REVENUE & EXPENDITURES, 2016 AS AMENDED REVENUES & EXPENDITURES AND 2017 APPROVED REVENUES & EXPENDITURES

FUND #	FUND TITLE	2014-2015		2015-2016		2016-2017	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
282	Gold Trails RSA	1,691,242	841,249	1,656,190	955,329	1,716,630	976,112
283	Greater Talkeetna RSA	540,841	466,183	590,280	487,388	603,760	505,534
284	Trapper Creek RSA	222,750	124,039	221,110	161,636	225,520	172,427
285	Alpine RSA	278,871	170,879	273,310	251,704	273,420	256,201
290	Talkeetna Flood Control	17,526	17,825	18,220	22,801	18,630	22,917
291	Garden Terrace Water	1,365	-	-	-	-	-
292	Point MacKenzie Service Area	64,403	9,026	62,100	79,024	60,600	82,413
293	Talkeetna Water & Sewer	235,136	276,785	262,549	323,791	325,000	346,339
294	Freedom Hills Road	76	-	25	10,000	25	15,000
295	Circle View/Stampede Estates	20,739	252	20,800	6,300	22,790	5,285
296	Chase Trail Service Area	484	-	490	1,750	610	2,000
297	Roads Outside Service Area	1	-	-	94	-	233
300	Debt Service-Schools	41,104,285	70,908,355	-	33,598,355	-	33,623,851
301	Debt Service USDA - Fronteras	-	-	-	-	259,000	259,000
311	Debt Service Fleet Maintenance	-	-	-	-	-	190,000
315	Debt Service Station 6-1 COP'S	37	519,913	-	518,175	-	-
316	Debt Service Station 5-1 COP'S	-	760,276	-	764,175	-	763,126
318	Debt Service SCRESTC	-	-	-	-	-	480,000
319	Debt Service Station 7-3 COP'S	-	-	-	-	-	360,000
320	Debt Service Parks & Rec	-	338,800	-	344,000	-	338,600
325	Debt Service - Animal Care COPs	40	563,255	-	563,345	-	565,585
330	Transportation System Debt	-	2,270,818	-	2,381,964	-	2,381,475
	Borough Operating Sub-Total	217,895,507	147,537,706	171,324,359	120,161,320	177,181,579	119,243,572
510	Solid Waste Enterprise	6,904,854	5,768,347	8,120,279	7,323,133	8,795,000	7,538,394
520	Port Enterprise	806,386	1,770,395	761,463	2,490,609	762,913	2,284,999
530	Ferry Enterprise	-	3,485,853	20,000	527,000	-	748,000
	Enterprise Fund Subtotal	7,711,240	11,024,595	8,901,742	10,340,742	9,557,913	10,571,393

SUMMARY OF 2015 ACTUAL REVENUE & EXPENDITURES, 2016 AS AMENDED REVENUES & EXPENDITURES AND 2017 APPROVED REVENUES & EXPENDITURES

FUND #	FUND TITLE	2014-2015		2015-2016		2016-2017	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
204	Education-Operating	196,748,014	238,445,519	207,051,311	259,731,783	195,049,677	250,890,977
	Education-Operating Sub-Total	196,748,014	238,445,519	207,051,311	259,731,783	195,049,677	250,890,977
	Borough/Other Capital Sub-Total	-	17,231,313	-	17,776,639	-	20,908,400
	GRAND TOTALS	**422,354,761**	**414,239,133**	**387,277,412**	**408,010,484**	**381,789,169**	**401,614,342**

Consolidated Reconciliation of Unreserved Borough Funds

NO.	Fund Title	Estimated Fund Balance As of June 30, 2016	Estimated Revenue 2016-2017	Transfers In	Transfers Out	Estimated Expenditures 2016-2017	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2017
100	Areawide General	42,651,237	134,657,474	996,198	100,373,822	48,842,764	29,011,538	76,785
200	Non-Areawide	1,027,228	4,794,150	-	941,000	4,464,755	130,000	285,623
202	Enhanced 911	1,143,548	2,301,500	-	1,000,000	1,301,528	-	1,143,520
203	Land Management	789,993	994,500	-	49,500	1,360,628	208,625	165,740
204	Education-Operating	-	195,049,677	55,841,300	-	250,890,977	-	-
245	Fleet Maintenance - Fi	-	-	311,961	-	311,961	-	-
248	Caswell Lakes FSA	458,004	340,490	-	136,064	322,882	-	339,548
249	West Lakes FSA	1,327,072	2,680,170	24,500	757,299	1,952,128	-	1,322,315
250	Central Mat-Su Service Area	7,392,068	9,761,620	23,500	7,692,345	6,763,644	-	2,721,199
251	Butte FSA	957,649	879,880	13,000	148,307	611,943	-	1,090,279
253	Sutton FSA	198,535	251,020	-	50,917	182,855	-	215,783
254	Talkeetna FSA	488,706	352,850	26,000	111,325	341,714	-	414,517
258	Willow FSA	222,325	812,540	23,442	155,359	502,206	20,000	380,742
259	Gr Palmer FSA	4,006,399	1,223,670	-	800,743	502,897	-	3,926,429
265	RSA Admin	-	-	2,704,746	202,800	2,501,946	-	-
266	Grid Roller Maintenan	762	-	-	-	762	-	-
270	Midway RSA	69,528	1,657,140	-	1,091,622	565,507	1,944	67,595
271	Fairview RSA	179,940	1,129,415		614,679	514,733	1,142	178,801
272	Caswell Lakes RSA	40,108	637,670	-	178,696	458,969	-	40,113
273	South Colony RSA	214,148	1,485,140	-	456,853	1,028,285	4,191	209,959
274	Knik RSA	49,757	2,712,190	-	1,437,600	1,274,583	-	49,764
275	Lazy Mtn RSA	99,700	247,610	-	40,493	207,108	23	99,686
276	Greater Willow RSA	153,266	924,500	-	335,070	589,420	-	153,276
277	Big Lake RSA	125,240	1,252,590	-	363,205	889,379	-	125,246
278	North Colony RSA	101,605	184,550	-	23,031	175,958	517	86,649
279	Bogard RSA	188,744	1,638,970	-	765,726	873,234	123,885	64,869
280	Gr Butte RSA	50,587	920,120	-	455,136	464,977	218	50,376
281	Meadow Lakes RSA	229,265	1,835,835	-	945,116	890,708		229,276
282	Gold Trails RSA	203,799	1,716,630	-	740,505	976,112	2,342	201,470
283	Greater Talkeetna RSA	72,407	603,760	-	106,892	505,534	-	63,741
284	Trapper Creek RSA	109,444	225,520	-	53,084	172,427	-	109,453
285	Alpine RSA	49,056	273,420	-	31,118	256,201	105	35,052
290	Talkeetna Flood	66,152	18,630	-	-	22,917	-	61,865
292	Point Mackenzie Service Area	477,933	60,600	-	-	82,413	-	456,120
293	Talkeetna Water & Sewer Service Area	(446,635)	325,000			346,339	26,219	(494,193)
		62,697,570	371,948,831	59,964,647	120,058,307	331,150,394	29,530,749	13,871,598

Consolidated Reconciliation of Unreserved Borough Funds, continued

NO.	Fund Title	Estimated Fund Balance As of June 30, 2016	Estimated Revenue 2016-2017	Transfers In	Transfers Out	Estimated Expenditures 2016-2017	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2017
	SUBTOTAL FORWARD	62,697,570	371,948,831	59,964,647	120,058,307	331,150,394	29,530,749	13,871,598
294	Freedom Hills	19,667	25	-	-	15,000	-	4,692
295	Circle View/Stampede	(31,641)	22,790	-	-	5,285	6,000	(20,136)
296	Chase Trail	5,475	610	-	-	2,000	-	4,085
297	Road Outside S.A.	233	-	-	-	233	-	-
300	Debt Service-School	162,535	-	33,625,000	-	33,623,851		163,684
301	Debt Service - USDA Fronteras	-	259,000	-	-	259,000	-	-
311	Debt Service - F.M.	-	-	190,000	-	190,000	-	-
315	Debt Service-COP's	42,644	-	-	-	-		42,644
316	Debt Service-COP's Station 5-1	1,009,838	-	700,000	-	763,126	-	946,712
318	Debt Service - Station 6-2	-	-	480,000	-	480,000	-	-
319	Debt Service - Station 7-3	-	-	360,000	-	360,000	-	-
320	Debt Service Parks & Rec	28,251	-	340,000	-	338,600	-	29,651
325	NAW Debt	585,184	-	565,000	-	565,585		584,599
330	Transportation Sys Del	755,800	-	2,381,000	-	2,381,475		755,325
510	Solid Waste	(3,792,749)	8,795,000	-	950,500	7,538,394	688,000	(2,798,643)
520	Port	(6,969,006)	762,913	900,000	-	2,284,999	1,107,150	(6,483,942)
530	MV Susitna	(66,760)	-	814,760	-	748,000		-
600	Revolving Loan Funds	-	-	-	-	-	-	-
	Capital Appropriations:							
***	Areawide Capital Projects	220,000		3,595,720	220,000	3,595,720		-
***	Areawide: MSCVB & Infrastructure			1,150,000		1,150,000		-
***	A/W-Road Program			500,000		500,000		-
***	A/W - Grants			654,000		654,000		-
***	Non-Areawide Capital Projects			286,500		286,500		-
***	Enhanced 911 Capital			1,000,000		1,000,000		-
***	Land Mngmnt Capital Projects							-
***	Fire Service Area Capital Projects			7,731,500		7,731,500		-
***	Road Service Area Capital Projects			5,115,680		5,115,680		-
***	Other Capital Projects							-
***	Solid Waste Capital			875,000		875,000		-
***	Port Projects							
***	Ferry Projects							-
	TOTAL	54,667,041	381,789,169	121,228,807	121,228,807	401,614,342	31,331,899	3,509,969

MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2015 ACTUAL REVENUE SUMMARY

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	91,479,160	561,580	5,267,484	31,290,275	6,690,619	108,685	135,397,803
200	Non-Areawide	3,756,613	1,557	256,856	1,584,688	-	33,071	5,632,785
202	Enhanced 911	-	1,374	2,386,540	99,451	-	-	2,487,365
203	Land Management	-	21,795	56,482	180,401	-	849,873	1,108,551
204	Education-Operating	-	-	-	195,994,873	753,852	(711)	196,748,014
248	Caswell Lakes FSA	282,223	531	-	33,982	-	20,445	337,181
249	West Lakes FSA	2,083,532	2,085	24,735	2,980	-	19,215	2,132,547
250	Wasilla-Lakes FSA	8,188,484	12,762	307,153	606,067	-	67,970	9,182,436
251	Butte FSA	806,634	1,016	-	9,462	-	9,278	826,390
253	Sutton FSA	227,500	282	-	2,060	-	-	229,842
254	Talkeetna FSA	320,821	659	-	4,730	-	7,630	333,840
258	Willow FSA	405,899	497	-	34,587	-	50,917	491,900
259	Gr Palmer Consolidated FSA	1,050,117	4,103	-	-	-	17,950	1,072,170
265	RSA Administration	-	-	-	399,192	-	72	399,264
266	Grid Roller Maintenance	-	72	-	-	-	-	72
270	Midway RSA	1,599,711	400	-	-	-	-	1,600,111
271	Fairview RSA	942,383	477	-	-	-	-	942,860
272	Caswell Lakes RSA	619,713	259	-	-	-	-	619,972
273	South Colony RSA	1,418,594	1,213	-	-	-	-	1,419,807
274	Knik RSA	2,535,224	371	-	-	-	-	2,535,595
275	Lazy Mountain RSA	248,774	239	-	-	-	-	249,013
276	Greater Willow RSA	955,834	200	-	-	-	-	956,034
277	Big Lake RSA	1,273,174	269	-	-	-	-	1,273,443
278	North Colony RSA	174,392	241	-	-	-	-	174,633
279	Bogard RSA	1,574,258	1,003	-	-	-	-	1,575,261
280	Greater Butte RSA	933,047	197	-	-	-	-	933,244
281	Meadow Lakes RSA	1,805,524	68	-	-	-	-	1,805,592
282	Gold Trails RSA	1,690,504	738	-	-	-	-	1,691,242
283	Greater Talkeetna RSA	540,441	400	-	-	-	-	540,841

MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2015 ACTUAL REVENUE SUMMARY

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	222,441	309	-	-	-	-	222,750
285	Alpine RSA	278,632	239	-	-	-	-	278,871
290	Talkeetna Flood Control	17,374	152	-	-	-	-	17,526
291	Garden Terrace Water	948	360	-	-	-	57	1,365
292	Point MacKenzie SA	63,407	996	-	-	-	-	64,403
293	Talkeetna Water & Sewer	-	-	222,417	12,719	-	-	235,136
294	Freedom Hills	-	76	-	-	-	-	76
295	Circle View/Stampede Estates	20,590	149	-	-	-	-	20,739
296	Chase Trail Service Area	470	14	-	-	-	-	484
297	Roads Outside Service Areas	-	1	-	-	-	-	1
300	Debt Service Schools	-	-	-	-	-	41,104,285	41,104,285
315	Debt Service - COP's Station 61	-	34	-	-	-	3	37
325	Debt Service - COP's A/C	-	37	-	-	-	3	40
510	Solid Waste Enterprise Fund	-	-	6,746,490	49,589	-	108,775	6,904,854
520	Port Enterprise Fund	-	-	82,135	724,251			806,386
	TOTALS	125,516,418	616,755	15,350,292	231,029,307	7,444,471	42,397,518	422,354,761

MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2016 AMEDNED REVENUE SUMMARY

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	96,089,970	225,000	5,488,376	26,651,948	3,455,000	24,000	131,934,294
200	Non-Areawide	3,788,510	50	227,946	783,000	-	10,000	4,809,506
202	Enhanced 911	-	1,900	2,300,000	-	-	-	2,301,900
203	Land Management	-	19,000	39,250	-	-	597,000	655,250
204	Education-Operating	-	-	-	193,579,834	6,442,384	7,029,093	207,051,311
248	Caswell Lakes FSA	308,210	500	-	-	-	-	308,710
249	West Lakes FSA	2,208,570	1,500	24,500	-	-	-	2,234,570
250	Central Mat-Su FSA	8,348,110	8,000	225,500	-	-	10,000	8,591,610
251	Butte FSA	851,460	1,000	-	-	-	-	852,460
253	Sutton FSA	242,060	200	-	-	-	-	242,260
254	Talkeetna FSA	348,430	700	-	-	-	-	349,130
258	Willow FSA	795,730	500	-	-	-	-	796,230
259	Gr Palmer Consolidated FSA	1,117,290	4,000	-	-	-	-	1,121,290
266	Grid Roller Maintenance	-	20	-	-	-	-	20
270	Midway RSA	1,577,070	400	-	-	-	-	1,577,470
271	Fairview RSA	1,003,220	500	-	-	-	-	1,003,720
272	Caswell Lakes RSA	628,570	300	-	-	-	-	628,870
273	South Colony RSA	1,408,140	1,000	-	-	-	-	1,409,140
274	Knik RSA	2,548,310	400	-	-	-	-	2,548,710
275	Lazy Mountain RSA	239,210	200	-	-	-	-	239,410
276	Greater Willow RSA	921,900	200	-	-	-	-	922,100
277	Big Lake RSA	1,235,580	300	-	-	-	-	1,235,880
278	North Colony RSA	178,380	250	-	-	-	-	178,630
279	Bogard RSA	1,549,500	900	-	-	-	-	1,550,400
280	Greater Butte RSA	913,480	200	-	-	-	-	913,680
281	Meadow Lakes RSA	1,813,970	75	-	-	-	-	1,814,045
282	Gold Trails RSA	1,655,490	700	-	-	-	-	1,656,190
283	Greater Talkeetna RSA	589,980	300	-	-	-	-	590,280

MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2016 AMEDNED REVENUE SUMMARY

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	220,760	350	-	-	-	-	221,110
285	Alpine RSA	273,110	200	-	-	-	-	273,310
290	Talkeetna Flood Control	18,170	50	-	-	-	-	18,220
292	Point MacKenzie SA	62,100	9\00	-	-	-	-	62,100
293	Talkeetna Water & Sewer	-	-	262,549	-	-	-	262,549
294	Freedom Hills	-	25	-	-	-	-	25
295	Circle View/Stampede Estates	20,800	-	-	-	-	-	20,800
296	Chase Trail Service Area	480	10	-	-	-	-	490
510	Solid Waste Enterprise Fund	-	-	8,120,279	-	-	-	8,120,279
520	Port Enterprise Fund	-	-	52,000	709,463	-	-	761,463
530	MV Susitna Enterprise Funds	-	-	-	-	-	20,000	20,000
	TOTALS	130,956,560	268,730	16,740,400	221,724,245	9,897,384	7,690,093	387,277,412

MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2017 REVENUE SUMMARY

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	99,747,648	300,000	5,912,100	25,513,726	3,155,000	29,000	134,657,474
200	Non-Areawide	3,754,300	500	186,350	783,000	-	70,000	4,794,150
202	Enhanced 911	-	1,500	2,300,000	-	-	-	2,301,500
203	Land Management	-	25,000	969,500	-	-	-	994,500
204	Education-Operating	-	-	-	186,711,074	1,793,363	6,545,240	195,049,677
248	Caswell Lakes FSA	329,990	500	-	-	-	10,000	340,490
249	West Lakes FSA	2,673,170	2,000	-	-	-	5,000	2,680,170
250	Wasilla-Lakes FSA	9,581,120	10,000	150,500	-	-	20,000	9,761,620
251	Butte FSA	878,880	1,000	-	-	-	-	879,880
253	Sutton FSA	250,820	200	-	-	-	-	251,020
254	Talkeetna FSA	351,150	700	-	-	-	1,000	352,850
258	Willow FSA	812,040	500	-	-	-	-	812,540
259	Gr Palmer Consolidated FSA	1,219,670	4,000	-	-	-	-	1,223,670
266	Grid Roller Maintenance	-	-	-	-	-	-	-
270	Midway RSA	1,656,740	400	-	-	-	-	1,657,140
271	Fairview RSA	1,128,940	475	-	-	-	-	1,129,415
272	Caswell Lakes RSA	637,420	250	-	-	-	-	637,670
273	South Colony RSA	1,484,140	1,000	-	-	-	-	1,485,140
274	Knik RSA	2,711,820	370	-	-	-	-	2,712,190
275	Lazy Mountain RSA	247,410	200	-	-	-	-	247,610
276	Greater Willow RSA	924,300	200	-	-	-	-	924,500
277	Big Lake RSA	1,252,330	260	-	-	-	-	1,252,590
278	North Colony RSA	184,310	240	-	-	-	-	184,550
279	Bogard RSA	1,637,970	1,000	-	-	-	-	1,638,970
280	Greater Butte RSA	919,920	200	-	-	-	-	920,120
281	Meadow Lakes RSA	1,835,760	75	-	-	-	-	1,835,835
282	Gold Trails RSA	1,715,930	700	-	-	-	-	1,716,630
283	Greater Talkeetna RSA	603,360	400	-	-	-	-	603,760

MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2017 REVENUE SUMMARY

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	225,220	300	-	-	-	-	225,520
285	Alpine RSA	273,180	240	-	-	-	-	273,420
290	Talkeetna Flood Control	18,530	100	-	-	-	-	18,630
292	Point MacKenzie SA	59,600	1,000	-	-	-	-	60,600
293	Talkeetna Water & Sewer	-	-	325,000	-	-	-	325,000
294	Freedom Hills	-	25	-	-	-	-	25
295	Circle View/Stampede Estates	22,790	-	-	-	-	-	22,790
296	Chase Trail Service Area	600	10	-	-	-	-	610
301	Debt Service - USDA Fronteras	-	-	-	-	-	259,000	259,000
510	Solid Waste Enterprise Fund	-	-	8,795,000	-	-	-	8,795,000
520	Port Enterprise Fund	-	-	53,000	709,913	-	-	762,913
	TOTALS	137,139,058	353,345	18,691,450	213,717,713	4,948,363	6,939,240	381,789,169

FISCAL YEAR 2017 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND & FUNCTION

FUND #	FUNCTION	2014-2015 Actual Expenditures	2015-2016 Revised Budget	2016-2017 Approved
100	Areawide General			
	Assembly	5,793,894	6,601,241	6,122,732
	Mayor	73,612	69,859	83,009
	Information Technology	5,219,675	5,623,811	5,731,206
	Finance	9,103,577	10,044,991	9,614,198
	Planning	4,746,265	4,411,409	4,092,708
	Public Works	2,217,210	2,511,830	2,401,675
	Emergency Services	10,673,951	12,981,889	12,495,844
	Community Development	4,566,759	4,655,766	4,444,448
	Capital Projects	4,570,876	4,238,185	3,856,944
	Total Areawide Expenditures	**46,965,819**	**51,138,981**	**48,842,764**
200	Non-Areawide			
	Assembly	2,532,956	2,491,037	2,549,791
	Information Technology	373,358	261,594	249,263
	Finance	-	2,000	2,000
	Public Works	30,664	63,012	69,186
	Community Development	1,694,604	1,670,654	1,594,515
	Total Non-Areawide Expenditures	**4,631,582**	**4,488,297**	**4,464,755**
202	Enhanced 911	1,265,230	1,441,255	1,301,528
203	Land Management	937,335	1,563,778	1,360,628
245	Fire Fleet Maintenance	-	-	311,961
248	Caswell FSA	224,354	298,026	322,882
249	West Lakes FSA	1,271,116	1,888,457	1,952,128
250	Central Mat-Su FSA	4,425,815	6,978,591	6,763,644
251	Butte FSA	461,000	564,252	611,943
253	Sutton FSA	113,100	148,032	182,855
254	Talkeetna FSA	157,352	305,698	341,714
258	Willow FSA	533,192	415,825	502,206
259	Gr Palmer Consolidated FSA	379,531	484,999	502,897
265	Road Service Areas Admin	2,319,091	2,478,095	2,501,946

FISCAL YEAR 2017 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND & FUNCTION

FUND #	FUNCTION	2014-2015 Actual Expenditures	2015-2016 Revised Budget	2016-2017 Approved
266	RSA Grid Roller Maintenance	15,001	11,000	762
270	Midway RSA	367,998	486,750	565,507
271	Fairview RSA	420,766	525,554	514,733
272	Caswell Lakes RSA	428,399	446,192	458,969
273	South Colony RSA	852,660	840,260	1,028,285
274	Knik RSA	1,197,331	1,258,429	1,274,583
275	Lazy Mountain RSA	132,721	207,326	207,108
276	Greater Willow RSA	511,341	574,726	589,420
277	Big Lake RSA	741,507	887,530	889,379
278	North Colony RSA	107,846	163,879	175,958
279	Bogard RSA	710,779	761,612	873,234
280	Greater Butte RSA	363,388	442,656	464,977
281	Meadow Lakes RSA	735,797	891,289	890,708
282	Gold Trails RSA	841,249	955,329	976,112
283	Greater Talkeetna RSA	466,183	487,388	505,534
284	Trapper Creek RSA	124,039	161,636	172,427
285	Alpine RSA	170,879	251,704	256,201
290	Talkeetna Flood Control	17,825	22,801	22,917
292	Point MacKenzie Service Area	9,026	79,024	82,413
293	Talkeetna Water & Sewer	276,785	323,791	346,339
294	Freedom Hills Road	-	10,000	15,000
295	Circle View/Stampede Estates	252	6,300	5,285
296	Chase Trail Service Area	-	1,750	2,000
297	Roads Outside Service Area	-	94	233
300	Debt Service-Schools	70,908,355	33,598,355	33,623,851
301	Debt Service USDA Fronteras	-	-	259,000
311	Debt Service F.M. - Fire	-	-	190,000
315	Debt Service Station 6-1 COP'S	519,913	518,175	-
316	Debt Service Station 5-1 COP'S	760,276	764,175	763,126
318	Debt Service SCRESTC	-	-	480,000

FISCAL YEAR 2017 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND & FUNCTION

FUND #	FUNCTION	2014-2015 Actual Expenditures	2015-2016 Revised Budget	2016-2017 Approved
319	Debt Service Station 7-3 COPS	-	-	360,000
320	Debt Service Parks & Rec	338,800	344,000	338,600
325	Debt Service - Animal Care COPs	563,255	563,345	565,585
330	Transportation System Debt	2,270,818	2,381,964	2,381,475
	Borough Operating Sub-Total	147,537,706	120,161,320	119,243,572
510	Solid Waste Enterprise	5,768,347	7,323,133	7,538,394
520	Port Enterprise	1,770,395	2,490,609	2,284,999
530	Ferry Enterprise	3,485,853	527,000	748,000
	Enterprise Fund Subtotal	11,024,595	10,340,742	10,571,393
204	Education-Operating	238,445,519	259,731,783	250,890,977
	Education-Operating Sub-Total	238,445,519	259,731,783	250,890,977
	Areawide Capital Projects	4,038,052	3,826,634	3,595,720
	Areawide Road Program	710,000	500,000	500,000
	Areawide-Palmer Block Grant	45,000	40,000	40,000
	Areawide-Wasilla Block Grant	52,500	45,000	45,000
	Areawide-Wasilla Planning Grant	90,000	150,000	100,000
	Areawide-Houston Block Grant	21,000	30,500	21,000
	Areawide Grants/Match	400,000	450,000	348,000
	Areawide MSCVB & Infrastructure	1,100,000	1,100,000	1,150,000
	Areawide Youth Court	50,000	150,000	100,000
	Areawide Other Agencies	-	25,000	-
	Non-Areawide Capital Proj.	481,724	80,000	286,500
	Enhanced 911 Capital	1,000,000	1,000,000	1,000,000
	Land Mangmt Capital Proj.	125,000	100,000	-
	Caswell Lakes FSA	30,200	1,092	80,000
	West Lakes FSA	200,000	606,111	296,000
	Wasilla-Lakes FSA Cap.	1,936,000	2,003,990	6,400,000
	Butte FSA Cap.	126,111	108,000	60,000
	Sutton FSA Cap.	1,111	112,000	-
	Talkeetna FSA Cap.	-	40,000	50,000

FISCAL YEAR 2017 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND & FUNCTION

FUND #	FUNCTION	2014-2015 Actual Expenditures	2015-2016 Revised Budget	2016-2017 Approved
	Willow FSA Cap.	30,200	1,110	80,000
	Gr Palmer FSA Cap.	150,000	140,000	765,500
	Admin RSA Cap.	307,000	75,000	181,600
	Midway RSA Cap.	1,012,500	1,044,500	851,880
	Fairview RSA Cap.	321,452	169,533	437,550
	Caswell Lakes RSA Cap.	92,100	42,200	46,970
	South Colony RSA Cap.	542,150	448,920	248,490
	Knik RSA Cap.	945,150	928,510	980,790
	Lazy Mountain RSA Cap.	42,150	45,375	15,240
	Greater Willow RSA Cap.	269,450	248,900	191,890
	Big Lake RSA Cap.	337,150	173,930	166,080
	North Colony RSA Cap.	7,000	10,000	-
	Bogard RSA Cap.	582,300	646,310	526,080
	Greater Butte RSA Cap.	422,250	319,280	318,440
	Meadow Lakes RSA Cap.	792,300	620,750	660,510
	Gold Trails RSA Cap.	613,750	285,881	476,010
	Greater Talkeetna RSA Cap.	-	-	-
	Trapper Creek RSA Cap.	87,100	18,690	14,150
	Alpine RSA Cap.	57,380	-	-
	Talkeetna Water & Sewer S.A. Cap.	-	-	-
	Chase Trail S.S.A Cap	-	-	-
	Solid Waste Capital	213,233	2,189,423	875,000
	Port Capital	-	-	-
	Borough/Other Capital Sub-Total	17,231,313	17,776,639	20,908,400
	GRAND TOTALS	**414,239,133**	**408,010,484**	**401,614,342**

MATANUSKA-SUSITNA BOROUGH

PERSONNEL COMPARISON BY DEPARTMENT

		FUND	2014	2015	2016	APPROVED 2017	INC/(DEC)
Mayor & Assembly:	Areawide Fund	100	25.90	24.90	25.10	24.95	(0.15)
	Non-Areawide Fund	200	13.85	13.85	12.85	12.55	(0.30)
			39.75	38.75	37.95	37.50	(0.45)
Information Technology:	Areawide Fund	100	20.50	20.50	20.75	20.75	0.00
	Non-Areawide Fund	200	1.00	1.00	1.00	1.00	0.00
			21.50	21.50	21.75	21.75	0.00
Finance:	Areawide Fund	100	58.00	52.00	52.00	52.00	0.00
			58.00	52.00	52.00	52.00	0.00
Planning & Land Use:	Areawide Fund	100	26.20	26.20	26.20	26.20	0.00
			26.20	26.20	26.20	26.20	0.00
Comm. Development:	Areawide Fund	100	23.95	22.75	22.35	22.35	0.00
	Non-Areawide Fund	200	8.14	8.14	8.14	8.14	0.00
	Land Management	203	2.15	4.55	4.95	4.95	0.00
			34.24	35.44	35.44	35.44	0.00
Emergency Services:	Areawide Fund	100	27.57	34.89	42.99	40.75	(2.24)
	Enhanced 911	202	1.50	1.50	1.50	1.50	0.00
	Fire Service Areas	24X - 25X	19.78	23.46	26.36	28.25	1.89
			48.85	59.85	70.85	70.50	(0.35)
Public Works:	Areawide Fund	100	28.03	10.98	11.50	11.52	0.03
	Non-Areawide Fund	200	0.10	0.10	0.31	0.31	0.00
	Road & Other S.A.	2XX	10.98	11.88	13.88	14.70	0.83
	Solid Waste	510	14.90	15.60	15.87	15.92	0.05
			54.01	38.56	41.55	42.45	0.90
Capital Projects	Areawide Fund	100	0.00	24.45	24.45	23.55	(0.90)
			0.00	24.45	24.45	23.55	(0.90)
Port:		520	2.20	2.20	2.00	2.00	0.00
			2.20	2.20	2.00	2.00	0.00
TOTAL OPERATING FTE			**284.75**	**298.95**	**312.19**	**311.38**	**(0.80)**
PROJECT FTE			**4.00**	**4.00**	**2.00**	**1.00**	**(1.00)**
GRAND TOTAL			**288.75**	**302.95**	**314.19**	**312.38**	**(1.80)**

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

DEPARTMENT	DIVISION		2014	2015	2016	APPROVED 2017	INC/(DEC)
FUND 100							
MAYOR:	Borough Clerk	100-103	3.65	3.65	3.65	3.65	0.00
ASSEMBLY:	Elections	100-105	1.85	1.85	1.85	1.85	0.00
	Records Management	100-106	2.50	2.50	2.50	2.50	0.00
	Administration	100-110	7.90	6.90	7.10	6.95	(0.15)
	Law	100-111	6.00	6.00	6.00	6.00	0.00
	Human Resources	100-115	4.00	4.00	4.00	4.00	0.00
TOTAL - ASSEMBLY & MAYOR			**25.90**	**24.90**	**25.10**	**24.95**	**(0.15)**
INFORMATION	GIS	115-116	6.00	6.00	6.00	6.00	0.00
TECHNOLOGY:	Information Technology Administration	115-117	2.50	2.50	2.75	2.75	0.00
	Information Technology	115-121	12.00	12.00	12.00	12.00	0.00
TOTAL - INFORMATION TECHNOLOGY			**20.50**	**20.50**	**20.75**	**20.75**	**0.00**
FINANCE:	Finance-Administration	120-120	2.00	3.00	3.00	3.00	0.00
	Revenue/Budget	120-119	11.00	12.00	12.00	12.00	0.00
	Accounting	120-125	17.00	15.00	15.00	15.00	0.00
	Purchasing	120-128	7.00	0.00	0.00	0.00	0.00
	Assessments	120-140	21.00	22.00	22.00	22.00	0.00
TOTAL - FINANCE			**58.00**	**52.00**	**52.00**	**52.00**	**0.00**
PLANNING AND	Planning	130-130	6.20	6.20	6.20	8.20	2.00
LAND USE:	Platting	130-131	6.00	6.00	6.00	6.00	0.00
	Cultural Resources	130-132	1.00	1.00	1.00	0.00	(1.00)
	Planning-Administration	130-133	2.00	2.00	2.00	2.00	0.00
	Environmental	130-137	1.00	1.00	1.00	0.00	(1.00)
	Development Services	130-139	10.00	10.00	10.00	10.00	0.00
TOTAL - PLANNING			**26.20**	**26.20**	**26.20**	**26.20**	**0.00**
PUBLIC WORKS:	Public Works-Administration	150-150	2.20	0.60	0.70	0.70	0.00
	Facility Maintenance	150-151	9.53	9.53	9.58	9.63	0.05
	Operations	150-155	0.75	0.75	0.70	0.73	0.03
	Community Clean-up	150-158	0.10	0.10	0.52	0.47	(0.05)
	Project Management / Engineering	150-159	10.60	0.00	0.00	0.00	0.00
	Transportation	150-251	4.85	0.00	0.00	0.00	0.00
TOTAL - PUBLIC WORKS			**28.03**	**10.98**	**11.50**	**11.52**	**0.03**
EMERGENCY	Telecommunications	100-126	0.50	0.50	0.50	0.50	0.00
SERVICES:	Public Safety-Administration	160-300	11.76	12.00	12.10	9.83	(2.27)
	Fleet Maintenance - Areawide	160-310	1.74	1.06	1.06	1.00	(0.06)
	Rescue	160-330	0.21	0.37	0.37	0.21	(0.16)
	Ambulance Operations	166-334	0.00	0.00	28.96	28.21	(0.75)
	Ambulance - Rural	160-335	1.06	1.36	0.00	0.00	0.00
	Ambulance - Core	160-336	12.30	19.60	0.00	0.00	0.00
	Emergency Management	160-380	0.00	0.00	0.00	1.00	1.00
TOTAL - EMERGENCY SERVICES			**27.57**	**34.89**	**42.99**	**40.75**	**(2.24)**
COMMUNITY	Brett Memorial Ice Arena	170-124	4.00	4.00	4.00	4.00	0.00
DEVELOPMENT:	Recreational Services	170-129	1.85	1.85	1.85	1.85	0.00
	Community Pools	170-136	10.30	9.50	9.50	9.50	0.00
	Outdoor Recreation	170-142	1.00	1.00	1.00	1.00	0.00
	Administration	170-145	3.90	3.50	4.00	4.00	0.00
	Trails Maintenance	170-147	1.00	1.00	1.00	1.00	0.00
	Trails	170-148	0.90	0.90	0.00	0.00	0.00
	Nothern Region Outdoor Recreation	170-149	1.00	1.00	1.00	1.00	0.00
TOTAL - COMMUNITY DEVELOPMENT			**23.95**	**22.75**	**22.35**	**22.35**	**0.00**
CAPITAL PROJECTS	Capital Projects - Administration	180-180	0.00	2.00	2.00	2.00	0.00
	Project Management	180-181	0.00	7.00	6.00	6.00	0.00
	Pre-Design & Engineering	180-182	0.00	8.45	9.45	8.55	(0.90)
	Purchasing	180-183	0.00	7.00	7.00	7.00	0.00
TOTAL - COMMUNITY DEVELOPMENT			**0.00**	**24.45**	**24.45**	**23.55**	**(0.90)**
TOTAL PERSONNEL - FUND 100			**210.15**	**216.67**	**225.34**	**222.07**	**-3.27**

DEPARTMENT	DIVISION		2014	2015	2016	APPROVED 2017	INC/(DEC)
FUND 200							
Assembly:	Economic Development	100-114	2.00	2.00	1.00	0.50	(0.50)
	Animal Care	100-606	11.85	11.85	11.85	12.05	0.20
TOTAL - ASSEMBLY & MAYOR			**13.85**	**13.85**	**12.85**	**12.55**	**(0.30)**
Information Technology	Information Technology	115-121	1.00	1.00	1.00	1.00	0.00
TOTAL - INFORMATION TECHNOLOGY			**1.00**	**1.00**	**1.00**	**1.00**	**0.00**
Community Development:	Sutton Library	170-503	1.75	1.75	1.75	1.75	0.00
	Talkeetna Library	170-504	1.88	1.88	1.88	1.88	0.00
	Trapper Creek Library	170-505	0.75	0.75	0.75	0.75	0.00
	Willow Library	170-507	1.88	1.88	1.88	1.88	0.00
	Big Lake Library	170-508	1.88	1.88	1.88	1.88	0.00
TOTAL - COMMUNITY DEVELOPMENT			**8.14**	**8.14**	**8.14**	**8.14**	**0.00**
Public Works	Vehicle Removal Program	150-415	0.10	0.10	0.31	0.31	0.00
TOTAL - PUBLIC WORKS			**0.10**	**0.10**	**0.31**	**0.31**	**0.00**
TOTAL PERSONNEL - FUND 200			**23.09**	**23.09**	**22.30**	**22.00**	**(0.30)**
FUND 202							
Emergency Services:	Enhanced 911	115.121	1.50	1.50	1.50	1.50	0.00
TOTAL PERSONNEL - FUND 202			**1.50**	**1.50**	**1.50**	**1.50**	**0.00**
FUND 203							
Community Development:	Land Management Division	170-141	1.55	3.55	3.95	3.95	0.00
	Administration	170-145	0.60	1.00	1.00	1.00	0.00
TOTAL - COMMUNITY DEVELOPMENT			**2.15**	**4.55**	**4.95**	**4.95**	**0.00**
TOTAL PERSONNEL - FUND 203			**2.15**	**4.55**	**4.95**	**4.95**	**0.00**
FIRE SERVICE AREAS							
Emergency Services:	Fleet Maintenance - Fire	245-000	0.00	0.00	0.00	2.00	2.00
	Caswell Fire Service Area	248-000	0.54	0.56	0.56	0.59	0.03
	West Lakes Fire Service Area	249-000	3.20	2.94	4.94	5.27	0.33
	Wasilla-Lakes Fire Service Area	250-000	15.22	19.08	19.98	19.33	(0.65)
	Butte Fire Service Area	251-000	0.16	0.18	0.18	0.20	0.02
	Sutton Fire Service Area	253-000	0.04	0.04	0.04	0.11	0.07
	Talkeetna Fire Service Area	254-000	0.08	0.09	0.09	0.15	0.06
	Willow Fire Service Area	258-000	0.54	0.57	0.57	0.60	0.03
	Greater Palmer Fire Service Area	259-000	0.00	0.00	0.00	0.00	0.00
TOTAL - EMERGENCY SERVICES			**19.78**	**23.46**	**26.36**	**28.25**	**1.89**
TOTAL PERSONNEL - FIRE SERVICE AREAS			**19.78**	**23.46**	**26.36**	**28.25**	**1.89**
OTHER FUNDS							
Public Works:	Talkeetna Sewer/Water Svc. Area	293-000	1.03	1.03	1.03	1.05	0.03
	Road Service Areas-Admin	265-000	9.95	10.85	12.85	13.65	0.80
TOTAL - PUBLIC WORKS			**10.98**	**11.88**	**13.88**	**14.70**	**0.83**
TOTAL PERSONNEL - OTHER FUNDS			**10.98**	**11.88**	**13.88**	**14.70**	**0.83**
FUND 510							
Public Works:	Sanitary Landfills -- Central	150-401	4.95	5.65	5.55	6.60	1.05
	Sanitary Landfills -- Transfer Sites	150-402	7.35	7.35	7.72	6.35	(1.37)
	Hazardous Waste	150-416	2.60	2.60	2.60	2.60	0.00
	Recycling	150-417	0.00	0.00	0.00	0.37	0.37
TOTAL - SOLID WASTE ENTERPRISE FUND			**14.90**	**15.60**	**15.87**	**15.92**	**0.05**
FUND 520							
	Port	100-112	2.20	2.20	2.00	2.00	0.00
TOTAL - PORT ENTERPRISE FUND			**2.20**	**2.20**	**2.00**	**2.00**	**0.00**
TOTAL PERSONNEL - ENTERPRISE FUNDS			**17.10**	**17.80**	**17.87**	**17.92**	**0.05**

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY FUND
PROJECT FUNDED EMPLOYEES

FUND	Project		2014	2015	2016	APPROVED 2017	INC/(DEC)
FUND 480							
	Spruce Bark Beetle Kill		2.00	2.00	0.00	0.00	0.00
	CERT		1.00	1.00	0.00	0.00	0.00
	SAFER		0.00	0.00	1.00	1.00	0.00
	Cultural Resources - Kabata		1.00	1.00	1.00	0.00	(1.00)
TOTAL PERSONNEL - FUND 480			**4.00**	**4.00**	**2.00**	**1.00**	**(1.00)**
TOTAL PERSONNEL - PROJECT FUNDED			**4.00**	**4.00**	**2.00**	**1.00**	**-1.00**

GENERAL FUND

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

RECONCILIATION OF FUND BALANCE: 100 **GENERAL FUND**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	140,560,515	133,718,584	135,653,672
TOTAL EXPENDITURES	141,028,174	148,029,967	149,216,586

Fund balance 6/30/2015			57,942,399
2016 fiscal year revenues and transfers	133,718,584		
2016 fiscal year expenditures and transfers	(148,029,967)		
Ordinance 2015-148	(850,000)		
GASB 31 adjustment	(142,919)		
Ordinance 2016-103	13,140		
Estimated Adjustment to Fund Balance		(15,291,162)	
Estimated total fund balance 6/30/2016			42,651,237
Fiscal Year 2017 operations:			
Estimated operating revenues	134,657,474		
Recoveries/Other	996,198		
Transfers In			
Estimated operating expenditures	(48,842,764)		
Grants/Pass Through	(1,456,000)		
Transfers out:			
Education operating	(55,841,300)		
Education debt service	(33,625,000)		
Parks & Recreation debt service	(340,000)		
Certificates of Participation	(461,600)		
Transportation system debt service	(2,381,000)		
Port Enterprise Fund	(900,000)		
MV Susitna Enterprise Fund	(814,760)		
Capital projects	(3,943,720)		
Dust Control program	(500,000)		
FSA's (Ambulance Bld Rental)	(110,442)		
Estimated FY2017 adjustment to fund balance		(13,562,914)	
Appropriated reservations and required adjustments to fund balance:			
Reserve for Minimum Fund Balance	(25,000,000)		
Reserve for Self Insurance	(150,000)		
Reserve for Compensated Absences	(250,000)		
Reserve for Assembly Project	(57,217)		
Reserve for Major Repairs and Renovations	(29,248)		
Reserve for Capital	(500,000)		
Reserve for Emergency Response	(1,200,000)		
Reserve for School Site Acquisitions	(200,000)		
Reserve for match for Paving Projects and Calcium Chloride	(1,625,073)		
Adjustment to fund balance for Reserves		(29,011,538)	
Estimated unassigned fund balance 6/30/2017			76,785

REVENUE SUMMARY: FUND 100 **AREAWIDE**

CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
PROPERTY TAXES	82,812,933	87,566,870	90,783,648
EXCISE TAXES	7,548,977	7,418,100	7,809,000
FEDERAL PAYMENTS	6,690,619	3,455,000	3,155,000
STATE GRANTS & SHARED REVENUES	31,290,275	26,651,948	25,513,726
FEES	5,267,484	5,488,376	5,912,100
TRANSIENT ACCOMMODATIONS TAX	1,117,250	1,105,000	1,155,000
INTEREST EARNINGS	561,580	225,000	300,000
RECOVERIES & TRANSFERS	5,162,712	1,784,290	996,198
OTHER	108,685	24,000	29,000
TOTAL REVENUES	140,560,515	133,718,584	135,653,672

REVENUE DETAIL: FUND 100 — AREAWIDE

ACCOUNT	CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	76,282,887	81,103,700	85,556,600
311 101	Real Prop-Scit/Dvet/Farm	-	-	-
311 102	Real Prop Taxes - Delinquent	2,453,426	2,500,000	2,300,000
311 200	Personal Property Taxes	510,817	504,900	539,300
311 202	Personal Prop Taxes - Delinquent	766	-	-
311 300	Aircraft Registration	-	-	-
311 302	Aircraft Registration - Delinquent	225	-	-
311 400	Penalty & Interest on Delinquent Taxes	1,045,824	800,000	950,000
311 500	Vehicle Tax/State Collected	2,518,988	2,658,270	1,437,748
	Total 311	82,812,933	87,566,870	90,783,648
	EXCISE TAXES:			
315 100	Tobacco Tax	7,539,927	7,400,000	7,800,000
315 200	Excise License	9,050	9,000	9,000
315 300	Penalty & Interest on Excise Taxes	-	9,100	-
	Total 315	7,548,977	7,418,100	7,809,000
	FEDERAL PAYMENTS:			
331 000	Federal Grants	72,005	55,000	55,000
333 000	Federal PILT	6,599,727	3,400,000	3,100,000
333 100	National Forestry Rec.	18,887	-	-
	Total 33X	6,690,619	3,455,000	3,155,000
	STATE SHARED REVENUE:			
335 350	State Shared Revenue Areawide	4,172,026	3,900,000	2,745,000
335 900	Miscellaneous State Revenue	112	0	0
	Total 335	4,172,138	3,900,000	2,745,000
	OTHER STATE REVENUE:			
337 100	School Debt Service Reimbursement	20,053,341	22,751,948	22,768,726
337 800	State PERS Releif	7,064,796	-	-
	Total 337	27,118,137	22,751,948	22,768,726
	PILT			
338 100	Miscellaneous PILT	11,745	9,000	9,000
	Total 338	11,745	9,000	9,000

REVENUE DETAIL: FUND 100 — AREAWIDE

ACCOUNT	CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
	GENERAL GOVERNMENT:			
341 000	Various Fees	286,537	351,322	336,100
341 920	LID Fees	39,223	-	-
341 940	Foreclosure Fees	142,540	97,000	100,000
341 980	Liquor License Fees	0	1,500	1,500
341 990	Business License Fees	239,350	240,000	250,000
	Total 341	707,650	689,822	687,600
	OTHER GENERAL GOVERNMENT:			
342 000	Ambulance EMS Fees	3,358,628	3,651,007	4,004,000
343 000	Park & Rec Fees	153,201	114,850	130,500
346 000	Brett Memorial Ice Arena Fees	444,802	447,697	480,000
347 000	Community Pool Fees	603,203	585,000	610,000
	Total 34X	4,559,834	4,798,554	5,224,500
	TRANSIENT ACCOMMODATION TAX:			
348 100	Transient Accommodation Tax	1,114,553	1,100,000	1,150,000
348 200	Penalty & Interest	2,697	5,000	5,000
	Total 348	1,117,250	1,105,000	1,155,000
	INTEREST EARNINGS:			
361 100	Interest on Investments	561,580	225,000	300,000
	Total 361	561,580	225,000	300,000
	TRANSFERS FROM OTHER FUNDS:			
367 400	Capital Projects	3,428,770	10,000	-
367 510	Revolving Loan	353	50	0
	Total 367	3,429,123	10,050	0
	RECOVERY OF WAGES & FRINGES			
368 XXX	Service Areas and Other Projects	115,440	157,500	135,500
368 130	School - Projects	373,315	450,000	100,000
368 150	Borough - Projects	52,145	60,000	60,000
368 210	Land Management Fund	45,500	47,500	49,500
368 220	Service Area Funds	1,060,689	971,240	561,698
368 230	Nonareawide Fund	86,500	88,000	89,500
	Total 368	1,733,589	1,774,240	996,198
	MISCELLANEOUS			
3xx xxx	Other Revenue Sources	96,940	15,000	20,000
	TOTAL REVENUES	140,560,515	133,718,584	135,653,672

311 000 GENERAL PROPERTY TAXES

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $9,795,513,890 for areawide purposes. A mill rate of 9.984 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	8,842,607,720	88,284,500	0	2,727,900	85,556,600
Sr Cit/Vets	829,448,790	8,281,200	8,281,200	0	0
Farm	67,718,900	0	0	0	0
Personal	55,738,480	556,400	0	17,100	539,300
Total	9,795,513,890	97,122,100	8,281,200	2,745,000	86,095,900

311 100	Real Property Taxes-Current	85,556,600
311 102	Real Property Taxes-Delinquent	2,300,000
311 200	Personal Property Taxes-Current	539,300

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

Penalty on Delinquent Accounts:

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

Interest: Simple interest at 2% above prime

Collection of penalty and interest charges in fiscal year 2017 is estimated at $950,000.

311 500 VEHICLE TAX/STATE COLLECTED: The State Department of Motor Vehicles collects registration tax at time of registration. Receipts of $1,437,748 are estimated for fiscal year 2017. Of that amount, $500,000 will be transferred to the road dust control program and the balance is being appropriated to a reserve for match for paving projects and calcium chloride.

315 XXX EXCISE TAX

315 100 A tax is collected on any cigarettes or tobacco products acquired within or brought into the borough. Receipts of $7,800,000 are estimated for fiscal year 2017.

315 200 A license is required to purchase cigarettes or any other tobacco products within the borough. Receipts of $9,000 are estimated for fiscal year 2017.

33X 000 FEDERAL PAYMENTS

331 000 Federal grants in fiscal year 2017 are expected to be at least $55,000.

333 000 Federal payment-in-lieu-of-taxes is computed on approximately 1,910,000 acres of federal land within the borough, times a dollar amount per acre, modified by a maximum revenue allowed per capita. Payment of this revenue is subject to an annual federal appropriation but is estimated at $3,100,000 for fiscal year 2017.

335 XXX STATE REVENUE

335 350 State shared revenues in the amount of $2,745,000 is projected for fiscal year 2017.

337 000 OTHER STATE REVENUE

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

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

Debt Service Reimbursement

2006 Series A	$1,098,519 @ 70%	768,963
2006 Series B	$1,034,550 @ 60%	620,730
2007 Series A	$5,266,350 @ 64.0076%	3,370,864
2009 Series A	$1,499,025 @ 70%	1,049,318
2011 Series A	$2,611,163 @ 70%	1,827,814
2012 Series A	$6,953,094 @ 70%	4,867,166
2012 Series B	$2,736,200 @ 63.2902%	1,731,746
2013 Series A	$1,040,650 @ 70%	728,455
2014 Series B	$2,245,750 @ 70%	1,572,025
2015 Series A	$4,810,450 @ 66.5629%	3,201,975
2015 Series B	$4,328,100 @ 70%	3,029,670
	Total Reimbursement	$22,768,726

338 000 PILOT

338-100 Payment in lieu of taxes from miscellaneous sources is estimated to be $9,000 in fiscal year 2017.

341 000 GENERAL GOVERNMENT

341-xxx These accounts include fees collected for rental of the borough gym, plan specifications, utility permit fees, other permit fees, NSF and attorney fees, zoning and subdivision fees, foreclosure fees, computer report fees, Clerk's office fees, LID fees, business license fees, real estate transfer fees and other miscellaneous fees. The total fees are estimated to be $687,600 for fiscal year 2017.

342 000 EMERGENCY SERVICES

342-xxx $4,004,000 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2017.

343 000 PARKS & RECREATION FEES

343-xxx During fiscal year 2017 it is estimated that $45,000 is projected to be collected in fees from Matanuska River Park, $500 from Deshka Park and $7,000 from Christensen Lake Park. Also, an additional $78,000 is budgeted for other park related fees.

346 000 ICE ARENA FEES

Including rentals, concessions, skating, lessons, etc., $480,000 is estimated to be generated from the ice arena operation.

347 000 COMMUNITY POOLS

Estimated revenues of $610,000 from concessions, swimming, lessons, etc., is expected to be generated from the pool operations.

348 000 TRANSIENT ACCOMMODATIONS TAX

It is estimated that $1,150,000 will be received in fiscal year 2017 from bed taxes collected. Additionally, $5,000 in late payment penalties are expected to be received.

361 000 INTEREST EARNINGS

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

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

It is estimated that the general fund will recover a total of $996,198 from these sources.

3xx xxx OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2017 are projected to equal $20,000.

EXPENDITURE DETAIL: FUND 100 AREAWIDE

Division	Division Name	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
000	Non Departmental	93,996,355	96,824,986	100,263,380
101	Assembly	397,975	441,877	440,227
102	Assembly Reserve	-	40,000	30,000
103	Borough Clerk	675,269	586,854	532,821
105	Elections	455,342	514,564	405,809
106	Records Management	555,567	477,788	446,575
110	Administration	1,596,187	1,859,056	1,811,665
115	Human Resources	535,972	811,823	726,463
111	Law	1,575,038	1,824,729	1,684,622
116	GIS	1,057,509	1,087,216	991,379
117	Information Technology Admin	320,981	453,663	407,186
121	Information Technology	2,250,882	2,396,373	1,808,695
122	Maintenance & Licensing	1,590,303	1,686,559	2,523,946
604	Labor Relations Board	-	5,550	5,550
609	Board of Adjustments & Appeals	1,044	5,600	5,600
612	Bid Review Committee	1,500	33,400	33,400
104	Mayor	73,612	69,859	83,009
113	Common Contractual	1,117,940	1,856,000	2,014,500
119	Revenue and Budget	1,897,324	1,821,664	1,700,865
120	Finance Admin	758,299	1,141,140	1,128,477
125	Accounting	2,179,641	1,996,438	1,820,107
140	Assessment	3,150,373	3,229,749	2,950,249
130	Planning	823,938	972,452	1,316,977
131	Platting	955,335	849,655	756,149
132	Cultural Resources	265,771	227,200	-
133	Planning Admin	450,564	478,494	477,086
137	Environmental	273,136	246,139	-
139	Development Services	1,977,521	1,637,469	1,542,496
150	Public Works Admin	106,141	207,591	165,783

EXPENDITURE DETAIL: FUND 100 AREAWIDE

Division	Division Name	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
151	Facility Maintenance	1,897,509	2,080,246	1,973,052
155	Operations	153,136	128,646	121,628
158	Community Clean Up	60,424	95,347	141,212
126	Telecommunication	698,093	882,591	813,939
300	Emergency Services	2,501,272	2,437,668	2,083,220
301	Emergency Medical Service Board	-	950	625
310	Fleet Maintenance	296,922	335,865	241,415
330	Rescue Units	740,750	778,250	1,004,252
334	Ambulance Operations	-	8,331,941	7,993,159
335	Rural Ambulance	1,512,066	-	-
336	Ambulance-Core	4,894,235	-	-
350	Emergency Services	63,107	127,296	132,119
351	Emergency Services Station	26,293	138,083	114,684
360	Local Emerg. Planning Board	7,213	15,245	10,000
380	Emergency Management	-	-	212,873
123	Outdoor Ice Rinks	-	2,700	3,100
124	Brett Memorial Ice Arena	971,833	885,793	873,437
129	Recreational Services	296,639	329,283	306,139
136	Community Pools	1,500,707	1,582,020	1,523,102
142	Parks & Recreation	500,989	474,005	471,374
145	Community Development Admin	682,384	796,160	739,385
146	Community Enrichment	21,311	26,160	27,500
147	Recreation Infrastructure	211,341	375,773	324,353
148	Trails Management	184,579	-	-
149	Northern Region	196,976	183,872	176,058
180	Capital Projects Admin	547,764	528,328	474,214
181	Project Management	1,527,468	1,134,043	1,001,022
182	Pre-Design & Engineering	1,496,964	1,659,656	1,484,018
183	Purchasing	998,680	916,158	897,690

EXPENDITURE DETAIL: FUND 100 AREAWIDE

Division	Division Name	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
	FUND 100 TOTAL	141,028,174	148,029,967	149,216,586

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
RE11-General Property Taxes				
311.100	Real Property	76,282,887	81,103,700	85,556,600
311.102	Real Property-Delinquent	2,453,426	2,500,000	2,300,000
311.200	Personal Property	510,817	504,900	539,300
311.202	Personal Property-Delinq	766	0	0
311.302	Aircraft Reg-Delinquent	225	0	0
311.400	Penalty & Interest	1,045,824	800,000	950,000
311.500	Vehicle Tax State Collec	2,518,988	2,658,270	1,437,748
Total	**General Property Taxes**	**82,812,933**	**87,566,870**	**90,783,648**
RE15-Excise Taxes				
315.100	Tobacco Excise Tax	7,539,927	7,400,000	7,800,000
315.200	Excise License	9,050	9,000	9,000
315.300	Penalty and Interest	0	9,100	0
Total	**Excise Taxes**	**7,548,977**	**7,418,100**	**7,809,000**
RE31-Federal Grants				
331.000	Federal Grants	72,005	55,000	55,000
Total	**Federal Grants**	**72,005**	**55,000**	**55,000**
RE33-Federal Pilot				
333.000	Federal Pilot	6,599,727	3,400,000	3,100,000
333.100	National Forest Income	18,887	0	0
Total	**Federal Pilot**	**6,618,614**	**3,400,000**	**3,100,000**
RE35-State Shared Revenue				
335.350	State Shared A/W	4,172,026	3,900,000	2,745,000
335.900	Misc. State Revenue	112	0	0
Total	**State Shared Revenue**	**4,172,138**	**3,900,000**	**2,745,000**
RE37-Other State Revenue				
337.100	Debt Service Reimb	20,053,341	22,751,948	22,768,726
337.800	State PERS Relief	7,064,796	0	0
Total	**Other State Revenue**	**27,118,137**	**22,751,948**	**22,768,726**
RE38-Other Pilot Revenue				
338.100	Miscellaneous Pilot	11,745	9,000	9,000
Total	**Other Pilot Revenue**	**11,745**	**9,000**	**9,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
RE41-General Government				
341.100	Nsf & Atty Fees	3,945	2,500	2,000
341.200	Recording Fees	939	3,000	1,000
341.210	Borough Gym Fees	22,468	18,000	20,000
341.230	Computer Pub Access Fees	50	0	0
341.300	Planning Recording Fees	300	200	200
341.350	Land Use & Zoning Permits	13,425	36,625	20,000
341.351	Mandatory LUP	80	5,000	100
341.352	Liquor License Referral	9,000	7,000	8,000
341.354	Talkeetna CUP	500	500	500
341.355	Sutton CUP	5,400	2,000	5,000
341.357	Core Area CUP	0	2,000	2,000
341.359	Multi-Family LUP	1,250	0	1,000
341.360	Special Events Fee	750	1,775	1,000
341.400	Subdivision Fees	99,572	125,355	125,000
341.500	Clerk'S Office Fees	20	100	100
341.550	Candidate Filing Fees	125	300	300
341.600	Historical Fees	90	500	100
341.700	Eng. Inspection Fees	21,107	9,000	10,000
341.720	Utility Permit App Fee	55,377	68,517	70,000
341.740	Rght Of Way Prmit App Fee	23,182	42,500	43,000
341.750	Plans/Specs	1,080	650	1,000
341.900	Miscellaneous Fees	27,270	25,000	25,000
341.905	Sale of Maps	377	500	500
341.906	Sale-Query,Subd Index&Oth	230	300	300
341.920	Lid Fee'S	39,223	0	0
341.940	Foreclosure Fees	140,294	95,000	100,000
341.945	Foreclosure Sale Fees	2,246	2,000	0
341.980	Liquor License Fees	0	1,500	1,500
341.990	Business License Fee	239,350	240,000	250,000
Total	**General Government**	**707,650**	**689,822**	**687,600**
RE42-Public Safety				
342.000	Ambulance Fees	0	3,647,007	4,000,000
342.010	Amb Dist #1 (C)	2,906,687	0	0
342.095	Amb Dist (Rural)	443,513	0	0
342.100	EMS Rescue	6,330	3,000	3,000
342.500	Ems-General Fees	1,233	0	0
342.600	Ems - Donations	865	1,000	1,000
Total	**Public Safety**	**3,358,628**	**3,651,007**	**4,004,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
RE43-Parks & Recreation Fees				
343.320	Park Fees-Palmer	48,282	40,000	45,000
343.360	Park Fees-Deshka Park	170	500	500
343.365	Park fees-Talkeetna	7,329	5,000	7,000
343.400	Trailhead Parking Fees	82,397	55,000	60,000
343.500	Goverment Peak Rec Area Fees	8,318	4,000	10,000
343.700	Boat Launch Fees	2,650	2,500	3,000
343.800	Alcantra Usage Fees	3,885	4,000	4,500
343.900	Miscellaneous	170	3,850	500
Total	**Parks & Recreation Fees**	**153,201**	**114,850**	**130,500**
RE46-Ice Arena Fees				
346.000	Ice Arena Fees	(80)	0	0
346.100	Ice Arena Fees	444,882	447,697	480,000
Total	**Ice Arena Fees**	**444,802**	**447,697**	**480,000**
RE47-Community Pool Revenues				
347.000	Community Pool Revenues	144	0	0
347.100	Palmer Pool Revenues	290,457	285,000	300,000
347.200	Wasilla Pool Revenues	312,602	300,000	310,000
Total	**Community Pool Revenues**	**603,203**	**585,000**	**610,000**
RE48-Transient Accommodation Tax				
348.100	Bed Tax Revenues	1,114,553	1,100,000	1,150,000
348.200	Penalty & Interest	2,697	5,000	5,000
Total	**Transient Accommodation Tax**	**1,117,250**	**1,105,000**	**1,155,000**
RE61-Interest Earnings				
361.100	Interest On Investments	561,580	225,000	300,000
Total	**Interest Earnings**	**561,580**	**225,000**	**300,000**
RE67-Transfer From Other Funds				
367.400	Capital Projects	3,428,770	10,000	0
367.510	Revolving Loan	353	50	0
Total	**Transfer From Other Funds**	**3,429,123**	**10,050**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 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	23,860	55,000	40,000
368.130	Schools- Fund 400	373,315	450,000	100,000
368.150	Boro/415/425/430/435/440	52,145	60,000	60,000
368.210	Land Management	45,500	47,500	49,500
368.220	Service Areas	1,060,689	971,240	561,698
368.230	Non-Areawide	86,500	88,000	89,500
368.240	Solid Waste Fund	51,079	72,500	75,500
368.300	Grant Projects- Fund 480	40,501	30,000	20,000
Total	**Recovery Wage,Fringe,Exp**	**1,733,589**	**1,774,240**	**996,198**
RE69-Other Revenue Sources				
369.100	Miscellaneous	49,728	10,000	10,000
369.300	Insurance Claim Proceeds	20,360	0	0
369.310	Insurance Premium Comm.	11,508	0	0
369.400	Legal Settlement Proceeds	8	0	0
369.700	Credit Card Discounts	(7,992)	0	0
Total	**Other Revenue Sources**	**73,612**	**10,000**	**10,000**
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	23,328	5,000	10,000
Total	**Proceeds Of Gfs Disposal**	**23,328**	**5,000**	**10,000**
Division Total:	**Non-Departmental**	**140,560,515**	**$133,718,584**	**$135,653,672**
Department Total:	**Non-Departmental**	**140,560,515**	**$133,718,584**	**$135,653,672**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX45-Operating Fund Transfers				
445.140	Trnfr To- Debt Svc (Schl)	29,800,000	33,450,000	33,625,000
445.141	Trnfr To- Debt Svc (P&R)	338,000	340,000	340,000
445.142	Trnfr To- Debt Svc (COPs)	567,657	324,000	461,600
445.144	Trnfr To-Debt Svc (Trans Sys)	2,270,000	2,380,000	2,381,000
445.220	Trnfr To- Education Oprtg	51,290,824	52,680,472	55,841,300
445.300	Trnfr To- Port Ent Fund	798,322	860,000	900,000
445.350	Trnfr To-M/V Susitna	2,425,000	460,240	814,760
Total Operating Fund Transfers		**87,489,803**	**90,494,712**	**94,363,660**
EX46-Capital Project Transfers				
446.300	Transfer To- Fund 400	500,000	1,088,474	0
446.400	Transfer To- Fund 405/410	859,000	4,758,160	0
446.500	Transfer To- Fund 480	2,357,014	0	0
446.700	Tfr415/425/430/435/440/47	2,107,038	43,140	5,593,720
446.810	Transfer To- Fund 490	425,000	0	0
Total Capital Project Transfers		**6,248,052**	**5,889,774**	**5,593,720**
EX49-Transfers/Pass Throughs				
449.100	Transfers-City Of Palmer	45,000	40,000	40,000
449.200	Transfers-City Of Wasilla	52,500	45,000	45,000
449.205	Transfers - City of Wasilla Plann	90,000	150,000	100,000
449.215	Tansfers - Youth Court	50,000	150,000	100,000
449.300	Transfers-City Of Houston	21,000	30,500	21,000
449.900	Transfers-Other Agencies	0	25,000	0
Total Transfers/Pass Throughs		**258,500**	**440,500**	**306,000**
Division Total: Non-Departmental		**93,996,355**	**96,824,986**	**100,263,380**
Department Total: Non-Departmental		**93,996,355**	**96,824,986**	**100,263,360**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX11-Salaries & Wages				
411.100	Permanent Wages	94,269	94,900	94,900
Total Salaries & Wages		**94,269**	**94,900**	**94,900**
EX12-Benefits				
412.100	Insurance Contrib	163,167	163,100	163,100
412.190	Life Insurance	1,004	1,001	1,001
412.300	Medicare	1,367	1,377	2,061
412.400	Retirement Contrib. - DB Plan	34,907	41,785	37,131
412.600	Workers Compensation	1,509	1,671	2,752
412.700	Sbs Contribution	5,780	5,818	8,707
Total Benefits		**207,734**	**214,752**	**214,752**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	7,906	11,500	11,500
413.200	Expense Reimb-Within Boro	70	500	500
Total Expenses Within Borough		**7,976**	**12,000**	**12,000**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	633	1,000	1,000
414.200	Exp Reimb- Outside Boro	882	11,800	12,750
414.400	Travel Tickets	2,652	11,250	11,250
Total Expenses Outside Of Boro		**4,167**	**24,050**	**25,000**
EX21-Communications				
421.100	Communication Network Servic	320	1,150	1,500
421.200	Postage	273	550	550
Total Communications		**593**	**1,700**	**2,050**
EX22-Advertising				
422.000	Advertising	0	200	0
Total Advertising		**0**	**200**	**0**
EX23-Printing				
423.000	Printing	2,880	1,575	625
Total Printing		**2,880**	**1,575**	**625**
EX25-Rental/Lease				
425.200	Building Rental	400	1,205	1,200
Total Rental/Lease		**400**	**1,205**	**1,200**
EX26-Professional Charges				
426.200	Legal	0	2,500	5,000
426.300	Dues & Fees	39,150	40,000	41,000
426.600	Computer Software/Online Servi	1,428	1,428	600
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		**40,578**	**44,928**	**47,600**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX28-Maintenance Services				
428.100	Building Maint Services	510	0	0
428.300	Equipment Maint Services	1,823	800	800
Total Maintenance Services		**2,333**	**800**	**800**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,760	3,750	3,750
429.210	Training/Instructor Fees	1,563	3,500	3,500
429.900	Other Contractual	14,006	18,222	17,000
Total Other Contractual		**17,329**	**25,472**	**24,250**
EX30-Office Supplies				
430.100	Office Supplies < $500	1,305	1,545	1,550
Total Office Supplies		**1,305**	**1,545**	**1,550**
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	210	0	0
431.300	Equipment Maint Supplies	528	800	800
431.900	Other Maint. Supplies	0	900	900
Total Maintenance Supplies		**738**	**1,700**	**1,700**
EX33-Misc Supplies				
433.100	Personnel Supplies	2,792	7,250	4,000
433.110	Clothing	0	500	500
433.300	Books/Subscriptions	85	300	300
433.900	Other Supplies	885	1,000	1,000
Total Misc Supplies		**3,762**	**9,050**	**5,800**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	8,505	5,000	5,000
434.100	Other Equip under $5,000	1,122	0	0
434.300	Furniture Under $5,000	4,284	3,000	3,000
Total Equipment Under $5,000		**13,911**	**8,000**	**8,000**
Division Total: Assembly		**397,975**	**441,877**	**440,227**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve				
EX29-Other Contractual				
429.900	Other Contractual	0	40,000	30,000
Total Other Contractual		**0**	**40,000**	**30,000**
Division Total: Assembly Reserve		**0**	**40,000**	**30,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX11-Salaries & Wages				
411.100	Permanent Wages	266,902	275,896	274,431
411.300	Overtime Wages	9,052	13,000	13,000
Total Salaries & Wages		**275,954**	**288,896**	**287,431**
EX12-Benefits				
412.100	Insurance Contrib	85,441	85,045	85,045
412.190	Life Insurance	524	522	522
412.200	Unemployment Contrib	1,672	1,734	1,725
412.300	Medicare	4,041	4,189	4,168
412.400	Retirement Contrib. - DB Plan	238,556	127,201	75,135
412.410	PERS Tier IV - DC Plan	6,150	0	0
412.411	PERS Tier IV - Health Plan	637	0	0
412.412	PERS Tier IV - HRA	1,768	0	0
412.413	PERS Tier IV - OD&D	87	0	0
412.600	Workers Compensation	4,410	5,085	5,565
412.700	Sbs Contribution	17,082	17,710	17,620
Total Benefits		**360,368**	**241,486**	**189,780**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	160	550	550
413.300	Exp Allowance-Within Boro	2,708	2,700	2,700
Total Expenses Within Borough		**2,868**	**3,250**	**3,250**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	476	400	400
414.200	Exp Reimb- Outside Boro	3,667	4,410	4,410
414.400	Travel Tickets	3,861	2,550	2,550
Total Expenses Outside Of Boro		**8,004**	**7,360**	**7,360**
EX21-Communications				
421.100	Communication Network Servic	1,034	1,500	1,500
421.200	Postage	1,356	2,000	2,000
Total Communications		**2,390**	**3,500**	**3,500**
EX23-Printing				
423.000	Printing	238	300	200
Total Printing		**238**	**300**	**200**
EX26-Professional Charges				
426.200	Legal	336	7,000	7,000
426.300	Dues & Fees	818	1,000	1,000
426.600	Computer Software/Online Servi	877	1,000	1,000
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		**2,031**	**9,500**	**9,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX28-Maintenance Services				
428.300	Equipment Maint Services	361	500	500
Total Maintenance Services		**361**	**500**	**500**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,173	3,862	3,000
429.210	Training/Instructor Fees	0	300	300
429.900	Other Contractual	9,713	14,900	15,000
Total Other Contractual		**11,886**	**19,062**	**18,300**
EX30-Office Supplies				
430.100	Office Supplies < $500	2,455	3,500	3,000
Total Office Supplies		**2,455**	**3,500**	**3,000**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	150	150
Total Maintenance Supplies		**0**	**150**	**150**
EX33-Misc Supplies				
433.100	Personnel Supplies	1,388	2,500	1,500
433.300	Books/Subscriptions	382	350	350
433.900	Other Supplies	1,287	1,700	1,300
Total Misc Supplies		**3,057**	**4,550**	**3,150**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	3,374	1,800	3,700
434.100	Other Equip under $5,000	616	0	0
434.300	Furniture Under $5,000	1,667	3,000	3,000
Total Equipment Under $5,000		**5,657**	**4,800**	**6,700**
Division Total: Borough Clerk		**675,269**	**586,854**	**532,821**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX11-Salaries & Wages				
411.100	Permanent Wages	133,717	138,966	135,938
411.300	Overtime Wages	2,264	5,000	5,000
411.400	Nonemployee Compensation	38,254	80,000	45,000
Total Salaries & Wages		**174,235**	**223,966**	**185,938**
EX12-Benefits				
412.100	Insurance Contrib	43,124	43,105	43,105
412.190	Life Insurance	264	265	265
412.200	Unemployment Contrib	824	864	846
412.250	Fica	491	4,960	2,790
412.300	Medicare	2,108	3,248	2,697
412.400	Retirement Contrib. - DB Plan	132,780	63,389	36,842
412.410	PERS Tier IV - DC Plan	684	0	0
412.411	PERS Tier IV - Health Plan	71	.0	0
412.412	PERS Tier IV - HRA	197	0	0
412.413	PERS Tier IV - OD&D	10	0	0
412.600	Workers Compensation	2,810	2,534	2,729
412.700	Sbs Contribution	8,435	8,826	8,640
Total Benefits		**191,798**	**127,191**	**97,914**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	4,824	6,200	4,700
413.300	Exp Allowance-Within Boro	903	900	900
Total Expenses Within Borough		**5,727**	**7,100**	**5,600**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	376	400	400
414.200	Exp Reimb- Outside Boro	1,531	975	975
414.400	Travel Tickets	1,427	1,125	1,125
Total Expenses Outside Of Boro		**3,334**	**2,500**	**2,500**
EX21-Communications				
421.200	Postage	1,363	3,000	3,000
Total Communications		**1,363**	**3,000**	**3,000**
EX22-Advertising				
422.000	Advertising	5,217	11,000	8,000
Total Advertising		**5,217**	**11,000**	**8,000**
EX23-Printing				
423.000	Printing	45,880	86,000	66,000
Total Printing		**45,880**	**86,000**	**66,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX25-Rental/Lease				
425.200	Building Rental	180	1,300	800
425.300	Equipment Rental	0	400	400
Total Rental/Lease		**180**	**1,700**	**1,200**
EX26-Professional Charges				
426.300	Dues & Fees	280	270	320
426.600	Computer Software/Online Servi	178	500	500
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		**458**	**1,270**	**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	1,248	1,237	1,237
429.900	Other Contractual	19,248	36,350	21,350
Total Other Contractual		**20,496**	**37,587**	**22,587**
EX30-Office Supplies				
430.100	Office Supplies < $500	2,826	2,100	2,100
Total Office Supplies		**2,826**	**2,100**	**2,100**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	100	100
Total Maintenance Supplies		**0**	**100**	**100**
EX33-Misc Supplies				
433.100	Personnel Supplies	282	200	200
433.300	Books/Subscriptions	219	250	250
433.900	Other Supplies	1,936	7,300	5,800
Total Misc Supplies		**2,437**	**7,750**	**6,250**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	911	1,500	1,500
434.300	Furniture Under $5,000	480	800	800
Total Equipment Under $5,000		**1,391**	**2,300**	**2,300**
Division Total: Elections		**455,342**	**514,564**	**405,809**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	173,362	171,202	171,202
411.300	Overtime Wages	2,458	5,000	5,000
Total Salaries & Wages		**175,820**	**176,202**	**176,202**
EX12-Benefits				
412.100	Insurance Contrib	58,275	58,250	58,250
412.190	Life Insurance	355	358	358
412.200	Unemployment Contrib	1,055	1,058	1,058
412.300	Medicare	2,550	2,555	2,555
412.400	Retirement Contrib. - DB Plan	170,011	77,582	46,059
412.600	Workers Compensation	2,663	3,102	3,412
412.700	Sbs Contribution	10,778	10,802	10,802
Total Benefits		**245,687**	**153,707**	**122,494**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	10	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		**10**	**550**	**550**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	335	500	500
414.200	Exp Reimb- Outside Boro	2,705	1,912	1,912
414.400	Travel Tickets	1,110	1,500	1,500
Total Expenses Outside Of Boro		**4,150**	**3,912**	**3,912**
EX26-Professional Charges				
426.300	Dues & Fees	955	925	925
426.600	Computer Software/Online Servi	69,566	63,562	63,562
426.900	Other Professional Chgs	0	3,500	3,500
Total Professional Charges		**70,521**	**67,987**	**67,987**
EX28-Maintenance Services				
428.300	Equipment Maint Services	14,442	20,930	20,930
Total Maintenance Services		**14,442**	**20,930**	**20,930**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,011	3,750	3,750
429.210	Training/Instructor Fees	0	250	250
429.900	Other Contractual	33,844	41,550	43,550
Total Other Contractual		**36,855**	**45,550**	**47,550**
EX30-Office Supplies				
430.100	Office Supplies < $500	184	400	400
Total Office Supplies		**184**	**400**	**400**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	2,000	2,000
Total Maintenance Supplies		**0**	**2,000**	**2,000**
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	200
433.300	Books/Subscriptions	0	400	400
433.900	Other Supplies	2,772	4,400	2,400
Total Misc Supplies		**2,772**	**5,000**	**3,000**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	4,601	0	0
434.100	Other Equip under $5,000	0	1,550	1,550
434.300	Furniture Under $5,000	525	0	0
Total Equipment Under $5,000		**5,126**	**1,550**	**1,550**
Division Total: Records Management		**555,567**	**477,788**	**446,575**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 604-Labor Relations Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		**0**	**550**	**550**
EX26-Professional Charges				
426.200	Legal	0	5,000	5,000
Total Professional Charges		**0**	**5,000**	**5,000**
Division Total: Labor Relations Board		**0**	**5,550**	**5,550**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 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	850	2,500	2,500
Total Expenses Within Borough		**850**	**2,900**	**2,900**
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		**0**	**100**	**100**
EX26-Professional Charges				
426.200	Legal	0	1,500	1,500
Total Professional Charges		**0**	**1,500**	**1,500**
EX29-Other Contractual				
429.900	Other Contractual	0	800	800
Total Other Contractual		**0**	**800**	**800**
EX30-Office Supplies				
430.100	Office Supplies < $500	0	100	100
Total Office Supplies		**0**	**100**	**100**
EX33-Misc Supplies				
433.900	Other Supplies	194	200	200
Total Misc Supplies		**194**	**200**	**200**
Division Total:	**Board Of Adjmt. & Appeals**	**1,044**	**5,600**	**5,600**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Bid Appeals Committee				
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	1,500	32,000	33,000
Total Professional Charges		**1,500**	**32,000**	**33,000**
EX29-Other Contractual				
429.900	Other Contractual	0	1,000	0
Total Other Contractual		**0**	**1,000**	**0**
Division Total: Bid Appeals Committee		**1,500**	**33,400**	**33,400**
Department Total: Assembly		**5,793,894**	**6,601,241**	**6,122,732**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	768,099	735,425	725,624
411.200	Temp Wages & Adjmts	22,249	25,000	58,811
411.300	Overtime Wages	8,183	5,000	5,000
Total Salaries & Wages		**798,531**	**765,425**	**789,435**
EX12-Benefits				
412.100	Insurance Contrib	178,872	165,430	161,935
412.190	Life Insurance	1,096	1,016	994
412.200	Unemployment Contrib	4,792	4,593	4,737
412.300	Medicare	11,639	11,099	11,447
412.400	Retirement Contrib. - DB Plan	110,543	326,009	190,985
412.410	PERS Tier IV - DC Plan	118,036	0	0
412.411	PERS Tier IV - Health Plan	10,541	0	0
412.412	PERS Tier IV - HRA	13,017	0	0
412.413	PERS Tier IV - OD&D	1,433	0	0
412.600	Workers Compensation	12,583	13,472	15,284
412.700	Sbs Contribution	45,011	46,921	48,393
Total Benefits		**507,563**	**568,540**	**433,775**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	619	1,500	1,000
413.200	Expense Reimb-Within Boro	4,873	3,000	6,000
413.900	Other Exp - Within Boro	394	500	1,000
Total Expenses Within Borough		**5,886**	**5,000**	**8,000**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	107	1,000	500
414.200	Exp Reimb- Outside Boro	7,490	9,025	9,025
414.400	Travel Tickets	4,682	10,000	10,000
414.900	Other Exp-Outside Boro	69	0	0
Total Expenses Outside Of Boro		**12,348**	**20,025**	**19,525**
EX21-Communications				
421.200	Postage	416	500	400
Total Communications		**416**	**500**	**400**
EX22-Advertising				
422.000	Advertising	8,830	13,400	10,000
Total Advertising		**8,830**	**13,400**	**10,000**
EX23-Printing				
423.000	Printing	4,986	7,500	7,500
Total Printing		**4,986**	**7,500**	**7,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX26-Professional Charges				
426.200	Legal	0	46,180	50,000
426.300	Dues & Fees	5,902	20,000	15,000
426.600	Computer Software/Online Servi	5,322	0	0
426.900	Other Professional Chgs	148,690	165,000	200,000
Total Professional Charges		**159,914**	**231,180**	**265,000**
EX28-Maintenance Services				
428.300	Equipment Maint Services	155	500	500
428.400	Vehicle Maint Services	0	5,000	5,000
Total Maintenance Services		**155**	**5,500**	**5,500**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	650	5,000	5,000
429.210	Training/Instructor Fees	5,384	5,000	20,000
429.900	Other Contractual	65,124	207,000	225,000
Total Other Contractual		**71,158**	**217,000**	**250,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	4,299	5,188	5,200
Total Office Supplies		**4,299**	**5,188**	**5,200**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	188	820	0
Total Maintenance Supplies		**188**	**820**	**0**
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	39	150	150
Total Fuel/Oil-Vehicle Use		**39**	**150**	**150**
EX33-Misc Supplies				
433.100	Personnel Supplies	6,544	10,301	10,300
433.300	Books/Subscriptions	329	1,500	1,500
433.500	Training Supplies	2,001	500	500
433.900	Other Supplies	3,954	3,430	1,830
Total Misc Supplies		**12,828**	**15,731**	**14,130**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	1,646	0	0
434.100	Other Equip under $5,000	3,694	1,350	1,350
434.300	Furniture Under $5,000	3,706	1,747	1,700
Total Equipment Under $5,000		**9,046**	**3,097**	**3,050**
Division Total: Administration		**1,596,187**	**1,859,056**	**1,811,665**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	242,332	359,245	341,146
411.200	Temp Wages & Adjmts	13,699	40,000	42,500
411.300	Overtime Wages	49	5,000	5,000
Total Salaries & Wages		**256,080**	**404,245**	**388,646**
EX12-Benefits				
412.100	Insurance Contrib	93,240	93,200	93,200
412.190	Life Insurance	431	572	572
412.200	Unemployment Contrib	1,537	2,426	2,332
412.250	Fica	0	5,862	0
412.300	Medicare	3,714	0	5,636
412.400	Retirement Contrib. - DB Plan	69,864	160,377	90,483
412.410	PERS Tier IV - DC Plan	31,101	0	0
412.411	PERS Tier IV - Health Plan	2,816	0	0
412.412	PERS Tier IV - HRA	3,928	0	0
412.413	PERS Tier IV - OD&D	382	0	0
412.600	Workers Compensation	4,100	7,115	7,525
412.700	Sbs Contribution	15,677	24,781	23,824
412.800	Wellness/Other	13,200	0	0
Total Benefits		**239,990**	**294,333**	**223,572**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	552	1,000	1,000
413.200	Expense Reimb-Within Boro	1,106	2,500	2,500
Total Expenses Within Borough		**1,658**	**3,500**	**3,500**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	514	900	900
414.200	Exp Reimb- Outside Boro	123	6,000	6,000
414.400	Travel Tickets	0	5,000	5,000
Total Expenses Outside Of Boro		**637**	**11,900**	**11,900**
EX21-Communications				
421.200	Postage	552	500	500
Total Communications		**552**	**500**	**500**
EX23-Printing				
423.000	Printing	44	350	350
Total Printing		**44**	**350**	**350**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX26-Professional Charges				
426.200	Legal	0	4,000	4,000
426.300	Dues & Fees	910	1,500	2,000
426.900	Other Professional Chgs	25,087	36,000	39,500
Total Professional Charges		**25,997**	**41,500**	**45,500**
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,000	1,500
Total Maintenance Services		**0**	**1,000**	**1,500**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	3,800	5,000
429.210	Training/Instructor Fees	2,763	12,200	7,500
429.900	Other Contractual	1,318	15,195	15,195
Total Other Contractual		**4,081**	**31,195**	**27,695**
EX30-Office Supplies				
430.100	Office Supplies < $500	4,253	10,000	10,000
Total Office Supplies		**4,253**	**10,000**	**10,000**
EX33-Misc Supplies				
433.100	Personnel Supplies	318	800	0
433.110	Clothing	0	0	800
433.300	Books/Subscriptions	275	500	500
433.500	Training Supplies	0	5,000	5,000
433.900	Other Supplies	2,087	5,000	5,000
Total Misc Supplies		**2,680**	**11,300**	**11,300**
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: Human Resources		**535,972**	**811,823**	**726,463**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX11-Salaries & Wages				
411.100	Permanent Wages	589,124	588,186	598,544
411.200	Temp Wages & Adjmts	2,863	9,000	5,000
411.300	Overtime Wages	1,287	1,000	3,000
Total Salaries & Wages		**593,274**	**598,186**	**606,544**
EX12-Benefits				
412.100	Insurance Contrib	140,452	139,800	139,800
412.190	Life Insurance	861	858	858
412.200	Unemployment Contrib	3,560	3,590	3,640
412.300	Medicare	8,710	8,674	8,795
412.400	Retirement Contrib. - DB Plan	295,723	258,979	156,460
412.410	PERS Tier IV - DC Plan	45,786	0	0
412.411	PERS Tier IV - Health Plan	4,291	0	0
412.412	PERS Tier IV - HRA	7,259	0	0
412.413	PERS Tier IV - OD&D	580	0	0
412.600	Workers Compensation	5,914	10,473	11,743
412.700	Sbs Contribution	32,998	36,669	37,182
Total Benefits		**546,134**	**459,043**	**358,478**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	400	400
413.200	Expense Reimb-Within Boro	320	400	400
Total Expenses Within Borough		**320**	**800**	**800**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	325	1,000	1,000
414.200	Exp Reimb- Outside Boro	7,792	10,000	10,000
414.400	Travel Tickets	6,033	10,000	10,000
Total Expenses Outside Of Boro		**14,150**	**21,000**	**21,000**
EX21-Communications				
421.100	Communication Network Servic	1,119	2,900	2,900
421.200	Postage	619	1,000	1,000
Total Communications		**1,738**	**3,900**	**3,900**
EX23-Printing				
423.000	Printing	73	600	600
Total Printing		**73**	**600**	**600**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX26-Professional Charges				
426.200	Legal	358,727	498,000	500,000
426.300	Dues & Fees	3,892	6,000	4,000
426.500	Recording Fees	0	800	800
426.600	Computer Software/Online Servi	800	2,500	2,500
426.900	Other Professional Chgs	1,582	148,000	100,000
Total Professional Charges		**365,001**	**655,300**	**607,300**
EX27-Insurance & Bond				
427.500	Liability Insurance	11,523	9,500	11,500
427.900	Insurance Deductible	2,744	0	0
Total Insurance & Bond		**14,267**	**9,500**	**11,500**
EX28-Maintenance Services				
428.400	Vehicle Maint Services	144	1,100	1,000
Total Maintenance Services		**144**	**1,100**	**1,000**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	873	7,000	7,000
429.210	Training/Instructor Fees	0	4,000	4,000
429.900	Other Contractual	17,815	25,500	25,500
Total Other Contractual		**18,688**	**36,500**	**36,500**
EX30-Office Supplies				
430.100	Office Supplies < $500	1,198	5,000	5,000
Total Office Supplies		**1,198**	**5,000**	**5,000**
EX33-Misc Supplies				
433.100	Personnel Supplies	954	1,000	1,200
433.300	Books/Subscriptions	13,982	24,500	24,500
433.900	Other Supplies	700	300	300
Total Misc Supplies		**15,636**	**25,800**	**26,000**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	3,212	6,800	4,000
434.100	Other Equip under $5,000	100	0	0
434.300	Furniture Under $5,000	1,103	1,200	2,000
Total Equipment Under $5,000		**4,415**	**8,000**	**6,000**
Division Total: Law		**1,575,038**	**1,824,729**	**1,684,622**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX11-Salaries & Wages				
411.100	Permanent Wages	19,378	19,325	29,975
Total Salaries & Wages		**19,378**	**19,325**	**29,975**
EX12-Benefits				
412.100	Insurance Contrib	23,409	23,300	23,300
412.190	Life Insurance	144	143	143
412.300	Medicare	281	281	420
412.400	Retirement Contrib. - DB Plan	19,804	8,509	7,562
412.600	Workers Compensation	311	341	561
412.700	Sbs Contribution	1,188	1,185	1,773
Total Benefits		**45,137**	**33,759**	**33,759**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	3,023	3,000	7,500
413.200	Expense Reimb-Within Boro	223	800	800
Total Expenses Within Borough		**3,246**	**3,800**	**8,300**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,170	3,000	1,000
414.200	Exp Reimb- Outside Boro	834	1,300	1,300
414.400	Travel Tickets	7	1,600	1,600
Total Expenses Outside Of Boro		**2,011**	**5,900**	**3,900**
EX21-Communications				
421.200	Postage	152	300	300
Total Communications		**152**	**300**	**300**
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		**0**	**200**	**200**
EX23-Printing				
423.000	Printing	0	500	500
Total Printing		**0**	**500**	**500**
EX26-Professional Charges				
426.300	Dues & Fees	2,401	3,000	3,000
426.900	Other Professional Chgs	0	700	700
Total Professional Charges		**2,401**	**3,700**	**3,700**
EX29-Other Contractual				
429.900	Other Contractual	1,025	1,600	1,600
Total Other Contractual		**1,025**	**1,600**	**1,600**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX30-Office Supplies				
430.100	Office Supplies < $500	48	400	400
Total Office Supplies		**48**	**400**	**400**
EX33-Misc Supplies				
433.100	Personnel Supplies	0	125	125
433.300	Books/Subscriptions	0	0	250
433.900	Other Supplies	214	250	0
Total Misc Supplies		**214**	**375**	**375**
Division Total: Mayor		**73,612**	**69,859**	**83,009**
Department Total: Mayor		**73,612**	**69,859**	**83,009**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	455,019	470,336	478,108
411.200	Temp Wages & Adjmts	33,557	75,240	75,799
411.300	Overtime Wages	29	10,000	10,000
Total Salaries & Wages		**488,605**	**555,576**	**563,907**
EX12-Benefits				
412.100	Insurance Contrib	139,860	139,800	139,800
412.190	Life Insurance	856	858	858
412.200	Unemployment Contrib	2,932	3,334	3,384
412.300	Medicare	7,085	8,056	8,177
412.400	Retirement Contrib. - DB Plan	277,423	211,492	127,592
412.410	PERS Tier IV - DC Plan	31,325	0	0
412.411	PERS Tier IV - Health Plan	2,966	0	0
412.412	PERS Tier IV - HRA	5,831	0	0
412.413	PERS Tier IV - OD&D	403	0	0
412.600	Workers Compensation	7,823	13,513	10,918
412.700	Sbs Contribution	29,952	34,057	34,568
Total Benefits		**506,456**	**411,110**	**325,297**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	42	500	500
Total Expenses Within Borough		**42**	**500**	**500**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	196	300	300
414.200	Exp Reimb- Outside Boro	2,918	0	0
414.400	Travel Tickets	1,225	0	0
Total Expenses Outside Of Boro		**4,339**	**300**	**300**
EX23-Printing				
423.000	Printing	0	5,000	0
Total Printing		**0**	**5,000**	**0**
EX26-Professional Charges				
426.300	Dues & Fees	1,312	1,175	925
Total Professional Charges		**1,312**	**1,175**	**925**
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,495	4,025	2,920
Total Maintenance Services		**1,495**	**4,025**	**2,920**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	9,055	0	0
429.900	Other Contractual	32,072	98,000	70,400
Total Other Contractual		**41,127**	**98,000**	**70,400**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX30-Office Supplies				
430.100	Office Supplies < $500	6,215	4,400	4,500
Total Office Supplies		**6,215**	**4,400**	**4,500**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	100	100
Total Maintenance Supplies		**0**	**100**	**100**
EX33-Misc Supplies				
433.100	Personnel Supplies	1,043	600	800
433.300	Books/Subscriptions	207	830	830
433.900	Other Supplies	312	600	2,400
Total Misc Supplies		**1,562**	**2,030**	**4,030**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	1,045	1,200	2,000
434.300	Furniture Under $5,000	5,311	3,800	0
Total Equipment Under $5,000		**6,356**	**5,000**	**2,000**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	0	16,500
Total Equipment Over $5000		**0**	**0**	**16,500**
Division Total:	**Geographic Info Systems**	**1,057,509**	**1,087,216**	**991,379**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	155,567	214,292	229,431
411.200	Temp Wages & Adjmts	18,988	0	0
Total Salaries & Wages		**174,555**	**214,292**	**229,431**
EX12-Benefits				
412.100	Insurance Contrib	69,930	69,900	69,900
412.190	Life Insurance	389	429	429
412.200	Unemployment Contrib	1,048	1,287	1,377
412.300	Medicare	2,532	3,108	3,327
412.400	Retirement Contrib. - DB Plan	0	94,352	59,974
412.410	PERS Tier IV - DC Plan	16,292	0	0
412.411	PERS Tier IV - Health Plan	2,549	0	0
412.412	PERS Tier IV - HRA	5,357	0	0
412.413	PERS Tier IV - OD&D	342	0	0
412.600	Workers Compensation	2,795	3,772	4,442
412.700	Sbs Contribution	10,701	13,137	14,065
Total Benefits		**111,935**	**185,985**	**153,514**
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	36	0	0
Total Expenses Within Borough		**36**	**0**	**0**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	124	600	900
414.200	Exp Reimb- Outside Boro	936	7,975	1,200
414.400	Travel Tickets	1,194	5,200	1,800
Total Expenses Outside Of Boro		**2,254**	**13,775**	**3,900**
EX21-Communications				
421.200	Postage	188	100	100
Total Communications		**188**	**100**	**100**
EX22-Advertising				
422.000	Advertising	1,345	1,300	1,000
Total Advertising		**1,345**	**1,300**	**1,000**
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		**0**	**100**	**100**
EX26-Professional Charges				
426.300	Dues & Fees	770	0	0
Total Professional Charges		**770**	**0**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	24,681	28,940	9,570
429.900	Other Contractual	102	421	421
Total Other Contractual		**24,783**	**29,361**	**9,991**
EX30-Office Supplies				
430.100	Office Supplies < $500	2,897	5,300	5,300
Total Office Supplies		**2,897**	**5,300**	**5,300**
EX33-Misc Supplies				
433.100	Personnel Supplies	2,218	3,450	3,850
Total Misc Supplies		**2,218**	**3,450**	**3,850**
Division Total: IT Administration		**320,981**	**453,663**	**407,186**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Tecl				
EX11-Salaries & Wages				
411.100	Permanent Wages	933,453	935,911	951,117
411.200	Temp Wages & Adjmts	77,107	132,757	163,832
411.300	Overtime Wages	6,100	15,000	15,000
Total Salaries & Wages		**1,016,660**	**1,083,668**	**1,129,949**
EX12-Benefits				
412.100	Insurance Contrib	282,201	279,600	279,600
412.190	Life Insurance	1,729	1,716	1,716
412.200	Unemployment Contrib	6,101	6,502	6,780
412.300	Medicare	14,742	15,714	16,385
412.400	Retirement Contrib. - DB Plan	458,499	418,686	252,543
412.410	PERS Tier IV - DC Plan	90,621	0	0
412.411	PERS Tier IV - Health Plan	7,603	0	0
412.412	PERS Tier IV - HRA	13,787	0	0
412.413	PERS Tier IV - OD&D	1,031	0	0
412.600	Workers Compensation	15,882	19,073	21,876
412.700	Sbs Contribution	62,322	66,429	69,266
Total Benefits		**954,518**	**807,720**	**648,166**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	900	900
Total Expenses Within Borough		**0**	**900**	**900**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	109	600	600
414.200	Exp Reimb- Outside Boro	2,923	0	0
414.400	Travel Tickets	1,907	0	0
Total Expenses Outside Of Boro		**4,939**	**600**	**600**
EX21-Communications				
421.100	Communication Network Servic	85	200	0
Total Communications		**85**	**200**	**0**
EX26-Professional Charges				
426.300	Dues & Fees	2,375	2,400	2,400
426.600	Computer Software/Online Servi	0	15,000	0
Total Professional Charges		**2,375**	**17,400**	**2,400**
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	5,910	0
428.400	Vehicle Maint Services	0	10,000	10,000
Total Maintenance Services		**0**	**15,910**	**10,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Tecl				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,642	0	0
429.210	Training/Instructor Fees	0	3,300	0
429.900	Other Contractual	30,620	45,309	0
Total Other Contractual		**38,262**	**48,609**	**0**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	950	1,000
Total Maintenance Supplies		**0**	**950**	**1,000**
EX33-Misc Supplies				
433.100	Personnel Supplies	143	0	0
433.300	Books/Subscriptions	165	830	1,430
433.900	Other Supplies	9,167	13,050	9,000
Total Misc Supplies		**9,475**	**13,880**	**10,430**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	91,994	208,395	1,250
434.100	Other Equip under $5,000	551	16,622	0
434.300	Furniture Under $5,000	3,220	4,500	4,000
Total Equipment Under $5,000		**95,765**	**229,517**	**5,250**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	128,803	180,064	0
Total Equipment Over $5000		**128,803**	**180,064**	**0**
Division Total:	**Office of Information Technol**	**2,250,882**	**2,399,418**	**1,808,695**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 122-Maintenance & Licensing				
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	13,445	10,900
414.400	Travel Tickets	0	7,806	6,000
Total Expenses Outside Of Boro		**0**	**21,251**	**16,900**
EX21-Communications				
421.100	Communication Network Servic	392,262	452,992	518,333
Total Communications		**392,262**	**452,992**	**518,333**
EX26-Professional Charges				
426.300	Dues & Fees	0	1,130	1,130
426.600	Computer Software/Online Servi	939,834	960,774	1,077,831
Total Professional Charges		**939,834**	**961,904**	**1,078,961**
EX28-Maintenance Services				
428.300	Equipment Maint Services	46,842	55,557	51,152
428.500	Commun Equip Maint Servic	1,583	33,950	32,000
Total Maintenance Services		**48,425**	**89,507**	**83,152**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	36,240	35,450
429.210	Training/Instructor Fees	12,500	0	0
429.900	Other Contractual	197,282	121,620	284,400
Total Other Contractual		**209,782**	**157,860**	**319,850**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	0	223,750
Total Equipment Under $5,000		**0**	**0**	**223,750**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	0	283,000
Total Equipment Over $5000		**0**	**0**	**283,000**
Division Total:	**Maintenance & Licensing**	**1,590,303**	**1,683,514**	**2,523,946**
Department Total:	**Information Technology**	**5,219,675**	**5,623,811**	**5,731,206**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX12-Benefits				
412.800	Wellness/Other	0	0	17,500
Total Benefits		**0**	**0**	**17,500**
EX21-Communications				
421.200	Postage	3,582	20,000	25,000
Total Communications		**3,582**	**20,000**	**25,000**
EX22-Advertising				
422.000	Advertising	101,956	200,000	200,000
Total Advertising		**101,956**	**200,000**	**200,000**
EX23-Printing				
423.000	Printing	0	5,000	5,000
Total Printing		**0**	**5,000**	**5,000**
EX24-Utilities-Building Oprtns				
424.100	Electricity	169,656	205,000	205,000
424.200	Water & Sewer	9,589	50,000	50,000
424.300	Natural Gas	50,101	150,000	150,000
424.500	Garbage Pickups	8,187	20,000	20,000
424.550	Recycling Pickups	3,067	7,000	7,000
424.600	Heating Fuel-Oil	0	8,000	8,000
Total Utilities-Building Oprtns		**240,600**	**440,000**	**440,000**
EX25-Rental/Lease				
425.200	Building Rental	19,200	30,500	0
425.300	Equipment Rental	85,385	111,000	120,000
Total Rental/Lease		**104,585**	**141,500**	**120,000**
EX26-Professional Charges				
426.100	Auditing & Accounting	87,500	115,000	125,000
426.200	Legal	0	75,000	75,000
426.300	Dues & Fees	6	1,000	1,000
426.600	Computer Software/Online Servi	0	10,500	0
426.900	Other Professional Chgs	11,853	70,000	82,000
Total Professional Charges		**99,359**	**271,500**	**283,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX27-Insurance & Bond				
427.100	Property Insurance	143,921	155,000	174,000
427.200	Vehicle Insurance	0	5,000	5,000
427.300	Crime Insurance	0	10,000	12,000
427.500	Liability Insurance	48,672	56,000	58,900
427.510	Umbrella Liability Ins	0	10,000	10,000
427.520	Professional Liab Insur	3,000	2,500	2,500
427.600	Insurance Consulting Fee	144,531	156,500	175,000
427.700	Risk Management Training	0	5,000	5,000
427.800	Insurance Adjusters Fees	32,874	35,000	40,000
427.900	Insurance Deductible	25,865	20,000	40,000
Total Insurance & Bond		**398,863**	**455,000**	**522,400**
EX28-Maintenance Services				
428.300	Equipment Maint Services	49,516	97,000	100,000
Total Maintenance Services		**49,516**	**97,000**	**100,000**
EX29-Other Contractual				
429.210	Training/Instructor Fees	22,873	15,000	34,600
429.600	Vehicle and Junk Removal	0	2,000	2,000
429.900	Other Contractual	62,395	90,000	110,500
Total Other Contractual		**85,268**	**107,000**	**147,100**
EX30-Office Supplies				
430.100	Office Supplies < $500	975	13,000	13,000
430.200	Copier/Fax Supplies	24,688	30,000	35,000
Total Office Supplies		**25,663**	**43,000**	**48,000**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	209	1,500	1,500
Total Maintenance Supplies		**209**	**1,500**	**1,500**
EX33-Misc Supplies				
433.100	Personnel Supplies	2,857	15,000	15,000
433.200	Medical Supplies	2,582	15,000	15,000
433.300	Books/Subscriptions	0	0	2,500
433.900	Other Supplies	0	2,500	2,500
Total Misc Supplies		**5,439**	**32,500**	**35,000**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	0	20,000
434.100	Other Equip under $5,000	100	8,000	10,000
434.300	Furniture Under $5,000	0	8,000	10,000
Total Equipment Under $5,000		**100**	**16,000**	**40,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	2,800	5,000	20,000
451.300	Furniture over $5,000	0	21,000	10,000
Total Equipment Over $5000		**2,800**	**26,000**	**30,000**
Division Total: Common Contractual		**1,117,940**	**1,856,000**	**2,014,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX11-Salaries & Wages				
411.100	Permanent Wages	765,070	768,385	765,854
411.200	Temp Wages & Adjmts	35,657	40,000	50,000
411.300	Overtime Wages	18,340	40,000	45,000
Total Salaries & Wages		**819,067**	**848,385**	**860,854**
EX12-Benefits				
412.100	Insurance Contrib	279,720	279,600	279,600
412.190	Life Insurance	1,703	1,716	1,716
412.200	Unemployment Contrib	4,915	5,091	5,166
412.300	Medicare	11,877	12,302	12,483
412.400	Retirement Contrib. - DB Plan	490,870	355,932	211,958
412.410	PERS Tier IV - DC Plan	45,518	0	0
412.411	PERS Tier IV - Health Plan	4,457	0	0
412.412	PERS Tier IV - HRA	9,819	0	0
412.413	PERS Tier IV - OD&D	604	0	0
412.600	Workers Compensation	12,764	14,932	16,667
412.700	Sbs Contribution	50,040	52,006	52,771
Total Benefits		**912,287**	**721,579**	**580,361**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	50
413.200	Expense Reimb-Within Boro	47	0	100
Total Expenses Within Borough		**47**	**0**	**150**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	100
Total Expenses Outside Of Boro		**0**	**0**	**100**
EX21-Communications				
421.200	Postage	73,666	90,000	90,000
Total Communications		**73,666**	**90,000**	**90,000**
EX22-Advertising				
422.000	Advertising	712	1,200	1,200
422.010	Foreclosure Advertising	9,412	15,000	18,000
Total Advertising		**10,124**	**16,200**	**19,200**
EX23-Printing				
423.000	Printing	11,553	25,000	25,000
Total Printing		**11,553**	**25,000**	**25,000**
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	200	500
Total Utilities-Building Oprtns		**0**	**200**	**500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 120-Finance**	**DIVISION 119-Revenue & Budget**		
EX25-Rental/Lease				
425.300	Equipment Rental	1,400	3,000	3,000
Total Rental/Lease		**1,400**	**3,000**	**3,000**
EX26-Professional Charges				
426.300	Dues & Fees	90	1,500	5,000
426.500	Recording Fees	4,982	10,000	6,500
426.600	Computer Software/Online Servi	262	0	0
426.900	Other Professional Chgs	50,115	70,000	70,000
Total Professional Charges		**55,449**	**81,500**	**81,500**
EX28-Maintenance Services				
428.300	Equipment Maint Services	939	4,400	5,000
Total Maintenance Services		**939**	**4,400**	**5,000**
EX29-Other Contractual				
429.900	Other Contractual	1,071	7,000	7,000
Total Other Contractual		**1,071**	**7,000**	**7,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	8,998	10,900	15,000
Total Office Supplies		**8,998**	**10,900**	**15,000**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	15	500	500
Total Maintenance Supplies		**15**	**500**	**500**
EX33-Misc Supplies				
433.100	Personnel Supplies	135	200	200
433.300	Books/Subscriptions	49	0	200
433.500	Training Supplies	0	200	200
433.900	Other Supplies	0	1,500	1,000
Total Misc Supplies		**184**	**1,900**	**1,600**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	521	2,100	2,100
434.100	Other Equip under $5,000	1,028	6,000	6,000
434.300	Furniture Under $5,000	975	3,000	3,000
Total Equipment Under $5,000		**2,524**	**11,100**	**11,100**
Division Total:	**Revenue & Budget**	**1,897,324**	**1,821,664**	**1,700,865**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX11-Salaries & Wages				
411.100	Permanent Wages	222,929	283,130	287,050
411.200	Temp Wages & Adjmts	31,433	40,000	40,000
411.300	Overtime Wages	2,235	7,500	10,000
Total Salaries & Wages		**256,597**	**330,630**	**337,050**
EX12-Benefits				
412.100	Insurance Contrib	69,930	69,900	69,900
412.190	Life Insurance	273	429	429
412.200	Unemployment Contrib	1,540	1,984	2,023
412.300	Medicare	3,721	4,795	4,888
412.400	Retirement Contrib. - DB Plan	159,914	127,964	77,649
412.410	PERS Tier IV - DC Plan	6,321	0	0
412.411	PERS Tier IV - Health Plan	2,128	0	0
412.412	PERS Tier IV - HRA	1,633	0	0
412.413	PERS Tier IV - OD&D	105	0	0
412.600	Workers Compensation	3,772	5,820	6,526
412.700	Sbs Contribution	12,965	20,268	20,662
Total Benefits		**262,302**	**231,160**	**182,077**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	350	350
413.200	Expense Reimb-Within Boro	466	2,000	2,000
Total Expenses Within Borough		**466**	**2,350**	**2,350**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	373	7,000	7,000
414.200	Exp Reimb- Outside Boro	13,545	50,000	55,000
414.400	Travel Tickets	15,015	40,000	45,000
Total Expenses Outside Of Boro		**28,933**	**97,000**	**107,000**
EX21-Communications				
421.100	Communication Network Servic	0	2,000	2,000
421.200	Postage	205	1,000	1,000
421.300	Communication Network	88	1,000	1,000
Total Communications		**293**	**4,000**	**4,000**
EX23-Printing				
423.000	Printing	0	5,000	5,000
Total Printing		**0**	**5,000**	**5,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX26-Professional Charges				
426.100	Auditing & Accounting	8,500	10,000	25,000
426.200	Legal	6,883	68,000	85,000
426.300	Dues & Fees	3,500	11,000	6,000
426.500	Recording Fees	0	500	500
426.600	Computer Software/Online Servi	7,500	10,000	15,000
426.900	Other Professional Chgs	95,163	90,000	100,000
Total Professional Charges		**121,546**	**189,500**	**231,500**
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	24,796	60,000	65,000
429.210	Training/Instructor Fees	2,862	10,000	10,000
429.900	Other Contractual	50,207	117,000	90,000
Total Other Contractual		**77,865**	**187,000**	**165,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	2,174	10,000	10,000
430.200	Copier/Fax Supplies	0	1,000	1,000
Total Office Supplies		**2,174**	**11,000**	**11,000**
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	1,821	4,000	4,000
433.300	Books/Subscriptions	992	2,500	2,500
433.900	Other Supplies	2,933	10,000	10,000
Total Misc Supplies		**5,746**	**16,500**	**16,500**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	2,377	10,000	10,000
434.300	Furniture Under $5,000	0	13,000	15,000
Total Equipment Under $5,000		**2,377**	**23,000**	**25,000**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	10,000	25,000
451.300	Furniture over $5,000	0	32,000	15,000
Total Equipment Over $5000		**0**	**42,000**	**40,000**
Division Total: Admin-Finance		**758,299**	**1,141,140**	**1,128,477**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX11-Salaries & Wages				
411.100	Permanent Wages	948,758	928,281	925,089
411.200	Temp Wages & Adjmts	75	25,000	25,000
411.300	Overtime Wages	16,416	26,000	28,000
Total Salaries & Wages		**965,249**	**979,281**	**978,089**
EX12-Benefits				
412.100	Insurance Contrib	369,860	349,500	349,500
412.190	Life Insurance	2,267	2,145	2,145
412.200	Unemployment Contrib	5,792	5,876	5,869
412.300	Medicare	13,997	14,200	14,183
412.400	Retirement Contrib. - DB Plan	613,785	420,170	249,138
412.410	PERS Tier IV - DC Plan	56,643	0	0
412.411	PERS Tier IV - Health Plan	5,666	0	0
412.412	PERS Tier IV - HRA	13,252	0	0
412.413	PERS Tier IV - OD&D	766	0	0
412.600	Workers Compensation	15,189	17,236	18,936
412.700	Sbs Contribution	59,170	60,030	59,957
Total Benefits		**1,156,387**	**869,157**	**699,728**
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	74	0	0
Total Expenses Within Borough		**74**	**0**	**0**
EX21-Communications				
421.200	Postage	11,618	20,000	20,000
Total Communications		**11,618**	**20,000**	**20,000**
EX23-Printing				
423.000	Printing	5,354	13,500	13,500
Total Printing		**5,354**	**13,500**	**13,500**
EX26-Professional Charges				
426.300	Dues & Fees	7,246	7,500	7,500
426.900	Other Professional Chgs	0	8,000	8,000
Total Professional Charges		**7,246**	**15,500**	**15,500**
EX28-Maintenance Services				
428.100	Building Maint Services	0	2,000	2,000
428.300	Equipment Maint Services	1,038	9,000	4,500
Total Maintenance Services		**1,038**	**11,000**	**6,500**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	149	0	0
429.900	Other Contractual	1,309	12,500	10,000
Total Other Contractual		**1,458**	**12,500**	**10,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 120-Finance**	**DIVISION 125-Accounting**		
EX30-Office Supplies				
430.100	Office Supplies < $500	10,040	20,500	20,500
430.200	Copier/Fax Supplies	0	750	750
Total Office Supplies		**10,040**	**21,250**	**21,250**
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	1,250	2,000
431.300	Equipment Maint Supplies	0	4,250	4,250
Total Maintenance Supplies		**0**	**5,500**	**6,250**
EX33-Misc Supplies				
433.100	Personnel Supplies	537	0	540
433.200	Medical Supplies	0	250	250
433.300	Books/Subscriptions	2,513	11,250	11,250
433.900	Other Supplies	3,136	3,750	3,750
Total Misc Supplies		**6,186**	**15,250**	**15,790**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	8,500	8,500
434.100	Other Equip under $5,000	6,522	15,000	15,000
434.300	Furniture Under $5,000	8,469	10,000	10,000
Total Equipment Under $5,000		**14,991**	**33,500**	**33,500**
Division Total: Accounting		**2,179,641**	**1,996,438**	**1,820,107**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,263,174	1,449,469	1,455,860
411.200	Temp Wages & Adjmts	36,692	112,354	112,354
411.300	Overtime Wages	23,187	57,440	57,440
Total Salaries & Wages		**1,323,053**	**1,619,263**	**1,625,654**
EX12-Benefits				
412.100	Insurance Contrib	512,820	512,600	512,600
412.190	Life Insurance	2,760	3,146	3,146
412.200	Unemployment Contrib	7,939	9,716	9,754
412.300	Medicare	19,185	23,480	23,572
412.400	Retirement Contrib. - DB Plan	997,608	663,492	395,577
412.410	PERS Tier IV - DC Plan	46,581	0	0
412.411	PERS Tier IV - Health Plan	4,671	0	0
412.412	PERS Tier IV - HRA	11,478	0	0
412.413	PERS Tier IV - OD&D	632	0	0
412.600	Workers Compensation	70,883	90,166	103,793
412.700	Sbs Contribution	81,104	99,261	99,653
Total Benefits		**1,755,661**	**1,401,861**	**1,148,095**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	282	600	650
413.200	Expense Reimb-Within Boro	133	100	300
413.500	Meeting Comp - W/I Boro	2,400	6,000	6,000
Total Expenses Within Borough		**2,815**	**6,700**	**6,950**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	80	0	0
Total Expenses Outside Of Boro		**80**	**0**	**0**
EX21-Communications				
421.100	Communication Network Servic	0	6,000	0
421.200	Postage	34,723	70,000	70,000
421.300	Communication Network	0	0	600
Total Communications		**34,723**	**76,000**	**70,600**
EX23-Printing				
423.000	Printing	6,640	12,000	13,000
Total Printing		**6,640**	**12,000**	**13,000**
EX25-Rental/Lease				
425.200	Building Rental	0	0	800
425.300	Equipment Rental	1,696	3,800	4,500
Total Rental/Lease		**1,696**	**3,800**	**5,300**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX26-Professional Charges				
426.300	Dues & Fees	912	1,500	1,500
426.500	Recording Fees	9	250	250
426.600	Computer Software/Online Servi	2,200	5,785	0
426.900	Other Professional Chgs	0	300	300
Total Professional Charges		**3,121**	**7,835**	**2,050**
EX28-Maintenance Services				
428.100	Building Maint Services	0	5,000	0
428.300	Equipment Maint Services	1,368	4,000	4,000
428.400	Vehicle Maint Services	0	2,000	4,000
Total Maintenance Services		**1,368**	**11,000**	**8,000**
EX29-Other Contractual				
429.900	Other Contractual	5,120	17,000	16,000
Total Other Contractual		**5,120**	**17,000**	**16,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	5,343	7,500	7,500
430.200	Copier/Fax Supplies	0	2,000	0
Total Office Supplies		**5,343**	**9,500**	**7,500**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	1,500	4,000
431.200	Building Maint Supplies	69	5,000	0
431.300	Equipment Maint Supplies	162	6,000	2,000
Total Maintenance Supplies		**231**	**12,500**	**6,000**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	300
432.200	Gas	0	2,625	500
Total Fuel/Oil-Vehicle Use		**0**	**2,925**	**800**
EX33-Misc Supplies				
433.100	Personnel Supplies	51	800	850
433.120	Tools under $500	499	850	850
433.300	Books/Subscriptions	1,162	500	1,200
433.900	Other Supplies	2,911	3,600	3,600
Total Misc Supplies		**4,623**	**5,750**	**6,500**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	100	11,700	0
434.100	Other Equip under $5,000	1,529	4,200	4,300
434.300	Furniture Under $5,000	4,270	13,500	4,500
Total Equipment Under $5,000		**5,899**	**29,400**	**8,800**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	8,215	0
451.300	Furniture over $5,000	0	6,000	25,000
Total Equipment Over $5000		**0**	**14,215**	**25,000**
Division Total: Assessment		**3,150,373**	**3,229,749**	**2,950,249**
Department Total: Finance		**9,103,577**	**10,044,991**	**9,614,198**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX11-Salaries & Wages				
411.100	Permanent Wages	352,969	447,264	619,702
411.200	Temp Wages & Adjmts	52	0	78,000
411.300	Overtime Wages	1,434	10,000	10,000
Total Salaries & Wages		**354,455**	**457,264**	**707,702**
EX12-Benefits				
412.100	Insurance Contrib	138,522	144,460	191,060
412.190	Life Insurance	704	887	1,173
412.200	Unemployment Contrib	2,127	2,744	4,247
412.300	Medicare	5,140	6,631	10,262
412.400	Retirement Contrib. - DB Plan	176,802	201,334	164,605
412.410	PERS Tier IV - DC Plan	31,670	0	0
412.411	PERS Tier IV - Health Plan	2,933	0	0
412.412	PERS Tier IV - HRA	5,019	0	0
412.413	PERS Tier IV - OD&D	399	0	0
412.600	Workers Compensation	6,424	8,951	19,145
412.700	Sbs Contribution	21,729	28,031	43,383
Total Benefits		**391,469**	**393,038**	**433,875**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	1,000	1,800
413.200	Expense Reimb-Within Boro	0	0	200
413.400	Meal Allowance -W/I Boro	0	0	100
413.500	Meeting Comp - W/I Boro	0	0	400
413.900	Other Exp - Within Boro	0	474	0
Total Expenses Within Borough		**0**	**1,474**	**2,500**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	800
414.200	Exp Reimb- Outside Boro	4	1,015	0
414.400	Travel Tickets	0	713	0
Total Expenses Outside Of Boro		**4**	**2,028**	**800**
EX21-Communications				
421.200	Postage	5,139	8,000	8,200
Total Communications		**5,139**	**8,000**	**8,200**
EX22-Advertising				
422.000	Advertising	506	3,000	3,300
Total Advertising		**506**	**3,000**	**3,300**
EX23-Printing				
423.000	Printing	2,440	11,000	13,000
Total Printing		**2,440**	**11,000**	**13,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX25-Rental/Lease				
425.200	Building Rental	0	800	800
425.300	Equipment Rental	0	300	3,300
Total Rental/Lease		**0**	**1,100**	**4,100**
EX26-Professional Charges				
426.300	Dues & Fees	1,059	4,300	800
426.500	Recording Fees	0	1,026	1,500
426.900	Other Professional Chgs	21,950	10,000	10,000
Total Professional Charges		**23,009**	**15,326**	**12,300**
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	2,000
Total Maintenance Services		**0**	**0**	**2,000**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	190	5,542	0
429.210	Training/Instructor Fees	0	197	0
429.300	Planning Studies	35,947	35,522	85,000
429.710	Testing	0	0	20,000
429.900	Other Contractual	7,679	31,100	5,000
Total Other Contractual		**43,816**	**72,361**	**110,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	1,634	4,000	6,100
Total Office Supplies		**1,634**	**4,000**	**6,100**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	400	400
Total Maintenance Supplies		**0**	**400**	**400**
EX33-Misc Supplies				
433.100	Personnel Supplies	334	0	300
433.110	Clothing	0	0	200
433.120	Tools under $500	0	0	200
433.300	Books/Subscriptions	519	426	700
433.500	Training Supplies	0	0	300
433.900	Other Supplies	613	2,000	5,800
Total Misc Supplies		**1,466**	**2,426**	**7,500**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	0	0	4,700
434.300	Furniture Under $5,000	0	1,035	500
Total Equipment Under $5,000		**0**	**1,035**	**5,200**
Division Total: Planning		**823,938**	**972,452**	**1,316,977**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX11-Salaries & Wages				
411.100	Permanent Wages	423,582	440,940	428,284
411.300	Overtime Wages	201	2,000	2,000
Total Salaries & Wages		**423,783**	**442,940**	**430,284**
EX12-Benefits				
412.100	Insurance Contrib	140,002	139,800	139,800
412.190	Life Insurance	858	858	858
412.200	Unemployment Contrib	2,543	2,658	2,582
412.300	Medicare	5,066	6,423	6,240
412.400	Retirement Contrib. - DB Plan	303,463	195,027	112,477
412.410	PERS Tier IV - DC Plan	19,688	0	0
412.411	PERS Tier IV - Health Plan	1,885	0	0
412.412	PERS Tier IV - HRA	3,893	0	0
412.413	PERS Tier IV - OD&D	256	0	0
412.600	Workers Compensation	6,615	7,796	8,331
412.700	Sbs Contribution	25,978	27,153	26,377
Total Benefits		**510,247**	**379,715**	**296,665**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,141	2,100	2,100
413.200	Expense Reimb-Within Boro	0	100	100
413.500	Meeting Comp - W/I Boro	5,050	8,500	8,500
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		**6,191**	**10,800**	**10,800**
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	36	100	100
Total Expenses Outside Of Boro		**36**	**100**	**100**
EX21-Communications				
421.200	Postage	8,444	8,200	8,200
Total Communications		**8,444**	**8,200**	**8,200**
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		**0**	**100**	**100**
EX23-Printing				
423.000	Printing	587	500	600
Total Printing		**587**	**500**	**600**
EX26-Professional Charges				
426.300	Dues & Fees	795	950	1,000
426.500	Recording Fees	173	200	200
Total Professional Charges		**968**	**1,150**	**1,200**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX28-Maintenance Services				
428.300	Equipment Maint Services	405	200	200
Total Maintenance Services		**405**	**200**	**200**
EX29-Other Contractual				
429.900	Other Contractual	0	2,000	2,000
Total Other Contractual		**0**	**2,000**	**2,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	1,920	3,000	3,000
Total Office Supplies		**1,920**	**3,000**	**3,000**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	2,340	0	2,000
Total Maintenance Supplies		**2,340**	**0**	**2,000**
EX33-Misc Supplies				
433.300	Books/Subscriptions	107	0	50
433.900	Other Supplies	307	450	450
Total Misc Supplies		**414**	**450**	**500**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	60	0
434.300	Furniture Under $5,000	0	440	500
Total Equipment Under $5,000		**0**	**500**	**500**
Division Total: Platting		**955,335**	**849,655**	**756,149**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	78,127	67,647	0
411.200	Temp Wages & Adjmts	61,822	65,000	0
411.300	Overtime Wages	9,930	6,500	0
Total Salaries & Wages		**149,879**	**139,147**	**0**
EX12-Benefits				
412.100	Insurance Contrib	14,460	23,300	0
412.190	Life Insurance	67	143	0
412.200	Unemployment Contrib	900	835	0
412.300	Medicare	2,174	2,018	0
412.400	Retirement Contrib. - DB Plan	69,001	32,647	0
412.410	PERS Tier IV - DC Plan	48	0	0
412.411	PERS Tier IV - Health Plan	16	0	0
412.412	PERS Tier IV - HRA	34	0	0
412.413	PERS Tier IV - OD&D	3	0	0
412.600	Workers Compensation	7,362	10,730	0
412.700	Sbs Contribution	9,189	8,530	0
Total Benefits		**103,254**	**78,203**	**0**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	192	300	0
413.900	Other Exp - Within Boro	0	100	0
Total Expenses Within Borough		**192**	**400**	**0**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	0
414.200	Exp Reimb- Outside Boro	0	200	0
Total Expenses Outside Of Boro		**0**	**500**	**0**
EX21-Communications				
421.200	Postage	296	200	0
Total Communications		**296**	**200**	**0**
EX23-Printing				
423.000	Printing	554	300	0
Total Printing		**554**	**300**	**0**
EX25-Rental/Lease				
425.300	Equipment Rental	3,492	1,549	0
Total Rental/Lease		**3,492**	**1,549**	**0**
EX26-Professional Charges				
426.300	Dues & Fees	460	0	0
Total Professional Charges		**460**	**0**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX27-Insurance & Bond				
427.900	Insurance Deductible	0	5,401	0
Total Insurance & Bond		**0**	**5,401**	**0**
EX28-Maintenance Services				
428.100	Building Maint Services	69	109	0
428.300	Equipment Maint Services	82	0	0
428.900	Other Bldg. Maint Service	8	0	0
Total Maintenance Services		**159**	**109**	**0**
EX29-Other Contractual				
429.900	Other Contractual	5,645	130	0
Total Other Contractual		**5,645**	**130**	**0**
EX30-Office Supplies				
430.100	Office Supplies < $500	390	600	0
Total Office Supplies		**390**	**600**	**0**
EX33-Misc Supplies				
433.100	Personnel Supplies	358	0	0
433.120	Tools under $500	0	200	0
433.300	Books/Subscriptions	0	61	0
433.900	Other Supplies	713	400	0
Total Misc Supplies		**1,071**	**661**	**0**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	329	0	0
Total Equipment Under $5,000		**329**	**0**	**0**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	50	0	0
Total Equipment Over $5000		**50**	**0**	**0**
Division Total:	**Cultural Resources**	**265,771**	**227,200**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	193,178	193,483	199,024
411.200	Temp Wages & Adjmts	0	55,000	55,000
411.300	Overtime Wages	7,266	4,000	6,500
Total Salaries & Wages		**200,444**	**252,483**	**260,524**
EX12-Benefits				
412.100	Insurance Contrib	46,818	46,600	46,600
412.190	Life Insurance	287	286	286
412.200	Unemployment Contrib	1,203	1,515	1,564
412.300	Medicare	2,907	3,661	3,778
412.400	Retirement Contrib. - DB Plan	118,106	86,952	53,724
412.410	PERS Tier IV - DC Plan	13,751	0	0
412.411	PERS Tier IV - Health Plan	1,265	0	0
412.412	PERS Tier IV - HRA	1,964	0	0
412.413	PERS Tier IV - OD&D	172	0	0
412.600	Workers Compensation	3,100	4,444	5,044
412.700	Sbs Contribution	12,288	15,478	15,971
Total Benefits		**201,861**	**158,936**	**126,967**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	3,335	4,000	4,000
413.200	Expense Reimb-Within Boro	137	1,000	1,000
413.500	Meeting Comp - W/I Boro	7,250	7,500	7,500
413.900	Other Exp - Within Boro	(39)	955	500
Total Expenses Within Borough		**10,683**	**13,455**	**13,000**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	375	500	500
414.200	Exp Reimb- Outside Boro	7,521	3,000	7,100
414.400	Travel Tickets	(1,681)	2,000	1,600
Total Expenses Outside Of Boro		**6,215**	**5,500**	**9,200**
EX21-Communications				
421.200	Postage	177	500	500
Total Communications		**177**	**500**	**500**
EX22-Advertising				
422.000	Advertising	538	300	500
Total Advertising		**538**	**300**	**500**
EX23-Printing				
423.000	Printing	44	500	500
Total Printing		**44**	**500**	**500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	100	0
Total Utilities-Building Oprtns		**0**	**100**	**0**
EX25-Rental/Lease				
425.200	Building Rental	0	500	500
425.300	Equipment Rental	0	70	120
Total Rental/Lease		**0**	**570**	**620**
EX26-Professional Charges				
426.300	Dues & Fees	255	610	1,000
426.900	Other Professional Chgs	0	6,915	500
Total Professional Charges		**255**	**7,525**	**1,500**
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	800	2,500
428.400	Vehicle Maint Services	0	4,650	0
Total Maintenance Services		**0**	**5,450**	**2,500**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	9,712	2,805	9,200
429.210	Training/Instructor Fees	0	1,342	0
429.900	Other Contractual	3,940	2,695	3,000
Total Other Contractual		**13,652**	**6,842**	**12,200**
EX30-Office Supplies				
430.100	Office Supplies < $500	6,910	8,250	8,000
430.200	Copier/Fax Supplies	3,998	5,850	8,000
Total Office Supplies		**10,908**	**14,100**	**16,000**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	158	1,500
Total Maintenance Supplies		**0**	**158**	**1,500**
EX33-Misc Supplies				
433.100	Personnel Supplies	2,119	3,500	4,000
433.120	Tools under $500	0	75	75
433.300	Books/Subscriptions	525	1,000	1,000
433.500	Training Supplies	0	500	500
433.900	Other Supplies	1,035	2,500	2,500
Total Misc Supplies		**3,679**	**7,575**	**8,075**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	1,813	3,000	3,000
434.300	Furniture Under $5,000	295	1,500	1,500
Total Equipment Under $5,000		**2,108**	**4,500**	**4,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	0	15,000
451.300	Furniture over $5,000	0	0	4,000
Total Equipment Over $5000		**0**	**0**	**19,000**
Division Total: Planning-Admin		**450,564**	**478,494**	**477,086**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	81,341	83,336	0
411.200	Temp Wages & Adjmts	37,827	48,000	0
411.300	Overtime Wages	1,258	1,500	0
Total Salaries & Wages		**120,426**	**132,836**	**0**
EX12-Benefits				
412.100	Insurance Contrib	23,409	23,300	0
412.190	Life Insurance	144	143	0
412.200	Unemployment Contrib	723	798	0
412.300	Medicare	1,747	1,927	0
412.400	Retirement Contrib. - DB Plan	84,415	37,354	0
412.600	Workers Compensation	4,392	2,338	0
412.700	Sbs Contribution	7,383	8,143	0
Total Benefits		**122,213**	**74,003**	**0**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	295	500	0
413.200	Expense Reimb-Within Boro	0	200	0
413.900	Other Exp - Within Boro	836	0	0
Total Expenses Within Borough		**1,131**	**700**	**0**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	500	0
414.200	Exp Reimb- Outside Boro	0	500	0
Total Expenses Outside Of Boro		**0**	**1,000**	**0**
EX23-Printing				
423.000	Printing	1,368	2,000	0
Total Printing		**1,368**	**2,000**	**0**
EX26-Professional Charges				
426.300	Dues & Fees	305	300	0
Total Professional Charges		**305**	**300**	**0**
EX28-Maintenance Services				
428.100	Building Maint Services	0	1,000	0
428.300	Equipment Maint Services	947	2,000	0
Total Maintenance Services		**947**	**3,000**	**0**
EX29-Other Contractual				
429.710	Testing	19,402	20,000	0
429.900	Other Contractual	4,378	5,000	0
Total Other Contractual		**23,780**	**25,000**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX30-Office Supplies				
430.100	Office Supplies < $500	165	500	0
Total Office Supplies		**165**	**500**	**0**
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	300	0
433.900	Other Supplies	2,427	3,000	0
Total Misc Supplies		**2,427**	**3,300**	**0**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	374	3,000	0
434.300	Furniture Under $5,000	0	500	0
Total Equipment Under $5,000		**374**	**3,500**	**0**
Division Total: Environmental		**273,136**	**246,139**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	753,581	783,439	813,114
411.200	Temp Wages & Adjmts	87,321	90,000	90,000
411.300	Overtime Wages	32,881	29,000	29,000
Total Salaries & Wages		**873,783**	**902,439**	**932,114**
EX12-Benefits				
412.100	Insurance Contrib	234,087	233,000	233,000
412.190	Life Insurance	1,435	1,430	1,430
412.200	Unemployment Contrib	5,243	5,415	5,593
412.300	Medicare	12,670	13,086	13,516
412.400	Retirement Contrib. - DB Plan	708,640	357,717	220,129
412.410	PERS Tier IV - DC Plan	24,174	0	0
412.411	PERS Tier IV - Health Plan	2,268	0	0
412.412	PERS Tier IV - HRA	3,931	0	0
412.413	PERS Tier IV - OD&D	307	0	0
412.600	Workers Compensation	35,641	40,062	45,325
412.700	Sbs Contribution	53,563	55,320	57,139
Total Benefits		**1,081,959**	**706,030**	**576,132**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	30	100	100
413.900	Other Exp - Within Boro	0	500	250
Total Expenses Within Borough		**30**	**700**	**450**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	58	200	100
414.200	Exp Reimb- Outside Boro	0	1,300	1,000
Total Expenses Outside Of Boro		**58**	**1,500**	**1,100**
EX21-Communications				
421.200	Postage	5,278	3,300	5,000
Total Communications		**5,278**	**3,300**	**5,000**
EX22-Advertising				
422.000	Advertising	1,613	3,500	5,000
Total Advertising		**1,613**	**3,500**	**5,000**
EX23-Printing				
423.000	Printing	1,411	500	200
Total Printing		**1,411**	**500**	**200**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX26-Professional Charges				
426.300	Dues & Fees	2,595	1,800	2,100
426.500	Recording Fees	778	600	200
426.900	Other Professional Chgs	2,558	5,000	5,000
Total Professional Charges		**5,931**	**7,400**	**7,300**
EX28-Maintenance Services				
428.300	Equipment Maint Services	851	823	1,300
Total Maintenance Services		**851**	**823**	**1,300**
EX29-Other Contractual				
429.900	Other Contractual	1,353	3,929	5,000
Total Other Contractual		**1,353**	**3,929**	**5,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	551	500	400
Total Office Supplies		**551**	**500**	**400**
EX33-Misc Supplies				
433.100	Personnel Supplies	254	500	500
433.120	Tools under $500	12	300	300
433.900	Other Supplies	451	1,000	1,000
Total Misc Supplies		**717**	**1,800**	**1,800**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	1,848	0
434.100	Other Equip under $5,000	3,737	1,700	3,300
434.300	Furniture Under $5,000	249	1,500	3,400
Total Equipment Under $5,000		**3,986**	**5,048**	**6,700**
Division Total:	**Development Services**	**1,977,521**	**1,637,469**	**1,542,496**
Department Total:	**Planning & Land Use**	**4,746,265**	**4,411,409**	**4,092,708**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 150-Public Works**	**DIVISION 150-Public Works-Admin**		
EX11-Salaries & Wages				
411.100	Permanent Wages	65,628	90,897	87,530
411.200	Temp Wages & Adjmts	19	10,500	0
411.300	Overtime Wages	0	1,020	0
Total Salaries & Wages		**65,647**	**102,417**	**87,530**
EX12-Benefits				
412.100	Insurance Contrib	14,037	16,310	16,310
412.190	Life Insurance	87	101	101
412.200	Unemployment Contrib	450	615	526
412.300	Medicare	1,086	1,486	1,270
412.400	Retirement Contrib. - DB Plan	0	40,471	22,881
412.410	PERS Tier IV - DC Plan	14,413	0	0
412.411	PERS Tier IV - Health Plan	1,214	0	0
412.412	PERS Tier IV - HRA	1,179	0	0
412.413	PERS Tier IV - OD&D	165	0	0
412.600	Workers Compensation	5,255	7,212	7,424
412.700	Sbs Contribution	4,589	6,279	5,366
Total Benefits		**42,475**	**72,474**	**53,878**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	21	150	150
Total Expenses Within Borough		**21**	**400**	**400**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	60	1,000	500
414.200	Exp Reimb- Outside Boro	320	750	375
Total Expenses Outside Of Boro		**380**	**1,750**	**875**
EX21-Communications				
421.200	Postage	256	450	200
Total Communications		**256**	**450**	**200**
EX23-Printing				
423.000	Printing	0	200	200
Total Printing		**0**	**200**	**200**
EX25-Rental/Lease				
425.200	Building Rental	(6,993)	0	0
Total Rental/Lease		**(6,993)**	**0**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX26-Professional Charges				
426.200	Legal	0	10,000	8,000
426.300	Dues & Fees	250	0	0
426.900	Other Professional Chgs	4,080	2,500	2,500
Total Professional Charges		**4,330**	**12,500**	**10,500**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	658	2,000
429.210	Training/Instructor Fees	0	1,342	0
429.900	Other Contractual	0	8,000	6,000
Total Other Contractual		**0**	**10,000**	**8,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	0	1,000	500
Total Office Supplies		**0**	**1,000**	**500**
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,200	600
433.300	Books/Subscriptions	0	400	200
433.500	Training Supplies	0	400	200
433.900	Other Supplies	25	1,400	700
Total Misc Supplies		**25**	**3,400**	**1,700**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	0	1,000	1,000
434.300	Furniture Under $5,000	0	2,000	1,000
Total Equipment Under $5,000		**0**	**3,000**	**2,000**
Division Total: Public Works-Admin		**106,141**	**207,591**	**165,783**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	619,989	662,288	680,951
411.200	Temp Wages & Adjmts	81,039	119,700	120,000
411.300	Overtime Wages	26,344	24,276	25,000
Total Salaries & Wages		**727,372**	**806,264**	**825,951**
EX12-Benefits				
412.100	Insurance Contrib	222,589	223,098	224,263
412.190	Life Insurance	1,272	1,370	1,377
412.200	Unemployment Contrib	4,394	4,838	4,956
412.300	Medicare	10,621	11,691	11,977
412.400	Retirement Contrib. - DB Plan	257,326	302,294	184,536
412.410	PERS Tier IV - DC Plan	58,176	0	0
412.411	PERS Tier IV - Health Plan	13,081	0	0
412.412	PERS Tier IV - HRA	12,064	0	0
412.413	PERS Tier IV - OD&D	831	0	0
412.600	Workers Compensation	99,052	130,517	146,511
412.700	Sbs Contribution	44,880	49,424	50,631
Total Benefits		**724,286**	**723,232**	**624,251**
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	220	500	500
413.300	Exp Allowance-Within Boro	4,765	2,000	5,500
Total Expenses Within Borough		**4,985**	**2,500**	**6,000**
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,851	4,350	2,000
414.300	Expense Allow- O/S Boro	0	1,000	1,000
414.400	Travel Tickets	1,908	2,200	0
Total Expenses Outside Of Boro		**3,759**	**7,550**	**3,000**
EX21-Communications				
421.200	Postage	132	200	200
Total Communications		**132**	**200**	**200**
EX22-Advertising				
422.000	Advertising	711	250	250
Total Advertising		**711**	**250**	**250**
EX23-Printing				
423.000	Printing	84	250	250
Total Printing		**84**	**250**	**250**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX24-Utilities-Building Oprtns				
424.400	Lp-Propane	29	0	150
424.500	Garbage Pickups	1,155	1,500	1,500
424.600	Heating Fuel-Oil	1,494	2,000	2,000
Total Utilities-Building Oprtns		**2,678**	**3,500**	**3,650**
EX25-Rental/Lease				
425.300	Equipment Rental	1,499	3,500	3,500
Total Rental/Lease		**1,499**	**3,500**	**3,500**
EX26-Professional Charges				
426.300	Dues & Fees	1,255	2,511	1,500
426.900	Other Professional Chgs	475	694	1,000
Total Professional Charges		**1,730**	**3,205**	**2,500**
EX28-Maintenance Services				
428.100	Building Maint Services	50,160	64,750	65,000
428.200	Grounds Maint Services	1,100	13,955	10,000
428.300	Equipment Maint Services	15,604	15,745	15,000
428.400	Vehicle Maint Services	29,312	35,300	35,000
428.900	Other Bldg. Maint Service	4,050	0	0
Total Maintenance Services		**100,226**	**129,750**	**125,000**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,851	6,150	5,000
429.210	Training/Instructor Fees	0	1,000	1,000
429.710	Testing	0	2,500	1,000
429.900	Other Contractual	36,554	9,733	30,000
Total Other Contractual		**44,405**	**19,383**	**37,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	2,713	3,600	3,000
Total Office Supplies		**2,713**	**3,600**	**3,000**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	49,225	54,662	55,000
431.200	Building Maint Supplies	82,376	115,051	120,000
431.300	Equipment Maint Supplies	6,272	9,621	7,000
431.400	Grounds Maint Supplies	0	2,978	4,000
431.900	Other Maint. Supplies	247	1,500	1,500
Total Maintenance Supplies		**138,120**	**183,812**	**187,500**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	5,812	10,000	7,000
432.200	Gas	107,735	130,000	110,000
Total Fuel/Oil-Vehicle Use		**113,547**	**140,000**	**117,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX33-Misc Supplies				
433.100	Personnel Supplies	6,438	12,200	7,500
433.110	Clothing	379	116	2,000
433.120	Tools under $500	4,497	7,000	7,000
433.200	Medical Supplies	0	500	500
433.300	Books/Subscriptions	3,038	1,845	2,000
433.500	Training Supplies	0	500	500
433.900	Other Supplies	3,427	3,889	2,500
Total Misc Supplies		**17,779**	**26,050**	**22,000**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	1,398	0	0
434.100	Other Equip under $5,000	6,900	2,188	5,000
434.300	Furniture Under $5,000	0	4,512	2,000
Total Equipment Under $5,000		**8,298**	**6,700**	**7,000**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	1,275	0	0
451.300	Furniture over $5,000	3,910	20,500	5,000
Total Equipment Over $5000		**5,185**	**20,500**	**5,000**
Division Total: Maintenance		**1,897,509**	**2,080,246**	**1,973,052**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	65,678	61,548	65,491
411.200	Temp Wages & Adjmts	0	5,255	5,000
411.300	Overtime Wages	1,794	1,275	2,000
Total Salaries & Wages		**67,472**	**68,078**	**72,491**
EX12-Benefits				
412.100	Insurance Contrib	17,483	16,310	16,893
412.190	Life Insurance	107	101	104
412.200	Unemployment Contrib	405	408	435
412.300	Medicare	980	988	1,052
412.400	Retirement Contrib. - DB Plan	54,519	27,661	17,642
412.410	PERS Tier IV - DC Plan	1,783	0	0
412.411	PERS Tier IV - Health Plan	170	0	0
412.412	PERS Tier IV - HRA	283	0	0
412.413	PERS Tier IV - OD&D	23	0	0
412.600	Workers Compensation	3,452	4,026	4,867
412.700	Sbs Contribution	4,136	4,174	4,444
Total Benefits		**83,341**	**53,668**	**45,437**
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	256	250	250
Total Communications		**256**	**250**	**250**
EX26-Professional Charges				
426.300	Dues & Fees	5	750	750
Total Professional Charges		**5**	**750**	**750**
EX27-Insurance & Bond				
427.900	Insurance Deductible	1,391	0	0
Total Insurance & Bond		**1,391**	**0**	**0**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	64	1,500	1,000
Total Other Contractual		**64**	**1,500**	**1,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	0	400	200
Total Office Supplies		**0**	**400**	**200**
EX33-Misc Supplies				
433.300	Books/Subscriptions	40	300	300
Total Misc Supplies		**40**	**300**	**300**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	567	0	0
434.300	Furniture Under $5,000	0	3,500	1,000
Total Equipment Under $5,000		**567**	**3,500**	**1,000**
Division Total: Operations		**153,136**	**128,646**	**121,628**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX11-Salaries & Wages				
411.100	Permanent Wages	8,334	26,680	25,243
411.200	Temp Wages & Adjmts	13,849	0	10,000
411.300	Overtime Wages	6	0	2,600
Total Salaries & Wages		**22,189**	**26,680**	**37,843**
EX12-Benefits				
412.100	Insurance Contrib	2,341	12,116	10,951
412.190	Life Insurance	15	75	68
412.200	Unemployment Contrib	134	161	228
412.300	Medicare	322	388	549
412.400	Retirement Contrib. - DB Plan	3,580	11,808	7,278
412.410	PERS Tier IV - DC Plan	822	0	0
412.411	PERS Tier IV - Health Plan	74	0	0
412.412	PERS Tier IV - HRA	99	0	0
412.413	PERS Tier IV - OD&D	11	0	0
412.600	Workers Compensation	4,594	5,408	8,775
412.700	Sbs Contribution	1,361	1,636	2,320
Total Benefits		**13,353**	**31,592**	**30,169**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	91	0	100
413.200	Expense Reimb-Within Boro	0	0	500
Total Expenses Within Borough		**91**	**0**	**600**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	100
414.200	Exp Reimb- Outside Boro	0	0	500
Total Expenses Outside Of Boro		**0**	**0**	**600**
EX21-Communications				
421.100	Communication Network Servic	0	500	400
421.200	Postage	7,468	8,500	8,500
Total Communications		**7,468**	**9,000**	**8,900**
EX22-Advertising				
422.000	Advertising	1,648	2,050	2,500
Total Advertising		**1,648**	**2,050**	**2,500**
EX23-Printing				
423.000	Printing	4,394	5,000	5,000
Total Printing		**4,394**	**5,000**	**5,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX26-Professional Charges				
426.300	Dues & Fees	0	260	125
426.600	Computer Software/Online Servi	0	0	700
426.900	Other Professional Chgs	0	0	1,000
Total Professional Charges		**0**	**260**	**1,825**
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	500
Total Maintenance Services		**0**	**0**	**500**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	450	1,000
429.210	Training/Instructor Fees	0	0	200
429.900	Other Contractual	8,802	15,500	16,000
Total Other Contractual		**8,802**	**15,950**	**17,200**
EX30-Office Supplies				
430.100	Office Supplies < $500	103	200	250
Total Office Supplies		**103**	**200**	**250**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	500
Total Maintenance Supplies		**0**	**0**	**500**
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	966	1,840	2,100
Total Fuel/Oil-Vehicle Use		**966**	**1,840**	**2,100**
EX33-Misc Supplies				
433.100	Personnel Supplies	0	125	300
433.110	Clothing	0	125	300
433.120	Tools under $500	0	125	125
433.900	Other Supplies	1,177	2,000	2,500
Total Misc Supplies		**1,177**	**2,375**	**3,225**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	0	1,000
434.100	Other Equip under $5,000	233	300	500
434.300	Furniture Under $5,000	0	100	1,000
Total Equipment Under $5,000		**233**	**400**	**2,500**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	0	27,500
Total Equipment Over $5000		**0**	**0**	**27,500**
Division Total:	**Community Cleanup**	**60,424**	**95,347**	**141,212**
Department Total:	**Public Works**	**2,217,210**	**2,511,830**	**2,401,675**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 160-Emergency Services**	**DIVISION 126-Telecommunication Network**		
EX11-Salaries & Wages				
411.100	Permanent Wages	57,226	58,095	46,247
411.300	Overtime Wages	386	0	0
Total Salaries & Wages		**57,612**	**58,095**	**46,247**
EX12-Benefits				
412.100	Insurance Contrib	11,655	11,650	11,650
412.190	Life Insurance	60	72	72
412.200	Unemployment Contrib	346	348	278
412.300	Medicare	836	842	671
412.400	Retirement Contrib. - DB Plan	49,540	25,580	12,089
412.600	Workers Compensation	777	4,448	3,897
412.700	Sbs Contribution	3,532	3,561	2,835
Total Benefits		**66,746**	**46,501**	**31,492**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	750	0
Total Expenses Within Borough		**0**	**750**	**0**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	100
414.200	Exp Reimb- Outside Boro	0	85	500
414.400	Travel Tickets	0	939	800
Total Expenses Outside Of Boro		**0**	**1,024**	**1,400**
EX21-Communications				
421.100	Communication Network Servic	0	26,807	0
Total Communications		**0**	**26,807**	**0**
EX22-Advertising				
422.000	Advertising	0	520	750
Total Advertising		**0**	**520**	**750**
EX24-Utilities-Building Oprtns				
424.100	Electricity	118	150	150
424.400	Lp-Propane	0	1,100	0
424.600	Heating Fuel-Oil	849	2,000	0
Total Utilities-Building Oprtns		**967**	**3,250**	**150**
EX26-Professional Charges				
426.300	Dues & Fees	0	5,000	3,000
426.900	Other Professional Chgs	330	0	0
Total Professional Charges		**330**	**5,000**	**3,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX27-Insurance & Bond				
427.100	Property Insurance	998	1,100	1,200
427.500	Liability Insurance	113	200	200
Total Insurance & Bond		**1,111**	**1,300**	**1,400**
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	150	0
Total Maintenance Services		**0**	**150**	**0**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	227	500
429.900	Other Contractual	334,052	408,344	373,000
Total Other Contractual		**334,052**	**408,571**	**373,500**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	500
431.300	Equipment Maint Supplies	20,543	39,906	30,000
Total Maintenance Supplies		**20,543**	**39,906**	**30,500**
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	0	15,000
Total Fuel/Oil-Vehicle Use		**0**	**0**	**15,000**
EX33-Misc Supplies				
433.120	Tools under $500	205	750	500
433.900	Other Supplies	3,564	38,773	30,000
Total Misc Supplies		**3,769**	**39,523**	**30,500**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	101,389	183,617	30,000
Total Equipment Under $5,000		**101,389**	**183,617**	**30,000**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	111,574	67,577	250,000
Total Equipment Over $5000		**111,574**	**67,577**	**250,000**
Division Total: Telecommunication Network		**698,093**	**882,591**	**813,939**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	976,428	1,014,917	786,424
411.200	Temp Wages & Adjmts	89,288	145,000	291,716
411.300	Overtime Wages	16,272	20,000	20,000
411.400	Nonemployee Compensation	3,078	20,000	20,000
Total Salaries & Wages		**1,085,066**	**1,199,917**	**1,118,140**
EX12-Benefits				
412.100	Insurance Contrib	279,720	279,600	226,709
412.150	On-Call Health Insurance	16	533	571
412.190	Life Insurance	1,652	1,731	1,406
412.200	Unemployment Contrib	6,493	7,200	6,709
412.300	Medicare	15,734	17,399	16,214
412.400	Retirement Contrib. - DB Plan	644,899	456,945	211,031
412.410	PERS Tier IV - DC Plan	56,507	0	0
412.411	PERS Tier IV - Health Plan	5,513	0	0
412.412	PERS Tier IV - HRA	8,372	0	0
412.413	PERS Tier IV - OD&D	1,394	0	0
412.600	Workers Compensation	74,295	115,980	117,443
412.700	Sbs Contribution	65,860	73,555	68,542
Total Benefits		**1,160,455**	**952,943**	**648,625**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	73	350	350
413.200	Expense Reimb-Within Boro	27	400	400
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		**100**	**850**	**850**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	46	150	150
414.200	Exp Reimb- Outside Boro	2,018	5,100	5,850
414.400	Travel Tickets	2,545	7,850	10,000
Total Expenses Outside Of Boro		**4,609**	**13,100**	**16,000**
EX21-Communications				
421.100	Communication Network Servic	0	2,800	0
421.200	Postage	510	5,000	850
Total Communications		**510**	**7,800**	**850**
EX22-Advertising				
422.000	Advertising	1,995	2,750	7,250
Total Advertising		**1,995**	**2,750**	**7,250**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX23-Printing				
423.000	Printing	1,793	7,754	9,400
Total Printing		**1,793**	**7,754**	**9,400**
EX24-Utilities-Building Oprtns				
424.100	Electricity	11,678	24,000	24,000
424.300	Natural Gas	6,601	14,000	14,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	1,672	3,500	3,500
424.550	Recycling Pickups	490	800	800
Total Utilities-Building Oprtns		**20,441**	**42,400**	**42,400**
EX25-Rental/Lease				
425.200	Building Rental	16,004	39,000	39,000
425.300	Equipment Rental	4,024	8,500	8,500
Total Rental/Lease		**20,028**	**47,500**	**47,500**
EX26-Professional Charges				
426.300	Dues & Fees	2,137	1,950	2,500
426.600	Computer Software/Online Servi	540	146	0
426.900	Other Professional Chgs	20	1,980	1,980
Total Professional Charges		**2,697**	**4,076**	**4,480**
EX27-Insurance & Bond				
427.100	Property Insurance	1,966	2,200	2,300
427.200	Vehicle Insurance	9,369	9,800	10,775
427.300	Crime Insurance	0	2,300	0
427.500	Liability Insurance	2,199	0	2,600
Total Insurance & Bond		**13,534**	**14,300**	**15,675**
EX28-Maintenance Services				
428.100	Building Maint Services	2,037	2,800	2,800
428.200	Grounds Maint Services	0	650	1,650
428.300	Equipment Maint Services	2,406	10,000	15,500
428.400	Vehicle Maint Services	14,512	22,250	22,500
428.920	Other Maintenance Service	45	200	1,600
Total Maintenance Services		**19,000**	**35,900**	**44,050**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,741	2,600	5,850
429.210	Training/Instructor Fees	0	3,100	5,000
429.710	Testing	177	750	750
429.900	Other Contractual	74,957	2,217	5,100
Total Other Contractual		**79,875**	**8,667**	**16,700**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX30-Office Supplies				
430.100	Office Supplies < $500	3,503	8,000	8,000
430.200	Copier/Fax Supplies	1,338	950	1,500
Total Office Supplies		**4,841**	**8,950**	**9,500**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	10,453	15,000	15,000
431.200	Building Maint Supplies	1,796	4,145	5,000
431.300	Equipment Maint Supplies	10,830	10,916	13,500
431.400	Grounds Maint Supplies	247	1,000	1,000
Total Maintenance Supplies		**23,326**	**31,061**	**34,500**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	803	1,500	1,500
432.200	Gas	17,368	13,156	18,000
Total Fuel/Oil-Vehicle Use		**18,171**	**14,656**	**19,500**
EX33-Misc Supplies				
433.100	Personnel Supplies	5,890	7,300	5,500
433.110	Clothing	711	6,000	6,000
433.120	Tools under $500	263	450	450
433.200	Medical Supplies	7,862	9,350	4,600
433.300	Books/Subscriptions	2,221	2,600	3,000
433.500	Training Supplies	15	9,067	5,250
433.900	Other Supplies	5,535	(121)	7,000
Total Misc Supplies		**22,497**	**34,646**	**31,800**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	6,930	5,902	14,000
434.300	Furniture Under $5,000	14,904	2,855	2,000
Total Equipment Under $5,000		**21,834**	**8,757**	**16,000**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	500	1,641	0
Total Equipment Over $5000		**500**	**1,641**	**0**
Division Total: Emergency Services Admin		**2,501,272**	**2,437,668**	**2,083,220**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 301-Emer Med Service Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	825	500
413.200	Expense Reimb-Within Boro	0	125	125
Total Expenses Within Borough		**0**	**950**	**625**
Division Total: Emer Med Service Board		**0**	**950**	**625**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Am				
EX11-Salaries & Wages				
411.100	Permanent Wages	81,551	78,400	56,767
411.200	Temp Wages & Adjmts	20,467	22,000	37,262
411.300	Overtime Wages	12,639	22,000	9,000
Total Salaries & Wages		**114,657**	**122,400**	**103,029**
EX12-Benefits				
412.100	Insurance Contrib	24,803	24,698	23,300
412.190	Life Insurance	152	152	143
412.200	Unemployment Contrib	688	735	619
412.300	Medicare	1,663	1,775	1,494
412.400	Retirement Contrib. - DB Plan	73,966	44,206	17,192
412.410	PERS Tier IV - DC Plan	2,622	0	0
412.411	PERS Tier IV - Health Plan	251	0	0
412.412	PERS Tier IV - HRA	495	0	0
412.413	PERS Tier IV - OD&D	35	0	0
412.600	Workers Compensation	9,232	13,653	12,637
412.700	Sbs Contribution	7,029	7,504	6,316
Total Benefits		**120,936**	**92,723**	**61,701**
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	735	300	1,020
414.400	Travel Tickets	518	800	1,800
Total Expenses Outside Of Boro		**1,253**	**1,100**	**2,820**
EX23-Printing				
423.000	Printing	44	75	90
Total Printing		**44**	**75**	**90**
EX24-Utilities-Building Oprtns				
424.100	Electricity	10,389	14,000	8,400
424.200	Water & Sewer	1,175	2,400	1,440
424.300	Natural Gas	7,190	12,000	7,200
424.500	Garbage Pickups	0	267	165
424.550	Recycling Pickups	490	900	540
Total Utilities-Building Oprtns		**19,244**	**29,567**	**17,745**
EX25-Rental/Lease				
425.200	Building Rental	0	0	540
425.300	Equipment Rental	3,509	4,600	3,000
Total Rental/Lease		**3,509**	**4,600**	**3,540**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Am				
EX26-Professional Charges				
426.300	Dues & Fees	0	150	90
426.600	Computer Software/Online Servi	0	644	0
426.900	Other Professional Chgs	0	200	120
Total Professional Charges		**0**	**994**	**210**
EX27-Insurance & Bond				
427.500	Liability Insurance	0	500	500
Total Insurance & Bond		**0**	**500**	**500**
EX28-Maintenance Services				
428.100	Building Maint Services	9,942	16,000	9,600
428.200	Grounds Maint Services	0	1,500	900
428.300	Equipment Maint Services	1,142	2,000	1,200
428.400	Vehicle Maint Services	2,501	5,000	3,300
Total Maintenance Services		**13,585**	**24,500**	**15,000**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	499	900	600
429.710	Testing	74	100	60
429.900	Other Contractual	36	700	600
Total Other Contractual		**609**	**1,700**	**1,260**
EX30-Office Supplies				
430.100	Office Supplies < $500	374	750	450
430.200	Copier/Fax Supplies	0	200	120
Total Office Supplies		**374**	**950**	**570**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,042	13,000	7,800
431.200	Building Maint Supplies	567	2,500	1,500
431.300	Equipment Maint Supplies	1,863	5,000	3,300
431.400	Grounds Maint Supplies	0	200	120
431.900	Other Maint. Supplies	0	800	480
Total Maintenance Supplies		**6,472**	**21,500**	**13,200**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	434	2,000	1,200
432.200	Gas	521	4,500	2,700
Total Fuel/Oil-Vehicle Use		**955**	**6,500**	**3,900**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance - DES Am				
EX33-Misc Supplies				
433.100	Personnel Supplies	495	1,500	1,050
433.110	Clothing	947	356	600
433.120	Tools under $500	6,614	9,000	5,400
433.200	Medical Supplies	0	100	60
433.300	Books/Subscriptions	1,500	2,000	1,500
433.500	Training Supplies	0	750	450
433.900	Other Supplies	2,325	4,150	2,490
Total Misc Supplies		**11,881**	**17,856**	**11,550**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	3,352	7,200	2,400
434.300	Furniture Under $5,000	0	500	300
Total Equipment Under $5,000		**3,352**	**7,700**	**2,700**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	51	3,200	3,600
Total Equipment Over $5000		**51**	**3,200**	**3,600**
Division Total:	**Fleet Maintenance - DES Amb**	**296,922**	**335,865**	**241,415**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 160-Emergency Services**	**DIVISION 330-Rescue Units**		
EX11-Salaries & Wages				
411.100	Permanent Wages	33,200	32,903	22,845
411.300	Overtime Wages	2,433	0	0
411.400	Nonemployee Compensation	303,030	326,300	364,000
Total Salaries & Wages		**338,663**	**359,203**	**386,845**
EX12-Benefits				
412.100	Insurance Contrib	8,625	8,621	4,893
412.150	On-Call Health Insurance	1,650	8,696	10,390
412.190	Life Insurance	52	53	31
412.200	Unemployment Contrib	214	198	138
412.300	Medicare	4,912	5,209	5,610
412.400	Retirement Contrib. - DB Plan	25,315	14,692	6,204
412.410	PERS Tier IV - DC Plan	1,550	0	0
412.411	PERS Tier IV - Health Plan	122	0	0
412.412	PERS Tier IV - HRA	177	0	0
412.413	PERS Tier IV - OD&D	75	0	0
412.600	Workers Compensation	33,888	39,997	47,366
412.700	Sbs Contribution	20,762	22,020	23,714
Total Benefits		**97,342**	**99,486**	**98,346**
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	23	0	0
Total Expenses Within Borough		**23**	**0**	**0**
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	(39)	2,675	2,950
414.400	Travel Tickets	0	0	2,000
Total Expenses Outside Of Boro		**(39)**	**2,675**	**4,950**
EX21-Communications				
421.200	Postage	68	0	0
Total Communications		**68**	**0**	**0**
EX22-Advertising				
422.000	Advertising	0	0	500
Total Advertising		**0**	**0**	**500**
EX23-Printing				
423.000	Printing	264	300	300
Total Printing		**264**	**300**	**300**
EX24-Utilities-Building Oprtns				
424.100	Electricity	1,212	3,000	3,000
424.300	Natural Gas	2,310	6,500	6,500
Total Utilities-Building Oprtns		**3,522**	**9,500**	**9,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX25-Rental/Lease				
425.200	Building Rental	19,089	16,810	25,000
Total Rental/Lease		**19,089**	**16,810**	**25,000**
EX26-Professional Charges				
426.300	Dues & Fees	294	0	75
426.600	Computer Software/Online Servi	499	0	4,000
426.900	Other Professional Chgs	762	1,500	4,000
Total Professional Charges		**1,555**	**1,500**	**8,075**
EX27-Insurance & Bond				
427.100	Property Insurance	72	100	100
427.200	Vehicle Insurance	19,546	20,500	22,500
427.500	Liability Insurance	708	750	900
Total Insurance & Bond		**20,326**	**21,350**	**23,500**
EX28-Maintenance Services				
428.100	Building Maint Services	6,865	500	500
428.300	Equipment Maint Services	5,292	14,390	30,000
428.400	Vehicle Maint Services	19,994	31,912	31,912
428.920	Other Maintenance Service	1,389	250	250
Total Maintenance Services		**33,540**	**47,052**	**62,662**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,991	1,700	1,500
429.210	Training/Instructor Fees	320	0	0
429.710	Testing	212	300	300
429.900	Other Contractual	76,838	71,000	90,000
Total Other Contractual		**84,361**	**73,000**	**91,800**
EX30-Office Supplies				
430.100	Office Supplies < $500	178	1,400	1,400
430.200	Copier/Fax Supplies	125	200	200
Total Office Supplies		**303**	**1,600**	**1,600**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	18,944	20,000	25,000
431.200	Building Maint Supplies	396	1,500	1,500
431.300	Equipment Maint Supplies	5,841	12,624	18,624
431.400	Grounds Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		**25,181**	**35,124**	**46,124**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	797	1,200	1,200
432.200	Gas	12,491	25,000	25,000
Total Fuel/Oil-Vehicle Use		**13,288**	**26,200**	**26,200**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX33-Misc Supplies				
433.100	Personnel Supplies	11,899	3,500	3,500
433.110	Clothing	12,190	10,000	15,000
433.120	Tools under $500	255	3,000	3,000
433.200	Medical Supplies	979	3,200	3,200
433.300	Books/Subscriptions	0	1,000	1,000
433.500	Training Supplies	433	1,650	1,650
433.900	Other Supplies	7,885	35,800	38,000
Total Misc Supplies		**33,641**	**58,150**	**65,350**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	1,290	0	0
434.100	Other Equip under $5,000	21,481	3,200	63,500
434.300	Furniture Under $5,000	71	0	0
Total Equipment Under $5,000		**22,842**	**3,200**	**63,500**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	46,781	23,100	90,000
Total Equipment Over $5000		**46,781**	**23,100**	**90,000**
Division Total: Rescue Units		**740,750**	**778,250**	**1,004,252**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 160-Emergency Services**	**DIVISION 334-Ambulance Operations**		
EX11-Salaries & Wages				
411.100	Permanent Wages	0	1,827,987	1,821,556
411.200	Temp Wages & Adjmts	0	90,000	161,242
411.300	Overtime Wages	0	404,600	562,783
411.400	Nonemployee Compensation	0	1,810,696	1,387,335
Total Salaries & Wages		**0**	**4,133,283**	**3,932,916**
EX12-Benefits				
412.100	Insurance Contrib	0	674,768	657,293
412.150	On-Call Health Insurance	0	48,255	39,601
412.190	Life Insurance	0	4,142	4,035
412.200	Unemployment Contrib	0	13,936	15,274
412.300	Medicare	0	59,934	57,028
412.400	Retirement Contrib. - DB Plan	0	983,008	623,267
412.600	Workers Compensation	0	458,539	480,677
412.700	Sbs Contribution	0	253,371	241,088
Total Benefits		**0**	**2,495,953**	**2,118,263**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	434	4,900
Total Expenses Within Borough		**0**	**434**	**4,900**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	2,000	2,000
414.200	Exp Reimb- Outside Boro	0	10,000	10,000
414.400	Travel Tickets	0	10,000	15,000
Total Expenses Outside Of Boro		**0**	**22,000**	**27,000**
EX21-Communications				
421.200	Postage	0	3,000	3,000
Total Communications		**0**	**3,000**	**3,000**
EX22-Advertising				
422.000	Advertising	0	600	2,500
Total Advertising		**0**	**600**	**2,500**
EX23-Printing				
423.000	Printing	0	7,000	12,000
Total Printing		**0**	**7,000**	**12,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	19,000	23,000
424.200	Water & Sewer	0	800	800
424.300	Natural Gas	0	7,400	7,400
424.400	Lp-Propane	0	6,000	1,000
424.500	Garbage Pickups	0	6,000	6,000
424.550	Recycling Pickups	0	800	800
424.600	Heating Fuel-Oil	0	30,000	30,000
Total Utilities-Building Oprtns		**0**	**70,000**	**69,000**
EX25-Rental/Lease				
425.200	Building Rental	0	149,795	137,500
425.300	Equipment Rental	0	14,000	14,000
Total Rental/Lease		**0**	**163,795**	**151,500**
EX26-Professional Charges				
426.300	Dues & Fees	0	13,000	15,000
426.900	Other Professional Chgs	0	199,500	249,000
Total Professional Charges		**0**	**212,500**	**264,000**
EX27-Insurance & Bond				
427.100	Property Insurance	0	5,300	5,500
427.200	Vehicle Insurance	0	28,000	30,000
427.500	Liability Insurance	0	7,500	8,000
Total Insurance & Bond		**0**	**40,800**	**43,500**
EX28-Maintenance Services				
428.100	Building Maint Services	0	10,000	14,200
428.200	Grounds Maint Services	0	9,000	12,000
428.300	Equipment Maint Services	0	12,000	38,000
428.400	Vehicle Maint Services	0	100,000	100,000
428.920	Other Maintenance Service	0	1,000	2,000
Total Maintenance Services		**0**	**132,000**	**166,200**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	28,300	70,000
429.210	Training/Instructor Fees	0	15,800	36,000
429.710	Testing	0	0	125
429.900	Other Contractual	0	55,600	60,000
Total Other Contractual		**0**	**99,700**	**166,125**
EX30-Office Supplies				
430.100	Office Supplies < $500	0	8,000	8,000
430.200	Copier/Fax Supplies	0	4,000	4,000
Total Office Supplies		**0**	**12,000**	**12,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 334-Ambulance Operations				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	120,000	135,000
431.200	Building Maint Supplies	0	9,500	9,500
431.300	Equipment Maint Supplies	0	16,000	38,000
431.400	Grounds Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		**0**	**146,500**	**183,500**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	7,000	11,000
432.200	Gas	0	163,169	163,169
Total Fuel/Oil-Vehicle Use		**0**	**170,169**	**174,169**
EX33-Misc Supplies				
433.100	Personnel Supplies	0	40,000	40,000
433.110	Clothing	0	54,000	60,000
433.120	Tools under $500	0	5,000	6,000
433.200	Medical Supplies	0	355,000	372,750
433.300	Books/Subscriptions	0	5,000	5,000
433.500	Training Supplies	0	17,336	44,836
433.900	Other Supplies	0	17,000	20,000
Total Misc Supplies		**0**	**493,336**	**548,586**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	1,500	0
434.100	Other Equip under $5,000	0	42,105	30,000
434.300	Furniture Under $5,000	0	30,800	30,000
Total Equipment Under $5,000		**0**	**74,405**	**60,000**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	16,887	25,000
451.300	Furniture over $5,000	0	27,000	29,000
Total Equipment Over $5000		**0**	**43,887**	**54,000**
EX61-Buildings				
461.312	Upgrade/Improvement	0	10,579	0
Total Buildings		**0**	**10,579**	**0**
Division Total: Ambulance Operations		**0**	**8,331,941**	**7,993,159**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 335-Rural Ambulance				
EX11-Salaries & Wages				
411.100	Permanent Wages	118,111	0	0
411.300	Overtime Wages	1,780	0	0
411.400	Nonemployee Compensation	620,918	0	0
Total Salaries & Wages		**740,809**	**0**	**0**
EX12-Benefits				
412.100	Insurance Contrib	26,773	0	0
412.150	On-Call Health Insurance	1,781	0	0
412.190	Life Insurance	164	0	0
412.200	Unemployment Contrib	720	0	0
412.300	Medicare	10,744	0	0
412.400	Retirement Contrib. - DB Plan	80,864	0	0
412.410	PERS Tier IV - DC Plan	3,817	0	0
412.411	PERS Tier IV - Health Plan	363	0	0
412.412	PERS Tier IV - HRA	700	0	0
412.413	PERS Tier IV - OD&D	49	0	0
412.600	Workers Compensation	72,887	0	0
412.700	Sbs Contribution	45,453	0	0
Total Benefits		**244,315**	**0**	**0**
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	203	0	0
Total Expenses Within Borough		**203**	**0**	**0**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,494	0	0
414.200	Exp Reimb- Outside Boro	3,257	0	0
414.400	Travel Tickets	(1,149)	0	0
Total Expenses Outside Of Boro		**3,602**	**0**	**0**
EX21-Communications				
421.200	Postage	1,373	0	0
Total Communications		**1,373**	**0**	**0**
EX23-Printing				
423.000	Printing	2,100	0	0
Total Printing		**2,100**	**0**	**0**
EX24-Utilities-Building Oprtns				
424.100	Electricity	11,957	0	0
424.300	Natural Gas	1,519	0	0
424.500	Garbage Pickups	1,789	0	0
424.600	Heating Fuel-Oil	24,053	0	0
Total Utilities-Building Oprtns		**39,318**	**0**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 335-Rural Ambulance				
EX25-Rental/Lease				
425.200	Building Rental	76,568	0	0
425.300	Equipment Rental	2,521	0	0
Total Rental/Lease		**79,089**	**0**	**0**
EX26-Professional Charges				
426.300	Dues & Fees	5,377	0	0
426.900	Other Professional Chgs	23,031	0	0
Total Professional Charges		**28,408**	**0**	**0**
EX27-Insurance & Bond				
427.100	Property Insurance	4,777	0	0
427.200	Vehicle Insurance	7,829	0	0
427.500	Liability Insurance	1,819	0	0
Total Insurance & Bond		**14,425**	**0**	**0**
EX28-Maintenance Services				
428.100	Building Maint Services	3,051	0	0
428.200	Grounds Maint Services	4,558	0	0
428.300	Equipment Maint Services	17,337	0	0
428.400	Vehicle Maint Services	20,396	0	0
428.920	Other Maintenance Service	279	0	0
Total Maintenance Services		**45,621**	**0**	**0**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,981	0	0
429.710	Testing	139	0	0
429.900	Other Contractual	46,004	0	0
Total Other Contractual		**48,124**	**0**	**0**
EX30-Office Supplies				
430.100	Office Supplies < $500	5,230	0	0
430.200	Copier/Fax Supplies	222	0	0
Total Office Supplies		**5,452**	**0**	**0**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	36,375	0	0
431.200	Building Maint Supplies	5,554	0	0
431.300	Equipment Maint Supplies	15,635	0	0
431.400	Grounds Maint Supplies	162	0	0
Total Maintenance Supplies		**57,726**	**0**	**0**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2,858	0	0
432.200	Gas	34,508	0	0
Total Fuel/Oil-Vehicle Use		**37,366**	**0**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 335-Rural Ambulance				
EX33-Misc Supplies				
433.100	Personnel Supplies	13,692	0	0
433.110	Clothing	663	0	0
433.120	Tools under $500	477	0	0
433.200	Medical Supplies	85,619	0	0
433.300	Books/Subscriptions	1,102	0	0
433.500	Training Supplies	5,882	0	0
433.900	Other Supplies	8,570	0	0
Total Misc Supplies		**116,005**	**0**	**0**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	2,454	0	0
434.100	Other Equip under $5,000	15,853	0	0
434.300	Furniture Under $5,000	8,903	0	0
Total Equipment Under $5,000		**27,210**	**0**	**0**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	20,920	0	0
Total Equipment Over $5000		**20,920**	**0**	**0**
Division Total: Rural Ambulance		**1,512,066**	**0**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 336-Core Amb Dist #1 (C/WL/H/P'				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,195,680	0	0
411.300	Overtime Wages	537,262	0	0
411.400	Nonemployee Compensation	800,096	0	0
Total Salaries & Wages		**2,533,038**	**0**	**0**
EX12-Benefits				
412.100	Insurance Contrib	456,876	0	0
412.150	On-Call Health Insurance	1,903	0	0
412.190	Life Insurance	2,618	0	0
412.200	Unemployment Contrib	10,398	0	0
412.300	Medicare	36,729	0	0
412.400	Retirement Contrib. - DB Plan	225,861	0	0
412.410	PERS Tier IV - DC Plan	259,483	0	0
412.411	PERS Tier IV - Health Plan	23,713	0	0
412.412	PERS Tier IV - HRA	31,538	0	0
412.413	PERS Tier IV - OD&D	3,178	0	0
412.600	Workers Compensation	241,125	0	0
412.700	Sbs Contribution	155,132	0	0
Total Benefits		**1,448,554**	**0**	**0**
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	2,702	0	0
414.400	Travel Tickets	1,649	0	0
Total Expenses Outside Of Boro		**4,351**	**0**	**0**
EX21-Communications				
421.200	Postage	199	0	0
Total Communications		**199**	**0**	**0**
EX23-Printing				
423.000	Printing	6,169	0	0
Total Printing		**6,169**	**0**	**0**
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,057	0	0
424.200	Water & Sewer	585	0	0
424.300	Natural Gas	4,704	0	0
424.500	Garbage Pickups	3,303	0	0
Total Utilities-Building Oprtns		**15,649**	**0**	**0**
EX25-Rental/Lease				
425.200	Building Rental	50,673	0	0
425.300	Equipment Rental	9,341	0	0
Total Rental/Lease		**60,014**	**0**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 336-Core Amb Dist #1 (C/WL/H/P				
EX26-Professional Charges				
426.300	Dues & Fees	9,088	0	0
426.900	Other Professional Chgs	108,469	0	0
Total Professional Charges		**117,557**	**0**	**0**
EX27-Insurance & Bond				
427.100	Property Insurance	44	0	0
427.200	Vehicle Insurance	18,570	0	0
427.500	Liability Insurance	5,270	0	0
Total Insurance & Bond		**23,884**	**0**	**0**
EX28-Maintenance Services				
428.100	Building Maint Services	8,067	0	0
428.200	Grounds Maint Services	720	0	0
428.300	Equipment Maint Services	7,614	0	0
428.400	Vehicle Maint Services	46,443	0	0
428.920	Other Maintenance Service	185	0	0
Total Maintenance Services		**63,029**	**0**	**0**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,286	0	0
429.210	Training/Instructor Fees	10,574	0	0
429.900	Other Contractual	102,375	0	0
Total Other Contractual		**116,235**	**0**	**0**
EX30-Office Supplies				
430.100	Office Supplies < $500	1,859	0	0
430.200	Copier/Fax Supplies	1,054	0	0
Total Office Supplies		**2,913**	**0**	**0**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	96,644	0	0
431.200	Building Maint Supplies	3,734	0	0
431.300	Equipment Maint Supplies	21,590	0	0
431.400	Grounds Maint Supplies	636	0	0
431.900	Other Maint. Supplies	26	0	0
Total Maintenance Supplies		**122,630**	**0**	**0**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	8,845	0	0
432.200	Gas	95,883	0	0
Total Fuel/Oil-Vehicle Use		**104,728**	**0**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 336-Core Amb Dist #1 (C/WL/H/P				
EX33-Misc Supplies				
433.100	Personnel Supplies	16,243	0	0
433.110	Clothing	16,111	0	0
433.120	Tools under $500	505	0	0
433.200	Medical Supplies	162,826	0	0
433.300	Books/Subscriptions	1,313	0	0
433.500	Training Supplies	14,531	0	0
433.900	Other Supplies	9,557	0	0
Total Misc Supplies		**221,086**	**0**	**0**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	1,419	0	0
434.100	Other Equip under $5,000	21,964	0	0
Total Equipment Under $5,000		**23,383**	**0**	**0**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	30,816	0	0
Total Equipment Over $5000		**30,816**	**0**	**0**
Division Total: Core Amb Dist #1 (C/WL/H/P)		**4,894,235**	**0**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX24-Utilities-Building Oprtns				
424.100	Electricity	21,177	35,135	36,260
424.200	Water & Sewer	2,798	4,619	4,619
424.300	Natural Gas	22,351	34,041	37,219
424.500	Garbage Pickups	1,468	2,864	2,864
424.550	Recycling Pickups	441	585	585
Total Utilities-Building Oprtns		**48,235**	**77,244**	**81,547**
EX25-Rental/Lease				
425.300	Equipment Rental	0	450	450
Total Rental/Lease		**0**	**450**	**450**
EX26-Professional Charges				
426.300	Dues & Fees	50	0	0
426.900	Other Professional Chgs	0	1,219	1,219
Total Professional Charges		**50**	**1,219**	**1,219**
EX27-Insurance & Bond				
427.100	Property Insurance	4,743	5,200	5,700
Total Insurance & Bond		**4,743**	**5,200**	**5,700**
EX28-Maintenance Services				
428.100	Building Maint Services	5,755	18,418	11,970
428.200	Grounds Maint Services	0	1,980	1,980
428.300	Equipment Maint Services	1,284	3,676	2,700
Total Maintenance Services		**7,039**	**24,074**	**16,650**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	98	198	0
429.900	Other Contractual	612	7,367	9,167
Total Other Contractual		**710**	**7,565**	**9,167**
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,468	4,921	5,492
431.300	Equipment Maint Supplies	136	1,102	1,305
431.400	Grounds Maint Supplies	0	675	675
Total Maintenance Supplies		**1,604**	**6,698**	**7,472**
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	257	1,035	1,035
Total Fuel/Oil-Vehicle Use		**257**	**1,035**	**1,035**
EX33-Misc Supplies				
433.120	Tools under $500	0	377	495
433.900	Other Supplies	469	702	702
Total Misc Supplies		**469**	**1,079**	**1,197**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 160-Emergency Services**	**DIVISION 350-Emergency Services Bldg**		
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	0	8	2,160
434.300	Furniture Under $5,000	0	2,452	2,822
Total Equipment Under $5,000		**0**	**2,460**	**4,982**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	272	2,700
Total Equipment Over $5000		**0**	**272**	**2,700**
Division Total:	**Emergency Services Bldg**	**63,107**	**127,296**	**132,119**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station				
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,452	43,512	32,400
424.300	Natural Gas	4,436	44,663	29,160
424.500	Garbage Pickups	912	3,437	3,437
424.550	Recycling Pickups	0	651	651
Total Utilities-Building Oprtns		**14,800**	**92,263**	**65,648**
EX25-Rental/Lease				
425.300	Equipment Rental	0	540	540
Total Rental/Lease		**0**	**540**	**540**
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,462	1,462
Total Professional Charges		**0**	**1,462**	**1,462**
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	5,000
Total Insurance & Bond		**0**	**0**	**5,000**
EX28-Maintenance Services				
428.100	Building Maint Services	2,125	8,939	6,480
428.200	Grounds Maint Services	0	2,376	2,376
428.300	Equipment Maint Services	23	3,240	2,376
Total Maintenance Services		**2,148**	**14,555**	**11,232**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	238	0
429.710	Testing	69	108	108
429.900	Other Contractual	397	12,944	12,944
Total Other Contractual		**466**	**13,290**	**13,052**
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,747	2,700	2,700
431.300	Equipment Maint Supplies	249	1,566	1,566
431.400	Grounds Maint Supplies	88	810	810
Total Maintenance Supplies		**2,084**	**5,076**	**5,076**
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	248	270	540
Total Fuel/Oil-Vehicle Use		**248**	**270**	**540**
EX33-Misc Supplies				
433.120	Tools under $500	0	567	540
433.900	Other Supplies	1,323	842	1,728
Total Misc Supplies		**1,323**	**1,409**	**2,268**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 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	4,785	2,592	3,240
434.300	Furniture Under $5,000	439	3,386	3,386
Total Equipment Under $5,000		**5,224**	**5,978**	**6,626**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	3,240	3,240
Total Equipment Over $5000		**0**	**3,240**	**3,240**
Division Total:	**Emergency Services Station 5**	**26,293**	**138,083**	**114,684**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 360-Local Emer. Pl. Board				
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	203	0	0
414.200	Exp Reimb- Outside Boro	24	0	0
Total Expenses Outside Of Boro		**227**	**0**	**0**
EX22-Advertising				
422.000	Advertising	0	8,853	4,000
Total Advertising		**0**	**8,853**	**4,000**
EX23-Printing				
423.000	Printing	4,870	4,000	4,000
Total Printing		**4,870**	**4,000**	**4,000**
EX26-Professional Charges				
426.300	Dues & Fees	0	838	500
Total Professional Charges		**0**	**838**	**500**
EX30-Office Supplies				
430.100	Office Supplies < $500	0	885	275
430.200	Copier/Fax Supplies	0	50	0
Total Office Supplies		**0**	**935**	**275**
EX33-Misc Supplies				
433.100	Personnel Supplies	0	(508)	275
433.110	Clothing	0	450	450
433.500	Training Supplies	0	277	0
433.900	Other Supplies	2,116	400	500
Total Misc Supplies		**2,116**	**619**	**1,225**
Division Total:	**Local Emer. Pl. Board**	**7,213**	**15,245**	**10,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 160-Emergency Services**	**DIVISION 380-Emergency Management**		
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	91,616
411.200	Temp Wages & Adjmts	0	0	45,774
Total Salaries & Wages		**0**	**0**	**137,390**
EX12-Benefits				
412.100	Insurance Contrib	0	0	23,300
412.190	Life Insurance	0	0	143
412.200	Unemployment Contrib	0	0	825
412.300	Medicare	0	0	1,993
412.400	Retirement Contrib. - DB Plan	0	0	23,949
412.600	Workers Compensation	0	0	16,851
412.700	Sbs Contribution	0	0	8,422
Total Benefits		**0**	**0**	**75,483**
Division Total:	**Emergency Management**	**0**	**0**	**212,873**
Department Total:	**Emergency Services**	**10,739,951**	**13,047,889**	**12,606,286**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks				
EX24-Utilities-Building Oprtns				
424.400	Lp-Propane	0	500	500
Total Utilities-Building Oprtns		**0**	**500**	**500**
EX29-Other Contractual				
429.900	Other Contractual	0	1,600	2,000
Total Other Contractual		**0**	**1,600**	**2,000**
EX31-Maintenance Supplies				
431.900	Other Maint. Supplies	0	600	600
Total Maintenance Supplies		**0**	**600**	**600**
Division Total: Outdoor Ice Rinks		**0**	**2,700**	**3,100**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 170-Community Development**		**DIVISION 124-Brett Memorial Ice Aren**	
EX11-Salaries & Wages				
411.100	Permanent Wages	259,381	252,076	254,684
411.200	Temp Wages & Adjmts	81,066	74,600	84,166
411.300	Overtime Wages	523	2,025	2,025
Total Salaries & Wages		**340,970**	**328,701**	**340,875**
EX12-Benefits				
412.100	Insurance Contrib	93,240	93,200	93,200
412.190	Life Insurance	562	572	572
412.200	Unemployment Contrib	2,046	1,973	2,046
412.300	Medicare	4,945	4,767	4,943
412.400	Retirement Contrib. - DB Plan	210,064	111,881	67,104
412.410	PERS Tier IV - DC Plan	5,974	0	0
412.411	PERS Tier IV - Health Plan	633	0	0
412.412	PERS Tier IV - HRA	1,670	0	0
412.413	PERS Tier IV - OD&D	84	0	0
412.600	Workers Compensation	31,449	35,434	40,421
412.700	Sbs Contribution	20,902	20,150	20,896
Total Benefits		**371,569**	**267,977**	**229,182**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	488	500	500
Total Expenses Within Borough		**488**	**500**	**500**
EX21-Communications				
421.200	Postage	88	0	0
Total Communications		**88**	**0**	**0**
EX22-Advertising				
422.000	Advertising	1,995	3,500	3,500
Total Advertising		**1,995**	**3,500**	**3,500**
EX23-Printing				
423.000	Printing	185	325	250
Total Printing		**185**	**325**	**250**
EX24-Utilities-Building Oprtns				
424.100	Electricity	110,654	125,000	136,465
424.200	Water & Sewer	24,370	22,350	25,000
424.300	Natural Gas	35,225	40,225	40,225
424.400	Lp-Propane	0	400	400
Total Utilities-Building Oprtns		**170,249**	**187,975**	**202,090**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Aren				
EX25-Rental/Lease				
425.200	Building Rental	14,675	15,950	16,350
425.300	Equipment Rental	2,558	3,300	4,800
Total Rental/Lease		**17,233**	**19,250**	**21,150**
EX26-Professional Charges				
426.300	Dues & Fees	3,850	3,500	3,650
426.350	Credit Card Fees	2,818	6,200	6,200
426.900	Other Professional Chgs	420	0	0
Total Professional Charges		**7,088**	**9,700**	**9,850**
EX28-Maintenance Services				
428.100	Building Maint Services	1,084	1,250	3,000
428.200	Grounds Maint Services	0	4,000	1,000
428.300	Equipment Maint Services	1,547	10,250	3,000
428.920	Other Maintenance Service	1,150	1,140	2,640
Total Maintenance Services		**3,781**	**16,640**	**9,640**
EX29-Other Contractual				
429.900	Other Contractual	27,924	31,550	34,500
Total Other Contractual		**27,924**	**31,550**	**34,500**
EX30-Office Supplies				
430.100	Office Supplies < $500	431	500	500
Total Office Supplies		**431**	**500**	**500**
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	13,547	8,100	10,100
431.300	Equipment Maint Supplies	3,773	5,000	5,000
431.400	Grounds Maint Supplies	208	250	250
431.900	Other Maint. Supplies	0	200	200
Total Maintenance Supplies		**17,528**	**13,550**	**15,550**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	4	125	125
432.200	Gas	86	250	250
Total Fuel/Oil-Vehicle Use		**90**	**375**	**375**
EX33-Misc Supplies				
433.100	Personnel Supplies	169	200	200
433.110	Clothing	94	500	500
433.120	Tools under $500	62	200	200
433.200	Medical Supplies	0	75	75
433.900	Other Supplies	5,026	3,845	4,500
Total Misc Supplies		**5,351**	**4,820**	**5,475**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 170-Community Development**		**DIVISION 124-Brett Memorial Ice Aren**	
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	6,863	430	0
Total Equipment Under $5,000		**6,863**	**430**	**0**
Division Total:	**Brett Memorial Ice Arena**	**971,833**	**885,793**	**873,437**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 170-Community Development**		**DIVISION 129-Recreational Services**	
EX11-Salaries & Wages				
411.100	Permanent Wages	152,505	167,966	172,503
411.200	Temp Wages & Adjmts	8,688	7,000	7,000
411.300	Overtime Wages	0	1,000	1,000
Total Salaries & Wages		**161,193**	**175,966**	**180,503**
EX12-Benefits				
412.100	Insurance Contrib	43,124	43,105	43,105
412.190	Life Insurance	247	265	265
412.200	Unemployment Contrib	968	1,056	1,084
412.300	Medicare	2,338	2,552	2,618
412.400	Retirement Contrib. - DB Plan	50,219	74,396	45,354
412.410	PERS Tier IV - DC Plan	18,600	0	0
412.411	PERS Tier IV - Health Plan	1,674	0	0
412.412	PERS Tier IV - HRA	2,038	0	0
412.413	PERS Tier IV - OD&D	227	0	0
412.600	Workers Compensation	3,648	2,506	3,495
412.700	Sbs Contribution	9,881	10,787	11,065
Total Benefits		**132,964**	**134,667**	**106,986**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	739	1,000	1,000
Total Expenses Within Borough		**739**	**1,000**	**1,000**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	56	75	75
Total Expenses Outside Of Boro		**56**	**75**	**75**
EX21-Communications				
421.200	Postage	104	100	100
Total Communications		**104**	**100**	**100**
EX22-Advertising				
422.000	Advertising	964	1,200	1,200
Total Advertising		**964**	**1,200**	**1,200**
EX23-Printing				
423.000	Printing	74	500	500
Total Printing		**74**	**500**	**500**
EX26-Professional Charges				
426.300	Dues & Fees	133	300	300
Total Professional Charges		**133**	**300**	**300**
EX29-Other Contractual				
429.900	Other Contractual	0	14,600	15,000
Total Other Contractual		**0**	**14,600**	**15,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 170-Community Development**		**DIVISION 129-Recreational Services**	
EX30-Office Supplies				
430.100	Office Supplies < $500	0	50	50
Total Office Supplies		**0**	**50**	**50**
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	500	100
431.300	Equipment Maint Supplies	0	125	125
Total Maintenance Supplies		**0**	**625**	**225**
EX33-Misc Supplies				
433.900	Other Supplies	116	200	200
Total Misc Supplies		**116**	**200**	**200**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	296	0	0
Total Equipment Under $5,000		**296**	**0**	**0**
Division Total:	**Recreational Services**	**296,639**	**329,283**	**306,139**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX11-Salaries & Wages				
411.100	Permanent Wages	513,771	544,215	557,439
411.200	Temp Wages & Adjmts	262,393	240,000	240,000
411.300	Overtime Wages	520	2,500	2,500
Total Salaries & Wages		**776,684**	**786,715**	**799,939**
EX12-Benefits				
412.100	Insurance Contrib	233,100	233,000	233,000
412.190	Life Insurance	1,406	1,430	1,430
412.200	Unemployment Contrib	4,661	4,721	4,800
412.300	Medicare	11,262	11,408	11,600
412.400	Retirement Contrib. - DB Plan	135,001	240,719	146,368
412.410	PERS Tier IV - DC Plan	60,383	0	0
412.411	PERS Tier IV - Health Plan	6,121	0	0
412.412	PERS Tier IV - HRA	15,201	0	0
412.413	PERS Tier IV - OD&D	826	0	0
412.600	Workers Compensation	127,321	144,001	161,028
412.700	Sbs Contribution	47,611	48,226	49,037
Total Benefits		**642,893**	**683,505**	**607,263**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	500
Total Expenses Within Borough		**0**	**500**	**500**
EX21-Communications				
421.200	Postage	176	0	0
Total Communications		**176**	**0**	**0**
EX22-Advertising				
422.000	Advertising	0	1,000	1,000
Total Advertising		**0**	**1,000**	**1,000**
EX23-Printing				
423.000	Printing	969	1,661	1,000
Total Printing		**969**	**1,661**	**1,000**
EX24-Utilities-Building Oprtns				
424.100	Electricity	96	200	0
424.500	Garbage Pickups	15	500	100
Total Utilities-Building Oprtns		**111**	**700**	**100**
EX25-Rental/Lease				
425.300	Equipment Rental	2,258	2,439	3,000
Total Rental/Lease		**2,258**	**2,439**	**3,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX26-Professional Charges				
426.300	Dues & Fees	2,173	5,000	4,000
426.350	Credit Card Fees	5,550	7,000	7,000
426.900	Other Professional Chgs	0	1,125	2,100
Total Professional Charges		**7,723**	**13,125**	**13,100**
EX28-Maintenance Services				
428.100	Building Maint Services	1,628	2,500	5,000
428.200	Grounds Maint Services	45	0	0
428.300	Equipment Maint Services	1,554	3,000	3,000
Total Maintenance Services		**3,227**	**5,500**	**8,000**
EX29-Other Contractual				
429.710	Testing	3,451	5,000	3,500
429.900	Other Contractual	0	400	0
Total Other Contractual		**3,451**	**5,400**	**3,500**
EX30-Office Supplies				
430.100	Office Supplies < $500	1,241	2,000	2,000
Total Office Supplies		**1,241**	**2,000**	**2,000**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	203	0	0
431.200	Building Maint Supplies	25,572	26,775	25,000
431.300	Equipment Maint Supplies	592	6,000	6,000
431.400	Grounds Maint Supplies	378	1,000	1,000
431.900	Other Maint. Supplies	27,104	30,000	30,000
Total Maintenance Supplies		**53,849**	**63,775**	**62,000**
EX33-Misc Supplies				
433.100	Personnel Supplies	639	1,000	1,000
433.110	Clothing	414	500	500
433.120	Tools under $500	379	500	500
433.200	Medical Supplies	48	200	200
433.500	Training Supplies	0	1,000	1,000
433.700	Resale Supplies	252	500	500
433.900	Other Supplies	2,462	5,000	5,000
Total Misc Supplies		**4,194**	**8,700**	**8,700**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	3,931	7,000	13,000
Total Equipment Under $5,000		**3,931**	**7,000**	**13,000**
Division Total: Community Pools		**1,500,707**	**1,582,020**	**1,523,102**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX11-Salaries & Wages				
411.100	Permanent Wages	80,692	73,362	73,362
411.200	Temp Wages & Adjmts	120,665	110,511	116,345
411.300	Overtime Wages	207	500	500
Total Salaries & Wages		**201,564**	**184,373**	**190,207**
EX12-Benefits				
412.100	Insurance Contrib	23,409	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	1,210	1,113	1,142
412.300	Medicare	2,923	2,695	2,758
412.400	Retirement Contrib. - DB Plan	73,780	32,522	19,308
412.600	Workers Compensation	18,030	20,670	23,832
412.700	Sbs Contribution	12,356	11,358	11,660
Total Benefits		**131,852**	**91,801**	**82,143**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	200
Total Expenses Within Borough		**0**	**0**	**200**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	50
Total Expenses Outside Of Boro		**0**	**0**	**50**
EX21-Communications				
421.200	Postage	0	40	40
Total Communications		**0**	**40**	**40**
EX22-Advertising				
422.000	Advertising	0	0	800
Total Advertising		**0**	**0**	**800**
EX23-Printing				
423.000	Printing	1,120	1,304	1,750
Total Printing		**1,120**	**1,304**	**1,750**
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,169	9,500	24,500
424.200	Water & Sewer	495	2,000	2,000
424.300	Natural Gas	756	900	1,000
424.400	Lp-Propane	0	0	150
424.500	Garbage Pickups	6,458	4,000	6,457
424.600	Heating Fuel-Oil	3,711	7,000	7,000
Total Utilities-Building Oprtns		**16,589**	**23,400**	**41,107**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX25-Rental/Lease				
425.200	Building Rental	26,982	25,380	25,380
425.300	Equipment Rental	1,100	3,350	3,750
Total Rental/Lease		**28,082**	**28,730**	**29,130**
EX26-Professional Charges				
426.300	Dues & Fees	845	1,808	1,808
426.350	Credit Card Fees	631	3,100	6,100
426.900	Other Professional Chgs	0	300	0
Total Professional Charges		**1,476**	**5,208**	**7,908**
EX28-Maintenance Services				
428.100	Building Maint Services	360	1,500	1,500
428.200	Grounds Maint Services	1,925	0	0
428.300	Equipment Maint Services	1,270	1,000	5,000
428.400	Vehicle Maint Services	0	5,000	10,000
428.920	Other Maintenance Service	2,780	7,200	7,200
Total Maintenance Services		**6,335**	**14,700**	**23,700**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	755	0	0
429.500	Labor Services	630	950	1,200
429.710	Testing	303	1,000	1,000
429.900	Other Contractual	24,206	31,714	31,714
Total Other Contractual		**25,894**	**33,664**	**33,914**
EX30-Office Supplies				
430.100	Office Supplies < $500	498	650	650
430.200	Copier/Fax Supplies	0	50	50
Total Office Supplies		**498**	**700**	**700**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	342	3,750	1,250
431.200	Building Maint Supplies	2,385	6,825	6,000
431.300	Equipment Maint Supplies	15,076	14,035	15,875
431.400	Grounds Maint Supplies	3,470	14,500	4,500
431.900	Other Maint. Supplies	32	750	750
Total Maintenance Supplies		**21,305**	**39,860**	**28,375**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	569	850	850
432.200	Gas	3,303	5,500	5,500
Total Fuel/Oil-Vehicle Use		**3,872**	**6,350**	**6,350**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 170-Community Development**		**DIVISION 142-Parks & Recreation**	
EX33-Misc Supplies				
433.100	Personnel Supplies	441	700	700
433.110	Clothing	385	500	500
433.120	Tools under $500	600	850	1,000
433.200	Medical Supplies	0	150	150
433.300	Books/Subscriptions	0	0	100
433.900	Other Supplies	2,707	6,000	6,000
Total Misc Supplies		**4,133**	**8,200**	**8,450**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	5,405	16,350	6,850
434.300	Furniture Under $5,000	0	0	200
Total Equipment Under $5,000		**5,405**	**16,350**	**7,050**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	52,864	19,325	9,500
Total Equipment Over $5000		**52,864**	**19,325**	**9,500**
Division Total:	**Parks & Recreation**	**500,989**	**474,005**	**471,374**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX11-Salaries & Wages				
411.100	Permanent Wages	323,416	349,398	351,628
411.200	Temp Wages & Adjmts	14,182	68,437	68,437
411.300	Overtime Wages	2,652	2,000	2,000
Total Salaries & Wages		**340,250**	**419,835**	**422,065**
EX12-Benefits				
412.100	Insurance Contrib	85,054	93,200	93,200
412.190	Life Insurance	521	572	572
412.200	Unemployment Contrib	2,102	2,520	2,533
412.300	Medicare	4,934	6,088	6,120
412.400	Retirement Contrib. - DB Plan	170,249	154,721	92,439
412.410	PERS Tier IV - DC Plan	26,024	0	0
412.411	PERS Tier IV - Health Plan	2,391	0	0
412.412	PERS Tier IV - HRA	3,108	0	0
412.413	PERS Tier IV - OD&D	320	0	0
412.600	Workers Compensation	11,582	24,055	26,483
412.700	Sbs Contribution	20,141	25,736	25,873
Total Benefits		**326,426**	**306,892**	**247,220**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	258	1,200	1,200
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		**258**	**1,400**	**1,400**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	452	1,000	1,000
414.200	Exp Reimb- Outside Boro	825	6,750	4,400
414.400	Travel Tickets	213	3,300	3,850
Total Expenses Outside Of Boro		**1,490**	**11,050**	**9,250**
EX21-Communications				
421.200	Postage	0	400	400
Total Communications		**0**	**400**	**400**
EX26-Professional Charges				
426.300	Dues & Fees	389	500	500
426.900	Other Professional Chgs	0	20,000	20,000
Total Professional Charges		**389**	**20,500**	**20,500**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,077	5,083	2,550
429.900	Other Contractual	12,360	30,000	35,000
Total Other Contractual		**13,437**	**35,083**	**37,550**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX30-Office Supplies				
430.100	Office Supplies < $500	134	500	500
Total Office Supplies		**134**	**500**	**500**
EX33-Misc Supplies				
433.100	Personnel Supplies	0	100	100
433.110	Clothing	0	200	200
433.300	Books/Subscriptions	0	200	200
Total Misc Supplies		**0**	**500**	**500**
Division Total:	**Community Develop-Admin**	**682,384**	**796,160**	**739,385**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 170-Community Development**		**DIVISION 146-Community Enrichment**	
EX29-Other Contractual				
429.900	Other Contractual	21,311	26,160	27,500
Total Other Contractual		**21,311**	**26,160**	**27,500**
Division Total:	**Community Enrichment**	**21,311**	**26,160**	**27,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructur				
EX11-Salaries & Wages				
411.100	Permanent Wages	52,154	45,233	53,178
411.200	Temp Wages & Adjmts	74,393	129,279	129,279
411.300	Overtime Wages	76	0	0
Total Salaries & Wages		**126,623**	**174,512**	**182,457**
EX12-Benefits				
412.100	Insurance Contrib	23,409	24,792	23,300
412.190	Life Insurance	144	154	143
412.200	Unemployment Contrib	760	1,047	1,095
412.300	Medicare	1,837	2,531	2,646
412.400	Retirement Contrib. - DB Plan	744	7,802	13,901
412.410	PERS Tier IV - DC Plan	8,475	0	0
412.411	PERS Tier IV - Health Plan	822	0	0
412.412	PERS Tier IV - HRA	1,908	0	0
412.413	PERS Tier IV - OD&D	112	0	0
412.600	Workers Compensation	12,182	19,842	22,861
412.700	Sbs Contribution	7,762	10,698	11,185
Total Benefits		**58,155**	**66,866**	**75,131**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	618	630	1,000
Total Expenses Within Borough		**618**	**830**	**1,200**
EX21-Communications				
421.200	Postage	0	100	0
Total Communications		**0**	**100**	**0**
EX22-Advertising				
422.000	Advertising	0	3,000	3,000
Total Advertising		**0**	**3,000**	**3,000**
EX23-Printing				
423.000	Printing	1,390	3,000	3,000
Total Printing		**1,390**	**3,000**	**3,000**
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	2,900	3,000
Total Utilities-Building Oprtns		**0**	**2,900**	**3,000**
EX25-Rental/Lease				
425.300	Equipment Rental	1,980	1,000	1,000
Total Rental/Lease		**1,980**	**1,000**	**1,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructur				
EX26-Professional Charges				
426.300	Dues & Fees	0	250	250
Total Professional Charges		**0**	**250**	**250**
EX28-Maintenance Services				
428.100	Building Maint Services	42	0	0
428.200	Grounds Maint Services	1,132	12,850	13,000
428.300	Equipment Maint Services	580	1,000	1,000
428.400	Vehicle Maint Services	2,453	5,450	5,000
428.920	Other Maintenance Service	1,405	4,000	4,000
Total Maintenance Services		**5,612**	**23,300**	**23,000**
EX29-Other Contractual				
429.900	Other Contractual	2,685	37,740	5,740
Total Other Contractual		**2,685**	**37,740**	**5,740**
EX30-Office Supplies				
430.100	Office Supplies < $500	170	350	250
430.200	Copier/Fax Supplies	0	25	25
Total Office Supplies		**170**	**375**	**275**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,407	750	1,250
431.200	Building Maint Supplies	609	750	750
431.300	Equipment Maint Supplies	3,338	4,750	4,750
431.400	Grounds Maint Supplies	1,328	4,750	4,750
431.900	Other Maint. Supplies	0	500	500
Total Maintenance Supplies		**8,682**	**11,500**	**12,000**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	191	750	750
432.200	Gas	61	750	750
Total Fuel/Oil-Vehicle Use		**252**	**1,500**	**1,500**
EX33-Misc Supplies				
433.100	Personnel Supplies	552	1,100	1,100
433.110	Clothing	510	300	300
433.120	Tools under $500	561	750	750
433.200	Medical Supplies	27	100	100
433.900	Other Supplies	517	3,650	3,500
Total Misc Supplies		**2,167**	**5,900**	**5,750**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	3,007	3,000	1,550
Total Equipment Under $5,000		**3,007**	**3,000**	**1,550**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructu				
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	40,000	5,500
Total Equipment Over $5000		**0**	**40,000**	**5,500**
Division Total:	**Recreation Infrastructure Mai**	**211,341**	**375,773**	**324,353**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 148-Trails Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	77,115	0	0
411.300	Overtime Wages	885	0	0
Total Salaries & Wages		**78,000**	**0**	**0**
EX12-Benefits				
412.100	Insurance Contrib	21,845	0	0
412.190	Life Insurance	134	0	0
412.200	Unemployment Contrib	469	0	0
412.300	Medicare	1,132	0	0
412.400	Retirement Contrib. - DB Plan	74,381	0	0
412.600	Workers Compensation	1,544	0	0
412.700	Sbs Contribution	4,782	0	0
Total Benefits		**104,287**	**0**	**0**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	171	0	0
Total Expenses Within Borough		**171**	**0**	**0**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	43	0	0
Total Expenses Outside Of Boro		**43**	**0**	**0**
EX26-Professional Charges				
426.300	Dues & Fees	385	0	0
Total Professional Charges		**385**	**0**	**0**
EX28-Maintenance Services				
428.200	Grounds Maint Services	1,185	0	0
Total Maintenance Services		**1,185**	**0**	**0**
EX33-Misc Supplies				
433.100	Personnel Supplies	75	0	0
Total Misc Supplies		**75**	**0**	**0**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	433	0	0
Total Equipment Under $5,000		**433**	**0**	**0**
Division Total: Trails Management		**184,579**	**0**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 170-Community Development**		**DIVISION 149-Community Dev - North**	
EX11-Salaries & Wages				
411.100	Permanent Wages	56,226	49,215	48,894
411.200	Temp Wages & Adjmts	13,525	19,310	19,310
411.300	Overtime Wages	418	500	500
Total Salaries & Wages		**70,169**	**69,025**	**68,704**
EX12-Benefits				
412.100	Insurance Contrib	26,360	23,300	23,300
412.190	Life Insurance	162	143	143
412.200	Unemployment Contrib	421	415	413
412.300	Medicare	1,018	1,001	997
412.400	Retirement Contrib. - DB Plan	52,446	21,890	12,912
412.600	Workers Compensation	6,693	5,490	8,427
412.700	Sbs Contribution	4,302	4,232	4,212
Total Benefits		**91,402**	**56,471**	**50,404**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	36	100	0
Total Expenses Within Borough		**36**	**100**	**0**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	150
Total Expenses Outside Of Boro		**0**	**0**	**150**
EX23-Printing				
423.000	Printing	610	1,500	1,750
Total Printing		**610**	**1,500**	**1,750**
EX24-Utilities-Building Oprtns				
424.100	Electricity	563	2,400	2,400
424.200	Water & Sewer	868	3,100	3,100
424.400	Lp-Propane	0	50	50
424.500	Garbage Pickups	1,300	1,536	2,250
424.600	Heating Fuel-Oil	2,334	5,000	5,000
Total Utilities-Building Oprtns		**5,065**	**12,086**	**12,800**
EX25-Rental/Lease				
425.300	Equipment Rental	985	2,120	2,000
Total Rental/Lease		**985**	**2,120**	**2,000**
EX26-Professional Charges				
426.300	Dues & Fees	10	0	0
Total Professional Charges		**10**	**0**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 170-Community Development**		**DIVISION 149-Community Dev - North**	
EX28-Maintenance Services				
428.100	Building Maint Services	571	1,000	1,000
428.300	Equipment Maint Services	21	1,000	500
428.400	Vehicle Maint Services	1,046	2,000	2,000
428.920	Other Maintenance Service	3,150	3,400	3,850
Total Maintenance Services		**4,788**	**7,400**	**7,350**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	54	0	0
429.500	Labor Services	1,340	1,100	1,400
429.900	Other Contractual	1,701	6,500	8,500
Total Other Contractual		**3,095**	**7,600**	**9,900**
EX30-Office Supplies				
430.100	Office Supplies < $500	141	600	400
Total Office Supplies		**141**	**600**	**400**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	410	800	800
431.200	Building Maint Supplies	1,819	4,900	5,000
431.300	Equipment Maint Supplies	1,267	2,500	2,500
431.400	Grounds Maint Supplies	1,222	2,500	4,000
431.900	Other Maint. Supplies	113	800	800
Total Maintenance Supplies		**4,831**	**11,500**	**13,100**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	216	350	300
432.200	Gas	604	1,500	1,500
Total Fuel/Oil-Vehicle Use		**820**	**1,850**	**1,800**
EX33-Misc Supplies				
433.100	Personnel Supplies	159	800	300
433.110	Clothing	0	200	200
433.120	Tools under $500	803	400	400
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	0	20	0
433.900	Other Supplies	596	1,500	1,750
Total Misc Supplies		**1,558**	**3,120**	**2,850**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	749	3,000	4,850
Total Equipment Under $5,000		**749**	**3,000**	**4,850**
EX51-Equipment Over $5000				
451.200	Vehicles	12,717	0	0
Total Equipment Over $5000		**12,717**	**0**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 170-Community Development**		**DIVISION 149-Community Dev - Northi**	
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	7,500	0
Total Small Bldg Const/Imprv		**0**	**7,500**	**0**
Division Total:	**Community Dev - Northern Re**	**196,976**	**183,872**	**176,058**
Department Total:	**Community Development**	**4,566,759**	**4,655,766**	**4,444,448**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	192,326	195,325	187,014
411.200	Temp Wages & Adjmts	1,191	0	1,000
411.300	Overtime Wages	0	500	500
Total Salaries & Wages		**193,517**	**195,825**	**188,514**
EX12-Benefits				
412.100	Insurance Contrib	46,620	46,600	46,600
412.190	Life Insurance	262	286	286
412.200	Unemployment Contrib	1,159	1,175	1,132
412.300	Medicare	2,799	2,840	2,734
412.400	Retirement Contrib. - DB Plan	75,017	86,222	49,017
412.410	PERS Tier IV - DC Plan	18,618	0	0
412.411	PERS Tier IV - Health Plan	1,623	0	0
412.412	PERS Tier IV - HRA	1,661	0	0
412.413	PERS Tier IV - OD&D	215	0	0
412.600	Workers Compensation	2,926	10,580	10,852
412.700	Sbs Contribution	11,833	12,005	11,556
Total Benefits		**162,733**	**159,708**	**122,177**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	(146)	100	100
413.200	Expense Reimb-Within Boro	36	200	200
Total Expenses Within Borough		**(110)**	**300**	**300**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	250	250
414.200	Exp Reimb- Outside Boro	2,075	0	8,150
414.400	Travel Tickets	213	0	2,800
Total Expenses Outside Of Boro		**2,288**	**250**	**11,200**
EX21-Communications				
421.200	Postage	88	250	250
Total Communications		**88**	**250**	**250**
EX22-Advertising				
422.000	Advertising	0	400	500
Total Advertising		**0**	**400**	**500**
EX23-Printing				
423.000	Printing	581	100	100
Total Printing		**581**	**100**	**100**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin				
EX25-Rental/Lease				
425.200	Building Rental	83,088	0	0
425.300	Equipment Rental	0	0	500
Total Rental/Lease		**83,088**	**0**	**500**
EX26-Professional Charges				
426.200	Legal	0	500	500
426.300	Dues & Fees	0	500	750
426.900	Other Professional Chgs	630	45	5,000
Total Professional Charges		**630**	**1,045**	**6,250**
EX28-Maintenance Services				
428.100	Building Maint Services	28,973	0	0
428.300	Equipment Maint Services	0	0	500
428.400	Vehicle Maint Services	0	1,713	3,000
Total Maintenance Services		**28,973**	**1,713**	**3,500**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	9,411	9,545	18,873
429.900	Other Contractual	36,815	56,550	15,000
Total Other Contractual		**46,226**	**66,095**	**33,873**
EX30-Office Supplies				
430.100	Office Supplies < $500	7,522	4,334	5,500
Total Office Supplies		**7,522**	**4,334**	**5,500**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	58	1,000	2,000
431.200	Building Maint Supplies	6,350	0	0
431.300	Equipment Maint Supplies	0	0	1,000
Total Maintenance Supplies		**6,408**	**1,000**	**3,000**
EX33-Misc Supplies				
433.100	Personnel Supplies	2,044	2,058	2,000
433.200	Medical Supplies	60	200	150
433.300	Books/Subscriptions	65	100	200
433.500	Training Supplies	166	0	0
433.900	Other Supplies	3,429	2,900	2,700
Total Misc Supplies		**5,764**	**5,258**	**5,050**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	5,589	1,934	1,500
434.300	Furniture Under $5,000	4,467	550	2,000
Total Equipment Under $5,000		**10,056**	**2,484**	**3,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE	**DEPARTMENT 180-Capital Projects**	**DIVISION 180-Capital Projects Admin**		
EX61-Buildings				
461.000	Buildings	0	89,566	90,000
Total Buildings		**0**	**89,566**	**90,000**
Division Total:	**Capital Projects Admin**	**547,764**	**528,328**	**474,214**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	616,493	557,783	540,264
411.200	Temp Wages & Adjmts	20,584	32,208	30,000
411.300	Overtime Wages	2,672	6,000	6,500
Total Salaries & Wages		**639,749**	**595,991**	**576,764**
EX12-Benefits				
412.100	Insurance Contrib	158,661	139,800	139,800
412.190	Life Insurance	957	858	858
412.200	Unemployment Contrib	3,841	3,576	3,461
412.300	Medicare	9,281	8,643	8,364
412.400	Retirement Contrib. - DB Plan	590,805	248,234	142,924
412.410	PERS Tier IV - DC Plan	3,412	0	0
412.411	PERS Tier IV - Health Plan	343	0	0
412.412	PERS Tier IV - HRA	708	0	0
412.413	PERS Tier IV - OD&D	46	0	0
412.600	Workers Compensation	36,855	42,845	44,495
412.700	Sbs Contribution	39,265	36,534	35,356
Total Benefits		**844,174**	**480,490**	**375,258**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	200
413.200	Expense Reimb-Within Boro	0	0	200
413.400	Meal Allowance -W/I Boro	0	0	100
Total Expenses Within Borough		**0**	**100**	**500**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	500
414.200	Exp Reimb- Outside Boro	0	150	350
Total Expenses Outside Of Boro		**0**	**250**	**850**
EX21-Communications				
421.200	Postage	263	800	1,000
Total Communications		**263**	**800**	**1,000**
EX22-Advertising				
422.000	Advertising	610	800	800
Total Advertising		**610**	**800**	**800**
EX26-Professional Charges				
426.300	Dues & Fees	1,189	2,350	5,000
426.600	Computer Software/Online Servi	1,774	0	0
426.900	Other Professional Chgs	1,435	5,000	15,000
Total Professional Charges		**4,398**	**7,350**	**20,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	900	500
Total Maintenance Services		**0**	**900**	**500**
EX29-Other Contractual				
429.210	Training/Instructor Fees	778	0	0
429.900	Other Contractual	520	6,862	15,000
Total Other Contractual		**1,298**	**6,862**	**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	737	1,350	2,000
433.110	Clothing	0	250	250
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	0	550	550
433.900	Other Supplies	1,006	450	450
Total Misc Supplies		**1,743**	**2,800**	**3,450**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	753	2,550	2,500
434.300	Furniture Under $5,000	2,920	4,000	4,000
Total Equipment Under $5,000		**3,673**	**6,550**	**6,500**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	8,736	0	0
451.200	Vehicles	22,824	30,750	0
Total Equipment Over $5000		**31,560**	**30,750**	**0**
Division Total:	**Project Management**	**1,527,468**	**1,134,043**	**1,001,022**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design & Engineering				
EX11-Salaries & Wages				
411.100	Permanent Wages	684,694	758,210	704,188
411.200	Temp Wages & Adjmts	26,564	21,000	8,500
411.300	Overtime Wages	3,495	9,000	9,000
Total Salaries & Wages		**714,753**	**788,210**	**721,688**
EX12-Benefits				
412.100	Insurance Contrib	200,795	220,185	199,215
412.190	Life Insurance	1,230	1,352	1,223
412.200	Unemployment Contrib	4,291	4,730	4,331
412.300	Medicare	10,370	11,430	10,465
412.400	Retirement Contrib. - DB Plan	295,043	337,803	186,428
412.410	PERS Tier IV - DC Plan	64,386	0	0
412.411	PERS Tier IV - Health Plan	5,949	0	0
412.412	PERS Tier IV - HRA	9,699	0	0
412.413	PERS Tier IV - OD&D	806	0	0
412.600	Workers Compensation	36,602	52,828	52,291
412.700	Sbs Contribution	43,806	48,318	44,240
Total Benefits		**672,977**	**676,646**	**498,193**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	218	0	500
413.200	Expense Reimb-Within Boro	0	300	300
413.900	Other Exp - Within Boro	0	0	250
Total Expenses Within Borough		**218**	**300**	**1,050**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	119	0	500
414.200	Exp Reimb- Outside Boro	59	10	500
Total Expenses Outside Of Boro		**178**	**10**	**1,000**
EX21-Communications				
421.200	Postage	681	1,200	1,000
Total Communications		**681**	**1,200**	**1,000**
EX22-Advertising				
422.000	Advertising	0	600	500
Total Advertising		**0**	**600**	**500**
EX23-Printing				
423.000	Printing	496	250	750
Total Printing		**496**	**250**	**750**
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	500
Total Rental/Lease		**0**	**0**	**500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design & Engineering				
EX26-Professional Charges				
426.300	Dues & Fees	2,638	2,925	7,637
426.500	Recording Fees	1,235	290	2,500
426.600	Computer Software/Online Servi	2,036	0	0
426.900	Other Professional Chgs	13,342	101,595	75,000
Total Professional Charges		**19,251**	**104,810**	**85,137**
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	485	1,200
Total Maintenance Services		**0**	**485**	**1,200**
EX29-Other Contractual				
429.210	Training/Instructor Fees	778	0	1,500
429.300	Planning Studies	16,560	18,096	25,000
429.710	Testing	0	0	2,500
429.900	Other Contractual	12,066	52,250	110,000
Total Other Contractual		**29,404**	**70,346**	**139,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	67	0	0
Total Office Supplies		**67**	**0**	**0**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	1,200
431.900	Other Maint. Supplies	14	100	100
Total Maintenance Supplies		**14**	**100**	**1,300**
EX33-Misc Supplies				
433.100	Personnel Supplies	631	601	1,000
433.110	Clothing	106	166	200
433.120	Tools under $500	120	200	1,000
433.300	Books/Subscriptions	0	1,000	1,000
433.900	Other Supplies	2,586	1,500	1,500
Total Misc Supplies		**3,443**	**3,467**	**4,700**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	5,595	2,640	1,500
434.300	Furniture Under $5,000	4,626	9,462	1,500
Total Equipment Under $5,000		**10,221**	**12,102**	**3,000**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	18,604	1,130	25,000
451.200	Vehicles	26,657	0	0
Total Equipment Over $5000		**45,261**	**1,130**	**25,000**
Division Total: Pre-Design & Engineering		**1,496,964**	**1,659,656**	**1,484,018**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	432,006	460,655	475,119
411.300	Overtime Wages	2,784	1,500	1,500
Total Salaries & Wages		**434,790**	**462,155**	**476,619**
EX12-Benefits				
412.100	Insurance Contrib	163,170	163,100	163,100
412.190	Life Insurance	933	1,001	1,001
412.200	Unemployment Contrib	2,609	2,773	2,860
412.300	Medicare	6,305	6,702	6,911
412.400	Retirement Contrib. - DB Plan	315,447	203,487	124,589
412.410	PERS Tier IV - DC Plan	18,563	0	0
412.411	PERS Tier IV - Health Plan	1,913	0	0
412.412	PERS Tier IV - HRA	4,785	0	0
412.413	PERS Tier IV - OD&D	265	0	0
412.600	Workers Compensation	7,021	8,134	9,228
412.700	Sbs Contribution	26,653	28,331	29,217
Total Benefits		**547,664**	**413,528**	**336,906**
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	50	0	0
Total Expenses Within Borough		**50**	**0**	**0**
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	179	0	0
414.400	Travel Tickets	495	0	0
Total Expenses Outside Of Boro		**674**	**0**	**0**
EX21-Communications				
421.200	Postage	1,779	2,500	2,500
Total Communications		**1,779**	**2,500**	**2,500**
EX22-Advertising				
422.000	Advertising	154	5,000	50,000
Total Advertising		**154**	**5,000**	**50,000**
EX23-Printing				
423.000	Printing	320	1,200	1,200
Total Printing		**320**	**1,200**	**1,200**
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	236	800	800
Total Utilities-Building Oprtns		**236**	**800**	**800**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/18/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing				
EX26-Professional Charges				
426.300	Dues & Fees	474	1,400	665
426.600	Computer Software/Online Servi	1,821	0	0
426.900	Other Professional Chgs	0	5,000	5,000
Total Professional Charges		**2,295**	**6,400**	**5,665**
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	550	0
Total Maintenance Services		**0**	**550**	**0**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,745	0	0
429.210	Training/Instructor Fees	778	0	0
429.900	Other Contractual	49	10,000	10,000
Total Other Contractual		**2,572**	**10,000**	**10,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	4,162	5,200	5,200
Total Office Supplies		**4,162**	**5,200**	**5,200**
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	1,142	1,700	1,700
433.120	Tools under $500	0	250	250
433.200	Medical Supplies	0	150	150
433.300	Books/Subscriptions	65	450	450
433.500	Training Supplies	0	450	450
433.900	Other Supplies	154	650	650
Total Misc Supplies		**1,361**	**3,650**	**3,650**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	712	0	0
434.100	Other Equip under $5,000	1,636	675	650
434.300	Furniture Under $5,000	275	3,500	3,500
Total Equipment Under $5,000		**2,623**	**4,175**	**4,150**
Division Total: Purchasing		**998,680**	**916,158**	**897,690**
Department Total: Capital Projects		**4,570,876**	**4,238,185**	**3,856,944**
Fund Total: AREAWIDE		**141,028,174**	**148,029,967**	**149,216,586**

SPECIAL REVENUE FUNDS

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

NON-AREAWIDE SERVICES

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

RECONCILIATION OF FUND BALANCE: 200 **NON-AREAWIDE**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	5,742,618	4,910,200	4,794,150
TOTAL EXPENDITURES	5,406,082	5,219,297	5,405,755

Audit fund balance 6/30/2015			1,336,325
Estimated revenue 2015-2016 fiscal year	4,910,200		
Estimated expenditures 2015-2016 fiscal year	(5,219,297)		
Adjustment to Fund Balance		(309,097)	
Estimated total fund balance 6/30/2016			1,027,228
Fiscal Year 2017 operations:			
Estimated operating revenues	4,794,150		
Estimated expenditures	(4,464,755)		
Transfers out:			
Areawide	(89,500)		
Debt Service	(565,000)		
Capital	(286,500)		
Estimated FY2017 adjustment to fund balance		(611,605)	
Estimated total fund balance 6/30/2017			415,623
Appropriated reservations, transfers and required adjustments to fund balance:			
Reserve for insurance losses	(10,000)		
Reserve for sick/annual leave	(20,000)		
Reserve for Capital	(100,000)		
Estimated adjustment to fund balance		(130,000)	
Estimated fund balance at 6/30/2017			285,623

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

CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
PROPERTY TAXES	3,756,613	3,788,510	3,754,300
STATE GRANTS & SHARED REVENUES	1,584,688	783,000	783,000
FEES & OTHER MISC. INCOME	256,856	227,946	186,350
INTEREST EARNINGS	1,557	50	500
RECOVERIES & TRANSFERS	109,833	100,694	60,000
MISCELLANEOUS	33,071	10,000	10,000
TOTAL REVENUES	5,742,618	4,910,200	4,794,150

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

ACCOUNT	CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	3,380,055	3,430,200	3,681,000
311 101	Real Prop-Scit/Dvet/Farm	-	-	-
311 102	Real Property Taxes - Delinquent	86,313	70,000	30,000
311 200	Personal Property Tax	3,151	3,000	3,300
311 202	Personal Property Tax - Delinquent	-	-	-
311 400	Penalty and Interest	48,344	40,000	40,000
311 500	Vehicle Tax/State Collected	238,750	245,310	-
	TOTAL 311	3,756,613	3,788,510	3,754,300
	STATE GRANTS:			
334 400	Sutton Library	8,313	8,250	8,250
334 400	Talkeetna Library	8,313	8,250	8,250
334 400	Big Lake Library	8,313	8,250	8,250
334 400	Willow Library	8,313	8,250	8,250
	TOTAL 334	33,250	33,000	33,000
	STATE PAYMENT-IN-LIEU-OF-TAXES:			
336 100	Utility Co-Operative Tax	749,444	750,000	750,000
	TOTAL 336	749,444	750,000	750,000
	OTHER STATE REVENUE:			
337 800	State PERS Relief	801,994	-	-
	TOTAL 337	801,994	-	-
	GENERAL GOVERNMENT:			
341 900	Miscellaneous Fees	2,786	3,000	1,000
341 935	Library Fees & Fines	22,401	22,600	22,600
341 XXX	Animal Care Fees	182,129	117,750	125,250
341 955	Animal Microchips	9,197	15,000	7,000
341 956	Animal Care Crematory Fees	7,159	10,000	7,500
341 960	Animal Care Fines	9,729	15,000	5,000
	TOTAL 341	233,401	183,350	168,350

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

ACCOUNT	CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
	ANIMAL CARE FEES:			
345 000	Animal Care - Retr Cks	947	-	-
345 100	A/C Wasilla	11,508	22,298	9,000
345 200	A/C Palmer	11,000	22,298	9,000
	TOTAL 345	23,455	44,596	18,000
	INTEREST EARNINGS:			
361 100	Interest Earnings	1,557	50	500
	TOTAL 361	1,557	50	500
	TRANSFER FROM OTHER FUNDS			
		1	-	-
367 400	TOTAL 367	1	-	-
	RECOVERY WAGES,FRINGE,EXP.			
368 400	From Cities	43,538	41,194	-
368 500	From School District	66,294	59,500	60,000
	TOTAL 368	109,832	100,694	60,000
	OTHER REVENUES			
369 100	Miscellaneous	-	-	-
369 900	Donations	33,071	10,000	10,000
	TOTAL 369	33,071	10,000	10,000
	TOTAL REVENUES	5,742,618	4,910,200	4,794,150

311 000 GENERAL PROPERTY TAXES

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $8,014,282,860 for non-areawide purposes. A mill rate of .525 has been approved to generate adequate tax revenue to fund the budget and the required reserves.

NET TAX LEVY REQUIREMENT

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	7,234,982,650	3,798,300	0	117,300	3,681,000
Sr Cit/Vet	708,179,210	371,700	371,700	0	0
Farm	64,461,450	0	0	0	0
Personal	6,659,550	3,400	0	100	3,300
Total	8,014,282,860	4,173,400	371,700	117,400	3,684,300

311 100	Real Property Taxes-Current	3,681,000
311 102	Real Property Taxes-Delinquent	30,000
311 200	Personal Property Taxes-Current	3,300

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

Penalty on Delinquent Accounts:

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

Interest: Simple interest at 2% above prime

Collection of penalty and interest charges in fiscal year 2017 is estimated at $40,000.

311 500 VEHICLE TAX/STATE COLLECTED: Due to a change in the allocation of vehicle tax revenue for fiscal year 2017 no funds are allocated to the Nonareawide Fund.

334 000 STATE GRANTS

334 400 LIBRARY: Each library will receive a state library assistance grant in the amount of $8,250 for a total receipt of $33,000.

336 000 STATE PILOT

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

341 000 GENERAL GOVERNMENT

341 900 MISCELLANEOUS FEES: Revenue from miscellaneous fees is estimated at $1,000.

341 935 LIBRARY FEES AND FINES: Estimated revenue from library fees and fines is $22,600.

341 XXX ANIMAL CARE FEES: Revenue derived from this source is estimated at $125,250.

341 955 ANIMAL CARE MICROCHIPS: Estimated revenue from the sale of animal care microchips is $7,000.

341 956 ANIMAL CARE CREMATORY FEES: Estimated revenue from the utilization of the animal care crematorium is $7,500 for fiscal year 2017.

341 960 ANIMAL CARE FINES: $5,000 is estimated for animal care fines.

345 XXX ANIMAL CARE FEES

345 100 ANIMAL CARE WASILLA: Estimated revenue from City of Wasilla generated by Animal Care fees for services provided within the city limits is estimated at $9,000.

345 200 ANIMAL CARE PALMER: Estimated revenue from City of Palmer generated by Animal Care fees for services provided within the city limits is estimated at $9,000.

361 100 INTEREST INCOME

Earnings from cash on hand in the central treasury attributable to the Non-Areawide Fund is estimated at $500 for fiscal year 2017.

368 XXX RECOVERY WAGES, FRINGE, EXPENSES

During fiscal year 1996 an automated library computer system was installed to connect all the borough and city libraries. The School District shares in the cost of hiring a systems administrator as well as system maintenance costs. For fiscal year 2017 the school district's portion is $60,000. The cities did not renew. Their portion is $0.

369 XXX OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2017 are projected to equal $10,000.

EXPENDITURE DETAIL: FUND 200 NON-AREAWIDE

Division	Division Name	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
000	Intergovernmental Transfers	649,500	651,000	654,500
000	Capital Projects	125,000	80,000	286,500
415	Vehicle Removal Program	30,664	63,012	69,186
113	Common Contractual	-	2,000	2,000
114	Economic Development	157,990	283,729	335,903
606	Animal Care	2,374,858	2,202,758	2,209,338
614	Animal Care Board	108	4,550	4,550
501	Library Board	592	1,000	1,000
503	Sutton Library	382,673	347,093	317,117
504	Talkeetna Library	370,086	405,177	390,610
505	Trapper Creek Library	192,459	185,050	177,143
507	Willow Library	311,131	339,189	325,014
508	Big Lake Library	437,663	393,145	383,631
121	Information Technology	373,358	261,594	249,263
	FUND 200 TOTAL	5,406,082	5,219,297	5,405,755

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
RE11-General Property Taxes				
311.100	Real Property	3,380,055	3,430,200	3,681,000
311.102	Real Property-Delinquent	86,313	70,000	30,000
311.200	Personal Property	3,151	3,000	3,300
311.400	Penalty & Interest	48,344	40,000	40,000
311.500	Vehicle Tax State Collec	238,750	245,310	0
Total	**General Property Taxes**	**3,756,613**	**3,788,510**	**3,754,300**
RE34-State Grants				
334.400	Library	33,250	33,000	33,000
Total	**State Grants**	**33,250**	**33,000**	**33,000**
RE36-State Pilot				
336.100	Utility	749,444	750,000	750,000
Total	**State Pilot**	**749,444**	**750,000**	**750,000**
RE37-Other State Revenue				
337.800	State PERS Relief	801,994	0	0
Total	**Other State Revenue**	**801,994**	**0**	**0**
RE41-General Government				
341.900	Miscellaneous Fees	2,786	3,000	1,000
341.935	Library Fees & Fines	22,401	22,600	22,600
341.950	Animal Licensing Fees	15,446	15,000	15,000
341.951	Kennel Licensing Fees	2,011	2,000	2,000
341.952	Animal Impound Fees	24,558	20,000	20,000
341.953	Kennel & Boarding Fees	6,344	10,000	10,000
341.954	Animal Adoption Fees	116,063	55,000	60,000
341.955	Animal Microchips	9,197	15,000	7,000
341.956	A/C Crematory Fees	7,159	10,000	7,500
341.957	Euthanasia Fees	1,700	3,500	2,000
341.958	Spay/Neuter Fees	1,461	2,000	1,000
341.959	Animal Treatment Fees	13,756	10,000	15,000
341.960	Animal Care Fines	9,729	15,000	5,000
341.961	Animal Supply Sales	790	250	250
Total	**General Government**	**233,401**	**183,350**	**168,350**
RE45-Animal Care Fees				
345.000	Animal Care - Retr Cks	947	0	0
345.100	A/C Wasilla	11,508	22,298	9,000
345.200	A/C Palmer	11,000	22,298	9,000
Total	**Animal Care Fees**	**23,455**	**44,596**	**18,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
RE61-Interest Earnings				
361.100	Interest On Investments	1,557	50	500
Total	**Interest Earnings**	**1,557**	**50**	**500**
RE67-Transfer From Other Funds				
367.400	Capital Projects	1	0	0
Total	**Transfer From Other Funds**	**1**	**0**	**0**
RE68-Recovery Wage,Fringe,Exp				
368.400	Cities	43,538	41,194	0
368.500	School District	66,294	59,500	60,000
Total	**Recovery Wage,Fringe,Exp**	**109,832**	**100,694**	**60,000**
RE69-Other Revenue Sources				
369.900	Donations	33,071	10,000	10,000
Total	**Other Revenue Sources**	**33,071**	**10,000**	**10,000**
Division Total:	**Non-Departmental**	**5,742,618**	**$4,910,200**	**$4,794,150**
Department Total:	**Non-Departmental**	**5,742,618**	**$4,910,200**	**$4,794,150**
Fund Total:	**NON AREAWIDE**	**5,742,618**	**$4,910,200**	**$4,794,150**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	15,500	16,000	16,500
443.260	Computer - Admin & Audit	20,500	21,000	21,500
443.280	Finance - Admin & Audit	20,500	21,000	21,500
443.290	Legal - Admin & Audit	20,000	20,000	20,000
443.300	Maintenance	10,000	10,000	10,000
Total	**Intra Govern/Recov Expens**	**86,500**	**88,000**	**89,500**
EX45-Operating Fund Transfers				
445.143	Trnfr To- Debt Svc (NonAW)	563,000	563,000	565,000
Total	**Operating Fund Transfers**	**563,000**	**563,000**	**565,000**
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	35,000	0	0
446.700	Tfr415/425/430/435/440/47	90,000	80,000	286,500
Total	**Capital Project Transfers**	**125,000**	**80,000**	**286,500**
Division Total:	**Non-Departmental**	**774,500**	**731,000**	**941,000**
Department Total:	**Non-Departmental**	**774,500**	**731,000**	**941,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	110,736	59,028
Total Salaries & Wages		**0**	**110,736**	**59,028**
EX12-Benefits				
412.100	Insurance Contrib	46,620	23,300	11,650
412.190	Life Insurance	0	143	72
412.200	Unemployment Contrib	0	665	355
412.300	Medicare	0	1,606	856
412.400	Retirement Contrib. - DB Plan	0	48,757	15,430
412.600	Workers Compensation	0	1,949	1,143
412.700	Sbs Contribution	0	6,789	3,619
Total Benefits		**46,620**	**83,209**	**33,125**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	3,311	1,000	1,500
413.200	Expense Reimb-Within Boro	2,166	4,000	4,000
Total Expenses Within Borough		**5,477**	**5,000**	**5,500**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	7,275	500	1,500
414.200	Exp Reimb- Outside Boro	9,683	8,000	13,000
414.300	Expense Allow- O/S Boro	110	0	0
414.400	Travel Tickets	7,197	6,000	12,000
Total Expenses Outside Of Boro		**24,265**	**14,500**	**26,500**
EX21-Communications				
421.100	Communication Network Services	41	600	0
421.200	Postage	0	200	200
Total Communications		**41**	**800**	**200**
EX22-Advertising				
422.000	Advertising	48	10,000	5,000
Total Advertising		**48**	**10,000**	**5,000**
EX23-Printing				
423.000	Printing	0	1,000	9,000
Total Printing		**0**	**1,000**	**9,000**
EX25-Rental/Lease				
425.200	Building Rental	0	500	0
Total Rental/Lease		**0**	**500**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE	**DEPARTMENT 100-Assembly**	**DIVISION 114-Economic Development**		
EX26-Professional Charges				
426.300	Dues & Fees	3,970	12,000	10,000
426.600	Computer Software/Online Services	0	1,500	500
426.900	Other Professional Chgs	4,557	0	0
Total	**Professional Charges**	**8,527**	**13,500**	**10,500**
EX27-Insurance & Bond				
427.500	Liability Insurance	0	350	350
Total	**Insurance & Bond**	**0**	**350**	**350**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,825	3,000	3,000
429.210	Training/Instructor Fees	0	500	500
429.900	Other Contractual	70,779	38,434	182,000
Total	**Other Contractual**	**72,604**	**41,934**	**185,500**
EX30-Office Supplies				
430.100	Office Supplies < $500	0	2,000	500
Total	**Office Supplies**	**0**	**2,000**	**500**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	200	200
Total	**Maintenance Supplies**	**0**	**200**	**200**
EX33-Misc Supplies				
433.300	Books/Subscriptions	311	0	0
433.900	Other Supplies	97	0	0
Total	**Misc Supplies**	**408**	**0**	**0**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	0	0	500
Total	**Equipment Under $5,000**	**0**	**0**	**500**
Division Total:	**Economic Development**	**157,990**	**283,729**	**335,903**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE	**DEPARTMENT 100-Assembly**	**DIVISION 606-Animal Care & Regulation**		
EX11-Salaries & Wages				
411.100	Permanent Wages	842,486	810,312	833,078
411.200	Temp Wages & Adjmts	152,764	170,411	198,991
411.300	Overtime Wages	9,928	23,500	23,500
Total Salaries & Wages		**1,005,178**	**1,004,223**	**1,055,569**
EX12-Benefits				
412.100	Insurance Contrib	280,886	280,765	280,765
412.190	Life Insurance	1,715	1,724	1,724
412.200	Unemployment Contrib	6,032	6,024	6,334
412.300	Medicare	14,576	14,562	15,306
412.400	Retirement Contrib. - DB Plan	506,583	367,128	223,910
412.410	PERS Tier IV - DC Plan	55,164	0	0
412.411	PERS Tier IV - Health Plan	5,166	0	0
412.412	PERS Tier IV - HRA	9,730	0	0
412.413	PERS Tier IV - OD&D	701	0	0
412.600	Workers Compensation	62,226	73,597	88,537
412.700	Sbs Contribution	61,610	61,559	64,707
Total Benefits		**1,004,389**	**805,359**	**681,283**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	112	200	200
413.900	Other Exp - Within Boro	0	400	400
Total Expenses Within Borough		**112**	**600**	**600**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	42	200	720
414.200	Exp Reimb- Outside Boro	1,709	500	2,820
414.400	Travel Tickets	1,037	1,750	5,000
Total Expenses Outside Of Boro		**2,788**	**2,450**	**8,540**
EX21-Communications				
421.100	Communication Network Services	24,228	29,252	35,000
421.200	Postage	464	1,500	1,500
Total Communications		**24,692**	**30,752**	**36,500**
EX22-Advertising				
422.000	Advertising	1,665	2,000	2,000
Total Advertising		**1,665**	**2,000**	**2,000**
EX23-Printing				
423.000	Printing	1,143	2,000	2,000
Total Printing		**1,143**	**2,000**	**2,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX24-Utilities-Building Oprtns				
424.100	Electricity	48,194	45,675	50,242
424.300	Natural Gas	38,243	50,475	56,072
424.400	Lp-Propane	0	300	300
424.500	Garbage Pickups	2,656	2,500	2,500
424.600	Heating Fuel-Oil	0	500	500
Total Utilities-Building Oprtns		**89,093**	**99,450**	**109,614**
EX25-Rental/Lease				
425.300	Equipment Rental	835	840	840
Total Rental/Lease		**835**	**840**	**840**
EX26-Professional Charges				
426.200	Legal	0	500	500
426.300	Dues & Fees	2,415	1,500	1,500
426.600	Computer Software/Online Services	1,230	0	0
426.900	Other Professional Chgs	3,031	6,000	6,000
Total Professional Charges		**6,676**	**8,000**	**8,000**
EX27-Insurance & Bond				
427.100	Property Insurance	13,701	14,400	16,500
427.200	Vehicle Insurance	0	0	2,100
427.500	Liability Insurance	1,968	2,100	2,300
427.900	Insurance Deductible	5,194	0	0
Total Insurance & Bond		**20,863**	**16,500**	**20,900**
EX28-Maintenance Services				
428.100	Building Maint Services	11,154	13,000	20,000
428.200	Grounds Maint Services	0	770	770
428.300	Equipment Maint Services	4,879	8,000	8,000
428.400	Vehicle Maint Services	4,870	3,500	3,500
428.920	Other Maintenance Service	0	250	250
Total Maintenance Services		**20,903**	**25,520**	**32,520**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,394	7,200	6,500
429.210	Training/Instructor Fees	0	2,000	5,000
429.710	Testing	277	550	550
429.900	Other Contractual	8,547	3,000	5,000
Total Other Contractual		**11,218**	**12,750**	**17,050**
EX30-Office Supplies				
430.100	Office Supplies < $500	3,423	7,500	5,000
430.200	Copier/Fax Supplies	0	500	500
Total Office Supplies		**3,423**	**8,000**	**5,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE	**DEPARTMENT 100-Assembly**	**DIVISION 606-Animal Care & Regulation**		
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,172	3,180	3,180
431.200	Building Maint Supplies	13,568	16,000	16,000
431.300	Equipment Maint Supplies	3,225	4,000	9,000
431.400	Grounds Maint Supplies	69	1,500	770
431.900	Other Maint. Supplies	0	400	250
Total	**Maintenance Supplies**	**22,034**	**25,080**	**29,200**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	400	400
432.200	Gas	20,212	32,000	60,000
432.300	Diesel Fuel	0	800	800
Total	**Fuel/Oil-Vehicle Use**	**20,212**	**33,200**	**61,200**
EX33-Misc Supplies				
433.100	Personnel Supplies	3,987	8,200	8,200
433.110	Clothing	500	900	900
433.120	Tools under $500	184	500	500
433.200	Medical Supplies	0	600	600
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	0	500	500
433.700	Resale Supplies	2,458	3,000	3,000
433.900	Other Supplies	114,654	80,797	89,052
433.950	AC&R Animal Supplies	12,654	27,800	29,000
Total	**Misc Supplies**	**134,437**	**122,797**	**132,252**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	4,514	2,467	5,000
434.100	Other Equip under $5,000	258	770	770
434.300	Furniture Under $5,000	425	0	0
Total	**Equipment Under $5,000**	**5,197**	**3,237**	**5,770**
Division Total:	**Animal Care & Regulation**	**2,374,858**	**2,202,758**	**2,209,338**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 614-Animal Care & Reg. Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	108	800	800
Total Expenses Within Borough		**108**	**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**	**108**	**4,550**	**4,550**
Department Total:	**Assembly**	**2,532,956**	**2,491,037**	**2,549,791**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE	**DEPARTMENT 115-Information Technology**	**DIVISION 121-Office of Information Technology**		
EX11-Salaries & Wages				
411.100	Permanent Wages	84,164	87,357	87,721
411.300	Overtime Wages	5,805	2,000	2,000
Total	**Salaries & Wages**	**89,969**	**89,357**	**89,721**
EX12-Benefits				
412.100	Insurance Contrib	23,409	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	540	537	539
412.300	Medicare	1,305	1,296	1,301
412.400	Retirement Contrib. - DB Plan	91,947	39,344	23,453
412.600	Workers Compensation	1,441	1,573	1,737
412.700	Sbs Contribution	5,516	5,478	5,500
Total	**Benefits**	**124,302**	**71,671**	**55,973**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	50	300
Total	**Expenses Within Borough**	**0**	**50**	**300**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	50
414.200	Exp Reimb- Outside Boro	1,070	2,518	1,100
414.400	Travel Tickets	714	980	1,000
Total	**Expenses Outside Of Boro**	**1,784**	**3,498**	**2,150**
EX21-Communications				
421.100	Communication Network Services	327	800	800
421.200	Postage	274	2,500	2,500
421.300	Communication Network	6,881	7,200	7,200
Total	**Communications**	**7,482**	**10,500**	**10,500**
EX26-Professional Charges				
426.300	Dues & Fees	110	250	250
426.600	Computer Software/Online Services	75,779	56,968	56,494
Total	**Professional Charges**	**75,889**	**57,218**	**56,744**
EX27-Insurance & Bond				
427.100	Property Insurance	36	50	50
427.500	Liability Insurance	175	200	250
Total	**Insurance & Bond**	**211**	**250**	**300**
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,042	0	0
Total	**Maintenance Services**	**1,042**	**0**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE	**DEPARTMENT 115-Information Technology**	**DIVISION 121-Office of Information Technology**		
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	539	2,450	2,175
429.900	Other Contractual	49,475	0	0
Total	**Other Contractual**	**50,014**	**2,450**	**2,175**
EX30-Office Supplies				
430.100	Office Supplies < $500	174	200	0
Total	**Office Supplies**	**174**	**200**	**0**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	2,750	2,750
Total	**Maintenance Supplies**	**0**	**2,750**	**2,750**
EX33-Misc Supplies				
433.100	Personnel Supplies	927	0	0
433.300	Books/Subscriptions	10,275	11,150	11,150
433.900	Other Supplies	210	0	0
Total	**Misc Supplies**	**11,412**	**11,150**	**11,150**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	1,798	11,000	1,000
434.100	Other Equip under $5,000	9,281	1,500	6,500
Total	**Equipment Under $5,000**	**11,079**	**12,500**	**7,500**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	0	10,000
Total	**Equipment Over $5000**	**0**	**0**	**10,000**
Division Total:	**Office of Information Technology**	**373,358**	**261,594**	**249,263**
Department Total:	**Information Technology**	**373,358**	**261,594**	**249,263**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE	**DEPARTMENT 120-Finance**	**DIVISION 113-Common Contractual**		
EX27-Insurance & Bond				
427.800	Insurance Adjusters Fees	0	2,000	2,000
Total	**Insurance & Bond**	**0**	**2,000**	**2,000**
Division Total:	**Common Contractual**	**0**	**2,000**	**2,000**
Department Total:	**Finance**	**0**	**2,000**	**2,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE	**DEPARTMENT 150-Public Works**	**DIVISION 415-Vehicle Removal Program**		
EX11-Salaries & Wages				
411.100	Permanent Wages	8,334	17,523	17,835
411.200	Temp Wages & Adjmts	4,617	0	0
411.300	Overtime Wages	6	0	1,300
Total Salaries & Wages		**12,957**	**17,523**	**19,135**
EX12-Benefits				
412.100	Insurance Contrib	2,341	7,223	7,223
412.190	Life Insurance	15	45	45
412.200	Unemployment Contrib	78	106	115
412.300	Medicare	188	255	278
412.400	Retirement Contrib. - DB Plan	3,580	7,746	5,002
412.410	PERS Tier IV - DC Plan	822	0	0
412.411	PERS Tier IV - Health Plan	74	0	0
412.412	PERS Tier IV - HRA	99	0	0
412.413	PERS Tier IV - OD&D	11	0	0
412.600	Workers Compensation	2,660	3,289	4,015
412.700	Sbs Contribution	795	1,075	1,173
Total Benefits		**10,663**	**19,739**	**17,851**
EX21-Communications				
421.100	Communication Network Services	213	500	400
421.200	Postage	131	300	0
Total Communications		**344**	**800**	**400**
EX22-Advertising				
422.000	Advertising	0	300	300
Total Advertising		**0**	**300**	**300**
EX23-Printing				
423.000	Printing	0	800	800
Total Printing		**0**	**800**	**800**
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	116	0	0
Total Utilities-Building Oprtns		**116**	**0**	**0**
EX26-Professional Charges				
426.900	Other Professional Chgs	0	0	1,000
Total Professional Charges		**0**	**0**	**1,000**
EX27-Insurance & Bond				
427.500	Liability Insurance	40	50	50
Total Insurance & Bond		**40**	**50**	**50**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE	**DEPARTMENT 150-Public Works**	**DIVISION 415-Vehicle Removal Program**		
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	3,500	3,500
Total	**Maintenance Services**	**0**	**3,500**	**3,500**
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	0	200
429.600	Vehicle and Junk Removal	0	0	20,000
429.900	Other Contractual	5,192	17,000	0
Total	**Other Contractual**	**5,192**	**17,000**	**20,200**
EX30-Office Supplies				
430.100	Office Supplies < $500	103	250	250
Total	**Office Supplies**	**103**	**250**	**250**
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	966	2,100	2,100
Total	**Fuel/Oil-Vehicle Use**	**966**	**2,100**	**2,100**
EX33-Misc Supplies				
433.100	Personnel Supplies	0	150	300
433.110	Clothing	0	150	300
433.900	Other Supplies	50	250	500
Total	**Misc Supplies**	**50**	**550**	**1,100**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	0	1,000
434.100	Other Equip under $5,000	233	300	500
434.300	Furniture Under $5,000	0	100	1,000
Total	**Equipment Under $5,000**	**233**	**400**	**2,500**
Division Total:	**Vehicle Removal Program**	**30,664**	**63,012**	**69,186**
Department Total:	**Public Works**	**30,664**	**63,012**	**69,186**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 501-Library Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	592	1,000	1,000
Total	**Expenses Within Borough**	**592**	**1,000**	**1,000**
Division Total:	**Library Board**	**592**	**1,000**	**1,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	124,232	120,108	120,324
411.200	Temp Wages & Adjmts	9,543	10,500	10,500
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		**133,775**	**130,858**	**131,074**
EX12-Benefits				
412.100	Insurance Contrib	46,857	46,600	46,600
412.190	Life Insurance	287	286	286
412.200	Unemployment Contrib	803	786	787
412.300	Medicare	742	1,898	1,901
412.400	Retirement Contrib. - DB Plan	119,576	52,994	31,518
412.600	Workers Compensation	2,026	3,442	3,791
412.700	Sbs Contribution	8,201	8,022	8,035
Total Benefits		**178,492**	**114,028**	**92,918**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	175	175
Total Expenses Within Borough		**0**	**175**	**175**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	150
414.200	Exp Reimb- Outside Boro	0	600	600
414.400	Travel Tickets	0	200	600
Total Expenses Outside Of Boro		**0**	**800**	**1,350**
EX21-Communications				
421.100	Communication Network Services	6,280	7,200	7,200
421.200	Postage	710	1,200	1,200
Total Communications		**6,990**	**8,400**	**8,400**
EX22-Advertising				
422.000	Advertising	132	150	150
Total Advertising		**132**	**150**	**150**
EX23-Printing				
423.000	Printing	26	200	200
Total Printing		**26**	**200**	**200**
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,014	9,000	9,500
424.500	Garbage Pickups	608	750	750
424.600	Heating Fuel-Oil	8,571	14,000	11,000
Total Utilities-Building Oprtns		**18,193**	**23,750**	**21,250**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX25-Rental/Lease				
425.300	Equipment Rental	1,916	2,318	2,400
Total Rental/Lease		**1,916**	**2,318**	**2,400**
EX26-Professional Charges				
426.300	Dues & Fees	479	350	300
426.600	Computer Software/Online Services	0	3,000	1,500
Total Professional Charges		**479**	**3,350**	**1,800**
EX27-Insurance & Bond				
427.100	Property Insurance	6,049	7,500	7,500
427.500	Liability Insurance	258	300	325
Total Insurance & Bond		**6,307**	**7,800**	**7,825**
EX28-Maintenance Services				
428.100	Building Maint Services	773	17,547	11,000
428.200	Grounds Maint Services	720	1,682	2,000
428.300	Equipment Maint Services	155	300	300
Total Maintenance Services		**1,648**	**19,529**	**13,300**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	125	600	200
429.710	Testing	277	700	700
429.900	Other Contractual	14,970	5,800	6,900
Total Other Contractual		**15,372**	**7,100**	**7,800**
EX30-Office Supplies				
430.100	Office Supplies < $500	405	900	900
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		**405**	**1,100**	**1,100**
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	676	200	200
431.300	Equipment Maint Supplies	383	750	750
431.400	Grounds Maint Supplies	144	125	125
431.900	Other Maint. Supplies	775	900	900
Total Maintenance Supplies		**1,978**	**1,975**	**1,975**
EX33-Misc Supplies				
433.300	Books/Subscriptions	14,955	19,200	19,200
433.900	Other Supplies	778	1,600	1,000
Total Misc Supplies		**15,733**	**20,800**	**20,200**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	1,227	4,600	5,000
434.100	Other Equip under $5,000	0	160	200
Total Equipment Under $5,000		**1,227**	**4,760**	**5,200**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
Division Total:	**Sutton Library**	**382,673**	**347,093**	**317,117**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	117,146	115,978	118,174
411.200	Temp Wages & Adjmts	21,962	24,720	29,136
411.300	Overtime Wages	89	250	250
Total Salaries & Wages		**139,197**	**140,948**	**147,560**
EX12-Benefits				
412.100	Insurance Contrib	46,818	46,600	46,600
412.190	Life Insurance	287	286	286
412.200	Unemployment Contrib	836	846	886
412.300	Medicare	2,019	2,044	2,140
412.400	Retirement Contrib. - DB Plan	67,792	51,175	30,956
412.410	PERS Tier IV - DC Plan	6,977	0	0
412.411	PERS Tier IV - Health Plan	720	0	0
412.412	PERS Tier IV - HRA	1,964	0	0
412.413	PERS Tier IV - OD&D	98	0	0
412.600	Workers Compensation	2,125	5,162	6,335
412.700	Sbs Contribution	8,533	8,641	9,046
Total Benefits		**138,169**	**114,754**	**96,249**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,299	1,804	1,496
Total Expenses Within Borough		**1,299**	**1,804**	**1,496**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	156	0	297
414.200	Exp Reimb- Outside Boro	123	37	1,350
414.400	Travel Tickets	0	0	1,600
Total Expenses Outside Of Boro		**279**	**37**	**3,247**
EX21-Communications				
421.100	Communication Network Services	7,029	6,832	7,000
421.200	Postage	1,722	2,300	2,300
Total Communications		**8,751**	**9,132**	**9,300**
EX22-Advertising				
422.000	Advertising	132	250	150
Total Advertising		**132**	**250**	**150**
EX23-Printing				
423.000	Printing	68	275	250
Total Printing		**68**	**275**	**250**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,485	11,500	12,750
424.200	Water & Sewer	585	160	0
424.500	Garbage Pickups	811	2,000	1,333
424.600	Heating Fuel-Oil	2,318	14,000	15,000
Total Utilities-Building Oprtns		**7,199**	**27,660**	**29,083**
EX25-Rental/Lease				
425.300	Equipment Rental	1,505	2,650	1,942
Total Rental/Lease		**1,505**	**2,650**	**1,942**
EX26-Professional Charges				
426.300	Dues & Fees	647	1,005	978
426.600	Computer Software/Online Services	0	4,500	1,500
Total Professional Charges		**647**	**5,505**	**2,478**
EX27-Insurance & Bond				
427.100	Property Insurance	14,769	15,500	9,000
427.500	Liability Insurance	270	300	450
Total Insurance & Bond		**15,039**	**15,800**	**9,450**
EX28-Maintenance Services				
428.100	Building Maint Services	821	19,799	19,100
428.200	Grounds Maint Services	1,410	5,000	10,865
428.300	Equipment Maint Services	123	2,591	2,550
Total Maintenance Services		**2,354**	**27,390**	**32,515**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	175	0	460
429.710	Testing	0	750	700
429.900	Other Contractual	6,611	6,062	5,750
Total Other Contractual		**6,786**	**6,812**	**6,910**
EX30-Office Supplies				
430.100	Office Supplies < $500	1,227	2,200	2,115
430.200	Copier/Fax Supplies	0	40	40
Total Office Supplies		**1,227**	**2,240**	**2,155**
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	732	1,500	1,750
431.300	Equipment Maint Supplies	46	100	150
431.400	Grounds Maint Supplies	868	1,400	2,450
431.900	Other Maint. Supplies	3,227	3,475	2,750
Total Maintenance Supplies		**4,873**	**6,475**	**7,100**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX33-Misc Supplies				
433.300	Books/Subscriptions	34,435	35,250	35,000
433.900	Other Supplies	1,324	2,195	2,195
Total Misc Supplies		**35,759**	**37,445**	**37,195**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	5,735	6,000	3,530
434.100	Other Equip under $5,000	1,067	0	0
Total Equipment Under $5,000		**6,802**	**6,000**	**3,530**
Division Total:	**Talkeetna Library**	**370,086**	**405,177**	**390,610**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	56,877	54,261	55,346
411.200	Temp Wages & Adjmts	7,481	7,465	7,465
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		**64,358**	**61,976**	**63,061**
EX12-Benefits				
412.100	Insurance Contrib	23,449	23,300	23,300
412.190	Life Insurance	144	143	143
412.200	Unemployment Contrib	387	372	379
412.300	Medicare	934	899	915
412.400	Retirement Contrib. - DB Plan	54,319	24,002	14,533
412.600	Workers Compensation	971	1,901	2,112
412.700	Sbs Contribution	3,946	3,800	3,866
Total Benefits		**84,150**	**54,417**	**45,248**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,022	1,700	1,700
Total Expenses Within Borough		**1,022**	**1,700**	**1,700**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	135	290	290
414.200	Exp Reimb- Outside Boro	275	1,650	1,600
414.400	Travel Tickets	483	1,030	1,350
Total Expenses Outside Of Boro		**893**	**2,970**	**3,240**
EX21-Communications				
421.100	Communication Network Services	5,030	5,635	6,135
421.200	Postage	643	1,050	1,000
Total Communications		**5,673**	**6,685**	**7,135**
EX22-Advertising				
422.000	Advertising	207	300	300
Total Advertising		**207**	**300**	**300**
EX23-Printing				
423.000	Printing	26	160	160
Total Printing		**26**	**160**	**160**
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,692	4,649	4,649
424.500	Garbage Pickups	495	576	564
424.600	Heating Fuel-Oil	2,978	5,500	5,600
Total Utilities-Building Oprtns		**7,165**	**10,725**	**10,813**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE	**DEPARTMENT 170-Community Development**	**DIVISION 505-Trapper Ck Library**		
EX26-Professional Charges				
426.300	Dues & Fees	99	300	300
426.600	Computer Software/Online Services	0	2,040	1,020
Total	**Professional Charges**	**99**	**2,340**	**1,320**
EX27-Insurance & Bond				
427.100	Property Insurance	2,051	2,190	2,500
427.500	Liability Insurance	121	150	150
Total	**Insurance & Bond**	**2,172**	**2,340**	**2,650**
EX28-Maintenance Services				
428.100	Building Maint Services	0	325	325
428.200	Grounds Maint Services	1,770	4,500	4,500
428.300	Equipment Maint Services	1,620	2,000	2,000
Total	**Maintenance Services**	**3,390**	**6,825**	**6,825**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	298	450	460
429.710	Testing	139	375	375
429.900	Other Contractual	3,473	4,592	3,970
Total	**Other Contractual**	**3,910**	**5,417**	**4,805**
EX30-Office Supplies				
430.100	Office Supplies < $500	1,115	1,100	900
430.200	Copier/Fax Supplies	0	200	200
Total	**Office Supplies**	**1,115**	**1,300**	**1,100**
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	175	370	370
431.300	Equipment Maint Supplies	0	300	300
431.400	Grounds Maint Supplies	55	200	200
431.900	Other Maint. Supplies	284	550	550
Total	**Maintenance Supplies**	**514**	**1,420**	**1,420**
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	100	150
Total	**Fuel/Oil-Vehicle Use**	**0**	**100**	**150**
EX33-Misc Supplies				
433.110	Clothing	0	75	0
433.120	Tools under $500	0	75	75
433.300	Books/Subscriptions	14,539	19,965	19,965
433.900	Other Supplies	1,261	2,260	2,260
Total	**Misc Supplies**	**15,800**	**22,375**	**22,300**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	1,227	4,000	4,916
434.100	Other Equip under $5,000	738	0	0
Total	**Equipment Under $5,000**	**1,965**	**4,000**	**4,916**
Division Total:	**Trapper Ck Library**	**192,459**	**185,050**	**177,143**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	108,657	113,569	116,795
411.200	Temp Wages & Adjmts	13,325	16,792	18,876
411.300	Overtime Wages	38	250	250
Total Salaries & Wages		**122,020**	**130,611**	**135,921**
EX12-Benefits				
412.100	Insurance Contrib	46,818	46,600	46,600
412.190	Life Insurance	287	286	286
412.200	Unemployment Contrib	733	784	816
412.300	Medicare	1,770	1,894	1,971
412.400	Retirement Contrib. - DB Plan	50,371	50,115	30,596
412.410	PERS Tier IV - DC Plan	10,034	0	0
412.411	PERS Tier IV - Health Plan	962	0	0
412.412	PERS Tier IV - HRA	1,957	0	0
412.413	PERS Tier IV - OD&D	131	0	0
412.600	Workers Compensation	1,954	4,121	4,885
412.700	Sbs Contribution	7,480	8,007	8,332
Total Benefits		**122,497**	**111,807**	**93,486**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	619	750	1,000
Total Expenses Within Borough		**619**	**750**	**1,000**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	160	160
414.200	Exp Reimb- Outside Boro	181	1,500	600
414.400	Travel Tickets	12	200	600
Total Expenses Outside Of Boro		**193**	**1,860**	**1,360**
EX21-Communications				
421.100	Communication Network Services	5,309	6,000	6,500
421.200	Postage	709	2,500	2,500
Total Communications		**6,018**	**8,500**	**9,000**
EX22-Advertising				
422.000	Advertising	132	200	150
Total Advertising		**132**	**200**	**150**
EX23-Printing				
423.000	Printing	53	100	250
Total Printing		**53**	**100**	**250**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,527	3,800	3,800
424.500	Garbage Pickups	1,603	2,600	2,000
424.600	Heating Fuel-Oil	10,390	16,000	16,000
Total Utilities-Building Oprtns		**15,520**	**22,400**	**21,800**
EX25-Rental/Lease				
425.300	Equipment Rental	2,117	2,500	2,500
Total Rental/Lease		**2,117**	**2,500**	**2,500**
EX26-Professional Charges				
426.300	Dues & Fees	640	310	310
426.600	Computer Software/Online Services	0	2,720	2,040
426.900	Other Professional Chgs	0	0	75
Total Professional Charges		**640**	**3,030**	**2,425**
EX27-Insurance & Bond				
427.100	Property Insurance	52	75	75
427.500	Liability Insurance	254	310	310
Total Insurance & Bond		**306**	**385**	**385**
EX28-Maintenance Services				
428.200	Grounds Maint Services	1,405	3,500	3,500
428.300	Equipment Maint Services	207	600	600
Total Maintenance Services		**1,612**	**4,100**	**4,100**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	600	200
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	930	2,000	2,000
429.900	Other Contractual	4,773	5,814	5,814
Total Other Contractual		**17,703**	**20,414**	**20,014**
EX30-Office Supplies				
430.100	Office Supplies < $500	585	900	900
430.200	Copier/Fax Supplies	0	100	100
Total Office Supplies		**585**	**1,000**	**1,000**
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	500	500
431.300	Equipment Maint Supplies	25	195	195
431.400	Grounds Maint Supplies	464	500	500
431.900	Other Maint. Supplies	1,503	2,000	2,000
Total Maintenance Supplies		**1,992**	**3,195**	**3,195**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX33-Misc Supplies				
433.300	Books/Subscriptions	17,038	22,559	22,559
433.900	Other Supplies	111	1,150	1,150
Total Misc Supplies		**17,149**	**23,709**	**23,709**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	1,687	3,628	4,219
434.100	Other Equip under $5,000	287	1,000	0
434.300	Furniture Under $5,000	0	0	500
Total Equipment Under $5,000		**1,974**	**4,628**	**4,719**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	1	0	0
Total Equipment Over $5000		**1**	**0**	**0**
Division Total:	**Willow Library**	**311,131**	**339,189**	**325,014**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	132,538	128,291	128,586
411.200	Temp Wages & Adjmts	30,300	35,090	35,090
411.300	Overtime Wages	44	250	300
Total Salaries & Wages		**162,882**	**163,631**	**163,976**
EX12-Benefits				
412.100	Insurance Contrib	46,818	46,600	46,600
412.190	Life Insurance	287	286	287
412.200	Unemployment Contrib	978	982	984
412.300	Medicare	2,362	2,373	2,378
412.400	Retirement Contrib. - DB Plan	127,737	56,597	33,691
412.600	Workers Compensation	2,481	6,686	7,363
412.700	Sbs Contribution	9,985	10,031	10,052
Total Benefits		**190,648**	**123,555**	**101,355**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	212	750	400
Total Expenses Within Borough		**212**	**750**	**400**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	199	100	150
414.200	Exp Reimb- Outside Boro	920	0	1,500
414.400	Travel Tickets	44	0	500
Total Expenses Outside Of Boro		**1,163**	**100**	**2,150**
EX21-Communications				
421.100	Communication Network Services	6,413	7,300	7,300
421.200	Postage	1,473	1,500	1,500
Total Communications		**7,886**	**8,800**	**8,800**
EX22-Advertising				
422.000	Advertising	132	0	300
Total Advertising		**132**	**0**	**300**
EX23-Printing				
423.000	Printing	248	0	300
Total Printing		**248**	**0**	**300**
EX24-Utilities-Building Oprtns				
424.100	Electricity	13,306	13,000	14,000
424.300	Natural Gas	6,679	12,500	12,500
424.500	Garbage Pickups	968	935	1,000
Total Utilities-Building Oprtns		**20,953**	**26,435**	**27,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX25-Rental/Lease				
425.300	Equipment Rental	225	502	2,500
Total Rental/Lease		**225**	**502**	**2,500**
EX26-Professional Charges				
426.300	Dues & Fees	480	700	700
426.600	Computer Software/Online Services	0	3,400	1,500
Total Professional Charges		**480**	**4,100**	**2,200**
EX27-Insurance & Bond				
427.100	Property Insurance	4,260	4,500	5,000
427.500	Liability Insurance	324	400	400
Total Insurance & Bond		**4,584**	**4,900**	**5,400**
EX28-Maintenance Services				
428.100	Building Maint Services	430	2,867	15,000
428.200	Grounds Maint Services	68	1,000	1,000
428.300	Equipment Maint Services	639	513	650
Total Maintenance Services		**1,137**	**4,380**	**16,650**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	125	469	500
429.710	Testing	353	600	600
429.900	Other Contractual	12,869	10,369	7,000
Total Other Contractual		**13,347**	**11,438**	**8,100**
EX30-Office Supplies				
430.100	Office Supplies < $500	903	1,000	1,000
430.200	Copier/Fax Supplies	256	150	300
Total Office Supplies		**1,159**	**1,150**	**1,300**
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,544	2,300	1,600
431.300	Equipment Maint Supplies	862	150	150
431.400	Grounds Maint Supplies	55	1,000	1,000
431.900	Other Maint. Supplies	1,583	2,575	1,850
Total Maintenance Supplies		**4,044**	**6,025**	**4,600**
EX33-Misc Supplies				
433.100	Personnel Supplies	178	400	400
433.110	Clothing	0	200	0
433.120	Tools under $500	29	0	0
433.300	Books/Subscriptions	24,334	29,000	29,000
433.900	Other Supplies	456	1,500	1,500
Total Misc Supplies		**24,997**	**31,100**	**30,900**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	2,914	6,279	6,700
434.100	Other Equip under $5,000	350	0	500
434.300	Furniture Under $5,000	302	0	0
Total Equipment Under $5,000		**3,566**	**6,279**	**7,200**
Division Total:	**Big Lake Library**	**437,663**	**393,145**	**383,631**
Department Total:	**Community Development**	**1,694,604**	**1,670,654**	**1,594,515**
Fund Total:	**NON AREAWIDE**	**5,406,082**	**5,219,297**	**5,405,755**

ENHANCED 911

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

RECONCILIATION OF FUND BALANCE: 202 **ENHANCED 911**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	2,487,365	2,301,900	2,301,500
TOTAL EXPENDITURES	2,265,230	2,691,255	2,301,528

Audited fund balance 6/30/2015			1,532,903
Estimated revenues 2015-2016 fiscal year	2,301,900		
Estimated expenditures 2015-2016 fiscal year	(1,441,255)		
Capital	(1,250,000)		
Estimated FY2015 adjustment to fund balance		(389,355)	
Estimated fund balance 6/30/2016			1,143,548
Estimated revenues 2016-2017 fiscal year	2,301,500		
Estimated expenditures 2016-2017 fiscal year	(1,301,528)		
Capital	(1,000,000)		
Estimated FY2017 adjustment to fund balance		(28)	
Estimated fund balance 6/30/2017			1,143,520

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 202-ENHANCED 911	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
RE37-Other State Revenue				
337.800	State PERS Relief	99,451	0	0
Total	**Other State Revenue**	**99,451**	**0**	**0**
RE42-Public Safety				
342.700	Enhanced 911 Surcharge	2,386,540	2,300,000	2,300,000
Total	**Public Safety**	**2,386,540**	**2,300,000**	**2,300,000**
RE61-Interest Earnings				
361.100	Interest On Investments	1,374	1,900	1,500
Total	**Interest Earnings**	**1,374**	**1,900**	**1,500**
Division Total:	**Non-Departmental**	**2,487,365**	**$2,301,900**	**$2,301,500**
Department Total:	**Non-Departmental**	**2,487,365**	**$2,301,900**	**$2,301,500**
Fund Total:	**ENHANCED 911**	**2,487,365**	**$2,301,900**	**$2,301,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	1,000,000	1,250,000	1,000,000
Total	**Capital Project Transfers**	**1,000,000**	**1,250,000**	**1,000,000**
Division Total:	**Non-Departmental**	**1,000,000**	**1,250,000**	**1,000,000**
Department Total:	**Non-Departmental**	**1,000,000**	**1,250,000**	**1,000,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 202-ENHANCED 911	**DEPARTMENT 115-Information Technology**	**DIVISION 121-Office of Information Technology**		
EX11-Salaries & Wages				
411.100	Permanent Wages	132,757	136,606	125,542
411.300	Overtime Wages	386	5,500	0
Total	**Salaries & Wages**	**133,143**	**142,106**	**125,542**
EX12-Benefits				
412.100	Insurance Contrib	34,966	34,950	34,950
412.190	Life Insurance	203	215	215
412.200	Unemployment Contrib	799	853	754
412.300	Medicare	1,931	2,061	1,821
412.400	Retirement Contrib. - DB Plan	126,732	62,569	32,817
412.600	Workers Compensation	1,986	5,927	5,432
412.700	Sbs Contribution	8,162	8,712	7,696
Total	**Benefits**	**174,779**	**115,287**	**83,685**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	360	360
413.200	Expense Reimb-Within Boro	0	101	101
Total	**Expenses Within Borough**	**0**	**461**	**461**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,320	1,320
414.200	Exp Reimb- Outside Boro	568	4,950	4,950
414.400	Travel Tickets	1,290	4,800	4,800
Total	**Expenses Outside Of Boro**	**1,858**	**11,070**	**11,070**
EX21-Communications				
421.100	Communication Network Services	72,094	65,800	49,269
421.200	Postage	245	15,000	15,000
421.300	Communication Network	0	27,000	0
Total	**Communications**	**72,339**	**107,800**	**64,269**
EX22-Advertising				
422.000	Advertising	0	0	27,000
Total	**Advertising**	**0**	**0**	**27,000**
EX23-Printing				
423.000	Printing	0	6,000	6,000
Total	**Printing**	**0**	**6,000**	**6,000**
EX24-Utilities-Building Oprtns				
424.400	Lp-Propane	0	0	520
Total	**Utilities-Building Oprtns**	**0**	**0**	**520**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 202-ENHANCED 911	**DEPARTMENT 115-Information Technology**	**DIVISION 121-Office of Information Technology**		
EX26-Professional Charges				
426.300	Dues & Fees	274	520	520
426.600	Computer Software/Online Services	4,629	6,650	4,500
Total	**Professional Charges**	**4,903**	**7,170**	**5,020**
EX27-Insurance & Bond				
427.100	Property Insurance	0	100	100
427.500	Liability Insurance	273	310	325
Total	**Insurance & Bond**	**273**	**410**	**425**
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,565	20,000	2,000
428.500	Commun Equip Maint Servic	9,996	15,000	17,500
Total	**Maintenance Services**	**11,561**	**35,000**	**19,500**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,000	13,500	13,500
429.210	Training/Instructor Fees	5,500	7,500	7,500
429.900	Other Contractual	858,232	933,163	917,786
Total	**Other Contractual**	**864,732**	**954,163**	**938,786**
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	250	250
433.900	Other Supplies	1,642	16,000	16,000
Total	**Misc Supplies**	**1,642**	**16,250**	**16,250**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	2,000	2,000
434.100	Other Equip under $5,000	0	1,000	1,000
Total	**Equipment Under $5,000**	**0**	**3,000**	**3,000**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	8,000	0
Total	**Equipment Over $5000**	**0**	**8,000**	**0**
EX53-Miscellaneous				
453.000	Miscellaneous	0	34,538	0
Total	**Miscellaneous**	**0**	**34,538**	**0**
Division Total:	**Office of Information Technology**	**1,265,230**	**1,441,255**	**1,301,528**
Department Total:	**Information Technology**	**1,265,230**	**1,441,255**	**1,301,528**
Fund Total:	**ENHANCED 911**	**2,265,230**	**2,691,255**	**2,301,528**

LAND MANAGEMENT

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

RECONCILIATION OF FUND BALANCE: 203 **LAND MANAGEMENT**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	1,109,294	655,250	994,500
TOTAL EXPENDITURES	1,107,835	1,761,278	1,410,128

Audit balance as of 6/30/2015				8,227,858
Land Management Permanent Fund	(6,636,329)			
Interest Earnings on Permanent Fund	(61,696)			
Audited fund balance at 6/30/2015				1,529,833
Estimated revenues 2015-2016 fiscal year		655,250		
Additional land sales		500,000		
Estimated expenditures 2015-2016 fiscal year		(1,761,278)		
Estimated contribution to Permanent Fund		(118,812)		
Estimated Interest Earnings on Permanent Fund		(15,000)		
Estimated Adjustment to Fund Balance			(739,840)	
Estimated fund balance 6/30/2016				789,993
Estimated revenues 2016-2017 fiscal year		994,500		
Estimated expenditures 2016-2017 fiscal year		(1,410,128)		
Estimated contribution to Permanent Fund		(188,625)		
Estimated interest earnings on Permanent Fund		(10,000)		
Estimated FY2017 adjustment to fund balance			(614,253)	
Committed for leave and benefits			(10,000)	
Estimated fund balance 6/30/2017				165,740

(A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2015 were $6,636,329. The estimated contributions at June 30, 2016 and 2017 respectively is $118,812 and $188,625. The estimated Land Management Permanent fund balance at June 30, 2017 is $66,942,516.)

REVENUE SUMMARY: FUND 203 **LAND MANAGEMENT**

CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
STATE GRANTS AND OTHER STATE REVENUES	180,401	-	-
FEES	56,482	39,250	68,000
INTEREST EARNINGS	21,795	19,000	25,000
PROPERTY SALES AND USES	848,373	596,000	900,000
RECOVERIES & TRANSFERS	743	-	-
MISCELLANEOUS	1,500	1,000	1,500
TOTAL REVENUES	1,109,294	655,250	994,500

REVENUE DETAIL: FUND 203 **LAND MANAGEMENT**

ACCOUNT	CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
	OTHER STATE REVENUE:			
337.800	PERS Relief	180,401	-	-
	Total 337	180,401	-	
	GENERAL GOVERNMENT:			
341 800	Land Management Fees	6,620	11,000	10,000
341 xxx	Miscellaneous	48,862	25,000	55,000
	Total 341	55,482	36,000	65,000
	PARK FEES:			
343 360	Deshka Park Fees	1,000	3,250	3,000
	Total 343	1,000	3,250	3,000
	INTEREST EARNINGS:			
361 100	Interest on Investments	9,734	12,000	10,000
361 400	Interest on Borough Land Sales	7,194	5,000	10,000
361 450	Interest on Ag Sales	4,867	2,000	5,000
	Total 361	21,795	19,000	25,000
	PROPERTY SALES AND USES:			
366 100	Facility Rental	25	-	-
366 250	Wetland Bank Proceeds	13,425	10,000	10,000
366 400	Land Sales	263,287	250,000	500,000
366 410	Gravel Sale Royalities	254,189	125,000	150,000
366 450	Ag Sales	8,841	10,000	10,000
366 500	Land Leases	20,588	50,000	30,000
366 600	Land Use Charges	288,018	151,000	200,000
	Total 366	848,373	596,000	900,000
	TRANSFER FROM OTHER FUNDS			
367 400	Capital Projects	743	-	-
	Total 3xxx	743	-	-
	MISCELLANEOUS:			
369 xxx	Other Revenue Sources	1,500	1,000	1,500
	Total 3xxx	1,500	1,000	1,500
	TOTAL REVENUES	1,109,294	655,250	994,500

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 2017 is $655,000.

343 000 PARK FEES

343 360 PARK FEES - DESHKA PARK: In fiscal year 2017 it is estimated that $3,000 will be collected in fees from the Deshka River Park.

361 000 INTEREST EARNINGS

361 100 INTEREST ON INVESTMENTS: Interest earnings on cash on hand in the central treasury attributable to the Land Management fund is estimated at $10,000 for the fiscal year 2017.

361 400 INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total $10,000 in fiscal year 2017.

361 450 INTEREST ON AG SALES: Estimated interest earnings from Agriculture sales is $5,000.

366 000 PROPERTY SALES AND USES

366 250 WETLAND BANK PROCEEDS: Revenue from wetland mitigation is projected at $10,000 for fiscal year 2017.

366 400 LAND SALES: The proceeds from land sales agreements are projected to be $500,000 during fiscal year 2017.

366 410 GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be $150,000 during fiscal year 2017.

366 450 AG SALES: The agriculture sales program is expected to generate $10,000 in income for fiscal year 2017.

366 500 LAND LEASES: Revenue from borough land leases is projected at $30,000 for fiscal year 2017.

366 600 LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements are $200,000.

369 000 OTHER REVENUE SOURCES

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

EXPENDITURE DETAIL: FUND 203 LAND MANAGEMENT

Division	Division Name	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
000	Non Departmental	170,460	197,500	49,500
141	Land Management	757,889	1,165,856	983,863
145	Community Development Admin	179,486	397,922	376,765
	FUND 203 TOTAL	1,107,835	1,761,278	1,410,128

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	180,401	0	0
Total Other State Revenue		**180,401**	**0**	**0**
RE41-General Government				
341.800	Land Mgmt Fees	6,620	11,000	10,000
341.900	Miscellaneous Fees	25	0	5,000
341.945	Foreclosure Sale Fees	48,837	25,000	50,000
Total General Government		**55,482**	**36,000**	**65,000**
RE43-Parks & Recreation Fees				
343.360	Park Fees-Deshka Park	1,000	3,250	3,000
Total Parks & Recreation Fees		**1,000**	**3,250**	**3,000**
RE61-Interest Earnings				
361.100	Interest On Investments	9,734	12,000	10,000
361.400	Interest On Boro Lands	7,194	5,000	10,000
361.450	Interest On Ag Sales	4,867	2,000	5,000
Total Interest Earnings		**21,795**	**19,000**	**25,000**
RE66-Property Sales & Uses				
366.100	Facility Rental	25	0	0
366.250	Wetland Bank Proceeds	13,425	10,000	10,000
366.400	Land Sales	263,287	250,000	500,000
366.410	Gravel Sale Royalties	254,189	125,000	150,000
366.450	Ag Sales - Principal	8,841	10,000	10,000
366.500	Land Leases	20,588	50,000	30,000
366.600	Land Use Charges	288,018	151,000	200,000
Total Property Sales & Uses		**848,373**	**596,000**	**900,000**
RE67-Transfer From Other Funds				
367.400	Capital Projects	743	0	0
Total Transfer From Other Funds		**743**	**0**	**0**
RE69-Other Revenue Sources				
369.800	Fines	1,500	1,000	1,500
Total Other Revenue Sources		**1,500**	**1,000**	**1,500**
Division Total:	**Non-Departmental**	**1,109,294**	**$655,250**	**$994,500**
Department Total:	**Non-Departmental**	**1,109,294**	**$655,250**	**$994,500**
Fund Total:	**LAND MANAGEMENT**	**1,109,294**	**$655,250**	**$994,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX21-Communications				
421.200	Postage	(40)	0	0
Total Communications		**(40)**	**0**	**0**
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	13,000	13,500	14,000
443.260	Computer - Admin & Audit	13,000	13,500	14,000
443.280	Finance - Admin & Audit	13,500	14,000	14,500
443.290	Legal - Admin & Audit	6,000	6,500	7,000
Total Intra Govern/Recov Expens		**45,500**	**47,500**	**49,500**
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	125,000	100,000	0
446.700	Tfr415/425/430/435/440/47	0	50,000	0
Total Capital Project Transfers		**125,000**	**150,000**	**0**
Division Total:	**Non-Departmental**	**170,460**	**197,500**	**49,500**
Department Total:	**Non-Departmental**	**170,460**	**197,500**	**49,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 203-LAND MANAGEMENT	**DEPARTMENT 170-Community Development**		**DIVISION 141-Land Management**	
EX11-Salaries & Wages				
411.100	Permanent Wages	264,049	322,033	274,253
411.200	Temp Wages & Adjmts	27,196	37,409	30,000
411.300	Overtime Wages	3,766	3,500	3,500
Total Salaries & Wages		**295,011**	**362,942**	**307,753**
EX12-Benefits				
412.100	Insurance Contrib	82,751	92,035	92,035
412.190	Life Insurance	480	565	565
412.200	Unemployment Contrib	1,771	2,178	1,847
412.300	Medicare	4,278	5,263	4,463
412.400	Retirement Contrib. - DB Plan	189,143	143,333	72,605
412.410	PERS Tier IV - DC Plan	11,638	0	0
412.411	PERS Tier IV - Health Plan	1,124	0	0
412.412	PERS Tier IV - HRA	2,140	0	0
412.413	PERS Tier IV - OD&D	151	0	0
412.600	Workers Compensation	13,997	24,431	25,114
412.700	Sbs Contribution	18,085	22,249	18,866
Total Benefits		**325,558**	**290,054**	**215,495**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	143	2,000	2,000
Total Expenses Within Borough		**143**	**2,000**	**2,000**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,200	1,200
Total Expenses Outside Of Boro		**0**	**1,200**	**1,200**
EX21-Communications				
421.100	Communication Network Services	1,098	1,350	2,000
421.200	Postage	5,383	9,200	9,200
421.300	Communication Network	506	0	0
Total Communications		**6,987**	**10,550**	**11,200**
EX22-Advertising				
422.000	Advertising	2,834	6,500	5,000
422.010	Foreclosure Advertising	3,382	9,000	5,000
Total Advertising		**6,216**	**15,500**	**10,000**
EX23-Printing				
423.000	Printing	489	1,400	2,000
423.100	Resale/Printed Maps	0	4,500	2,000
Total Printing		**489**	**5,900**	**4,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 203-LAND MANAGEMENT	**DEPARTMENT 170-Community Development**		**DIVISION 141-Land Management**	
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	1,500	1,500
Total	**Utilities-Building Oprtns**	**0**	**1,500**	**1,500**
EX25-Rental/Lease				
425.200	Building Rental	0	2,820	0
425.300	Equipment Rental	1,348	3,700	3,700
Total	**Rental/Lease**	**1,348**	**6,520**	**3,700**
EX26-Professional Charges				
426.200	Legal	0	5,000	0
426.300	Dues & Fees	4,429	4,215	6,815
426.500	Recording Fees	581	1,559	1,000
426.600	Computer Software/Online Services	2,821	1,941	1,500
426.800	Brokers/Appraiser Fees	0	80,000	83,000
426.810	Taxes and LID Fees	24,078	7,500	25,000
426.900	Other Professional Chgs	28,228	105,700	50,000
Total	**Professional Charges**	**60,137**	**205,915**	**167,315**
EX27-Insurance & Bond				
427.100	Property Insurance	545	2,000	700
427.500	Liability Insurance	1,072	1,200	1,300
Total	**Insurance & Bond**	**1,617**	**3,200**	**2,000**
EX28-Maintenance Services				
428.100	Building Maint Services	1,310	0	0
428.200	Grounds Maint Services	0	13,500	16,000
428.300	Equipment Maint Services	2,187	2,300	2,400
428.400	Vehicle Maint Services	0	1,500	2,700
428.600	Road Maintenance Services	0	3,500	0
Total	**Maintenance Services**	**3,497**	**20,800**	**21,100**
EX29-Other Contractual				
429.600	Vehicle and Junk Removal	3,905	13,659	15,000
429.900	Other Contractual	32,395	135,000	186,400
Total	**Other Contractual**	**36,300**	**148,659**	**201,400**
EX30-Office Supplies				
430.100	Office Supplies < $500	1,296	3,000	3,000
Total	**Office Supplies**	**1,296**	**3,000**	**3,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 203-LAND MANAGEMENT	**DEPARTMENT 170-Community Development**		**DIVISION 141-Land Management**	
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	8	1,094	3,000
431.200	Building Maint Supplies	273	206	500
431.300	Equipment Maint Supplies	870	1,100	500
431.400	Grounds Maint Supplies	68	175	200
431.900	Other Maint. Supplies	0	500	500
Total	**Maintenance Supplies**	**1,219**	**3,075**	**4,700**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	300
432.200	Gas	4,277	5,000	5,000
Total	**Fuel/Oil-Vehicle Use**	**4,277**	**5,300**	**5,300**
EX33-Misc Supplies				
433.100	Personnel Supplies	150	400	200
433.110	Clothing	70	100	100
433.120	Tools under $500	28	100	100
433.300	Books/Subscriptions	0	50	0
433.900	Other Supplies	6,818	18,650	19,500
Total	**Misc Supplies**	**7,066**	**19,300**	**19,900**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	3,508	2,000	0
434.100	Other Equip under $5,000	2,955	1,100	1,700
434.300	Furniture Under $5,000	265	1,900	600
Total	**Equipment Under $5,000**	**6,728**	**5,000**	**2,300**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	37,341	0
451.200	Vehicles	0	18,000	0
Total	**Equipment Over $5000**	**0**	**55,341**	**0**
EX53-Miscellaneous				
453.000	Miscellaneous	0	100	0
Total	**Miscellaneous**	**0**	**100**	**0**
Division Total:	**Land Management**	**757,889**	**1,165,856**	**983,863**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 203-LAND MANAGEMENT	**DEPARTMENT 170-Community Development**		**DIVISION 145-Community Develop-Admin**	
EX11-Salaries & Wages				
411.100	Permanent Wages	80,300	107,295	108,792
411.200	Temp Wages & Adjmts	8,604	68,437	68,437
411.300	Overtime Wages	335	0	300
Total Salaries & Wages		**89,239**	**175,732**	**177,529**
EX12-Benefits				
412.100	Insurance Contrib	23,310	23,300	23,300
412.190	Life Insurance	115	143	143
412.200	Unemployment Contrib	536	1,055	1,066
412.300	Medicare	1,294	2,549	2,575
412.400	Retirement Contrib. - DB Plan	40,667	47,242	28,517
412.410	PERS Tier IV - DC Plan	7,196	0	0
412.411	PERS Tier IV - Health Plan	626	0	0
412.412	PERS Tier IV - HRA	590	0	0
412.413	PERS Tier IV - OD&D	85	0	0
412.600	Workers Compensation	1,394	3,093	3,437
412.700	Sbs Contribution	5,164	10,773	10,883
Total Benefits		**80,977**	**88,155**	**69,921**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	1,000	1,000
Total Expenses Within Borough		**0**	**1,000**	**1,000**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	62	400	400
414.200	Exp Reimb- Outside Boro	1,642	5,250	2,835
414.400	Travel Tickets	1,299	2,550	1,700
Total Expenses Outside Of Boro		**3,003**	**8,200**	**4,935**
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		**0**	**100**	**100**
EX26-Professional Charges				
426.200	Legal	0	5,000	5,000
426.300	Dues & Fees	100	600	600
426.600	Computer Software/Online Services	351	680	0
426.900	Other Professional Chgs	0	80,000	80,000
Total Professional Charges		**451**	**86,280**	**85,600**
EX27-Insurance & Bond				
427.100	Property Insurance	60	70	70
427.500	Liability Insurance	279	310	340
Total Insurance & Bond		**339**	**380**	**410**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 203-LAND MANAGEMENT	**DEPARTMENT 170-Community Development**		**DIVISION 145-Community Develop-Admin**	
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,155	6,450	6,245
429.900	Other Contractual	480	25,000	25,000
Total Other Contractual		**1,635**	**31,450**	**31,245**
EX30-Office Supplies				
430.100	Office Supplies < $500	3,082	4,600	4,600
Total Office Supplies		**3,082**	**4,600**	**4,600**
EX33-Misc Supplies				
433.100	Personnel Supplies	0	300	300
433.110	Clothing	0	200	200
433.300	Books/Subscriptions	0	325	325
433.900	Other Supplies	610	600	600
Total Misc Supplies		**610**	**1,425**	**1,425**
EX34-Equipment Under $5,000				
434.300	Furniture Under $5,000	0	600	0
Total Equipment Under $5,000		**0**	**600**	**0**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	150	0	0
Total Equipment Over $5000		**150**	**0**	**0**
Division Total:	**Community Develop-Admin**	**179,486**	**397,922**	**376,765**
Department Total:	**Community Development**	**937,375**	**1,563,778**	**1,360,628**
Fund Total:	**LAND MANAGEMENT**	**1,107,835**	**1,761,278**	**1,410,128**

FIRE SERVICE AREAS

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

FIRE SERVICE AREAS

SUMMARY SHEET

FISCAL YEAR 2017

		REVENUES				EXPENDITURES			
FUND	NAME	PROPERTY TAXES	TRANSFER FROM AREAWIDE	OTHER	TOTAL REVENUE	OTHER EXPENDITURES	ADM/MNT ALLOCATION	CAPITAL PROJECTS	TOTAL EXPENDITURE BUDGET
248	Caswell FSA	329,990	-	10,500	340,490	333,522	45,424	80,000	458,946
249	West Lakes FSA	2,673,170	24,500	7,000	2,704,670	2,312,128	101,299	296,000	2,709,427
250	Central Mat-Su FSA	9,581,120	23,500	180,500	9,785,120	7,615,652	440,337	6,400,000	14,455,989
251	Butte FSA	878,880	13,000	1,000	892,880	625,775	74,475	60,000	760,250
253	Sutton FSA	250,820	-	200	251,020	192,431	41,341	-	233,772
254	Talkeetna FSA	351,150	26,000	1,700	378,850	351,290	51,749	50,000	453,039
258	Willow FSA	812,040	23,442	500	835,982	514,974	62,591	80,000	657,565
259	Gr Palmer Cons FSA	1,219,670	-	4,000	1,223,670	502,897	35,243	765,500	1,303,640
	TOTALS	16,096,840	110,442	205,400	16,412,682	12,448,669	852,459	7,731,500	21,032,628

REVENUE DETAIL: FIRE SERVICE AREAS

FUND	SERVICE AREA NAME	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
248	Caswell Lakes FSA	337,181	308,710	340,490
249	West Lakes FSA	2,148,672	2,234,570	2,704,670
250	Central Mat-Su FSA	9,213,629	8,615,110	9,785,120
251	Butte FSA	826,390	852,460	892,880
253	Sutton FSA	234,842	247,260	251,020
254	Talkeetna FSA	346,840	362,130	378,850
258	Willow FSA	491,900	796,230	835,982
259	Greater Palmer Consolidated	1,072,170	1,121,290	1,223,670
	TOTAL FSA	14,671,624	14,537,760	16,412,682

EXPENDITURE DETAIL: FIRE SERVICE AREAS

Fund	Service Area Name	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
248	Caswell FSA	279,767	320,576	458,946
249	West Lakes FSA	1,643,370	2,711,145	2,709,427
250	Central Mat-Su FSA	7,523,996	9,749,061	14,455,989
251	Butte FSA	671,381	733,639	760,250
253	Sutton FSA	138,440	286,978	233,772
254	Talkeetna FSA	210,713	400,507	453,039
258	Willow FSA	618,865	749,795	657,565
259	Greater Palmer Consolidated FSA	569,490	653,922	1,303,640
	TOTAL FSA	11,656,022	15,605,623	21,032,628

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

Fund		2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
245	Fire Fleet Maintenance	-	-	311,961

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

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	-0-	-0-	311,961
TOTAL EXPENDITURES	-0-	-0-	311,961

Audit balance as of 06/30/2015			-0-
Estimated revenues 2015-2016 fiscal year	-0-		
Estimated expenditures 2015-2016 fiscal year	-0-		
Estimated adjustment to fund balance		-0-	
Estimated fund balance 06/30/2016			-0-
Estimated revenues 2016-2017 fiscal year	311,961		
Estimated expenditures 2016-2017 fiscal year	(311,961)		
Estimated FY2017 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			-0-

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	0	0	311,961
Total	**Recovery Wage,Fringe,Exp**	**0**	**0**	**311,961**
Division Total:	**Non-Departmental**	**0**	**$0**	**$311,961**
Department Total:	**Non-Departmental**	**0**	**$0**	**$311,961**
Fund Total:	**FIRE FLEET MAINTENANCE**	**0**	**$0**	**$311,961**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE	**DEPARTMENT 160-Emergency Services**		**DIVISION 315-Fleet Maintenance - Fire**	
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	127,638
411.300	Overtime Wages	0	0	18,000
Total	**Salaries & Wages**	**0**	**0**	**145,638**
EX12-Benefits				
412.100	Insurance Contrib	0	0	46,600
412.190	Life Insurance	0	0	286
412.200	Unemployment Contrib	0	0	874
412.300	Medicare	0	0	2,112
412.400	Retirement Contrib. - DB Plan	0	0	38,070
412.600	Workers Compensation	0	0	17,863
412.700	Sbs Contribution	0	0	8,928
Total	**Benefits**	**0**	**0**	**114,733**
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	680
414.400	Travel Tickets	0	0	1,200
Total	**Expenses Outside Of Boro**	**0**	**0**	**1,880**
EX23-Printing				
423.000	Printing	0	0	60
Total	**Printing**	**0**	**0**	**60**
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	5,600
424.200	Water & Sewer	0	0	960
424.300	Natural Gas	0	0	4,800
424.500	Garbage Pickups	0	0	110
424.550	Recycling Pickups	0	0	360
Total	**Utilities-Building Oprtns**	**0**	**0**	**11,830**
EX25-Rental/Lease				
425.200	Building Rental	0	0	360
425.300	Equipment Rental	0	0	2,000
Total	**Rental/Lease**	**0**	**0**	**2,360**
EX26-Professional Charges				
426.300	Dues & Fees	0	0	60
426.900	Other Professional Chgs	0	0	80
Total	**Professional Charges**	**0**	**0**	**140**
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	800
Total	**Insurance & Bond**	**0**	**0**	**800**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE	**DEPARTMENT 160-Emergency Services**		**DIVISION 315-Fleet Maintenance - Fire**	
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	6,400
428.200	Grounds Maint Services	0	0	600
428.300	Equipment Maint Services	0	0	800
428.400	Vehicle Maint Services	0	0	2,200
Total	**Maintenance Services**	**0**	**0**	**10,000**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	400
429.710	Testing	0	0	40
429.900	Other Contractual	0	0	400
Total	**Other Contractual**	**0**	**0**	**840**
EX30-Office Supplies				
430.100	Office Supplies < $500	0	0	300
430.200	Copier/Fax Supplies	0	0	80
Total	**Office Supplies**	**0**	**0**	**380**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	5,200
431.200	Building Maint Supplies	0	0	1,000
431.300	Equipment Maint Supplies	0	0	2,200
431.400	Grounds Maint Supplies	0	0	80
431.900	Other Maint. Supplies	0	0	320
Total	**Maintenance Supplies**	**0**	**0**	**8,800**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	800
432.200	Gas	0	0	1,800
Total	**Fuel/Oil-Vehicle Use**	**0**	**0**	**2,600**
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	700
433.110	Clothing	0	0	400
433.120	Tools under $500	0	0	3,600
433.200	Medical Supplies	0	0	40
433.300	Books/Subscriptions	0	0	1,000
433.500	Training Supplies	0	0	300
433.900	Other Supplies	0	0	1,660
Total	**Misc Supplies**	**0**	**0**	**7,700**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	0	0	1,600
434.300	Furniture Under $5,000	0	0	200
Total	**Equipment Under $5,000**	**0**	**0**	**1,800**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 245-FIRE FLEET MAINTENANCE	**DEPARTMENT 160-Emergency Services**		**DIVISION 315-Fleet Maintenance - Fire**	
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	0	2,400
Total	**Equipment Over $5000**	**0**	**0**	**2,400**
Division Total:	**Fleet Maintenance - Fire**	**0**	**0**	**311,961**
Department Total:	**Emergency Services**	**0**	**0**	**311,961**
Fund Total:	**FIRE FLEET MAINTENANCE**	**0**	**0**	**311,961**

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

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	337,181	308,710	340,490
TOTAL EXPENDITURES	279,767	320,576	458,946

Audit balance as of 06/30/2015			469,870
Estimated revenues 2015-2016 fiscal year	308,710		
Estimated expenditures 2015-2016 fiscal year	(320,576)		
Estimated adjustment to fund balance		(11,866)	
Estimated fund balance 06/30/2016			458,004
Estimated revenues 2016-2017 fiscal year	340,490		
Estimated expenditures 2016-2017 fiscal year	(368,306)		
Capital Projects	(80,000)		
Debt Service	(10,640)		
Estimated FY2017 adjustment to fund balance		(118,456)	
Estimated fund balance 6/30/2017			339,548

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $101,171,200. 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	93,732,090	300,800	0	9,200	291,600
Sr Cit/Vet	7,439,110	23,800	23,800	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	101,171,200	324,600	23,800	9,200	291,600

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$291,600
	311 102	Real Property Taxes - Delinquent	25,000
	311 400	Penalty & Interest on Delinquent Taxes	10,000
	311 500	Vehicle Tax/State Collected	3,390
361 000	INTEREST EARNINGS		
	361 100	Interest on Investments	500
369 000	OTHER		
	369 100	Miscellaneous	10,000
TOTAL ESTIMATED REVENUES			$340,490

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	245,044	287,700	291,600
311.102	Real Property-Delinquent	24,822	15,000	25,000
311.400	Penalty & Interest	9,407	2,500	10,000
311.500	Vehicle Tax State Collec	2,950	3,010	3,390
Total General Property Taxes		**282,223**	**308,210**	**329,990**
RE37-Other State Revenue				
337.800	State PERS Relief	33,982	0	0
Total Other State Revenue		**33,982**	**0**	**0**
RE61-Interest Earnings				
361.100	Interest On Investments	531	500	500
Total Interest Earnings		**531**	**500**	**500**
RE69-Other Revenue Sources				
369.100	Miscellaneous	20,445	0	10,000
Total Other Revenue Sources		**20,445**	**0**	**10,000**
Division Total:	**Non-Departmental**	**337,181**	**$308,710**	**$340,490**
Department Total:	**Non-Departmental**	**337,181**	**$308,710**	**$340,490**
Fund Total:	**CASWELL FSA #135**	**337,181**	**$308,710**	**$340,490**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	43,216	54,036	60,642
411.200	Temp Wages & Adjmts	4,641	14,730	13,824
411.300	Overtime Wages	319	421	0
411.400	Nonemployee Compensation	33,833	50,112	55,000
Total Salaries & Wages		**82,009**	**119,299**	**129,466**
EX12-Benefits				
412.100	Insurance Contrib	11,644	13,048	13,696
412.150	On-Call Health Insurance	25	800	2,893
412.190	Life Insurance	72	81	85
412.200	Unemployment Contrib	289	506	447
412.300	Medicare	1,189	1,691	1,878
412.400	Retirement Contrib. - DB Plan	43,303	17,275	16,481
412.410	PERS Tier IV - DC Plan	114	106	0
412.411	PERS Tier IV - Health Plan	11	11	0
412.412	PERS Tier IV - HRA	19	17	0
412.413	PERS Tier IV - OD&D	2	2	0
412.600	Workers Compensation	8,224	12,668	15,799
412.700	Sbs Contribution	5,027	7,149	7,937
Total Benefits		**69,919**	**53,354**	**59,216**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	0	200	200
413.900	Other Exp - Within Boro	0	200	100
Total Expenses Within Borough		**0**	**500**	**400**
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	443	800	600
414.400	Travel Tickets	172	500	500
Total Expenses Outside Of Boro		**615**	**1,300**	**1,100**
EX21-Communications				
421.100	Communication Network Services	6,565	6,214	10,500
421.200	Postage	0	600	300
Total Communications		**6,565**	**6,814**	**10,800**
EX22-Advertising				
422.000	Advertising	0	1,100	1,000
Total Advertising		**0**	**1,100**	**1,000**
EX23-Printing				
423.000	Printing	0	1,300	1,100
Total Printing		**0**	**1,300**	**1,100**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,060	9,000	9,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	300	500	700
424.600	Heating Fuel-Oil	6,093	8,415	14,500
Total Utilities-Building Oprtns		**9,453**	**18,015**	**24,300**
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,800	1,000
Total Rental/Lease		**0**	**1,800**	**1,000**
EX26-Professional Charges				
426.300	Dues & Fees	634	600	650
426.600	Computer Software/Online Services	3,218	2,700	2,700
426.900	Other Professional Chgs	6,840	7,100	7,100
Total Professional Charges		**10,692**	**10,400**	**10,450**
EX27-Insurance & Bond				
427.100	Property Insurance	0	1,308	0
427.200	Vehicle Insurance	1,204	5,904	1,500
427.500	Liability Insurance	130	150	150
Total Insurance & Bond		**1,334**	**7,362**	**1,650**
EX28-Maintenance Services				
428.100	Building Maint Services	592	2,640	8,500
428.200	Grounds Maint Services	480	3,000	2,000
428.300	Equipment Maint Services	1,861	2,548	2,500
428.400	Vehicle Maint Services	3,160	6,200	5,000
428.500	Commun Equip Maint Servic	0	1,600	1,000
428.920	Other Maintenance Service	0	300	250
Total Maintenance Services		**6,093**	**16,288**	**19,250**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	400	1,100	1,000
429.210	Training/Instructor Fees	0	1,000	500
429.710	Testing	388	500	500
429.900	Other Contractual	1,600	4,000	4,500
Total Other Contractual		**2,388**	**6,600**	**6,500**
EX30-Office Supplies				
430.100	Office Supplies < $500	682	500	750
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		**682**	**700**	**950**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,857	14,000	10,000
431.200	Building Maint Supplies	1,502	575	1,500
431.300	Equipment Maint Supplies	556	1,000	1,400
431.400	Grounds Maint Supplies	105	500	500
Total Maintenance Supplies		**6,020**	**16,075**	**13,400**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	311	1,500	1,500
432.200	Gas	6,731	6,500	8,000
Total Fuel/Oil-Vehicle Use		**7,042**	**8,000**	**9,500**
EX33-Misc Supplies				
433.100	Personnel Supplies	522	800	2,500
433.110	Clothing	3,477	13,360	12,500
433.120	Tools under $500	233	1,000	1,000
433.200	Medical Supplies	0	150	150
433.300	Books/Subscriptions	0	150	150
433.500	Training Supplies	183	400	500
433.900	Other Supplies	4,342	2,500	5,000
Total Misc Supplies		**8,757**	**18,360**	**21,800**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	2,485	1,937	2,500
434.100	Other Equip under $5,000	7,017	3,908	7,500
434.300	Furniture Under $5,000	3,223	4,000	1,000
Total Equipment Under $5,000		**12,725**	**9,845**	**11,000**
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	60	0	0
Total Debt Service		**60**	**0**	**0**
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	13,675	14,393	10,519
443.110	Telecomm-Admin & Audit	3,286	2,206	1,709
443.300	Maintenance	1,700	2,414	2,000
443.305	Fleet Maintenance	6,552	3,359	31,196
Total Intra Govern/Recov Expens		**25,213**	**22,372**	**45,424**
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	0	0	10,640
Total Operating Fund Transfers		**0**	**0**	**10,640**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	30,200	1,092	80,000
Total Capital Project Transfers		**30,200**	**1,092**	**80,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
Division Total:	**Non-Departmental**	**279,767**	**320,576**	**458,946**
Department Total:	**Non-Departmental**	**279,767**	**320,576**	**458,946**
Fund Total:	**CASWELL FSA #135**	**279,767**	**320,576**	**458,946**

RECONCILIATION OF FUND BALANCE: 249 **WEST LAKES FIRE SERVICE AREA**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	2,148,672	2,234,570	2,704,670
TOTAL EXPENDITURES	1,643,370	2,711,145	2,709,427

Audit balance as of 06/30/2015			1,803,647
Estimated revenues 2015-2016 fiscal year	2,234,570		
Estimated expenditures 2015-2016 fiscal year	(2,105,034)		
Capital Projects	(606,111)		
Estimated adjustment to fund balance		(476,575)	
Estimated fund balance 06/30/2016			1,327,072
Estimated revenues 2016-2016 fiscal year	2,704,670		
Estimated expenditures 2016-2016 fiscal year	(2,053,427)		
Capital Projects	(296,000)		
Debt Service	(360,000)		
Estimated FY2017 adjustment to fund balance		(4,757)	
Estimated fund balance 6/30/2017			1,322,315

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $1,321,161,190. 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	1,195,066,620	2,629,100	0	81,200	2,547,900
Sr Cit/Vet	120,686,460	265,500	265,500	0	0
Farm	3,813,790	0	0	0	0
Personal	1,594,320	3,500	0	100	3,400
Total	1,321,161,190	2,898,100	265,500	81,300	2,551,300

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$2,547,900
	311 102	Real Property Taxes - Delinquent	65,000
	311 200	Personal Property Taxes	3,400
	311 400	Penalty & Interest on Delinquent Taxes	25,000
	311 500	Vehicle Tax/State Collected	31,870
342 000	RENTAL INCOME		
	342 400	Rent for one borough ambulance plus meeting area	24,500
361 000	INTEREST		
	361 100	Interest on Investments	2,000
369 000	OTHER		
	369 100	Miscellaneous	5,000
TOTAL ESTIMATED REVENUES			$2,704,670

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,942,906	2,090,600	2,547,900
311.102	Real Property-Delinquent	76,500	60,000	65,000
311.200	Personal Property	2,553	2,600	3,400
311.400	Penalty & Interest	29,863	23,000	25,000
311.500	Vehicle Tax State Collec	31,710	32,370	31,870
Total General Property Taxes		**2,083,532**	**2,208,570**	**2,673,170**
RE37-Other State Revenue				
337.800	State PERS Relief	2,980	0	0
Total Other State Revenue		**2,980**	**0**	**0**
RE42-Public Safety				
342.400	Building Rental	24,500	24,500	24,500
342.910	Fire - Illegal Burns	235	0	0
Total Public Safety		**24,735**	**24,500**	**24,500**
RE61-Interest Earnings				
361.100	Interest On Investments	2,085	1,500	2,000
Total Interest Earnings		**2,085**	**1,500**	**2,000**
RE67-Transfer From Other Funds				
367.400	Capital Projects	16,125	0	0
Total Transfer From Other Funds		**16,125**	**0**	**0**
RE69-Other Revenue Sources				
369.100	Miscellaneous	11,070	0	5,000
369.300	Insurance Claim Proceeds	8,145	0	0
Total Other Revenue Sources		**19,215**	**0**	**5,000**
Division Total:	**Non-Departmental**	**2,148,672**	**$2,234,570**	**$2,704,670**
Department Total:	**Non-Departmental**	**2,148,672**	**$2,234,570**	**$2,704,670**
Fund Total:	**WEST LAKES FSA #136**	**2,148,672**	**$2,234,570**	**$2,704,670**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	195,832	299,814	388,268
411.200	Temp Wages & Adjmts	0	4,793	0
411.300	Overtime Wages	9,170	20,000	20,000
411.400	Nonemployee Compensation	394,193	512,178	450,000
Total Salaries & Wages		**599,195**	**836,785**	**858,268**
EX12-Benefits				
412.100	Insurance Contrib	65,441	115,102	122,817
412.150	On-Call Health Insurance	904	11,993	12,845
412.190	Life Insurance	401	707	754
412.200	Unemployment Contrib	1,230	2,040	2,450
412.300	Medicare	8,689	11,452	12,445
412.400	Retirement Contrib. - DB Plan	3,797	1,229	108,105
412.410	PERS Tier IV - DC Plan	34,354	42,097	0
412.411	PERS Tier IV - Health Plan	3,054	4,269	0
412.412	PERS Tier IV - HRA	5,371	7,990	0
412.413	PERS Tier IV - OD&D	881	614	0
412.600	Workers Compensation	58,918	87,402	104,782
412.700	Sbs Contribution	36,733	48,415	52,612
Total Benefits		**219,773**	**333,310**	**416,810**
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	1,249	0	0
Total Expenses Within Borough		**1,249**	**0**	**0**
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	4,396	4,159	2,500
414.400	Travel Tickets	2,885	4,700	7,000
Total Expenses Outside Of Boro		**7,281**	**8,859**	**9,500**
EX21-Communications				
421.100	Communication Network Services	22,285	33,000	33,000
421.200	Postage	2,275	5,000	5,000
Total Communications		**24,560**	**38,000**	**38,000**
EX22-Advertising				
422.000	Advertising	0	600	1,500
Total Advertising		**0**	**600**	**1,500**
EX23-Printing				
423.000	Printing	0	2,700	5,000
Total Printing		**0**	**2,700**	**5,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	43,653	50,000	50,000
424.300	Natural Gas	9,473	18,000	18,000
424.400	Lp-Propane	1,532	200	1,000
424.500	Garbage Pickups	2,927	4,500	4,500
424.600	Heating Fuel-Oil	2,924	11,500	6,750
Total Utilities-Building Oprtns		**60,509**	**84,200**	**80,250**
EX25-Rental/Lease				
425.200	Building Rental	0	3,000	3,000
425.300	Equipment Rental	2,640	5,200	6,500
Total Rental/Lease		**2,640**	**8,200**	**9,500**
EX26-Professional Charges				
426.300	Dues & Fees	8,644	8,456	7,000
426.600	Computer Software/Online Services	5,357	10,000	10,000
426.900	Other Professional Chgs	1,953	43,300	46,100
Total Professional Charges		**15,954**	**61,756**	**63,100**
EX27-Insurance & Bond				
427.100	Property Insurance	8,244	9,000	10,000
427.200	Vehicle Insurance	29,505	72,151	35,000
427.500	Liability Insurance	4,085	4,300	4,900
Total Insurance & Bond		**41,834**	**85,451**	**49,900**
EX28-Maintenance Services				
428.100	Building Maint Services	10,270	12,100	12,100
428.200	Grounds Maint Services	0	5,000	5,000
428.300	Equipment Maint Services	20,192	22,200	22,000
428.400	Vehicle Maint Services	13,642	36,000	36,000
428.500	Commun Equip Maint Servic	0	4,000	4,000
428.920	Other Maintenance Service	3,773	5,000	5,000
Total Maintenance Services		**47,877**	**84,300**	**84,100**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	15,850	21,500	21,500
429.210	Training/Instructor Fees	0	7,500	7,500
429.710	Testing	991	1,000	1,200
429.900	Other Contractual	3,641	10,449	10,000
Total Other Contractual		**20,482**	**40,449**	**40,200**
EX30-Office Supplies				
430.100	Office Supplies < $500	2,434	6,000	6,000
430.200	Copier/Fax Supplies	716	3,000	3,000
Total Office Supplies		**3,150**	**9,000**	**9,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	50,577	70,000	70,000
431.200	Building Maint Supplies	5,390	10,000	10,000
431.300	Equipment Maint Supplies	21,359	19,000	15,000
431.400	Grounds Maint Supplies	651	3,232	3,000
431.900	Other Maint. Supplies	7	0	0
Total	**Maintenance Supplies**	**77,984**	**102,232**	**98,000**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,944	4,000	4,000
432.200	Gas	42,644	70,000	70,000
Total	**Fuel/Oil-Vehicle Use**	**44,588**	**74,000**	**74,000**
EX33-Misc Supplies				
433.100	Personnel Supplies	14,209	15,000	15,000
433.110	Clothing	18,616	25,000	25,000
433.120	Tools under $500	4,164	6,000	6,000
433.200	Medical Supplies	232	1,000	1,000
433.300	Books/Subscriptions	1,418	3,000	3,000
433.500	Training Supplies	10,306	15,000	15,000
433.900	Other Supplies	22,030	25,000	25,000
Total	**Misc Supplies**	**70,975**	**90,000**	**90,000**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	11,403	3,226	10,000
434.100	Other Equip under $5,000	21,662	8,889	10,000
434.300	Furniture Under $5,000	0	5,000	5,000
Total	**Equipment Under $5,000**	**33,065**	**17,115**	**25,000**
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	94,825	82,954	67,101
443.110	Telecomm-Admin & Audit	63,937	35,657	23,198
443.300	Maintenance	10,216	14,000	11,000
443.305	Fleet Maintenance	3,276	83,966	0
Total	**Intra Govern/Recov Expens**	**172,254**	**216,577**	**101,299**
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	0	0	360,000
Total	**Operating Fund Transfers**	**0**	**0**	**360,000**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	200,000	606,111	296,000
Total	**Capital Project Transfers**	**200,000**	**606,111**	**296,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over $5000				
451.200	Vehicles	0	11,500	0
Total	**Equipment Over $5000**	**0**	**11,500**	**0**
Division Total:	**Non-Departmental**	**1,643,370**	**2,711,145**	**2,709,427**
Department Total:	**Non-Departmental**	**1,643,370**	**2,711,145**	**2,709,427**
Fund Total:	**WEST LAKES FSA #136**	**1,643,370**	**2,711,145**	**2,709,427**

RECONCILIATION OF FUND BALANCE: 250 CENTRAL MAT-SU FIRE SERVICE AREA

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	9,213,629	8,615,110	9,785,120
TOTAL EXPENDITURES	7,523,996	9,749,061	14,455,989

Audit balance as of 06/30/20165			8,526,019
Estimated revenues 2015-2016 fiscal year	8,615,110		
Estimated expenditures 2015-2016 fiscal year	(7,469,071)		
Capital Projects	(2,003,990)		
Debt Service	(276,000)		
Estimated adjustment to fund balance		(1,133,951)	
Estimated fund balance 6/30/2016			7,392,068
Estimated revenues 2016-2017 fiscal year	9,785,120		
Estimated expenditures 2016-2017 fiscal year	(7,203,981)		
Capital Projects	(6,400,000)		
Debt Service	(852,008)		
Estimated FY2017 adjustment to fund balance		(4,670,869)	
Estimated fund balance 6/30/2017			2,721,199

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $4,856,236,020. A mill rate of 2.15 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	4,411,424,750	9,484,500	0	293,000	9,191,500
Sr Cit/Vet	374,088,750	804,200	804,200	0	0
Farm	25,052,350	0	0	0	0
Personal	45,670,170	98,100	0	3,000	95,100
Total	4,856,236,020	10,386,800	804,200	296,000	9,286,600

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes - Current	$9,191,500
	311 102	Real Property Taxes - Delinquent	150,000
	311 200	Personal Property Taxes	95,100
	311 400	Penalty & Interest on Delinquent Taxes	55,000
	311 500	Vehicle Tax/State Collected	89,520
341 000	FEES		
	341 971	Fire Plan Review	150,000
342 000	BUILDING RENTAL- FIRE FEES		
	342 400	Building Rental	23,500
	342 910	Fire-Illegal Burns	500
361 000	INTEREST		
	361 100	Interest on Investments	10,000
369 000	OTHER		
	369 100	Miscellaneous	20,000
TOTAL ESTIMATED REVENUES			$9,785,120

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE11-General Property Taxes				
311.100	Real Property	7,753,879	7,956,000	9,191,500
311.102	Real Property-Delinquent	176,665	150,000	150,000
311.200	Personal Property	85,855	82,700	95,100
311.400	Penalty & Interest	84,495	70,000	55,000
311.500	Vehicle Tax State Collec	87,590	89,410	89,520
Total	**General Property Taxes**	**8,188,484**	**8,348,110**	**9,581,120**
RE37-Other State Revenue				
337.800	State PERS Relief	606,067	0	0
Total	**Other State Revenue**	**606,067**	**0**	**0**
RE41-General Government				
341.971	Fire Plan Review Fees	303,833	225,000	150,000
Total	**General Government**	**303,833**	**225,000**	**150,000**
RE42-Public Safety				
342.400	Building Rental	26,270	23,500	23,500
342.910	Fire - Illegal Burns	550	500	500
Total	**Public Safety**	**26,820**	**24,000**	**24,000**
RE61-Interest Earnings				
361.100	Interest On Investments	12,762	8,000	10,000
Total	**Interest Earnings**	**12,762**	**8,000**	**10,000**
RE67-Transfer From Other Funds				
367.400	Capital Projects	7,693	0	0
Total	**Transfer From Other Funds**	**7,693**	**0**	**0**
RE69-Other Revenue Sources				
369.100	Miscellaneous	67,970	10,000	20,000
Total	**Other Revenue Sources**	**67,970**	**10,000**	**20,000**
Division Total:	**Non-Departmental**	**9,213,629**	**$8,615,110**	**$9,785,120**
Department Total:	**Non-Departmental**	**9,213,629**	**$8,615,110**	**$9,785,120**
Fund Total:	**CENTRAL MAT-SU FSA #130**	**9,213,629**	**$8,615,110**	**$9,785,120**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX11-Salaries & Wages				
411.100	Permanent Wages	746,608	1,097,782	1,084,707
411.200	Temp Wages & Adjmts	0	159,451	171,000
411.300	Overtime Wages	93,158	142,500	187,500
411.400	Nonemployee Compensation	585,779	746,556	1,001,816
Total Salaries & Wages		**1,425,545**	**2,146,289**	**2,445,023**
EX12-Benefits				
412.100	Insurance Contrib	245,801	402,624	387,479
412.150	On-Call Health Insurance	2,662	26,613	39,601
412.190	Life Insurance	1,507	2,472	2,379
412.200	Unemployment Contrib	5,039	8,399	8,660
412.300	Medicare	20,671	34,777	35,453
412.400	Retirement Contrib. - DB Plan	578,199	552,689	339,337
412.410	PERS Tier IV - DC Plan	40,830	80,710	0
412.411	PERS Tier IV - Health Plan	4,055	8,407	0
412.412	PERS Tier IV - HRA	7,855	17,023	0
412.413	PERS Tier IV - OD&D	1,743	4,442	0
412.600	Workers Compensation	137,326	259,021	291,120
412.700	Sbs Contribution	87,387	147,019	149,880
Total Benefits		**1,133,075**	**1,544,196**	**1,253,909**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	193	0
414.200	Exp Reimb- Outside Boro	6,709	27,430	27,430
414.400	Travel Tickets	4,423	21,100	22,600
Total Expenses Outside Of Boro		**11,132**	**48,723**	**50,030**
EX21-Communications				
421.100	Communication Network Services	68,381	119,364	130,764
421.200	Postage	1,900	3,050	3,050
Total Communications		**70,281**	**122,414**	**133,814**
EX22-Advertising				
422.000	Advertising	725	17,300	17,300
Total Advertising		**725**	**17,300**	**17,300**
EX23-Printing				
423.000	Printing	874	12,250	12,250
Total Printing		**874**	**12,250**	**12,250**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX24-Utilities-Building Oprtns				
424.100	Electricity	48,733	64,272	64,272
424.200	Water & Sewer	40	0	0
424.300	Natural Gas	20,577	37,600	37,600
424.400	Lp-Propane	0	5,440	5,440
424.500	Garbage Pickups	3,217	4,912	4,912
424.600	Heating Fuel-Oil	4,696	10,000	10,000
Total Utilities-Building Oprtns		**77,263**	**122,224**	**122,224**
EX25-Rental/Lease				
425.200	Building Rental	38,415	73,308	51,308
425.300	Equipment Rental	9,587	13,430	11,000
Total Rental/Lease		**48,002**	**86,738**	**62,308**
EX26-Professional Charges				
426.300	Dues & Fees	9,624	10,783	10,200
426.600	Computer Software/Online Services	17,490	36,540	36,600
426.900	Other Professional Chgs	3,251	80,410	94,800
Total Professional Charges		**30,365**	**127,733**	**141,600**
EX27-Insurance & Bond				
427.100	Property Insurance	34,480	38,000	46,800
427.200	Vehicle Insurance	92,447	224,131	110,000
427.500	Liability Insurance	3,811	4,000	4,600
Total Insurance & Bond		**130,738**	**266,131**	**161,400**
EX28-Maintenance Services				
428.100	Building Maint Services	15,871	20,297	26,000
428.200	Grounds Maint Services	350	14,400	14,400
428.300	Equipment Maint Services	32,605	68,500	68,500
428.400	Vehicle Maint Services	25,204	120,500	120,500
428.500	Commun Equip Maint Servic	1,076	15,400	15,400
428.920	Other Maintenance Service	1,285	5,000	7,000
Total Maintenance Services		**76,391**	**244,097**	**251,800**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	13,602	55,395	55,395
429.210	Training/Instructor Fees	0	9,000	9,000
429.710	Testing	1,822	6,200	6,200
429.900	Other Contractual	15,016	31,800	81,800
Total Other Contractual		**30,440**	**102,395**	**152,395**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX30-Office Supplies				
430.100	Office Supplies < $500	2,316	9,250	6,000
430.200	Copier/Fax Supplies	788	3,000	3,000
Total	**Office Supplies**	**3,104**	**12,250**	**9,000**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	90,505	119,900	116,500
431.200	Building Maint Supplies	13,048	28,200	28,200
431.300	Equipment Maint Supplies	60,636	65,550	66,000
431.400	Grounds Maint Supplies	3,207	9,200	9,200
431.900	Other Maint. Supplies	569	2,200	2,200
Total	**Maintenance Supplies**	**167,965**	**225,050**	**222,100**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2,453	4,800	4,800
432.200	Gas	88,717	123,740	123,740
Total	**Fuel/Oil-Vehicle Use**	**91,170**	**128,540**	**128,540**
EX33-Misc Supplies				
433.100	Personnel Supplies	40,468	88,200	88,500
433.110	Clothing	67,107	165,100	187,100
433.120	Tools under $500	6,459	20,800	20,800
433.200	Medical Supplies	8,802	5,400	5,400
433.300	Books/Subscriptions	4,264	13,840	15,140
433.500	Training Supplies	40,912	32,000	32,000
433.900	Other Supplies	40,026	143,900	146,000
Total	**Misc Supplies**	**208,038**	**469,240**	**494,940**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	19,543	7,746	8,000
434.100	Other Equip under $5,000	135,997	170,450	170,950
434.300	Furniture Under $5,000	4,920	48,500	26,500
Total	**Equipment Under $5,000**	**160,460**	**226,696**	**205,450**
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	292,536	288,396	193,901
443.110	Telecomm-Admin & Audit	216,453	125,063	70,814
443.300	Maintenance	13,384	30,201	20,000
443.305	Fleet Maintenance	58,966	47,021	146,622
Total	**Intra Govern/Recov Expens**	**581,339**	**490,681**	**431,337**
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	577,343	0	530,008
Total	**Operating Fund Transfers**	**577,343**	**0**	**530,008**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,936,000	2,003,990	6,400,000
Total	**Capital Project Transfers**	**1,936,000**	**2,003,990**	**6,400,000**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	45,625	137,900	144,900
451.200	Vehicles	5,650	0	0
Total	**Equipment Over $5000**	**51,275**	**137,900**	**144,900**
Division Total:	**Non-Departmental**	**6,811,525**	**8,534,837**	**13,370,328**
Department Total:	**Non-Departmental**	**6,811,525**	**8,534,837**	**13,370,328**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130	**DEPARTMENT 160-Emergency Services**		**DIVISION 320-Fire Code Deferment**	
EX11-Salaries & Wages				
411.100	Permanent Wages	203,008	237,577	204,495
411.200	Temp Wages & Adjmts	0	2,345	0
411.300	Overtime Wages	34,233	39,306	0
Total Salaries & Wages		**237,241**	**279,228**	**204,495**
EX12-Benefits				
412.100	Insurance Contrib	63,909	66,213	62,910
412.190	Life Insurance	392	407	387
412.200	Unemployment Contrib	1,424	1,773	1,227
412.300	Medicare	3,440	4,283	2,966
412.400	Retirement Contrib. - DB Plan	192,654	104,115	55,197
412.410	PERS Tier IV - DC Plan	7,259	9,878	0
412.411	PERS Tier IV - Health Plan	686	1,025	0
412.412	PERS Tier IV - HRA	1,375	1,701	0
412.413	PERS Tier IV - OD&D	94	135	0
412.600	Workers Compensation	19,764	29,344	21,090
412.700	Sbs Contribution	14,543	18,106	12,536
Total Benefits		**305,540**	**236,980**	**156,313**
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,154	8,350	8,350
414.400	Travel Tickets	1,414	6,200	6,200
Total Expenses Outside Of Boro		**2,568**	**14,550**	**14,550**
EX21-Communications				
421.200	Postage	1,064	1,200	1,200
Total Communications		**1,064**	**1,200**	**1,200**
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		**0**	**200**	**200**
EX23-Printing				
423.000	Printing	0	1,500	1,500
Total Printing		**0**	**1,500**	**1,500**
EX25-Rental/Lease				
425.300	Equipment Rental	3,168	5,600	5,600
Total Rental/Lease		**3,168**	**5,600**	**5,600**
EX26-Professional Charges				
426.300	Dues & Fees	301	750	750
426.600	Computer Software/Online Services	3,728	10,000	10,000
Total Professional Charges		**4,029**	**10,750**	**10,750**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130	**DEPARTMENT 160-Emergency Services**		**DIVISION 320-Fire Code Deferment**	
EX27-Insurance & Bond				
427.500	Liability Insurance	567	600	700
Total Insurance & Bond		**567**	**600**	**700**
EX28-Maintenance Services				
428.300	Equipment Maint Services	799	1,750	1,750
Total Maintenance Services		**799**	**1,750**	**1,750**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,460	6,400	6,400
429.210	Training/Instructor Fees	0	1,000	1,000
429.900	Other Contractual	0	1,200	1,200
Total Other Contractual		**3,460**	**8,600**	**8,600**
EX30-Office Supplies				
430.100	Office Supplies < $500	1,055	2,700	2,700
430.200	Copier/Fax Supplies	687	1,500	1,500
Total Office Supplies		**1,742**	**4,200**	**4,200**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	101	500	500
Total Maintenance Supplies		**101**	**500**	**500**
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	64	0
Total Fuel/Oil-Vehicle Use		**0**	**64**	**0**
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,200	1,200
433.110	Clothing	0	4,930	4,930
433.120	Tools under $500	0	500	500
433.300	Books/Subscriptions	1,600	2,000	2,000
433.500	Training Supplies	0	600	600
433.900	Other Supplies	668	2,350	2,350
Total Misc Supplies		**2,268**	**11,580**	**11,580**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	9,677	1,932	1,761
434.100	Other Equip under $5,000	906	6,000	6,000
434.300	Furniture Under $5,000	0	3,000	3,000
Total Equipment Under $5,000		**10,583**	**10,932**	**10,761**
Division Total:	**Fire Code Deferment**	**573,130**	**588,234**	**432,699**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130	**DEPARTMENT 160-Emergency Services**		**DIVISION 350-Emergency Services Bldg**	
EX21-Communications				
421.100	Communication Network Services	11,404	33,550	33,550
Total Communications		**11,404**	**33,550**	**33,550**
EX24-Utilities-Building Oprtns				
424.100	Electricity	25,883	42,943	44,318
424.200	Water & Sewer	3,420	5,646	5,646
424.300	Natural Gas	27,318	41,425	45,490
424.500	Garbage Pickups	1,794	3,501	3,501
424.550	Recycling Pickups	539	715	715
Total Utilities-Building Oprtns		**58,954**	**94,230**	**99,670**
EX25-Rental/Lease				
425.300	Equipment Rental	0	550	550
Total Rental/Lease		**0**	**550**	**550**
EX26-Professional Charges				
426.300	Dues & Fees	61	0	0
426.600	Computer Software/Online Services	0	2,266	2,319
426.900	Other Professional Chgs	0	1,489	1,489
Total Professional Charges		**61**	**3,755**	**3,808**
EX27-Insurance & Bond				
427.100	Property Insurance	0	5,000	5,100
Total Insurance & Bond		**0**	**5,000**	**5,100**
EX28-Maintenance Services				
428.100	Building Maint Services	6,856	23,150	14,630
428.200	Grounds Maint Services	0	2,901	2,420
428.300	Equipment Maint Services	1,570	4,591	3,300
Total Maintenance Services		**8,426**	**30,642**	**20,350**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	119	242	0
429.900	Other Contractual	2,524	10,513	11,203
Total Other Contractual		**2,643**	**10,755**	**11,203**
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,794	6,017	6,713
431.300	Equipment Maint Supplies	166	1,347	1,595
431.400	Grounds Maint Supplies	0	275	825
Total Maintenance Supplies		**1,960**	**7,639**	**9,133**
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	314	1,265	1,265
Total Fuel/Oil-Vehicle Use		**314**	**1,265**	**1,265**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130	**DEPARTMENT 160-Emergency Services**		**DIVISION 350-Emergency Services Bldg**	
EX33-Misc Supplies				
433.120	Tools under $500	0	371	605
433.900	Other Supplies	573	858	858
Total	**Misc Supplies**	**573**	**1,229**	**1,463**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	712	0
434.100	Other Equip under $5,000	0	0	2,640
434.300	Furniture Under $5,000	0	1,096	3,448
Total	**Equipment Under $5,000**	**0**	**1,808**	**6,088**
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	3,499	9,000	9,000
Total	**Intra Govern/Recov Expens**	**3,499**	**9,000**	**9,000**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	333	3,300
Total	**Equipment Over $5000**	**0**	**333**	**3,300**
Division Total:	**Emergency Services Bldg**	**87,834**	**199,756**	**204,480**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130	**DEPARTMENT 160-Emergency Services**		**DIVISION 351-Emergency Services Station**	
EX21-Communications				
421.100	Communication Network Services	3,879	24,778	24,778
Total Communications		**3,879**	**24,778**	**24,778**
EX22-Advertising				
422.000	Advertising	132	0	0
Total Advertising		**132**	**0**	**0**
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,052	37,066	27,600
424.300	Natural Gas	3,779	38,046	24,840
424.500	Garbage Pickups	556	2,928	2,928
424.550	Recycling Pickups	221	555	555
Total Utilities-Building Oprtns		**12,608**	**78,595**	**55,923**
EX25-Rental/Lease				
425.300	Equipment Rental	0	460	460
Total Rental/Lease		**0**	**460**	**460**
EX26-Professional Charges				
426.600	Computer Software/Online Services	1,107	1,895	1,895
426.900	Other Professional Chgs	0	1,246	1,246
Total Professional Charges		**1,107**	**3,141**	**3,141**
EX27-Insurance & Bond				
427.100	Property Insurance	3,463	3,600	4,100
427.500	Liability Insurance	0	850	900
Total Insurance & Bond		**3,463**	**4,450**	**5,000**
EX28-Maintenance Services				
428.100	Building Maint Services	1,810	7,615	5,520
428.200	Grounds Maint Services	0	2,024	2,024
428.300	Equipment Maint Services	19	2,760	2,024
Total Maintenance Services		**1,829**	**12,399**	**9,568**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	202	0
429.710	Testing	59	92	92
429.900	Other Contractual	1,553	11,026	11,026
Total Other Contractual		**1,612**	**11,320**	**11,118**
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,489	2,300	2,300
431.300	Equipment Maint Supplies	212	1,334	1,334
431.400	Grounds Maint Supplies	87	690	690
Total Maintenance Supplies		**1,788**	**4,324**	**4,324**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 250-CENTRAL MAT-SU FSA #130	**DEPARTMENT 160-Emergency Services**		**DIVISION 351-Emergency Services Station**	
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	212	230	460
Total	**Fuel/Oil-Vehicle Use**	**212**	**230**	**460**
EX33-Misc Supplies				
433.120	Tools under $500	0	483	460
433.900	Other Supplies	1,127	718	1,472
Total	**Misc Supplies**	**1,127**	**1,201**	**1,932**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	1,680	1,484	1,374
434.100	Other Equip under $5,000	4,076	2,208	2,760
434.300	Furniture Under $5,000	374	2,884	2,884
Total	**Equipment Under $5,000**	**6,130**	**6,576**	**7,018**
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	0	276,000	322,000
Total	**Operating Fund Transfers**	**0**	**276,000**	**322,000**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	17,620	2,760	2,760
Total	**Equipment Over $5000**	**17,620**	**2,760**	**2,760**
Division Total:	**Emergency Services Station 51**	**51,507**	**426,234**	**448,482**
Department Total:	**Emergency Services**	**712,471**	**1,214,224**	**1,085,661**
Fund Total:	**CENTRAL MAT-SU FSA #130**	**7,523,996**	**9,749,061**	**14,455,989**

RECONCILIATION OF FUND BALANCE: 251 **BUTTE FIRE SERVICE AREA**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	826,390	852,460	892,880
TOTAL EXPENDITURES	671,381	733,639	760,250

Audit balance as of 06/30/2015			888,828
Estimated revenues 2015-2016 fiscal year	852,460		
Estimated expenditures 2015-2016 fiscal year	(625,639)		
Capital Projects	(108,000)		
Ordinance 16-058	(50,000)		
Estimated adjustment to fund balance		68,821	
Estimated fund balance 06/30/2016			957,649
Estimated revenues 2016-2017 fiscal year	892,880		
Estimated expenditures 2016-2017 fiscal year	(686,418)		
Capital Projects	(60,000)		
Debt Service	(13,832)		
Estimated FY2017 adjustment to fund balance		132,630	
Estimated fund balance 6/30/2017			1,090,279

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $296,503,910. 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	253,503,050	869,500	0	26,800	842,700
Sr Cit/Vet	40,581,580	139,100	139,100	0	0
Farm	2,419,280	0	0	0	0
Personal	0	0	0	0	0
Total	296,503,910	1,008,600	139,100	26,800	842,700

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$842,700
	311 102	Real Property Taxes - Delinquent	20,000
	311 400	Penalty & Interest on Delinquent Taxes	8,000
	311 500	Vehicle Tax/State Collected	8,180
342 000	RENTAL INCOME		
	342 400	Building Rental	13,000
361 000	INTEREST		
	361 100	Interest on Investments	1,000
	TOTAL ESTIMATED REVENUES		$892,880

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	755,683	810,000	842,700
311.102	Real Property-Delinquent	30,632	25,000	20,000
311.400	Penalty & Interest	12,029	8,000	8,000
311.500	Vehicle Tax State Collec	8,290	8,460	8,180
Total General Property Taxes		**806,634**	**851,460**	**878,880**
RE37-Other State Revenue				
337.800	State PERS Relief	9,462	0	0
Total Other State Revenue		**9,462**	**0**	**0**
RE42-Public Safety				
342.400	Building Rental	0	0	13,000
Total Public Safety		**0**	**0**	**13,000**
RE61-Interest Earnings				
361.100	Interest On Investments	1,016	1,000	1,000
Total Interest Earnings		**1,016**	**1,000**	**1,000**
RE69-Other Revenue Sources				
369.100	Miscellaneous	9,278	0	0
Total Other Revenue Sources		**9,278**	**0**	**0**
Division Total:	**Non-Departmental**	**826,390**	**$852,460**	**$892,880**
Department Total:	**Non-Departmental**	**826,390**	**$852,460**	**$892,880**
Fund Total:	**BUTTE FSA #2**	**826,390**	**$852,460**	**$892,880**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	14,494	15,522	20,754
411.300	Overtime Wages	1,252	1,435	0
411.400	Nonemployee Compensation	144,618	182,082	133,000
Total Salaries & Wages		**160,364**	**199,039**	**153,754**
EX12-Benefits				
412.100	Insurance Contrib	4,121	4,194	4,609
412.150	On-Call Health Insurance	135	140	3,796
412.190	Life Insurance	26	26	29
412.200	Unemployment Contrib	95	486	125
412.300	Medicare	2,326	2,915	2,230
412.400	Retirement Contrib. - DB Plan	12,057	6,112	5,627
412.410	PERS Tier IV - DC Plan	453	423	0
412.411	PERS Tier IV - Health Plan	43	41	0
412.412	PERS Tier IV - HRA	77	65	0
412.413	PERS Tier IV - OD&D	6	6	0
412.600	Workers Compensation	15,905	22,134	18,697
412.700	Sbs Contribution	9,830	12,318	9,426
Total Benefits		**45,074**	**48,860**	**44,539**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	450	450
413.200	Expense Reimb-Within Boro	0	300	300
413.900	Other Exp - Within Boro	0	300	300
Total Expenses Within Borough		**0**	**1,050**	**1,050**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	300
414.200	Exp Reimb- Outside Boro	4,620	4,100	3,500
414.400	Travel Tickets	1,259	0	3,000
Total Expenses Outside Of Boro		**5,879**	**4,400**	**6,800**
EX21-Communications				
421.100	Communication Network Services	4,356	9,000	9,000
421.200	Postage	0	100	100
Total Communications		**4,356**	**9,100**	**9,100**
EX22-Advertising				
422.000	Advertising	0	250	300
Total Advertising		**0**	**250**	**300**
EX23-Printing				
423.000	Printing	0	350	300
Total Printing		**0**	**350**	**300**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	14,350	14,915	22,000
424.300	Natural Gas	4,555	4,390	10,000
424.500	Garbage Pickups	1,100	1,800	1,800
424.600	Heating Fuel-Oil	2,568	1,447	8,000
Total Utilities-Building Oprtns		**22,573**	**22,552**	**41,800**
EX25-Rental/Lease				
425.300	Equipment Rental	401	500	1,000
Total Rental/Lease		**401**	**500**	**1,000**
EX26-Professional Charges				
426.300	Dues & Fees	3,314	3,000	3,500
426.600	Computer Software/Online Services	3,740	4,200	4,000
426.900	Other Professional Chgs	296	1,166	1,800
Total Professional Charges		**7,350**	**8,366**	**9,300**
EX27-Insurance & Bond				
427.100	Property Insurance	31,782	115,021	38,400
427.200	Vehicle Insurance	15,631	37,277	18,900
427.500	Liability Insurance	271	300	350
Total Insurance & Bond		**47,684**	**152,598**	**57,650**
EX28-Maintenance Services				
428.100	Building Maint Services	7,106	1,240	6,500
428.300	Equipment Maint Services	6,678	5,956	7,500
428.400	Vehicle Maint Services	15,456	12,483	32,000
428.500	Commun Equip Maint Servic	0	1,000	1,500
428.920	Other Maintenance Service	0	200	1,000
Total Maintenance Services		**29,240**	**20,879**	**48,500**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,941	3,000	3,000
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	1,591	1,300	1,600
429.900	Other Contractual	7,061	11,010	11,000
Total Other Contractual		**14,593**	**15,810**	**16,100**
EX30-Office Supplies				
430.100	Office Supplies < $500	1,594	1,700	1,700
430.200	Copier/Fax Supplies	692	650	1,000
Total Office Supplies		**2,286**	**2,350**	**2,700**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	37,553	39,997	60,000
431.200	Building Maint Supplies	7,940	8,000	8,500
431.300	Equipment Maint Supplies	5,622	6,500	8,000
431.400	Grounds Maint Supplies	90	500	500
431.900	Other Maint. Supplies	0	100	0
Total Maintenance Supplies		**51,205**	**55,097**	**77,000**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	814	2,500	1,500
432.200	Gas	16,029	13,851	25,000
Total Fuel/Oil-Vehicle Use		**16,843**	**16,351**	**26,500**
EX33-Misc Supplies				
433.100	Personnel Supplies	2,733	4,000	13,750
433.110	Clothing	8,663	8,500	25,000
433.120	Tools under $500	4,266	4,580	13,500
433.200	Medical Supplies	227	2,426	900
433.300	Books/Subscriptions	1,195	1,400	1,400
433.500	Training Supplies	865	2,312	2,000
433.900	Other Supplies	8,185	10,000	10,000
Total Misc Supplies		**26,134**	**33,218**	**66,550**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	1,869	0	10,000
434.100	Other Equip under $5,000	11,261	21,482	20,000
434.300	Furniture Under $5,000	4,317	1,000	5,000
Total Equipment Under $5,000		**17,447**	**22,482**	**35,000**
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	44,311	45,149	21,187
443.110	Telecomm-Admin & Audit	20,947	10,238	7,732
443.300	Maintenance	2,633	6,000	5,000
443.305	Fleet Maintenance	16,379	0	40,556
Total Intra Govern/Recov Expens		**84,270**	**61,387**	**74,475**
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	0	0	13,832
Total Operating Fund Transfers		**0**	**0**	**13,832**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	126,111	108,000	60,000
Total Capital Project Transfers		**126,111**	**108,000**	**60,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	1,000	14,000
451.200	Vehicles	3,574	0	0
451.300	Furniture over $5,000	5,997	0	0
Total Equipment Over $5000		**9,571**	**1,000**	**14,000**
Division Total:	**Non-Departmental**	**671,381**	**783,639**	**760,250**
Department Total:	**Non-Departmental**	**671,381**	**783,639**	**760,250**
Fund Total:	**BUTTE FSA #2**	**671,381**	**783,639**	**760,250**

RECONCILIATION OF FUND BALANCE: 253 **SUTTON FIRE SERVICE AREA**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	234,842	247,260	251,020
TOTAL EXPENDITURES	138,440	286,978	233,772

Audit balance as of 06/30/2015			238,253
Estimated revenues 2015-2016 fiscal year	247,260		
Estimated expenditures 2015-2016 fiscal year	(174,978)		
Capital Projects	(112,000)		
Estimated adjustment to fund balance		(39,718)	
Estimated fund balance 06/30/2016			198,535
Estimated revenues 2016-2017 fiscal year	251,020		
Estimated expenditures 2016-2017 fiscal year	(224,196)		
Debt service	(9,576)		
Estimated FY2017 adjustment to fund balance		17,248	
Estimated fund balance 6/30/2017			215,783

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $62,192,210. 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	51,838,500	237,900	0	7,300	230,600
Sr Cit/Vet	10,188,950	46,700	46,700	0	0
Farm	164,760	0	0	0	0
Personal	0	0	0	0	0
Total	62,192,210	284,600	46,700	7,300	230,600

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$230,600
	311 102	Real Property Taxes - Delinquent	12,000
	311 400	Penalty & Interest on Delinquent Taxes	4,000
	311 500	Vehicle Tax/State Collected	4,220
361 000	INTEREST		
	361 100	Interest on Investments	200
	TOTAL ESTIMATED REVENUES		$251,020

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	200,815	220,600	230,600
311.102	Real Property-Delinquent	16,526	12,000	12,000
311.400	Penalty & Interest	5,789	5,000	4,000
311.500	Vehicle Tax State Collec	4,370	4,460	4,220
Total General Property Taxes		**227,500**	**242,060**	**250,820**
RE37-Other State Revenue				
337.800	State PERS Relief	2,060	0	0
Total Other State Revenue		**2,060**	**0**	**0**
RE42-Public Safety				
342.400	Building Rental	5,000	5,000	0
Total Public Safety		**5,000**	**5,000**	**0**
RE61-Interest Earnings				
361.100	Interest On Investments	282	200	200
Total Interest Earnings		**282**	**200**	**200**
Division Total:	**Non-Departmental**	**234,842**	**$247,260**	**$251,020**
Department Total:	**Non-Departmental**	**234,842**	**$247,260**	**$251,020**
Fund Total:	**SUTTON FSA #4**	**234,842**	**$247,260**	**$251,020**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 253-SUTTON FSA #4	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX11-Salaries & Wages				
411.100	Permanent Wages	3,190	3,428	11,575
411.200	Temp Wages & Adjmts	0	2,871	0
411.300	Overtime Wages	311	339	0
411.400	Nonemployee Compensation	24,599	37,527	30,500
Total Salaries & Wages		**28,100**	**44,165**	**42,075**
EX12-Benefits				
412.100	Insurance Contrib	913	932	2,563
412.150	On-Call Health Insurance	194	800	871
412.190	Life Insurance	6	6	16
412.200	Unemployment Contrib	22	40	70
412.300	Medicare	408	640	611
412.400	Retirement Contrib. - DB Plan	2,626	1,359	3,139
412.410	PERS Tier IV - DC Plan	114	106	0
412.411	PERS Tier IV - Health Plan	11	11	0
412.412	PERS Tier IV - HRA	19	17	0
412.413	PERS Tier IV - OD&D	2	2	0
412.600	Workers Compensation	2,693	4,495	5,080
412.700	Sbs Contribution	1,722	2,705	2,580
Total Benefits		**8,730**	**11,113**	**14,930**
EX21-Communications				
421.100	Communication Network Services	1,342	3,750	3,750
421.200	Postage	0	50	50
Total Communications		**1,342**	**3,800**	**3,800**
EX22-Advertising				
422.000	Advertising	0	400	400
Total Advertising		**0**	**400**	**400**
EX23-Printing				
423.000	Printing	0	250	250
Total Printing		**0**	**250**	**250**
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,880	8,000	8,000
424.500	Garbage Pickups	517	500	700
424.600	Heating Fuel-Oil	4,391	2,077	13,000
Total Utilities-Building Oprtns		**11,788**	**10,577**	**21,700**
EX25-Rental/Lease				
425.300	Equipment Rental	1,125	1,650	2,000
Total Rental/Lease		**1,125**	**1,650**	**2,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 253-SUTTON FSA #4	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX26-Professional Charges				
426.300	Dues & Fees	729	1,025	4,000
426.600	Computer Software/Online Services	2,176	2,274	3,000
426.900	Other Professional Chgs	373	350	700
Total	**Professional Charges**	**3,278**	**3,649**	**7,700**
EX27-Insurance & Bond				
427.100	Property Insurance	3,028	3,300	3,600
427.200	Vehicle Insurance	3,439	9,605	4,100
427.500	Liability Insurance	71	100	100
Total	**Insurance & Bond**	**6,538**	**13,005**	**7,800**
EX28-Maintenance Services				
428.100	Building Maint Services	288	600	500
428.200	Grounds Maint Services	675	2,175	3,500
428.300	Equipment Maint Services	3,745	4,750	5,000
428.400	Vehicle Maint Services	2,093	0	8,500
428.500	Commun Equip Maint Servic	655	1,600	1,600
Total	**Maintenance Services**	**7,456**	**9,125**	**19,100**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,650	0	0
429.210	Training/Instructor Fees	0	800	1,200
429.710	Testing	1,464	1,200	1,200
429.900	Other Contractual	8,075	8,000	11,000
Total	**Other Contractual**	**12,189**	**10,000**	**13,400**
EX30-Office Supplies				
430.100	Office Supplies < $500	82	600	800
430.200	Copier/Fax Supplies	0	50	100
Total	**Office Supplies**	**82**	**650**	**900**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	8,596	6,123	9,000
431.200	Building Maint Supplies	1,437	1,200	5,000
431.300	Equipment Maint Supplies	1,553	1,087	2,000
431.400	Grounds Maint Supplies	0	300	300
Total	**Maintenance Supplies**	**11,586**	**8,710**	**16,300**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	286	1,000	1,000
432.200	Gas	1,682	7,000	7,000
Total	**Fuel/Oil-Vehicle Use**	**1,968**	**8,000**	**8,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 253-SUTTON FSA #4	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX33-Misc Supplies				
433.100	Personnel Supplies	255	900	1,000
433.110	Clothing	10,436	8,800	9,000
433.120	Tools under $500	435	900	1,000
433.200	Medical Supplies	0	400	400
433.300	Books/Subscriptions	34	50	100
433.500	Training Supplies	0	1,516	2,000
433.900	Other Supplies	1,039	1,000	1,000
Total Misc Supplies		**12,199**	**13,566**	**14,500**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	4,872	5,000
434.100	Other Equip under $5,000	2,579	2,000	2,000
434.300	Furniture Under $5,000	3,540	2,500	3,000
Total Equipment Under $5,000		**6,119**	**9,372**	**10,000**
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	12,235	16,086	8,579
443.110	Telecomm-Admin & Audit	7,530	4,501	2,686
443.300	Maintenance	1,188	3,000	2,000
443.305	Fleet Maintenance	3,276	3,359	28,076
Total Intra Govern/Recov Expens		**24,229**	**26,946**	**41,341**
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	0	0	9,576
Total Operating Fund Transfers		**0**	**0**	**9,576**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,111	112,000	0
Total Capital Project Transfers		**1,111**	**112,000**	**0**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	600	0	0
Total Equipment Over $5000		**600**	**0**	**0**
Division Total:	**Non-Departmental**	**138,440**	**286,978**	**233,772**
Department Total:	**Non-Departmental**	**138,440**	**286,978**	**233,772**
Fund Total:	**SUTTON FSA #4**	**138,440**	**286,978**	**233,772**

RECONCILIATION OF FUND BALANCE: 254 **TALKEETNA FIRE SERVICE AREA**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	346,840	362,130	378,850
TOTAL EXPENDITURES	210,713	400,507	453,039

Audit balance as of 06/30/2015			569,083
Estimated revenues 2015-2016 fiscal year	362,130		
Estimated expenditures 2015-2016 fiscal year	(360,507)		
Capital	(40,000)		
Ordinance 16-057	(42,000)		
Estimated adjustment to fund balance		(80,377)	
Estimated fund balance 06/30/2016			488,706
Estimated revenues 2016-2017 fiscal year	378,850		
Estimated expenditures 2016-2017 fiscal year	(393,463)		
Capital Projects	(50,000)		
Debt Service	(9,576)		
Estimated FY2017 adjustment to fund balance		(74,189)	
Estimated fund balance 6/30/2017			414,517

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $186,274,540. A mill rate of 2.04 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	167,245,180	341,100	0	10,500	330,600
Sr Cit/Vet	18,997,840	38,700	38,700	0	0
Farm	23,710	0	0	0	0
Personal	7,810	0	0	0	0
Total	186,274,540	379,800	38,700	10,500	330,600

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$330,600
	311 102	Real Property Taxes - Delinquent	12,000
	311 400	Penalty & Interest on Delinquent Taxes	4,000
	311 500	Vehicle Tax/State Collected	4,550
342 000	RENTAL INCOME		
	342 400	Rent for one borough ambulance and one rescue unit	26,000
361 000	INTEREST		
	361 100	Interest on Investments	700
369 000	OTHER		
	369 100	Miscellaneous	1,000
	TOTAL ESTIMATED REVENUES		$378,850

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	299,510	330,000	330,600
311.102	Real Property-Delinquent	12,248	10,000	12,000
311.200	Personal Property	76	0	0
311.400	Penalty & Interest	4,647	4,000	4,000
311.500	Vehicle Tax State Collec	4,340	4,430	4,550
Total General Property Taxes		**320,821**	**348,430**	**351,150**
RE37-Other State Revenue				
337.800	State PERS Relief	4,730	0	0
Total Other State Revenue		**4,730**	**0**	**0**
RE42-Public Safety				
342.400	Building Rental	13,000	13,000	26,000
Total Public Safety		**13,000**	**13,000**	**26,000**
RE61-Interest Earnings				
361.100	Interest On Investments	659	700	700
Total Interest Earnings		**659**	**700**	**700**
RE69-Other Revenue Sources				
369.100	Miscellaneous	4,530	0	1,000
Total Other Revenue Sources		**4,530**	**0**	**1,000**
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	3,100	0	0
Total Proceeds Of Gfs Disposal		**3,100**	**0**	**0**
Division Total:	**Non-Departmental**	**346,840**	**$362,130**	**$378,850**
Department Total:	**Non-Departmental**	**346,840**	**$362,130**	**$378,850**
Fund Total:	**TALKEETNA FSA #24**	**346,840**	**$362,130**	**$378,850**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	7,247	7,884	16,367
411.200	Temp Wages & Adjmts	4,641	14,730	13,824
411.300	Overtime Wages	626	718	0
411.400	Nonemployee Compensation	36,078	70,297	35,100
Total Salaries & Wages		**48,592**	**93,629**	**65,291**
EX12-Benefits				
412.100	Insurance Contrib	2,061	2,097	3,598
412.150	On-Call Health Insurance	11	935	1,002
412.190	Life Insurance	13	13	23
412.200	Unemployment Contrib	76	342	182
412.300	Medicare	705	1,334	947
412.400	Retirement Contrib. - DB Plan	6,027	3,056	4,442
412.410	PERS Tier IV - DC Plan	227	212	0
412.411	PERS Tier IV - Health Plan	22	21	0
412.412	PERS Tier IV - HRA	39	33	0
412.413	PERS Tier IV - OD&D	3	3	0
412.600	Workers Compensation	4,748	10,118	7,928
412.700	Sbs Contribution	2,979	5,639	4,003
Total Benefits		**16,911**	**23,803**	**22,125**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	600	600
413.200	Expense Reimb-Within Boro	38	600	600
Total Expenses Within Borough		**38**	**1,200**	**1,200**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	150
414.200	Exp Reimb- Outside Boro	0	600	1,175
414.400	Travel Tickets	0	1,600	1,600
Total Expenses Outside Of Boro		**0**	**2,350**	**2,925**
EX21-Communications				
421.100	Communication Network Services	7,107	12,000	12,000
421.200	Postage	84	400	400
Total Communications		**7,191**	**12,400**	**12,400**
EX22-Advertising				
422.000	Advertising	0	3,000	3,000
Total Advertising		**0**	**3,000**	**3,000**
EX23-Printing				
423.000	Printing	0	1,500	1,000
Total Printing		**0**	**1,500**	**1,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	10,179	17,000	17,500
424.200	Water & Sewer	1,589	5,000	5,000
424.400	Lp-Propane	0	173	173
424.500	Garbage Pickups	1,226	373	1,600
424.600	Heating Fuel-Oil	4,398	4,415	15,000
Total Utilities-Building Oprtns		**17,392**	**26,961**	**39,273**
EX25-Rental/Lease				
425.200	Building Rental	0	60	150
425.300	Equipment Rental	45	500	500
Total Rental/Lease		**45**	**560**	**650**
EX26-Professional Charges				
426.300	Dues & Fees	420	1,000	1,000
426.600	Computer Software/Online Services	2,176	6,083	6,000
426.900	Other Professional Chgs	515	2,000	2,000
Total Professional Charges		**3,111**	**9,083**	**9,000**
EX27-Insurance & Bond				
427.100	Property Insurance	12,620	15,517	15,200
427.200	Vehicle Insurance	5,635	12,793	6,800
427.500	Liability Insurance	125	140	150
Total Insurance & Bond		**18,380**	**28,450**	**22,150**
EX28-Maintenance Services				
428.100	Building Maint Services	504	5,000	5,000
428.200	Grounds Maint Services	3,549	7,500	7,500
428.300	Equipment Maint Services	13,709	11,000	17,500
428.400	Vehicle Maint Services	1,944	10,000	13,000
428.500	Commun Equip Maint Servic	0	2,000	2,000
428.900	Other Bldg. Maint Service	450	0	1,500
428.920	Other Maintenance Service	0	700	1,500
Total Maintenance Services		**20,156**	**36,200**	**48,000**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,125	3,000	3,000
429.210	Training/Instructor Fees	0	1,400	1,400
429.600	Vehicle and Junk Removal	2,250	0	0
429.710	Testing	1,756	1,300	1,300
429.900	Other Contractual	437	3,312	2,000
Total Other Contractual		**6,568**	**9,012**	**7,700**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < $500	31	350	350
430.200	Copier/Fax Supplies	0	550	500
Total Office Supplies		**31**	**900**	**850**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,866	19,000	19,000
431.200	Building Maint Supplies	674	5,000	5,000
431.300	Equipment Maint Supplies	2,376	6,000	7,000
431.400	Grounds Maint Supplies	20	500	500
Total Maintenance Supplies		**7,936**	**30,500**	**31,500**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	291	3,000	3,500
432.200	Gas	5,635	14,000	14,000
Total Fuel/Oil-Vehicle Use		**5,926**	**17,000**	**17,500**
EX33-Misc Supplies				
433.100	Personnel Supplies	50	4,000	4,000
433.110	Clothing	1,707	24,400	24,400
433.120	Tools under $500	99	1,000	1,000
433.200	Medical Supplies	71	500	500
433.300	Books/Subscriptions	0	250	250
433.500	Training Supplies	0	2,000	2,000
433.900	Other Supplies	872	5,000	5,000
Total Misc Supplies		**2,799**	**37,150**	**37,150**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	0	6,000
434.100	Other Equip under $5,000	776	13,000	13,000
434.300	Furniture Under $5,000	1,500	1,000	1,000
Total Equipment Under $5,000		**2,276**	**14,000**	**20,000**
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	23,279	33,619	13,906
443.110	Telecomm-Admin & Audit	17,387	8,473	2,767
443.300	Maintenance	6,143	6,000	7,000
443.305	Fleet Maintenance	6,552	6,717	28,076
Total Intra Govern/Recov Expens		**53,361**	**54,809**	**51,749**
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	0	0	9,576
Total Operating Fund Transfers		**0**	**0**	**9,576**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 254-TALKEETNA FSA #24	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	40,000	50,000
Total	**Capital Project Transfers**	**0**	**40,000**	**50,000**
Division Total:	**Non-Departmental**	**210,713**	**442,507**	**453,039**
Department Total:	**Non-Departmental**	**210,713**	**442,507**	**453,039**
Fund Total:	**TALKEETNA FSA #24**	**210,713**	**442,507**	**453,039**

RECONCILIATION OF FUND BALANCE: 258 WILLOW FIRE SERVICE AREA

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	491,900	796,230	835,982
TOTAL EXPENDITURES	618,865	749,795	657,565

Audit balance as of 06/30/2015			275,890
Estimated revenues 2015-2016 fiscal year	796,230		
Estimated expenditures 2015-2016 fiscal year	(466,685)		
Capital Projects	(283,110)		
Loan – Principle Payment	(100,000)		
Estimated adjustment to fund balance		(53,565)	
Estimated fund balance 06/30/2016			222,325
Estimated revenues 2016-2017 fiscal year	835,982		
Estimated expenditures 2016-2017 fiscal year	(564,797)		
Capital Projects	(80,000)		
Debt Service	(12,768)		
Loan – Principal Payment	(20,000)		
Estimated FY2017 adjustment to fund balance		158,417	
Estimated fund balance 6/30/2017			380,742

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $326,029,050. 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	293,152,530	806,100	0	24,900	781,200
Sr Cit/Vet	32,876,520	90,400	90,400	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	326,029,050	896,500	90,400	24,900	781,200

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$781,200
	311 102	Real Property Taxes - Delinquent	15,000
	311 400	Penalty & Interest on Delinquent Taxes	7,000
	311 500	Vehicle Tax/State Collected	8,840
342 000	RENTAL INCOME		
	342 400	Building Rental	23,442
361 000	INTEREST		
	361 100	Interest on Investments	500
	TOTAL ESTIMATED REVENUES		$835,982

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	368,596	764,800	781,200
311.102	Real Property-Delinquent	20,260	15,000	15,000
311.400	Penalty & Interest	7,803	6,500	7,000
311.500	Vehicle Tax State Collec	9,240	9,430	8,840
Total General Property Taxes		**405,899**	**795,730**	**812,040**
RE37-Other State Revenue				
337.800	State PERS Relief	34,587	0	0
Total Other State Revenue		**34,587**	**0**	**0**
RE42-Public Safety				
342.400	Building Rental	0	0	23,442
Total Public Safety		**0**	**0**	**23,442**
RE61-Interest Earnings				
361.100	Interest On Investments	497	500	500
Total Interest Earnings		**497**	**500**	**500**
RE69-Other Revenue Sources				
369.100	Miscellaneous	50,917	0	0
Total Other Revenue Sources		**50,917**	**0**	**0**
Division Total:	**Non-Departmental**	**491,900**	**$796,230**	**$835,982**
Department Total:	**Non-Departmental**	**491,900**	**$796,230**	**$835,982**
Fund Total:	**WILLOW FSA #35**	**491,900**	**$796,230**	**$835,982**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 258-WILLOW FSA #35	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX11-Salaries & Wages				
411.100	Permanent Wages	44,084	54,746	61,840
411.200	Temp Wages & Adjmts	4,781	14,730	13,824
411.300	Overtime Wages	324	462	0
411.400	Nonemployee Compensation	103,621	84,449	115,000
Total Salaries & Wages		**152,810**	**154,387**	**190,664**
EX12-Benefits				
412.100	Insurance Contrib	11,877	13,281	13,955
412.150	On-Call Health Insurance	11	2	3,283
412.190	Life Insurance	73	82	86
412.200	Unemployment Contrib	296	470	454
412.300	Medicare	2,216	2,237	2,765
412.400	Retirement Contrib. - DB Plan	44,075	17,486	16,806
412.410	PERS Tier IV - DC Plan	114	106	0
412.411	PERS Tier IV - Health Plan	11	11	0
412.412	PERS Tier IV - HRA	19	17	0
412.413	PERS Tier IV - OD&D	2	2	0
412.600	Workers Compensation	15,467	17,138	23,305
412.700	Sbs Contribution	9,368	9,457	11,688
Total Benefits		**83,529**	**60,289**	**72,342**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	0
413.200	Expense Reimb-Within Boro	0	200	200
413.900	Other Exp - Within Boro	0	200	200
Total Expenses Within Borough		**0**	**500**	**400**
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	592	1,056	2,600
414.400	Travel Tickets	172	500	600
Total Expenses Outside Of Boro		**764**	**1,556**	**3,200**
EX21-Communications				
421.100	Communication Network Services	9,062	9,061	13,000
421.200	Postage	0	650	600
Total Communications		**9,062**	**9,711**	**13,600**
EX22-Advertising				
422.000	Advertising	0	0	1,000
Total Advertising		**0**	**0**	**1,000**
EX23-Printing				
423.000	Printing	44	0	1,000
Total Printing		**44**	**0**	**1,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,306	10,527	15,000
424.200	Water & Sewer	14	0	0
424.400	Lp-Propane	9,933	9,811	16,000
424.500	Garbage Pickups	1,232	2,000	2,000
424.600	Heating Fuel-Oil	5,024	9,886	16,000
Total Utilities-Building Oprtns		**25,509**	**32,224**	**49,000**
EX25-Rental/Lease				
425.300	Equipment Rental	2,751	2,900	2,900
Total Rental/Lease		**2,751**	**2,900**	**2,900**
EX26-Professional Charges				
426.300	Dues & Fees	319	900	900
426.600	Computer Software/Online Services	2,176	2,500	2,500
426.900	Other Professional Chgs	557	1,027	1,100
Total Professional Charges		**3,052**	**4,427**	**4,500**
EX27-Insurance & Bond				
427.100	Property Insurance	3,934	3,200	4,700
427.200	Vehicle Insurance	4,905	61,780	5,900
427.500	Liability Insurance	316	350	400
Total Insurance & Bond		**9,155**	**65,330**	**11,000**
EX28-Maintenance Services				
428.100	Building Maint Services	409	4,649	8,000
428.200	Grounds Maint Services	950	1,000	1,000
428.300	Equipment Maint Services	5,893	4,211	8,500
428.400	Vehicle Maint Services	2,086	1,145	12,000
428.500	Commun Equip Maint Servic	0	1,600	1,200
428.920	Other Maintenance Service	79	250	250
Total Maintenance Services		**9,417**	**12,855**	**30,950**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,025	0	900
429.210	Training/Instructor Fees	0	0	1,000
429.710	Testing	438	600	750
429.900	Other Contractual	1,016	14,655	6,000
Total Other Contractual		**3,479**	**15,255**	**8,650**
EX30-Office Supplies				
430.100	Office Supplies < $500	271	800	900
430.200	Copier/Fax Supplies	32	500	500
Total Office Supplies		**303**	**1,300**	**1,400**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 258-WILLOW FSA #35	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,348	20,827	18,000
431.200	Building Maint Supplies	2,043	5,397	6,300
431.300	Equipment Maint Supplies	3,814	2,177	8,000
431.400	Grounds Maint Supplies	0	350	500
Total	**Maintenance Supplies**	**12,205**	**28,751**	**32,800**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	374	1,400	1,500
432.200	Gas	8,296	4,699	16,000
Total	**Fuel/Oil-Vehicle Use**	**8,670**	**6,099**	**17,500**
EX33-Misc Supplies				
433.100	Personnel Supplies	1,974	2,000	6,000
433.110	Clothing	4,572	5,300	20,000
433.120	Tools under $500	274	1,000	1,500
433.200	Medical Supplies	243	600	600
433.300	Books/Subscriptions	64	600	500
433.500	Training Supplies	1,065	2,109	2,500
433.900	Other Supplies	4,211	3,900	6,000
Total	**Misc Supplies**	**12,403**	**15,509**	**37,100**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	3,101	2,058	3,000
434.100	Other Equip under $5,000	1,538	1,674	20,000
434.300	Furniture Under $5,000	0	1,000	1,000
Total	**Equipment Under $5,000**	**4,639**	**4,732**	**24,000**
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	17	0	200
Total	**Debt Service**	**17**	**0**	**200**
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	26,624	27,140	14,831
443.110	Telecomm-Admin & Audit	19,715	12,003	7,325
443.300	Maintenance	2,582	5,000	3,000
443.305	Fleet Maintenance	6,552	6,717	37,435
Total	**Intra Govern/Recov Expens**	**55,473**	**50,860**	**62,591**
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	0	0	12,768
Total	**Operating Fund Transfers**	**0**	**0**	**12,768**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	30,200	283,110	80,000
Total	**Capital Project Transfers**	**30,200**	**283,110**	**80,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 258-WILLOW FSA #35	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX55-Land Acquisitions				
455.000	Land Acquisitions	195,383	0	0
Total	**Land Acquisitions**	**195,383**	**0**	**0**
Division Total:	**Non-Departmental**	**618,865**	**749,795**	**657,565**
Department Total:	**Non-Departmental**	**618,865**	**749,795**	**657,565**
Fund Total:	**WILLOW FSA #35**	**618,865**	**749,795**	**657,565**

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

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	1,072,170	1,121,290	1,223,670
TOTAL EXPENDITURES	569,490	653,922	1,303,640

Audit Balance as of 06/30/2015			3,539,031
Estimated revenues 2015-2016 fiscal year	1,121,290		
Estimated expenditures 2015-2016 fiscal year	(653,922)		
Estimated adjustment to fund balance		467,368	
Estimated fund balance 06/30/2016			4,006,399
Estimated revenues 2016-2017 fiscal year	1,223,670		
Estimated expenditures 2016-2017 fiscal year	(538,140)		
Capital Projects	(765,500)		
Estimated FY2017 adjustment to fund balance		(79,970)	
Estimated fund balance 6/30/2017			3,926,429

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $1,414,600,390. 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	1,247,874,440	1,197,900	0	37,000	1,160,900
Sr Cit/Vet	132,772,030	127,400	127,400	0	0
Farm	31,731,020	0	0	0	0
Personal	2,222,900	2,100	0	0	2,100
Total	1,414,600,390	1,327,400	127,400	37,000	1,163,000

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$1,160,900
	311 102	Real Property-Delinquent	19,000
	311 200	Personal Property Taxes	2,100
	311 400	Penalty & Interest on Delinquent Taxes	8,000
	311 500	Vehicle Tax/State Collected	29,670
361 000	INTEREST		
	361 100	Interest on Investments	4,000
	TOTAL ESTIMATED REVENUES		$1,223,670

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE11-General Property Taxes				
311.100	Real Property	991,370	1,062,300	1,160,900
311.102	Real Property-Delinquent	19,064	15,000	19,000
311.200	Personal Property	1,766	1,800	2,100
311.400	Penalty & Interest	8,337	8,000	8,000
311.500	Vehicle Tax State Collec	29,580	30,190	29,670
Total	**General Property Taxes**	**1,050,117**	**1,117,290**	**1,219,670**
RE61-Interest Earnings				
361.100	Interest On Investments	4,103	4,000	4,000
Total	**Interest Earnings**	**4,103**	**4,000**	**4,000**
RE69-Other Revenue Sources				
369.100	Miscellaneous	17,950	0	0
Total	**Other Revenue Sources**	**17,950**	**0**	**0**
Division Total:	**Non-Departmental**	**1,072,170**	**$1,121,290**	**$1,223,670**
Department Total:	**Non-Departmental**	**1,072,170**	**$1,121,290**	**$1,223,670**
Fund Total:	**GR PALMER CONS. FSA #132**	**1,072,170**	**$1,121,290**	**$1,223,670**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX21-Communications				
421.100	Communication Network Services	0	6,000	6,000
Total	**Communications**	**0**	**6,000**	**6,000**
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,992	24,000	24,000
424.300	Natural Gas	2,677	13,000	13,000
Total	**Utilities-Building Oprtns**	**12,669**	**37,000**	**37,000**
EX26-Professional Charges				
426.300	Dues & Fees	195	300	300
426.900	Other Professional Chgs	0	500	500
Total	**Professional Charges**	**195**	**800**	**800**
EX27-Insurance & Bond				
427.100	Property Insurance	4,355	4,800	5,300
427.200	Vehicle Insurance	16,947	34,497	20,000
427.500	Liability Insurance	0	400	400
Total	**Insurance & Bond**	**21,302**	**39,697**	**25,700**
EX28-Maintenance Services				
428.100	Building Maint Services	755	15,493	34,700
428.200	Grounds Maint Services	0	10,000	10,000
428.300	Equipment Maint Services	190	1,000	1,000
428.400	Vehicle Maint Services	0	5,000	10,000
428.500	Commun Equip Maint Servic	0	1,000	5,000
Total	**Maintenance Services**	**945**	**32,493**	**60,700**
EX29-Other Contractual				
429.710	Testing	379	900	450
429.900	Other Contractual	331,053	340,199	334,547
Total	**Other Contractual**	**331,432**	**341,099**	**334,997**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	6,100	6,100
431.200	Building Maint Supplies	1,740	3,000	10,000
431.300	Equipment Maint Supplies	238	300	5,000
Total	**Maintenance Supplies**	**1,978**	**9,400**	**21,100**
EX33-Misc Supplies				
433.100	Personnel Supplies	796	0	0
433.110	Clothing	10,196	7,000	7,000
433.120	Tools under $500	0	6	0
433.900	Other Supplies	18	522	600
Total	**Misc Supplies**	**11,010**	**7,528**	**7,600**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	0	5,000	5,000
434.300	Furniture Under $5,000	0	4,000	4,000
Total	**Equipment Under $5,000**	**0**	**9,000**	**9,000**
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	12,613	12,361	10,546
443.110	Telecomm-Admin & Audit	24,370	11,562	19,697
443.300	Maintenance	2,976	6,982	5,000
Total	**Intra Govern/Recov Expens**	**39,959**	**30,905**	**35,243**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	150,000	140,000	765,500
Total	**Capital Project Transfers**	**150,000**	**140,000**	**765,500**
Division Total:	**Non-Departmental**	**569,490**	**653,922**	**1,303,640**
Department Total:	**Non-Departmental**	**569,490**	**653,922**	**1,303,640**
Fund Total:	**GR PALMER CONS. FSA #132**	**569,490**	**653,922**	**1,303,640**

ROAD SERVICE AREAS

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

ROAD SERVICE AREAS
SUMMARY SHEET
FISCAL YEAR 2017

Fund	Name	Mileage	Property Taxes	Other Revenue	Total Revenues	Contractual & Other Expenditures	Transfer For Capital Projects	265 Admin Allocation	Total Budget
270	Midway	47.74	1,656,740	400	1,657,140	565,507	851,880	239,742	1,657,129
271	Fairview	58.29	1,128,940	475	1,129,415	514,733	437,550	177,129	1,129,412
272	Caswell Lakes	76.74	637,420	250	637,670	458,969	46,970	131,726	637,665
273	South Colony	100.61	1,484,140	1,000	1,485,140	1,028,285	248,490	208,363	1,485,138
274	Knik	168.17	2,711,820	370	2,712,190	1,274,583	980,790	456,810	2,712,183
275	Lazy Mountain	13.99	247,410	200	247,610	207,108	15,240	25,253	247,601
276	Greater Willow	66.55	924,300	200	924,500	589,420	191,890	143,180	924,490
277	Big Lake	103.43	1,252,330	260	1,252,590	889,379	166,080	197,125	1,252,584
278	North Colony	14.36	184,310	240	184,550	175,958	-	23,031	198,989
279	Bogard	86.85	1,637,970	1,000	1,638,970	873,234	526,080	239,646	1,638,960
280	Greater Butte	47.27	919,920	200	920,120	464,977	318,440	136,696	920,113
281	Meadow Lakes	98.78	1,835,760	75	1,835,835	890,708	660,510	284,606	1,835,824
282	Gold Trails	108.42	1,715,930	700	1,716,630	976,112	476,010	264,495	1,716,617
283	Greater Talkeetna	66.85	603,360	400	603,760	505,534	-	106,892	612,426
284	Trapper Creek	22.70	225,220	300	225,520	172,427	14,150	38,934	225,511
285	Alpine	19.45	273,180	240	273,420	256,201	-	31,118	287,319
	TOTALS	1100.20	17,438,750	6,310	17,445,060	9,843,135	4,934,080	2,704,746	17,481,961

REVENUE DETAIL: ROAD SERVICE AREAS

FUND	SERVICE AREA NAME	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
266	Grid Roller Maintenance	72	20	-
270	Midway RSA	1,600,111	1,577,470	1,657,140
271	Fairview RSA	942,860	1,003,720	1,129,415
272	Caswell Lake RSA	619,972	628,870	637,670
273	South Colony RSA	1,419,807	1,409,140	1,485,140
274	Knik RSA	2,535,595	2,548,710	2,712,190
275	Lazy Mountain RSA	249,013	239,410	247,610
276	Greater Willow RSA	956,034	922,100	924,500
277	Big Lake RSA	1,273,443	1,235,880	1,252,590
278	North Colony RSA	174,633	178,630	184,550
279	Bogard RSA	1,575,261	1,550,400	1,638,970
280	Greater Butte RSA	933,244	913,680	920,120
281	Meadow Lakes RSA	1,805,592	1,814,045	1,835,835
282	Gold Trails RSA	1,691,242	1,656,190	1,716,630
283	Greater Talkeetna	540,841	590,280	603,760
284	Trapper Creek RSA	222,750	221,110	225,520
285	Alpine RSA	278,871	273,310	273,420
	TOTAL RSA	16,819,341	16,762,965	17,445,060

EXPENDITURE DETAIL: ROAD SERVICE AREAS

Fund	Service Area Name	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
266	Grid Roller Maintenance	15,001	11,000	762
270	Midway RSA	1,552,206	1,787,152	1,657,129
271	Fairview RSA	848,519	1,075,697	1,129,412
272	Caswell Lake RSA	626,505	630,729	637,665
273	South Colony RSA	1,546,513	1,511,152	1,485,138
274	Knik RSA	2,469,853	2,665,980	2,712,183
275	Lazy Mountain RSA	197,828	280,230	247,601
276	Greater Willow RSA	898,292	985,208	924,490
277	Big Lake RSA	1,242,967	1,288,459	1,252,584
278	North Colony RSA	133,349	201,103	198,989
279	Bogard RSA	1,468,167	1,661,422	1,638,960
280	Greater Butte RSA	892,322	916,045	920,113
281	Meadow Lakes RSA	1,738,005	1,817,828	1,835,824
282	Gold Trails RSA	1,653,335	1,659,300	1,716,617
283	Greater Talkeetna	545,880	604,689	612,426
284	Trapper Creek RSA	242,166	221,671	225,511
285	Alpine RSA	254,473	287,805	287,319
	TOTAL RSA	16,325,381	17,605,470	17,482,723

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

Fund		2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 PROPOSED
265	Admin-Road Service	2,412,594	2,906,145	2,704,746

SCHEDULE OF LONG TERM DEBT: FUNDS 270, 271, 273, 275, 278, 279, 280, 282, 285 **ROAD SERVICE AREA DEBT SERVICE**

FISCAL YEAR 2017

SALTED SAND STORAGE BUILDING	SHARE OF DEC LOAN	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
Midway RSA #9	39,908	25,355	1,944	380	2,324	23,411
Fairview RSA #14	23,449	14,898	1,142	223	1,365	13,756
South Colony RSA #16	86,039	54,671	4,191	820	5,011	50,480
Lazy Mountatin RSA #19	472	299	23	5	28	276
North Colony RSA #23	10,619	6,745	517	101	618	6,228
Bogard Road RSA #25	79,757	50,670	3,885	760	4,645	46,785
Greater Butte RSA #26	4,483	2,848	218	43	261	2,630
Gold Trail RSA #28	48,079	30,545	2,342	458	2,800	28,203
Alpine RSA #31	2,152	1,367	105	21	126	1,262
TOTAL DEBT SERVICE REQUIREMENTS	294,958	187,398	14,367	2,811	17,178	173,031

RECONCILIATION OF FUND BALANCE: 265 ROAD SERVICE AREA ADMINISTRATION

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	2,412,571	2,906,145	2,704,746
TOTAL EXPENDITURES	2,412,594	2,906,145	2,704,746

Audit balance as of 6/30/2015			-0-
Estimated revenues 2015-2016 fiscal year	2,906,145		
Estimated expenditures 2015-2016 fiscal year	(2,497,895)		
Capital Projects	(408,250)		
Estimated adjustment to fund balance		-0-	
Estimated fund balance 6/30/2016			-0-
Estimated revenues 2016-2017 fiscal year	2,704,746		
Estimated expenditures 2016-2017 fiscal year	(2,523,146)		
Capital Projects	(181,600)		
Estimated FY 2017 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			-0-

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE37-Other State Revenue				
337.800	State PERS Relief	399,192	0	0
Total	**Other State Revenue**	**399,192**	**0**	**0**
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	2,013,307	2,906,145	2,704,746
Total	**Recovery Wage,Fringe,Exp**	**2,013,307**	**2,906,145**	**2,704,746**
RE69-Other Revenue Sources				
369.100	Miscellaneous	72	0	0
Total	**Other Revenue Sources**	**72**	**0**	**0**
Division Total:	**Non-Departmental**	**2,412,571**	**$2,906,145**	**$2,704,746**
Department Total:	**Non-Departmental**	**2,412,571**	**$2,906,145**	**$2,704,746**
Fund Total:	**ADM-ROAD SERVICE AREAS**	**2,412,571**	**$2,906,145**	**$2,704,746**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX11-Salaries & Wages				
411.100	Permanent Wages	755,503	907,381	1,001,948
411.200	Temp Wages & Adjmts	67,493	59,633	65,000
411.300	Overtime Wages	99,359	95,000	100,000
Total Salaries & Wages		**922,355**	**1,062,014**	**1,166,948**
EX12-Benefits				
412.100	Insurance Contrib	248,410	299,405	318,045
412.190	Life Insurance	1,523	1,838	1,952
412.200	Unemployment Contrib	5,536	6,373	7,002
412.300	Medicare	13,429	15,400	16,921
412.400	Retirement Contrib. - DB Plan	508,698	441,347	288,050
412.410	PERS Tier IV - DC Plan	54,953	0	0
412.411	PERS Tier IV - Health Plan	5,193	0	0
412.412	PERS Tier IV - HRA	8,699	0	0
412.413	PERS Tier IV - OD&D	701	0	0
412.600	Workers Compensation	109,020	123,316	147,294
412.700	Sbs Contribution	56,558	65,102	71,534
Total Benefits		**1,012,720**	**952,781**	**850,798**
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	75	250	250
413.300	Exp Allowance-Within Boro	295	250	250
Total Expenses Within Borough		**370**	**500**	**500**
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,384	1,000	1,000
414.400	Travel Tickets	949	1,500	1,500
Total Expenses Outside Of Boro		**2,333**	**2,500**	**2,500**
EX21-Communications				
421.100	Communication Network Services	17,764	22,500	22,500
421.200	Postage	693	500	700
Total Communications		**18,457**	**23,000**	**23,200**
EX22-Advertising				
422.000	Advertising	6,097	5,000	5,000
Total Advertising		**6,097**	**5,000**	**5,000**
EX23-Printing				
423.000	Printing	266	1,017	1,000
Total Printing		**266**	**1,017**	**1,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX24-Utilities-Building Oprtns				
424.100	Electricity	13,432	15,000	15,000
424.200	Water & Sewer	1,022	1,500	1,500
424.300	Natural Gas	2,282	3,000	3,000
424.400	Lp-Propane	2,815	3,000	3,000
424.500	Garbage Pickups	429	1,150	1,000
Total	**Utilities-Building Oprtns**	**19,980**	**23,650**	**23,500**
EX25-Rental/Lease				
425.300	Equipment Rental	7,578	10,000	7,500
Total	**Rental/Lease**	**7,578**	**10,000**	**7,500**
EX26-Professional Charges				
426.300	Dues & Fees	1,145	500	1,000
426.500	Recording Fees	0	100	100
426.600	Computer Software/Online Services	5,862	10,000	65,000
Total	**Professional Charges**	**7,007**	**10,600**	**66,100**
EX27-Insurance & Bond				
427.100	Property Insurance	3,085	3,400	3,750
427.200	Vehicle Insurance	3,501	3,800	4,200
427.500	Liability Insurance	1,788	1,950	2,200
Total	**Insurance & Bond**	**8,374**	**9,150**	**10,150**
EX28-Maintenance Services				
428.300	Equipment Maint Services	7,303	10,000	10,000
428.400	Vehicle Maint Services	18,773	20,000	20,000
Total	**Maintenance Services**	**26,076**	**30,000**	**30,000**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,241	5,000	5,000
429.210	Training/Instructor Fees	3,084	1,800	1,000
429.710	Testing	0	2,000	2,000
429.900	Other Contractual	1,475	2,912	2,000
Total	**Other Contractual**	**9,800**	**11,712**	**10,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	2,779	3,350	4,000
Total	**Office Supplies**	**2,779**	**3,350**	**4,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	19,348	13,500	20,000
431.200	Building Maint Supplies	0	1,000	1,000
431.300	Equipment Maint Supplies	24,345	30,500	25,000
431.400	Grounds Maint Supplies	0	500	500
431.900	Other Maint. Supplies	332	0	0
Total	**Maintenance Supplies**	**44,025**	**45,500**	**46,500**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	2,000	2,000
432.200	Gas	72,432	110,000	80,000
Total	**Fuel/Oil-Vehicle Use**	**72,432**	**112,000**	**82,000**
EX33-Misc Supplies				
433.100	Personnel Supplies	2,253	4,000	4,000
433.110	Clothing	2,039	5,000	5,000
433.120	Tools under $500	2,537	7,000	3,500
433.200	Medical Supplies	0	500	500
433.300	Books/Subscriptions	268	750	750
433.500	Training Supplies	149	500	500
433.900	Other Supplies	132,504	102,692	110,000
Total	**Misc Supplies**	**139,750**	**120,442**	**124,250**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	1,227	5,588	0
434.100	Other Equip under $5,000	7,830	20,791	15,000
434.300	Furniture Under $5,000	0	5,000	3,000
Total	**Equipment Under $5,000**	**9,057**	**31,379**	**18,000**
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	3,975	4,300	4,600
443.260	Computer - Admin & Audit	3,675	4,000	4,300
443.280	Finance - Admin & Audit	7,875	8,200	8,600
443.290	Legal - Admin & Audit	2,975	3,300	3,700
Total	**Intra Govern/Recov Expens**	**18,500**	**19,800**	**21,200**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	75,000	408,250	181,600
Total	**Capital Project Transfers**	**75,000**	**408,250**	**181,600**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	9,638	23,500	30,000
Total	**Equipment Over $5000**	**9,638**	**23,500**	**30,000**
Division Total:	**Non-Departmental**	**2,412,594**	**2,906,145**	**2,704,746**
Department Total:	**Non-Departmental**	**2,412,594**	**2,906,145**	**2,704,746**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
Fund Total:	**ADM-ROAD SERVICE AREAS**	**2,412,594**	**2,906,145**	**2,704,746**

RECONCILIATION OF FUND BALANCE: 266 **GRID ROLLER MAINTENANCE**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	72	20	0
TOTAL EXPENDITURES	15,001	11,000	762

Audit balance as of 6/30/2015			11,742
Estimated revenues 2015-2016 fiscal year	20		
Estimated expenditures 2015-2016 fiscal year	(11,000)		
Estimated adjustment to fund balance		(10,980)	
Estimated fund balance 6/30/2016			762
Estimated revenues 2016-2017 fiscal year	-0-		
Estimated expenditures 2016-2017 fiscal year	(762)		
Estimated FY 2017 adjustment to fund balance		(762)	
Estimated fund balance 6/30/2017			-0-

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 266-RSA GRID ROLLER MAINTENANCE	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE61-Interest Earnings				
361.100	Interest On Investments	72	20	0
Total	**Interest Earnings**	**72**	**20**	**0**
Division Total:	**Non-Departmental**	**72**	**$20**	**$0**
Department Total:	**Non-Departmental**	**72**	**$20**	**$0**
Fund Total:	**RSA GRID ROLLER MAINTENANCI**	**72**	**$20**	**$0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 266-RSA GRID ROLLER MAINTENANCE	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX28-Maintenance Services				
428.400	Vehicle Maint Services	12,742	7,104	762
Total	**Maintenance Services**	**12,742**	**7,104**	**762**
EX29-Other Contractual				
429.900	Other Contractual	0	754	0
Total	**Other Contractual**	**0**	**754**	**0**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,259	3,142	0
Total	**Maintenance Supplies**	**2,259**	**3,142**	**0**
Division Total:	**Non-Departmental**	**15,001**	**11,000**	**762**
Department Total:	**Non-Departmental**	**15,001**	**11,000**	**762**
Fund Total:	**RSA GRID ROLLER MAINTENANCI**	**15,001**	**11,000**	**762**

RECONCILIATION OF FUND BALANCE: 270 **MIDWAY ROAD SERVICE AREA**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	1,600,111	1,577,470	1,657,140
TOTAL EXPENDITURES	1,552,206	1,787,152	1,657,129

Audit balance as of 6/30/2015			301,125
Estimated revenues 2015-2016 fiscal year	1,557,470		
Estimated expenditures 2015-2016 fiscal year	(742,652)		
Capital Projects	(1,044,500)		
Loan – Principal payment	(1,915)		
Estimated adjustment to fund balance		(231,597)	
Estimated fund balance 6/30/2016			69,528
Estimated revenues 2016-2017 fiscal year	1,657,140		
Estimated expenditures 2016-2017 fiscal year	(805,249)		
Capital projects	(851,880)		
Loan - Principal payment	(1,944)		
Estimated FY 2017 adjustment to fund balance		(1,933)	
Estimated fund balance 6/30/2017			67,595

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $641,219,140. 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	589,716,500	1,639,400	0	50,600	1,588,800
Sr Cit/Vet	45,986,000	127,800	127,800	0	0
Farm	5,157,200	0	0	0	0
Personal	359,440	900	0	0	900
Total	641,219,140	1,768,100	127,800	50,600	1,589,700

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$1,588,800
	311 102	Real Property Taxes - Delinquent	20,000
	311 200	Personal Property Taxes	900
	311 400	Penalty & Interest on Delinquent Taxes	12,000
	311 500	Vehicle Taxes	35,040
361 000	INTEREST		
	361 100	Interest earnings	400
	TOTAL ESTIMATED REVENUES		$1,657,140

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,490,831	1,498,100	1,588,800
311.102	Real Property-Delinquent	32,324	30,000	20,000
311.200	Personal Property	770	700	900
311.400	Penalty & Interest	26,926	12,000	12,000
311.500	Vehicle Tax State Collec	48,860	36,270	35,040
Total General Property Taxes		**1,599,711**	**1,577,070**	**1,656,740**
RE61-Interest Earnings				
361.100	Interest On Investments	400	400	400
Total Interest Earnings		**400**	**400**	**400**
Division Total:	**Non-Departmental**	**1,600,111**	**$1,577,470**	**$1,657,140**
Department Total:	**Non-Departmental**	**1,600,111**	**$1,577,470**	**$1,657,140**
Fund Total:	**MIDWAY RSA #9**	**1,600,111**	**$1,577,470**	**$1,657,140**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 270-MIDWAY RSA #9	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	17,278	15,729	15,000
411.300	Overtime Wages	218	400	500
Total	**Salaries & Wages**	**17,496**	**16,129**	**15,500**
EX12-Benefits				
412.200	Unemployment Contrib	105	97	93
412.300	Medicare	254	234	225
412.600	Workers Compensation	1,622	2,667	2,798
412.700	Sbs Contribution	1,073	989	951
Total	**Benefits**	**3,054**	**3,987**	**4,067**
EX22-Advertising				
422.000	Advertising	0	250	0
Total	**Advertising**	**0**	**250**	**0**
EX24-Utilities-Building Oprtns				
424.100	Electricity	10,143	20,350	20,000
424.500	Garbage Pickups	43	250	300
Total	**Utilities-Building Oprtns**	**10,186**	**20,600**	**20,300**
EX25-Rental/Lease				
425.300	Equipment Rental	0	15,000	10,000
Total	**Rental/Lease**	**0**	**15,000**	**10,000**
EX26-Professional Charges				
426.900	Other Professional Chgs	0	2,000	2,000
Total	**Professional Charges**	**0**	**2,000**	**2,000**
EX27-Insurance & Bond				
427.100	Property Insurance	157	175	200
427.500	Liability Insurance	43	50	60
Total	**Insurance & Bond**	**200**	**225**	**260**
EX28-Maintenance Services				
428.600	Road Maintenance Services	243,273	339,000	408,000
Total	**Maintenance Services**	**243,273**	**339,000**	**408,000**
EX29-Other Contractual				
429.900	Other Contractual	6,169	4,150	5,000
Total	**Other Contractual**	**6,169**	**4,150**	**5,000**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	0
Total	**Maintenance Supplies**	**0**	**500**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 270-MIDWAY RSA #9	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX33-Misc Supplies				
433.900	Other Supplies	87,182	84,500	100,000
Total	**Misc Supplies**	**87,182**	**84,500**	**100,000**
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	438	409	380
Total	**Loan Payments**	**438**	**409**	**380**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	171,708	255,902	239,742
Total	**Intra Govern/Recov Expens**	**171,708**	**255,902**	**239,742**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,012,500	1,044,500	851,880
Total	**Capital Project Transfers**	**1,012,500**	**1,044,500**	**851,880**
Division Total:	**Non-Departmental**	**1,552,206**	**1,787,152**	**1,657,129**
Department Total:	**Non-Departmental**	**1,552,206**	**1,787,152**	**1,657,129**
Fund Total:	**MIDWAY RSA #9**	**1,552,206**	**1,787,152**	**1,657,129**

RECONCILIATION OF FUND BALANCE: 271 **FAIRVIEW ROAD SERVICE AREA**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	942,860	1,003,720	1,129,415
TOTAL EXPENDITURES	848,519	1,075,697	1,129,412

Audit balance as of 6/30/2015			253,042
Estimated revenues 2015-2016 fiscal year	1,003,720		
Estimated expenditures 2015-2016 fiscal year	(695,087)		
Capital Projects	(380,610)		
Loan – Principal payment	(1,125)		
Estimated adjustment to fund balance		(73,102)	
Estimated fund balance 6/30/2016			179,940
Estimated revenues 2016-2017 fiscal year	1,129,415		
Estimated expenditures 2016-2017 fiscal year	(691,862)		
Capital projects	(437,550)		
Loan - principal payment	(1,142)		
Estimated FY 2017 adjustment to fund balance		(1,139)	
Estimated fund balance 6/30/2017			178,801

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $650,437,500. 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	592,975,148	1,101,700	0	34,000	1,067,700
Sr Cit/Vet	55,969,120	103,900	103,900	0	0
Farm	1,493,232	0	0	0	0
Personal	0	0	0	0	0
Total	650,437,500	1,205,600	103,900	34,000	1,067,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	$1,067,700
311 102	Real Property Taxes - Delinquent	6,000
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Taxes	49,240

361 000 INTEREST

361 100	Interest earnings	475
	TOTAL ESTIMATED REVENUES	$1,129,415

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	869,744	948,300	1,067,700
311.102	Real Property-Delinquent	6,976	5,000	6,000
311.400	Penalty & Interest	5,823	5,500	6,000
311.500	Vehicle Tax State Collec	59,840	44,420	49,240
Total General Property Taxes		**942,383**	**1,003,220**	**1,128,940**
RE61-Interest Earnings				
361.100	Interest On Investments	477	500	475
Total Interest Earnings		**477**	**500**	**475**
Division Total:	**Non-Departmental**	**942,860**	**$1,003,720**	**$1,129,415**
Department Total:	**Non-Departmental**	**942,860**	**$1,003,720**	**$1,129,415**
Fund Total:	**FAIRVIEW RSA #14**	**942,860**	**$1,003,720**	**$1,129,415**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	22,397	19,605	15,000
411.300	Overtime Wages	754	375	400
Total Salaries & Wages		**23,151**	**19,980**	**15,400**
EX12-Benefits				
412.190	Life Insurance	0	0	93
412.200	Unemployment Contrib	139	121	0
412.300	Medicare	336	290	224
412.600	Workers Compensation	1,752	3,307	2,877
412.700	Sbs Contribution	1,419	1,226	946
Total Benefits		**3,646**	**4,944**	**4,140**
EX22-Advertising				
422.000	Advertising	0	250	0
Total Advertising		**0**	**250**	**0**
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,073	4,000	5,000
424.500	Garbage Pickups	225	200	0
Total Utilities-Building Oprtns		**4,298**	**4,200**	**5,000**
EX25-Rental/Lease				
425.300	Equipment Rental	0	13,700	5,000
Total Rental/Lease		**0**	**13,700**	**5,000**
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	750	12,562	5,000
Total Professional Charges		**3,942**	**16,062**	**8,500**
EX27-Insurance & Bond				
427.100	Property Insurance	98	120	120
427.500	Liability Insurance	284	320	350
Total Insurance & Bond		**382**	**440**	**470**
EX28-Maintenance Services				
428.600	Road Maintenance Services	325,016	382,000	395,000
Total Maintenance Services		**325,016**	**382,000**	**395,000**
EX29-Other Contractual				
429.900	Other Contractual	11,509	3,938	1,000
Total Other Contractual		**11,509**	**3,938**	**1,000**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	0
Total Maintenance Supplies		**0**	**500**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	48,565	79,300	80,000
Total Misc Supplies		**48,565**	**79,300**	**80,000**
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	257	240	223
Total Loan Payments		**257**	**240**	**223**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	106,301	169,533	177,129
Total Intra Govern/Recov Expens		**106,301**	**169,533**	**177,129**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	321,452	380,610	437,550
Total Capital Project Transfers		**321,452**	**380,610**	**437,550**
Division Total:	**Non-Departmental**	**848,519**	**1,075,697**	**1,129,412**
Department Total:	**Non-Departmental**	**848,519**	**1,075,697**	**1,129,412**
Fund Total:	**FAIRVIEW RSA #14**	**848,519**	**1,075,697**	**1,129,412**

RECONCILIATION OF FUND BALANCE: 272 CASWELL LAKES ROAD SERVICE AREA

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	619,972	628,870	637,670
TOTAL EXPENDITURES	626,505	630,729	637,665

Audit balance as of 6/30/2015			41,967
Estimated revenues 2015-2016 fiscal year	628,870		
Estimated expenditures 2015-2016 fiscal year	(588,529)		
Capital Projects	(42,200)		
Estimated adjustment to fund balance		(1,859)	
Estimated fund balance 6/30/2016			40,108
Estimated revenues 2016-2017 fiscal year	637,670		
Estimated expenditures 2016-2017 fiscal year	(590,695)		
Capital projects	(46,970)		
Estimated FY 2017 adjustment to fund balance		5	
Estimated fund balance 6/30/2017			40,113

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $155,886,950. A mill rate of 4.10 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	143,047,240	586,400	0	18,100	568,300
Sr Cit/Vet	12,839,710	52,600	52,600	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	155,886,950	639,000	52,600	18,100	568,300

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$568,300
	311 102	Real Property Taxes - Delinquent	35,000
	311 400	Penalty & Interest on Delinquent Taxes	15,000
	311 500	Vehicle Taxes	19,120
361 000	INTEREST		
	361 100	Interest earnings	250
	TOTAL ESTIMATED REVENUES		$637,670

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 272-CASWELL LAKE RSA #15	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE11-General Property Taxes				
311.100	Real Property	538,653	566,200	568,300
311.102	Real Property-Delinquent	37,298	30,000	35,000
311.400	Penalty & Interest	17,662	13,000	15,000
311.500	Vehicle Tax State Collec	26,100	19,370	19,120
Total	**General Property Taxes**	**619,713**	**628,570**	**637,420**
RE61-Interest Earnings				
361.100	Interest On Investments	259	300	250
Total	**Interest Earnings**	**259**	**300**	**250**
Division Total:	**Non-Departmental**	**619,972**	**$628,870**	**$637,670**
Department Total:	**Non-Departmental**	**619,972**	**$628,870**	**$637,670**
Fund Total:	**CASWELL LAKE RSA #15**	**619,972**	**$628,870**	**$637,670**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 272-CASWELL LAKE RSA #15	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	20,885	11,181	10,000
411.300	Overtime Wages	0	375	0
Total	**Salaries & Wages**	**20,885**	**11,556**	**10,000**
EX12-Benefits				
412.190	Life Insurance	0	0	60
412.200	Unemployment Contrib	126	70	0
412.300	Medicare	303	168	145
412.600	Workers Compensation	1,322	1,909	1,831
412.700	Sbs Contribution	1,280	709	613
Total	**Benefits**	**3,031**	**2,856**	**2,649**
EX24-Utilities-Building Oprtns				
424.100	Electricity	354	400	500
424.500	Garbage Pickups	0	100	500
Total	**Utilities-Building Oprtns**	**354**	**500**	**1,000**
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	1,000
Total	**Rental/Lease**	**0**	**0**	**1,000**
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	3,000	3,000	3,000
Total	**Professional Charges**	**6,192**	**6,500**	**6,500**
EX27-Insurance & Bond				
427.500	Liability Insurance	257	280	320
Total	**Insurance & Bond**	**257**	**280**	**320**
EX28-Maintenance Services				
428.600	Road Maintenance Services	390,562	412,800	430,000
Total	**Maintenance Services**	**390,562**	**412,800**	**430,000**
EX29-Other Contractual				
429.900	Other Contractual	3,902	2,500	2,500
Total	**Other Contractual**	**3,902**	**2,500**	**2,500**
EX33-Misc Supplies				
433.900	Other Supplies	3,216	9,200	5,000
Total	**Misc Supplies**	**3,216**	**9,200**	**5,000**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	106,006	142,337	131,726
Total	**Intra Govern/Recov Expens**	**106,006**	**142,337**	**131,726**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 272-CASWELL LAKE RSA #15	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	92,100	42,200	46,970
Total	**Capital Project Transfers**	**92,100**	**42,200**	**46,970**
Division Total:	**Non-Departmental**	**626,505**	**630,729**	**637,665**
Department Total:	**Non-Departmental**	**626,505**	**630,729**	**637,665**
Fund Total:	**CASWELL LAKE RSA #15**	**626,505**	**630,729**	**637,665**

RECONCILIATION OF FUND BALANCE: 273 SOUTH COLONY ROAD SERVICE AREA

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	1,419,807	1,409,140	1,485,140
TOTAL EXPENDITURES	1,546,513	1,511,152	1,485,138

Audit balance as of 6/30/2015			320,290
Estimated revenues 2015-2016 fiscal year	1,409,140		
Estimated expenditures 2015-2016 fiscal year	(1,062,232)		
Capital Projects	(448,920)		
Loan – principal payment	(4,130)		
Estimated adjustment to fund balance		(106,142)	
Estimated fund balance 6/30/2016			214,148
Estimated revenues 2016-2017 fiscal year	1,485,140		
Estimated expenditures 2016-2017 fiscal year	(1,236,648)		
Capital projects	(248,490)		
Loan - principal payment	(4,191)		
Estimated FY 2017 adjustment to fund balance		(4,189)	
Estimated fund balance 6/30/2017			209,959

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $1,095,259,710. 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	951,279,970	1,426,900	0	44,000	1,382,900
Sr Cit/Vet	103,901,960	155,800	155,800	0	0
Farm	40,056,370	0	0	0	0
Personal	21,410	0	0	0	0
Total	1,095,259,710	1,582,700	155,800	44,000	1,382,900

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$1,382,900
	311 102	Real Property Taxes - Delinquent	5,000
	311 400	Penalty & Interest on Delinquent Taxes	9,000
	311 500	Vehicle Taxes	87,240
361 000	INTEREST		
	361 100	Interest earnings	1,000
	TOTAL ESTIMATED REVENUES		$1,485,140

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 273-SOUTH COLONY RSA #16	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE11-General Property Taxes				
311.100	Real Property	1,281,436	1,302,500	1,382,900
311.102	Real Property-Delinquent	12,756	10,000	5,000
311.200	Personal Property	13	0	0
311.400	Penalty & Interest	9,029	10,000	9,000
311.500	Vehicle Tax State Collec	115,360	85,640	87,240
Total	**General Property Taxes**	**1,418,594**	**1,408,140**	**1,484,140**
RE61-Interest Earnings				
361.100	Interest On Investments	1,213	1,000	1,000
Total	**Interest Earnings**	**1,213**	**1,000**	**1,000**
Division Total:	**Non-Departmental**	**1,419,807**	**$1,409,140**	**$1,485,140**
Department Total:	**Non-Departmental**	**1,419,807**	**$1,409,140**	**$1,485,140**
Fund Total:	**SOUTH COLONY RSA #16**	**1,419,807**	**$1,409,140**	**$1,485,140**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 273-SOUTH COLONY RSA #16	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	20,735	37,270	35,000
411.300	Overtime Wages	0	500	500
Total	**Salaries & Wages**	**20,735**	**37,770**	**35,500**
EX12-Benefits				
412.190	Life Insurance	0	0	213
412.200	Unemployment Contrib	125	227	0
412.300	Medicare	301	548	515
412.600	Workers Compensation	1,894	6,258	6,440
412.700	Sbs Contribution	1,271	2,315	2,177
Total	**Benefits**	**3,591**	**9,348**	**9,345**
EX24-Utilities-Building Oprtns				
424.100	Electricity	29,581	48,350	40,000
424.500	Garbage Pickups	101	250	300
Total	**Utilities-Building Oprtns**	**29,682**	**48,600**	**40,300**
EX26-Professional Charges				
426.900	Other Professional Chgs	1,350	4,700	1,500
Total	**Professional Charges**	**1,350**	**4,700**	**1,500**
EX27-Insurance & Bond				
427.100	Property Insurance	340	360	420
427.500	Liability Insurance	334	350	400
Total	**Insurance & Bond**	**674**	**710**	**820**
EX28-Maintenance Services				
428.600	Road Maintenance Services	673,823	616,800	800,000
Total	**Maintenance Services**	**673,823**	**616,800**	**800,000**
EX29-Other Contractual				
429.900	Other Contractual	6,853	4,800	2,000
Total	**Other Contractual**	**6,853**	**4,800**	**2,000**
EX33-Misc Supplies				
433.900	Other Supplies	115,009	116,650	138,000
Total	**Misc Supplies**	**115,009**	**116,650**	**138,000**
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	943	882	820
Total	**Loan Payments**	**943**	**882**	**820**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	151,703	221,972	208,363
Total	**Intra Govern/Recov Expens**	**151,703**	**221,972**	**208,363**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 273-SOUTH COLONY RSA #16	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	542,150	448,920	248,490
Total	**Capital Project Transfers**	**542,150**	**448,920**	**248,490**
Division Total:	**Non-Departmental**	**1,546,513**	**1,511,152**	**1,485,138**
Department Total:	**Non-Departmental**	**1,546,513**	**1,511,152**	**1,485,138**
Fund Total:	**SOUTH COLONY RSA #16**	**1,546,513**	**1,511,152**	**1,485,138**

RECONCILIATION OF FUND BALANCE: 274 **KNIK ROAD SERVICE AREA**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	2,535,595	2,548,710	2,712,190
TOTAL EXPENDITURES	2,469,853	2,665,980	2,712,183

Audit balance as of 6/30/2015			277,027
Estimated revenues 2015-2016 fiscal year	2,548,710		
Estimated expenditures 2015-2016 fiscal year	(1,737,470)		
Capital Projects	(928,510)		
Ordinance 16-061	(110,000)		
Estimated adjustment to fund balance		(227,270)	
Estimated fund balance 6/30/2016			49,757
Estimated revenues 2016-2017 fiscal year	2,712,190		
Estimated expenditures 2016-2017 fiscal year	(1,731,393)		
Capital projects	(980,790)		
Estimated FY 2017 adjustment to fund balance		7	
Estimated fund balance 6/30/2017			49,764

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $986,870,520. 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	907,878,770	2,651,000	0	81,900	2,569,100
Sr Cit/Vet	76,133,060	222,300	222,300	0	0
Farm	1,058,950	0	0	0	0
Personal	1,799,740	5,200	0	100	5,100
Total	986,870,520	2,878,500	222,300	82,000	2,574,200

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	2,569,100
	311 102	Real Property Taxes - Delinquent	12,000
	311 200	Personal Property	5,100
	311 400	Penalty & Interest on Delinquent Taxes	18,000
	311 500	Vehicle Taxes	107,620
361 000	INTEREST		
	361 100	Interest earnings	370
	TOTAL ESTIMATED REVENUES		$2,712,190

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,319,965	2,378,600	2,569,100
311.102	Real Property-Delinquent	54,536	45,000	12,000
311.200	Personal Property	5,179	5,000	5,100
311.400	Penalty & Interest	27,964	25,000	18,000
311.500	Vehicle Tax State Collec	127,580	94,710	107,620
Total	**General Property Taxes**	**2,535,224**	**2,548,310**	**2,711,820**
RE61-Interest Earnings				
361.100	Interest On Investments	371	400	370
Total	**Interest Earnings**	**371**	**400**	**370**
Division Total:	**Non-Departmental**	**2,535,595**	**$2,548,710**	**$2,712,190**
Department Total:	**Non-Departmental**	**2,535,595**	**$2,548,710**	**$2,712,190**
Fund Total:	**KNIK RSA #17**	**2,535,595**	**$2,548,710**	**$2,712,190**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	48,412	44,724	45,000
411.300	Overtime Wages	565	500	500
Total Salaries & Wages		**48,977**	**45,224**	**45,500**
EX12-Benefits				
412.190	Life Insurance	0	0	273
412.200	Unemployment Contrib	294	271	0
412.300	Medicare	711	657	661
412.600	Workers Compensation	3,722	7,494	8,179
412.700	Sbs Contribution	3,002	2,773	2,790
Total Benefits		**7,729**	**11,195**	**11,903**
EX22-Advertising				
422.000	Advertising	0	250	0
Total Advertising		**0**	**250**	**0**
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,884	11,200	12,000
424.500	Garbage Pickups	390	0	0
Total Utilities-Building Oprtns		**10,274**	**11,200**	**12,000**
EX25-Rental/Lease				
425.300	Equipment Rental	0	8,800	0
Total Rental/Lease		**0**	**8,800**	**0**
EX26-Professional Charges				
426.900	Other Professional Chgs	20,123	15,000	2,000
Total Professional Charges		**20,123**	**15,000**	**2,000**
EX27-Insurance & Bond				
427.500	Liability Insurance	148	160	180
Total Insurance & Bond		**148**	**160**	**180**
EX28-Maintenance Services				
428.600	Road Maintenance Services	951,031	1,016,100	1,051,000
Total Maintenance Services		**951,031**	**1,016,100**	**1,051,000**
EX29-Other Contractual				
429.900	Other Contractual	6,835	5,000	2,000
Total Other Contractual		**6,835**	**5,000**	**2,000**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	0
Total Maintenance Supplies		**0**	**500**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 274-KNIK RSA #17	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX33-Misc Supplies				
433.900	Other Supplies	152,214	145,000	150,000
Total	**Misc Supplies**	**152,214**	**145,000**	**150,000**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	327,372	479,041	456,810
Total	**Intra Govern/Recov Expens**	**327,372**	**479,041**	**456,810**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	945,150	928,510	980,790
Total	**Capital Project Transfers**	**945,150**	**928,510**	**980,790**
Division Total:	**Non-Departmental**	**2,469,853**	**2,665,980**	**2,712,183**
Department Total:	**Non-Departmental**	**2,469,853**	**2,665,980**	**2,712,183**
Fund Total:	**KNIK RSA #17**	**2,469,853**	**2,665,980**	**2,712,183**

RECONCILIATION OF FUND BALANCE: 275 LAZY MOUNTAIN ROAD SERVICE AREA

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	249,013	239,410	247,610
TOTAL EXPENDITURES	197,828	280,230	247,601

Audit balance as of 6/30/2015			140,543
Estimated revenues 2015-2016 fiscal year	239,410		
Estimated expenditures 2015-2016 fiscal year	(234,855)		
Capital Projects	(45,375)		
Loan - principal payment	(23)		
Estimated adjustment to fund balance		(40,843)	
Estimated fund balance 6/30/2016			99,700
Estimated revenues 2016-2017 fiscal year	247,610		
Estimated expenditures 2016-2017 fiscal year	(232,361)		
Capital projects	(15,240)		
Loan - principal payment	(23)		
Estimated FY 2017 adjustment to fund balance		(14)	
Estimated fund balance 6/30/2017			99,686

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $111,488,330. 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	95,166,750	238,800	0	7,300	231,500
Sr Cit/Vet	14,110,700	35,400	35,400	0	0
Farm	2,210,880	0	0	0	0
Personal	0	0	0	0	0
Total	111,488,330	274,200	35,400	7,300	231,500

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$231,500
	311 102	Real Property Taxes - Delinquent	2,000
	311 400	Penalty & Interest on Delinquent Taxes	2,000
	311 500	Vehicle Taxes	11,910
361 000	INTEREST		
	361 100	Interest earnings	200
	TOTAL ESTIMATED REVENUES		$247,610

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA #19	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE11-General Property Taxes				
311.100	Real Property	225,557	221,400	231,500
311.102	Real Property-Delinquent	3,972	3,000	2,000
311.400	Penalty & Interest	2,665	2,500	2,000
311.500	Vehicle Tax State Collec	16,580	12,310	11,910
Total	**General Property Taxes**	**248,774**	**239,210**	**247,410**
RE61-Interest Earnings				
361.100	Interest On Investments	239	200	200
Total	**Interest Earnings**	**239**	**200**	**200**
Division Total:	**Non-Departmental**	**249,013**	**$239,410**	**$247,610**
Department Total:	**Non-Departmental**	**249,013**	**$239,410**	**$247,610**
Fund Total:	**LAZY MOUNTAIN RSA #19**	**249,013**	**$239,410**	**$247,610**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA #19	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	5,383	5,590	6,000
411.300	Overtime Wages	29	375	0
Total	**Salaries & Wages**	**5,412**	**5,965**	**6,000**
EX12-Benefits				
412.190	Life Insurance	0	0	37
412.200	Unemployment Contrib	33	37	0
412.300	Medicare	79	87	87
412.600	Workers Compensation	392	981	1,071
412.700	Sbs Contribution	332	366	368
Total	**Benefits**	**836**	**1,471**	**1,563**
EX22-Advertising				
422.000	Advertising	0	250	0
Total	**Advertising**	**0**	**250**	**0**
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,650	5,000	6,000
Total	**Utilities-Building Oprtns**	**5,650**	**5,000**	**6,000**
EX25-Rental/Lease				
425.300	Equipment Rental	0	5,000	0
Total	**Rental/Lease**	**0**	**5,000**	**0**
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	5	10	10
427.500	Liability Insurance	16	25	30
Total	**Insurance & Bond**	**21**	**35**	**40**
EX28-Maintenance Services				
428.600	Road Maintenance Services	115,579	157,100	160,000
Total	**Maintenance Services**	**115,579**	**157,100**	**160,000**
EX29-Other Contractual				
429.900	Other Contractual	118	500	500
Total	**Other Contractual**	**118**	**500**	**500**
EX33-Misc Supplies				
433.900	Other Supplies	5,099	30,000	31,000
Total	**Misc Supplies**	**5,099**	**30,000**	**31,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA #19	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	6	5	5
Total	**Loan Payments**	**6**	**5**	**5**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	22,957	27,529	25,253
Total	**Intra Govern/Recov Expens**	**22,957**	**27,529**	**25,253**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	42,150	45,375	15,240
Total	**Capital Project Transfers**	**42,150**	**45,375**	**15,240**
Division Total:	**Non-Departmental**	**197,828**	**280,230**	**247,601**
Department Total:	**Non-Departmental**	**197,828**	**280,230**	**247,601**
Fund Total:	**LAZY MOUNTAIN RSA #19**	**197,828**	**280,230**	**247,601**

RECONCILIATION OF FUND BALANCE: 276 GR. WILLOW ROAD SERVICE AREA

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	956,034	922,100	924,500
TOTAL EXPENDITURES	898,292	985,208	924,490

Audit balance as of 6/30/2015			216,374
Estimated revenues 2015-2016 fiscal year	922,100		
Estimated expenditures 2015-2016 fiscal year	(736,308)		
Capital Projects	(248,900)		
Estimated adjustment to fund balance		(63,108)	
Estimated fund balance 6/30/2016			153,266
Estimated revenues 2016-2017 fiscal year	924,500		
Estimated expenditures 2016-2017 fiscal year	(732,600)		
Capital projects	(191,890)		
Estimated FY 2017 adjustment to fund balance		10	
Estimated fund balance 6/30/2017			153,276

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $284,753,650. 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	257,654,730	901,700	0	27,800	873,900
Sr Cit/Vet	27,098,920	94,800	94,800	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	284,753,650	996,500	94,800	27,800	873,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	$873,900
311 102	Real Property Taxes - Delinquent	8,500
311 400	Penalty & Interest on Delinquent Taxes	12,000
311 500	Vehicle Taxes	29,900

361 000 INTEREST

361 100	Interest earnings	200
	TOTAL ESTIMATED REVENUES	$924,500

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 276-GREATER WILLOW RSA #20	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE11-General Property Taxes				
311.100	Real Property	862,301	850,300	873,900
311.102	Real Property-Delinquent	32,788	25,000	8,500
311.400	Penalty & Interest	18,165	15,000	12,000
311.500	Vehicle Tax State Collec	42,580	31,600	29,900
Total	**General Property Taxes**	**955,834**	**921,900**	**924,300**
RE61-Interest Earnings				
361.100	Interest On Investments	200	200	200
Total	**Interest Earnings**	**200**	**200**	**200**
Division Total:	**Non-Departmental**	**956,034**	**$922,100**	**$924,500**
Department Total:	**Non-Departmental**	**956,034**	**$922,100**	**$924,500**
Fund Total:	**GREATER WILLOW RSA #20**	**956,034**	**$922,100**	**$924,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 276-GREATER WILLOW RSA #20	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	21,578	19,605	20,000
411.300	Overtime Wages	312	500	500
Total	**Salaries & Wages**	**21,890**	**20,105**	**20,500**
EX12-Benefits				
412.190	Life Insurance	0	0	123
412.200	Unemployment Contrib	132	121	0
412.300	Medicare	318	292	298
412.600	Workers Compensation	1,988	3,325	3,672
412.700	Sbs Contribution	1,342	1,233	1,257
Total	**Benefits**	**3,780**	**4,971**	**5,350**
EX22-Advertising				
422.000	Advertising	0	0	250
Total	**Advertising**	**0**	**0**	**250**
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,248	4,000	5,000
424.500	Garbage Pickups	5	250	250
Total	**Utilities-Building Oprtns**	**4,253**	**4,250**	**5,250**
EX25-Rental/Lease				
425.200	Building Rental	0	0	150
425.300	Equipment Rental	0	10,000	5,000
Total	**Rental/Lease**	**0**	**10,000**	**5,150**
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	1,200	3,500	3,500
Total	**Professional Charges**	**4,392**	**7,000**	**7,000**
EX27-Insurance & Bond				
427.500	Liability Insurance	757	800	920
Total	**Insurance & Bond**	**757**	**800**	**920**
EX28-Maintenance Services				
428.600	Road Maintenance Services	389,840	442,600	460,000
Total	**Maintenance Services**	**389,840**	**442,600**	**460,000**
EX29-Other Contractual				
429.900	Other Contractual	4,522	5,000	5,000
Total	**Other Contractual**	**4,522**	**5,000**	**5,000**
EX33-Misc Supplies				
433.900	Other Supplies	81,907	80,000	80,000
Total	**Misc Supplies**	**81,907**	**80,000**	**80,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 276-GREATER WILLOW RSA #20	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	117,501	161,582	143,180
Total	**Intra Govern/Recov Expens**	**117,501**	**161,582**	**143,180**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	269,450	248,900	191,890
Total	**Capital Project Transfers**	**269,450**	**248,900**	**191,890**
Division Total:	**Non-Departmental**	**898,292**	**985,208**	**924,490**
Department Total:	**Non-Departmental**	**898,292**	**985,208**	**924,490**
Fund Total:	**GREATER WILLOW RSA #20**	**898,292**	**985,208**	**924,490**

RECONCILIATION OF FUND BALANCE: 277 **BIG LAKE ROAD SERVICE AREA**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	1,273,443	1,235,880	1,252,590
TOTAL EXPENDITURES	1,242,967	1,288,459	1,252,584

Audit balance as of 6/30/2015			177,819
Estimated revenues 2015-2016 fiscal year	1,235,880		
Estimated expenditures 2015-2016 fiscal year	(1,114,529)		
Capital Projects	(173,930)		
Estimated adjustment to fund balance		(52,579)	
Estimated fund balance 6/30/2016			125,240
Estimated revenues 2016-2017 fiscal year	1,252,590		
Estimated expenditures 2016-2017 fiscal year	(1,086,504)		
Capital projects	(166,080)		
Estimated FY 2017 adjustment to fund balance		6	
Estimated fund balance 6/30/2017			125,246

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $512,663,060. 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	470,741,770	1,209,800	0	37,300	1,172,500
Sr Cit/Vet	41,659,150	107,000	107,000	0	0
Farm	262,140	0	0	0	0
Personal	0	0	0	0	0
Total	512,663,060	1,316,800	107,000	37,300	1,172,500

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$1,172,500
	311 102	Real Property Taxes - Delinquent	15,000
	311 400	Penalty & Interest on Delinquent Taxes	15,000
	311 500	Vehicle Taxes	49,830
361 000	INTEREST		
	361 100	Interest earnings	260
	TOTAL ESTIMATED REVENUES		$1,252,590

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,140,234	1,134,800	1,172,500
311.102	Real Property-Delinquent	42,123	35,000	15,000
311.400	Penalty & Interest	22,417	15,000	15,000
311.500	Vehicle Tax State Collec	68,400	50,780	49,830
Total General Property Taxes		**1,273,174**	**1,235,580**	**1,252,330**
RE61-Interest Earnings				
361.100	Interest On Investments	269	300	260
Total Interest Earnings		**269**	**300**	**260**
Division Total:	**Non-Departmental**	**1,273,443**	**$1,235,880**	**$1,252,590**
Department Total:	**Non-Departmental**	**1,273,443**	**$1,235,880**	**$1,252,590**
Fund Total:	**BIG LAKE RSA #21**	**1,273,443**	**$1,235,880**	**$1,252,590**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	12,218	15,355	15,000
411.300	Overtime Wages	15	375	500
Total Salaries & Wages		**12,233**	**15,730**	**15,500**
EX12-Benefits				
412.190	Life Insurance	0	0	93
412.200	Unemployment Contrib	74	95	0
412.300	Medicare	178	229	225
412.600	Workers Compensation	1,185	2,602	2,790
412.700	Sbs Contribution	750	964	951
Total Benefits		**2,187**	**3,890**	**4,059**
EX22-Advertising				
422.000	Advertising	328	494	500
Total Advertising		**328**	**494**	**500**
EX23-Printing				
423.000	Printing	0	6	0
Total Printing		**0**	**6**	**0**
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,537	4,000	6,000
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		**3,537**	**4,250**	**6,250**
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	5,000
Total Rental/Lease		**0**	**0**	**5,000**
EX26-Professional Charges				
426.900	Other Professional Chgs	1,500	2,100	3,000
Total Professional Charges		**1,500**	**2,100**	**3,000**
EX27-Insurance & Bond				
427.500	Liability Insurance	52	60	70
Total Insurance & Bond		**52**	**60**	**70**
EX28-Maintenance Services				
428.600	Road Maintenance Services	621,978	660,260	700,000
Total Maintenance Services		**621,978**	**660,260**	**700,000**
EX29-Other Contractual				
429.900	Other Contractual	7,725	0	5,000
Total Other Contractual		**7,725**	**0**	**5,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	91,967	200,740	150,000
Total Misc Supplies		**91,967**	**200,740**	**150,000**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	164,310	226,999	197,125
Total Intra Govern/Recov Expens		**164,310**	**226,999**	**197,125**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	337,150	173,930	166,080
Total Capital Project Transfers		**337,150**	**173,930**	**166,080**
Division Total:	**Non-Departmental**	**1,242,967**	**1,288,459**	**1,252,584**
Department Total:	**Non-Departmental**	**1,242,967**	**1,288,459**	**1,252,584**
Fund Total:	**BIG LAKE RSA #21**	**1,242,967**	**1,288,459**	**1,252,584**

RECONCILIATION OF FUND BALANCE: 278 NORTH COLONY ROAD SERVICE AREA

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	174,633	178,630	184,550
TOTAL EXPENDITURES	133,349	201,103	198,989

Audit balance as of 6/30/2015			124,588
Estimated revenues 2015-2016 fiscal year	178,630		
Estimated expenditures 2015-2016 fiscal year	(191,103)		
Capital Projects	(10,000)		
Loan – principal payment	(510)		
Estimated adjustment to fund balance		(22,983)	
Estimated fund balance 6/30/2016			101,605
Estimated revenues 2016-2017 fiscal year	184,550		
Estimated expenditures 2016-2017 fiscal year	(198,989)		
Loan - principal payment	(517)		
Estimated FY 2017 adjustment to fund balance		(14,956)	
Estimated fund balance 6/30/2017			86,649

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $43,313,450. A mill rate of 4.59 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	38,592,770	177,100	0	5,400	171,700
Sr Cit/Vet	4,060,600	18,600	18,600	0	0
Farm	660,080	0	0	0	0
Personal	0	0	0	0	0
Total	43,313,450	195,700	18,600	5,400	171,700

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$171,700
	311 102	Real Property Taxes - Delinquent	6,000
	311 400	Penalty & Interest on Delinquent Taxes	600
	311 500	Vehicle Taxes	6,010
361 000	INTEREST		
	361 100	Interest earnings	240
	TOTAL ESTIMATED REVENUES		$184,550

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 278-NORTH COLONY RSA #23	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE11-General Property Taxes				
311.100	Real Property	156,447	162,000	171,700
311.102	Real Property-Delinquent	6,914	7,000	6,000
311.400	Penalty & Interest	2,831	3,300	600
311.500	Vehicle Tax State Collec	8,200	6,080	6,010
Total	**General Property Taxes**	**174,392**	**178,380**	**184,310**
RE61-Interest Earnings				
361.100	Interest On Investments	241	250	240
Total	**Interest Earnings**	**241**	**250**	**240**
Division Total:	**Non-Departmental**	**174,633**	**$178,630**	**$184,550**
Department Total:	**Non-Departmental**	**174,633**	**$178,630**	**$184,550**
Fund Total:	**NORTH COLONY RSA #23**	**174,633**	**$178,630**	**$184,550**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 278-NORTH COLONY RSA #23	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,940	5,964	5,000
411.300	Overtime Wages	0	375	400
Total	**Salaries & Wages**	**1,940**	**6,339**	**5,400**
EX12-Benefits				
412.190	Life Insurance	0	0	33
412.200	Unemployment Contrib	12	39	0
412.300	Medicare	29	93	80
412.600	Workers Compensation	94	1,043	987
412.700	Sbs Contribution	119	389	332
Total	**Benefits**	**254**	**1,564**	**1,432**
EX22-Advertising				
422.000	Advertising	0	250	250
Total	**Advertising**	**0**	**250**	**250**
EX24-Utilities-Building Oprtns				
424.100	Electricity	354	400	450
424.500	Garbage Pickups	0	250	250
Total	**Utilities-Building Oprtns**	**354**	**650**	**700**
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	1,500	1,000	1,000
Total	**Professional Charges**	**1,500**	**1,000**	**1,000**
EX27-Insurance & Bond				
427.100	Property Insurance	43	50	55
427.500	Liability Insurance	17	17	20
Total	**Insurance & Bond**	**60**	**67**	**75**
EX28-Maintenance Services				
428.600	Road Maintenance Services	91,904	116,900	130,000
Total	**Maintenance Services**	**91,904**	**116,900**	**130,000**
EX29-Other Contractual				
429.900	Other Contractual	784	500	500
Total	**Other Contractual**	**784**	**500**	**500**
EX33-Misc Supplies				
433.900	Other Supplies	10,933	35,000	35,000
Total	**Misc Supplies**	**10,933**	**35,000**	**35,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 278-NORTH COLONY RSA #23	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	117	109	101
Total	**Loan Payments**	**117**	**109**	**101**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	18,503	27,224	23,031
Total	**Intra Govern/Recov Expens**	**18,503**	**27,224**	**23,031**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	7,000	10,000	0
Total	**Capital Project Transfers**	**7,000**	**10,000**	**0**
Division Total:	**Non-Departmental**	**133,349**	**201,103**	**198,989**
Department Total:	**Non-Departmental**	**133,349**	**201,103**	**198,989**
Fund Total:	**NORTH COLONY RSA #23**	**133,349**	**201,103**	**198,989**

RECONCILIATION OF FUND BALANCE: 279 **BOGARD ROAD SERVICE AREA**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	1,575,261	1,550,400	1,638,970
TOTAL EXPENDITURES	1,468,167	1,661,422	1,638,960

Audit balance as of 6/30/2015			303,594
Estimated revenues 2015-2016 fiscal year	1,550,400		
Estimated expenditures 2015-2016 fiscal year	(1,015,112)		
Capital Projects	(646,310)		
Loan – Principal Payment	(3,828)		
Estimated adjustment to fund balance		(114,850)	
Estimated fund balance 6/30/2016			188,744
Estimated revenues 2016-2017 fiscal year	1,638,970		
Estimated expenditures 2016-2017 fiscal year	(1,112,880)		
Capital projects	(526,080)		
Loan - principal payment	(3,885)		
Ordinance 16-xxx	(120,000)		
Estimated FY 2017 adjustment to fund balance		(123,875)	
Estimated fund balance 6/30/2017			64,869

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $1,021,142,060. 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	919,940,900	1,591,400	0	49,100	1,542,300
Sr Cit/Vet	93,492,550	161,700	161,700	0	0
Farm	4,831,800	0	0	0	0
Personal	2,876,810	4,900	0	100	4,800
Total	1,021,142,060	1,758,000	161,700	49,200	1,547,100

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$1,542,300
	311 102	Real Property Taxes - Delinquent	9,000
	311 200	Personal Property Taxes	4,800
	311 400	Penalty & Interest on Delinquent Taxes	5,000
	311 500	Vehicle Taxes	76,870
361 000	INTEREST		
	361 100	Interest earnings	1,000
	TOTAL ESTIMATED REVENUES		$1,638,970

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 279-BOGARD RSA #25	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
RE11-General Property Taxes				
311.100	Real Property	1,439,091	1,442,100	1,542,300
311.102	Real Property-Delinquent	15,650	15,000	9,000
311.200	Personal Property	4,378	4,200	4,800
311.400	Penalty & Interest	9,129	9,500	5,000
311.500	Vehicle Tax State Collec	106,010	78,700	76,870
Total	**General Property Taxes**	**1,574,258**	**1,549,500**	**1,637,970**
RE61-Interest Earnings				
361.100	Interest On Investments	1,003	900	1,000
Total	**Interest Earnings**	**1,003**	**900**	**1,000**
Division Total:	**Non-Departmental**	**1,575,261**	**$1,550,400**	**$1,638,970**
Department Total:	**Non-Departmental**	**1,575,261**	**$1,550,400**	**$1,638,970**
Fund Total:	**BOGARD RSA #25**	**1,575,261**	**$1,550,400**	**$1,638,970**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	17,843	29,817	30,000
411.300	Overtime Wages	15	375	500
Total Salaries & Wages		**17,858**	**30,192**	**30,500**
EX12-Benefits				
412.190	Life Insurance	0	0	183
412.200	Unemployment Contrib	108	182	0
412.300	Medicare	259	438	443
412.600	Workers Compensation	1,202	5,002	5,478
412.700	Sbs Contribution	1,095	1,851	1,870
Total Benefits		**2,664**	**7,473**	**7,974**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	187	0
Total Expenses Within Borough		**0**	**187**	**0**
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		**0**	**250**	**250**
EX24-Utilities-Building Oprtns				
424.100	Electricity	29,721	30,500	33,000
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		**29,721**	**30,750**	**33,250**
EX25-Rental/Lease				
425.300	Equipment Rental	0	19,813	5,000
Total Rental/Lease		**0**	**19,813**	**5,000**
EX26-Professional Charges				
426.900	Other Professional Chgs	800	2,000	2,000
Total Professional Charges		**800**	**2,000**	**2,000**
EX27-Insurance & Bond				
427.100	Property Insurance	313	330	400
427.500	Liability Insurance	82	100	100
Total Insurance & Bond		**395**	**430**	**500**
EX28-Maintenance Services				
428.600	Road Maintenance Services	550,993	542,200	655,500
Total Maintenance Services		**550,993**	**542,200**	**655,500**
EX29-Other Contractual				
429.900	Other Contractual	9,840	2,000	6,000
Total Other Contractual		**9,840**	**2,000**	**6,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 279-BOGARD RSA #25	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total	**Maintenance Supplies**	**0**	**500**	**500**
EX33-Misc Supplies				
433.900	Other Supplies	97,634	125,000	131,000
Total	**Misc Supplies**	**97,634**	**125,000**	**131,000**
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	874	817	760
Total	**Loan Payments**	**874**	**817**	**760**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	175,088	253,500	239,646
Total	**Intra Govern/Recov Expens**	**175,088**	**253,500**	**239,646**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	582,300	646,310	526,080
Total	**Capital Project Transfers**	**582,300**	**646,310**	**526,080**
Division Total:	**Non-Departmental**	**1,468,167**	**1,661,422**	**1,638,960**
Department Total:	**Non-Departmental**	**1,468,167**	**1,661,422**	**1,638,960**
Fund Total:	**BOGARD RSA #25**	**1,468,167**	**1,661,422**	**1,638,960**

RECONCILIATION OF FUND BALANCE: 280 GREATER BUTTE ROAD SERVICE AREA

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	933,244	913,680	920,120
TOTAL EXPENDITURES	892,322	916,045	920,113

Audit balance as of 6/30/2015			143,167
Estimated revenues 2015-2016 fiscal year	913,680		
Estimated expenditures 2015-2016 fiscal year	(596,765)		
Capital Projects	(319,280)		
Loan – principal payment	(215)		
Ordinance 16-060	(90,000)		
Estimated adjustment to fund balance		(92,580)	
Estimated fund balance 6/30/2016			50,587
Estimated revenues 2016-2017 fiscal year	920,120		
Estimated expenditures 2016-2017 fiscal year	(601,673)		
Capital Projects	(318,440)		
Loan principal payment	(218)		
Estimated FY 2017 adjustment to fund balance		(211)	
Estimated fund balance 6/30/2017			50,376

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $308,116,750. 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	263,320,490	908,400	0	28,000	880,400
Sr Cit/Vet	42,441,240	146,400	146,400	0	0
Farm	2,355,020	0	0	0	0
Personal	0	0	0	0	0
Total	308,116,750	1,054,800	146,400	28,000	880,400

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$880,400
	311 102	Real Property Taxes - Delinquent	3,000
	311 400	Penalty & Interest on Delinquent Taxes	3,000
	311 500	Vehicle Taxes	33,520
361 000	INTEREST		
	361 100	Interest earnings	200
	TOTAL ESTIMATED REVENUES		$920,120

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 280-GREATER BUTTE RSA #26	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
RE11-General Property Taxes				
311.100	Real Property	846,489	848,900	880,400
311.102	Real Property-Delinquent	26,622	20,000	3,000
311.400	Penalty & Interest	13,356	10,000	3,000
311.500	Vehicle Tax State Collec	46,580	34,580	33,520
Total	**General Property Taxes**	**933,047**	**913,480**	**919,920**
RE61-Interest Earnings				
361.100	Interest On Investments	197	200	200
Total	**Interest Earnings**	**197**	**200**	**200**
Division Total:	**Non-Departmental**	**933,244**	**$913,680**	**$920,120**
Department Total:	**Non-Departmental**	**933,244**	**$913,680**	**$920,120**
Fund Total:	**GREATER BUTTE RSA #26**	**933,244**	**$913,680**	**$920,120**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 280-GREATER BUTTE RSA #26	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	19,795	15,355	15,000
411.300	Overtime Wages	138	375	500
Total	**Salaries & Wages**	**19,933**	**15,730**	**15,500**
EX12-Benefits				
412.190	Life Insurance	0	0	93
412.200	Unemployment Contrib	120	95	0
412.300	Medicare	290	229	225
412.600	Workers Compensation	1,883	2,602	2,790
412.700	Sbs Contribution	1,222	964	951
Total	**Benefits**	**3,515**	**3,890**	**4,059**
EX22-Advertising				
422.000	Advertising	0	250	0
Total	**Advertising**	**0**	**250**	**0**
EX24-Utilities-Building Oprtns				
424.100	Electricity	13,965	13,000	17,000
424.500	Garbage Pickups	29	250	250
Total	**Utilities-Building Oprtns**	**13,994**	**13,250**	**17,250**
EX25-Rental/Lease				
425.300	Equipment Rental	0	5,000	5,000
Total	**Rental/Lease**	**0**	**5,000**	**5,000**
EX26-Professional Charges				
426.300	Dues & Fees	10	0	0
426.900	Other Professional Chgs	0	2,000	2,000
Total	**Professional Charges**	**10**	**2,000**	**2,000**
EX27-Insurance & Bond				
427.100	Property Insurance	26	35	50
427.500	Liability Insurance	43	55	75
Total	**Insurance & Bond**	**69**	**90**	**125**
EX28-Maintenance Services				
428.600	Road Maintenance Services	254,681	326,900	334,000
Total	**Maintenance Services**	**254,681**	**326,900**	**334,000**
EX29-Other Contractual				
429.900	Other Contractual	7,753	5,000	10,000
Total	**Other Contractual**	**7,753**	**5,000**	**10,000**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	0
Total	**Maintenance Supplies**	**0**	**500**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 280-GREATER BUTTE RSA #26	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX33-Misc Supplies				
433.900	Other Supplies	63,383	70,000	77,000
Total	**Misc Supplies**	**63,383**	**70,000**	**77,000**
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	50	46	43
Total	**Loan Payments**	**50**	**46**	**43**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	106,684	154,109	136,696
Total	**Intra Govern/Recov Expens**	**106,684**	**154,109**	**136,696**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	422,250	319,280	318,440
Total	**Capital Project Transfers**	**422,250**	**319,280**	**318,440**
Division Total:	**Non-Departmental**	**892,322**	**916,045**	**920,113**
Department Total:	**Non-Departmental**	**892,322**	**916,045**	**920,113**
Fund Total:	**GREATER BUTTE RSA #26**	**892,322**	**916,045**	**920,113**

RECONCILIATION OF FUND BALANCE: 281 MEADOW LAKES ROAD SERVICE AREA

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	1,805,592	1,814,045	1,835,835
TOTAL EXPENDITURES	1,738,005	1,817,828	1,835,824

Audit balance as of 6/30/2015			233,048
Estimated revenues 2015-2016 fiscal year	1,814,045		
Estimated expenditures 2015-2016 fiscal year	(1,197,078)		
Capital Projects	(620,750)		
Estimated adjustment to fund balance		(3,783)	
Estimated fund balance 6/30/2016			229,265
Estimated revenues 2016-2017 fiscal year	1,835,835		
Estimated expenditures 2016-2017 fiscal year	(1,175,314)		
Capital projects	(660,510)		
Estimated FY 2017 adjustment to fund balance		11	
Estimated fund balance 6/30/2017			229,276

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $573,278,870. 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	518,909,180	1,805,800	0	55,700	1,750,100
Sr Cit/Vet	52,732,230	183,500	183,500	0	0
Farm	43,130	0	0	0	0
Personal	1,594,330	5,500	0	100	5,400
Total	573,278,870	1,994,800	183,500	55,800	1,755,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	$1,750,100
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	5,400
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	55,260

361 000 INTEREST

361 100	Interest earnings	75
	TOTAL ESTIMATED REVENUES	$1,835,835

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 281-MEADOW LAKES RSA #27	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE11-General Property Taxes				
311.100	Real Property	1,632,948	1,680,100	1,750,100
311.102	Real Property-Delinquent	62,255	50,000	20,000
311.200	Personal Property	4,991	4,800	5,400
311.400	Penalty & Interest	29,120	22,500	5,000
311.500	Vehicle Tax State Collec	76,210	56,570	55,260
Total	**General Property Taxes**	**1,805,524**	**1,813,970**	**1,835,760**
RE61-Interest Earnings				
361.100	Interest On Investments	68	75	75
Total	**Interest Earnings**	**68**	**75**	**75**
Division Total:	**Non-Departmental**	**1,805,592**	**$1,814,045**	**$1,835,835**
Department Total:	**Non-Departmental**	**1,805,592**	**$1,814,045**	**$1,835,835**
Fund Total:	**MEADOW LAKES RSA #27**	**1,805,592**	**$1,814,045**	**$1,835,835**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 281-MEADOW LAKES RSA #27	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	27,990	23,480	25,000
411.300	Overtime Wages	377	375	500
Total	**Salaries & Wages**	**28,367**	**23,855**	**25,500**
EX12-Benefits				
412.190	Life Insurance	0	0	153
412.200	Unemployment Contrib	171	144	0
412.300	Medicare	412	347	371
412.600	Workers Compensation	2,043	3,951	4,545
412.700	Sbs Contribution	1,739	1,462	1,564
Total	**Benefits**	**4,365**	**5,904**	**6,633**
EX22-Advertising				
422.000	Advertising	0	250	250
Total	**Advertising**	**0**	**250**	**250**
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,087	8,900	7,500
424.500	Garbage Pickups	220	250	250
Total	**Utilities-Building Oprtns**	**7,307**	**9,150**	**7,750**
EX25-Rental/Lease				
425.300	Equipment Rental	0	39,600	15,000
Total	**Rental/Lease**	**0**	**39,600**	**15,000**
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	8,262	5,000	6,000
Total	**Professional Charges**	**11,454**	**8,500**	**9,500**
EX27-Insurance & Bond				
427.500	Liability Insurance	307	330	375
Total	**Insurance & Bond**	**307**	**330**	**375**
EX28-Maintenance Services				
428.600	Road Maintenance Services	553,885	670,200	683,700
Total	**Maintenance Services**	**553,885**	**670,200**	**683,700**
EX29-Other Contractual				
429.900	Other Contractual	7,622	5,000	2,000
Total	**Other Contractual**	**7,622**	**5,000**	**2,000**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	0
Total	**Maintenance Supplies**	**0**	**500**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 281-MEADOW LAKES RSA #27	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX33-Misc Supplies				
433.900	Other Supplies	122,490	128,000	140,000
Total	**Misc Supplies**	**122,490**	**128,000**	**140,000**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	209,908	305,789	284,606
Total	**Intra Govern/Recov Expens**	**209,908**	**305,789**	**284,606**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	792,300	620,750	660,510
Total	**Capital Project Transfers**	**792,300**	**620,750**	**660,510**
Division Total:	**Non-Departmental**	**1,738,005**	**1,817,828**	**1,835,824**
Department Total:	**Non-Departmental**	**1,738,005**	**1,817,828**	**1,835,824**
Fund Total:	**MEADOW LAKES RSA #27**	**1,738,005**	**1,817,828**	**1,835,824**

RECONCILIATION OF FUND BALANCE: 282 GOLD TRAIL ROAD SERVICE AREA

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	1,691,242	1,656,190	1,716,630
TOTAL EXPENDITURES	1,653,335	1,659,300	1,716,617

Audit balance as of 6/30/2015			209,217
Estimated revenues 2015-2016 fiscal year	1,656,190		
Estimated expenditures 2015-2016 fiscal year	(1,241,210)		
Capital Projects	(418,090)		
Loan – principal payment	(2,308)		
Estimated adjustment to fund balance		(5,418)	
Estimated fund balance 6/30/2016			203,799
Estimated revenues 2016-2017 fiscal year	1,716,630		
Estimated expenditures 2016-2017 fiscal year	(1,240,607)		
Capital projects	(476,010)		
Loan - principal payment	(2,342)		
Estimated FY 2017 adjustment to fund balance		(2,329)	
Estimated fund balance 6/30/2017			201,470

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $913,398,130. 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	826,133,200	1,652,200	0	51,000	1,601,200
Sr Cit/Vet	83,014,190	166,000	166,000	0	0
Farm	4,250,740	0	0	0	0
Personal	0	0	0	0	0
Total	913,398,130	1,818,200	166,000	51,000	1,601,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	$1,601,200
311 102	Real Property Taxes - Delinquent	11,000
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Taxes	95,730

361 000 INTEREST

361 100	Interest earnings	700
	TOTAL ESTIMATED REVENUES	$1,716,630

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,517,438	1,525,700	1,601,200
311.102	Real Property-Delinquent	28,808	20,000	11,000
311.400	Penalty & Interest	15,218	14,000	8,000
311.500	Vehicle Tax State Collec	129,040	95,790	95,730
Total General Property Taxes		**1,690,504**	**1,655,490**	**1,715,930**
RE61-Interest Earnings				
361.100	Interest On Investments	738	700	700
Total Interest Earnings		**738**	**700**	**700**
Division Total:	**Non-Departmental**	**1,691,242**	**$1,656,190**	**$1,716,630**
Department Total:	**Non-Departmental**	**1,691,242**	**$1,656,190**	**$1,716,630**
Fund Total:	**GOLD TRAIL RSA #28**	**1,691,242**	**$1,656,190**	**$1,716,630**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	40,853	33,544	35,000
411.300	Overtime Wages	710	375	500
Total Salaries & Wages		**41,563**	**33,919**	**35,500**
EX12-Benefits				
412.190	Life Insurance	0	0	213
412.200	Unemployment Contrib	250	204	0
412.300	Medicare	603	492	515
412.600	Workers Compensation	3,670	5,621	6,349
412.700	Sbs Contribution	2,550	2,080	2,177
Total Benefits		**7,073**	**8,397**	**9,254**
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		**0**	**250**	**250**
EX24-Utilities-Building Oprtns				
424.100	Electricity	29,869	34,000	35,000
424.500	Garbage Pickups	602	250	250
Total Utilities-Building Oprtns		**30,471**	**34,250**	**35,250**
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	15,000
Total Rental/Lease		**0**	**0**	**15,000**
EX26-Professional Charges				
426.900	Other Professional Chgs	7,539	7,188	2,000
Total Professional Charges		**7,539**	**7,188**	**2,000**
EX27-Insurance & Bond				
427.100	Property Insurance	197	220	250
427.500	Liability Insurance	92	100	150
427.900	Insurance Deductible	0	2,516	0
Total Insurance & Bond		**289**	**2,836**	**400**
EX28-Maintenance Services				
428.600	Road Maintenance Services	633,264	739,684	741,000
Total Maintenance Services		**633,264**	**739,684**	**741,000**
EX29-Other Contractual				
429.900	Other Contractual	6,000	4,912	2,000
Total Other Contractual		**6,000**	**4,912**	**2,000**
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	0
Total Maintenance Supplies		**0**	**500**	**0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	114,523	122,900	135,000
Total Misc Supplies		**114,523**	**122,900**	**135,000**
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	527	493	458
Total Loan Payments		**527**	**493**	**458**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	198,336	285,881	264,495
Total Intra Govern/Recov Expens		**198,336**	**285,881**	**264,495**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	613,750	418,090	476,010
Total Capital Project Transfers		**613,750**	**418,090**	**476,010**
Division Total:	**Non-Departmental**	**1,653,335**	**1,659,300**	**1,716,617**
Department Total:	**Non-Departmental**	**1,653,335**	**1,659,300**	**1,716,617**
Fund Total:	**GOLD TRAIL RSA #28**	**1,653,335**	**1,659,300**	**1,716,617**

RECONCILIATION OF FUND BALANCE: 283 GR. TALKEETNA ROAD SERVICE AREA

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	540,841	590,280	603,760
TOTAL EXPENDITURES	545,880	604,689	612,426

Audit balance as of 6/30/2015			86,816
Estimated revenues 2015-2016 fiscal year	590,280		
Estimated expenditures 2015-2016 fiscal year	(604,689)		
Estimated adjustment to fund balance		(14,409)	
Estimated fund balance 6/30/2016			72,407
Estimated revenues 2016-2017 fiscal year	603,760		
Estimated expenditures 2016-2017 fiscal year	(612,426)		
Estimated FY 2017 adjustment to fund balance		(8,666)	
Estimated fund balance 6/30/2017			63,741

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $210,218,500. A mill rate of 3.01 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	189,524,660	587,500	0	18,100	569,400
Sr Cit/Vet	20,642,990	63,900	63,900	0	0
Farm	43,030	100	100	0	0
Personal	7,820	0	0	0	0
Total	210,218,500	651,500	64,000	18,100	569,400

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$569,400
	311 102	Real Property Taxes - Delinquent	4,000
	311 200	Personal Property Taxes	0
	311 400	Penalty & Interest on Delinquent Taxes	8,000
	311 500	Vehicle Taxes	21,960
361 000	INTEREST		
	361 100	Interest earnings	400
	TOTAL ESTIMATED REVENUES		$603,760

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 283-GREATER TALKEETNA RSA #29	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE11-General Property Taxes				
311.100	Real Property	487,466	552,800	569,400
311.102	Real Property-Delinquent	16,161	10,000	4,000
311.200	Personal Property	108	100	0
311.400	Penalty & Interest	8,306	6,000	8,000
311.500	Vehicle Tax State Collec	28,400	21,080	21,960
Total	**General Property Taxes**	**540,441**	**589,980**	**603,360**
RE61-Interest Earnings				
361.100	Interest On Investments	400	300	400
Total	**Interest Earnings**	**400**	**300**	**400**
Division Total:	**Non-Departmental**	**540,841**	**$590,280**	**$603,760**
Department Total:	**Non-Departmental**	**540,841**	**$590,280**	**$603,760**
Fund Total:	**GREATER TALKEETNA RSA #29**	**540,841**	**$590,280**	**$603,760**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 283-GREATER TALKEETNA RSA #29	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	15,465	16,399	15,000
411.300	Overtime Wages	1,615	375	500
Total	**Salaries & Wages**	**17,080**	**16,774**	**15,500**
EX12-Benefits				
412.190	Life Insurance	0	0	93
412.200	Unemployment Contrib	103	101	0
412.300	Medicare	248	244	225
412.600	Workers Compensation	1,717	2,775	2,815
412.700	Sbs Contribution	1,048	1,029	951
Total	**Benefits**	**3,116**	**4,149**	**4,084**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	190	0	300
Total	**Expenses Within Borough**	**190**	**0**	**300**
EX22-Advertising				
422.000	Advertising	333	500	500
Total	**Advertising**	**333**	**500**	**500**
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	13	25	100
Total	**Utilities-Building Oprtns**	**13**	**25**	**100**
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,000	500
Total	**Rental/Lease**	**0**	**1,000**	**500**
EX26-Professional Charges				
426.900	Other Professional Chgs	0	294	1,000
Total	**Professional Charges**	**0**	**294**	**1,000**
EX27-Insurance & Bond				
427.500	Liability Insurance	32	40	50
Total	**Insurance & Bond**	**32**	**40**	**50**
EX28-Maintenance Services				
428.600	Road Maintenance Services	435,391	456,500	475,000
Total	**Maintenance Services**	**435,391**	**456,500**	**475,000**
EX29-Other Contractual				
429.900	Other Contractual	1,675	500	500
Total	**Other Contractual**	**1,675**	**500**	**500**
EX33-Misc Supplies				
433.900	Other Supplies	8,353	7,606	8,000
Total	**Misc Supplies**	**8,353**	**7,606**	**8,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 283-GREATER TALKEETNA RSA #29	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	79,697	117,301	106,892
Total	**Intra Govern/Recov Expens**	**79,697**	**117,301**	**106,892**
Division Total:	**Non-Departmental**	**545,880**	**604,689**	**612,426**
Department Total:	**Non-Departmental**	**545,880**	**604,689**	**612,426**
Fund Total:	**GREATER TALKEETNA RSA #29**	**545,880**	**604,689**	**612,426**

RECONCILIATION OF FUND BALANCE: 284 TRAPPER CREEK ROAD SERVICE AREA

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	222,750	221,110	225,520
TOTAL EXPENDITURES	242,166	221,671	225,511

Audit balance as of 6/30/2015			110,005
Estimated revenues 2015-2016 fiscal year	221,110		
Estimated expenditures 2015-2016 fiscal year	(202,981)		
Capital Projects	(18,690)		
Estimated adjustment to fund balance		(561)	
Estimated fund balance 6/30/2016			109,444
Estimated revenues 2016-2017 fiscal year	225,520		
Estimated expenditures 2016-2017 fiscal year	(211,361)		
Capital Projects	(14,150)		
Estimated FY 2017 adjustment to fund balance		9	
Estimated fund balance 6/30/2017			109,453

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $54,362,900. 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	49,742,140	219,300	0	6,700	212,600
Sr Cit/Vet	4,540,160	20,000	20,000	0	0
Farm	80,600	0	0	0	0
Personal	0	0	0	0	0
Total	54,362,900	239,300	20,000	6,700	212,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	$212,600
311 102	Real Property Taxes - Delinquent	1,500
311 400	Penalty & Interest on Delinquent Taxes	1,500
311 500	Vehicle Taxes	9,620

361 000 INTEREST

361 100	Interest earnings	300
	TOTAL ESTIMATED REVENUES	$225,520

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 284-TRAPPER CREEK RSA #30	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE11-General Property Taxes				
311.100	Real Property	196,800	200,400	212,600
311.102	Real Property-Delinquent	8,193	7,000	1,500
311.400	Penalty & Interest	4,848	4,000	1,500
311.500	Vehicle Tax State Collec	12,600	9,360	9,620
Total	**General Property Taxes**	**222,441**	**220,760**	**225,220**
RE61-Interest Earnings				
361.100	Interest On Investments	309	350	300
Total	**Interest Earnings**	**309**	**350**	**300**
Division Total:	**Non-Departmental**	**222,750**	**$221,110**	**$225,520**
Department Total:	**Non-Departmental**	**222,750**	**$221,110**	**$225,520**
Fund Total:	**TRAPPER CREEK RSA #30**	**222,750**	**$221,110**	**$225,520**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 284-TRAPPER CREEK RSA #30	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	9,004	3,727	5,000
411.300	Overtime Wages	312	375	400
Total	**Salaries & Wages**	**9,316**	**4,102**	**5,400**
EX12-Benefits				
412.190	Life Insurance	0	0	33
412.200	Unemployment Contrib	56	25	0
412.300	Medicare	136	60	79
412.600	Workers Compensation	1,107	672	933
412.700	Sbs Contribution	572	252	332
Total	**Benefits**	**1,871**	**1,009**	**1,377**
EX22-Advertising				
422.000	Advertising	0	500	500
Total	**Advertising**	**0**	**500**	**500**
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	1,300	919	1,500
Total	**Professional Charges**	**1,300**	**919**	**1,500**
EX27-Insurance & Bond				
427.500	Liability Insurance	14	25	50
Total	**Insurance & Bond**	**14**	**25**	**50**
EX28-Maintenance Services				
428.600	Road Maintenance Services	107,005	151,330	160,000
Total	**Maintenance Services**	**107,005**	**151,330**	**160,000**
EX29-Other Contractual				
429.900	Other Contractual	593	1,000	1,000
Total	**Other Contractual**	**593**	**1,000**	**1,000**
EX33-Misc Supplies				
433.900	Other Supplies	3,940	2,651	2,500
Total	**Misc Supplies**	**3,940**	**2,651**	**2,500**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	31,027	41,345	38,934
Total	**Intra Govern/Recov Expens**	**31,027**	**41,345**	**38,934**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	87,100	18,690	14,150
Total	**Capital Project Transfers**	**87,100**	**18,690**	**14,150**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
Division Total:	**Non-Departmental**	**242,166**	**221,671**	**225,511**
Department Total:	**Non-Departmental**	**242,166**	**221,671**	**225,511**
Fund Total:	**TRAPPER CREEK RSA #30**	**242,166**	**221,671**	**225,511**

RECONCILIATION OF FUND BALANCE: 285 **ALPINE ROAD SERVICE AREA**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	278,871	273,310	273,420
TOTAL EXPENDITURES	254,473	287,805	287,319

Audit balance as of 6/30/2015			109,654
Estimated revenues 2015-2016 fiscal year	273,310		
Estimated expenditures 2015-2016 fiscal year	(287,805)		
Loan – principal payment	(103)		
Ordinance 16-062	(46,000)		
Estimated adjustment to fund balance		(60,598)	
Estimated fund balance 6/30/2016			49,056
Estimated revenues 2016-2017 fiscal year	273,420		
Estimated expenditures 2016-2017 fiscal year	(287,319)		
Loan - principal payment	(105)		
Estimated FY 2017 adjustment to fund balance		(14,004)	
Estimated fund balance 6/30/2017			35,052

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $83,190,200. 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	69,404,350	255,400	0	7,800	247,600
Sr Cit/Vet	13,612,250	50,000	50,000	0	0
Farm	173,600	0	0	0	0
Personal	0	0	0	0	0
Total	83,190,200	305,400	50,000	7,800	247,600

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$247,600
	311 102	Real Property Taxes - Delinquent	2,500
	311 400	Penalty & Interest on Delinquent Taxes	2,500
	311 500	Vehicle Taxes	20,580
361 000	INTEREST		
	361 100	Interest earnings	240
	TOTAL ESTIMATED REVENUES		273,420

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 285-ALPINE RSA #31	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
RE11-General Property Taxes				
311.100	Real Property	225,451	231,100	247,600
311.102	Real Property-Delinquent	16,982	14,000	2,500
311.400	Penalty & Interest	6,549	6,000	2,500
311.500	Vehicle Tax State Collec	29,650	22,010	20,580
Total	**General Property Taxes**	**278,632**	**273,110**	**273,180**
RE61-Interest Earnings				
361.100	Interest On Investments	239	200	240
Total	**Interest Earnings**	**239**	**200**	**240**
Division Total:	**Non-Departmental**	**278,871**	**$273,310**	**$273,420**
Department Total:	**Non-Departmental**	**278,871**	**$273,310**	**$273,420**
Fund Total:	**ALPINE RSA #31**	**278,871**	**$273,310**	**$273,420**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 285-ALPINE RSA #31	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,556	6,709	5,000
411.300	Overtime Wages	0	375	400
Total	**Salaries & Wages**	**6,556**	**7,084**	**5,400**
EX12-Benefits				
412.190	Life Insurance	0	0	33
412.200	Unemployment Contrib	40	43	0
412.300	Medicare	96	103	79
412.600	Workers Compensation	658	1,167	1,006
412.700	Sbs Contribution	404	435	332
Total	**Benefits**	**1,198**	**1,748**	**1,450**
EX22-Advertising				
422.000	Advertising	0	250	0
Total	**Advertising**	**0**	**250**	**0**
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,263	5,800	3,500
424.500	Garbage Pickups	24	250	250
Total	**Utilities-Building Oprtns**	**2,287**	**6,050**	**3,750**
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	0
Total	**Rental/Lease**	**0**	**500**	**0**
EX26-Professional Charges				
426.900	Other Professional Chgs	1,200	7,539	2,000
Total	**Professional Charges**	**1,200**	**7,539**	**2,000**
EX27-Insurance & Bond				
427.100	Property Insurance	12	20	30
427.500	Liability Insurance	19	30	50
Total	**Insurance & Bond**	**31**	**50**	**80**
EX28-Maintenance Services				
428.600	Road Maintenance Services	157,873	197,961	212,000
Total	**Maintenance Services**	**157,873**	**197,961**	**212,000**
EX29-Other Contractual				
429.900	Other Contractual	118	500	500
Total	**Other Contractual**	**118**	**500**	**500**
EX33-Misc Supplies				
433.900	Other Supplies	1,592	30,000	31,000
Total	**Misc Supplies**	**1,592**	**30,000**	**31,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 285-ALPINE RSA #31	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	24	22	21
Total	**Loan Payments**	**24**	**22**	**21**
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	26,214	36,101	31,118
Total	**Intra Govern/Recov Expens**	**26,214**	**36,101**	**31,118**
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	57,380	0	0
Total	**Capital Project Transfers**	**57,380**	**0**	**0**
Division Total:	**Non-Departmental**	**254,473**	**287,805**	**287,319**
Department Total:	**Non-Departmental**	**254,473**	**287,805**	**287,319**
Fund Total:	**ALPINE RSA #31**	**254,473**	**287,805**	**287,319**

SPECIAL SERVICE AREAS

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

RECONCILIATION OF FUND BALANCE: 290 **TALKEETNA FLOOD CONTROL**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	17,526	18,220	18,630
TOTAL EXPENDITURES	17,825	22,801	22,917

Audit balance as of 6/30/2015			70,733
Estimated revenues 2015-2016 fiscal year	18,220		
Estimated expenditures 2015-2016 fiscal year	(22,801)		
Estimated adjustment to fund balance		(4,581)	
Estimated fund balance 6/30/2016			66,152
Estimated revenues 2016-2017 fiscal year	18,630		
Estimated expenditures 2016-2017 fiscal year	(22,917)		
Estimated FY2017 adjustment to fund balance		(4,287)	
Estimated fund balance 6/30/2017			61,865

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $21,010,140. A mill rate of 0.91 is approved to generate adequate tax revenue to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	19,770,740	17,900	0	500	17,400
Sr Cit/Vet	1,239,400	1,100	1,100	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	21,010,140	19,000	1,100	500	17,400

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$17,400
	311 102	Real Property Taxes - Delinquent	100
	311 400	Penalty & Interest on Delinquent Taxes	100
	311 500	Vehicle Taxes	930
361 000	INTEREST		
	361 100	Interest Earnings	100
	TOTAL ESTIMATED REVENUES		$18,630

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 290-TALKEETNA FLOOD SA #7	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE11-General Property Taxes				
311.100	Real Property	16,291	17,000	17,400
311.102	Real Property-Delinquent	185	500	100
311.400	Penalty & Interest	338	100	100
311.500	Vehicle Tax State Collec	560	570	930
Total	**General Property Taxes**	**17,374**	**18,170**	**18,530**
RE61-Interest Earnings				
361.100	Interest On Investments	152	50	100
Total	**Interest Earnings**	**152**	**50**	**100**
Division Total:	**Non-Departmental**	**17,526**	**$18,220**	**$18,630**
Department Total:	**Non-Departmental**	**17,526**	**$18,220**	**$18,630**
Fund Total:	**TALKEETNA FLOOD SA #7**	**17,526**	**$18,220**	**$18,630**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 290-TALKEETNA FLOOD SA #7	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,865	5,000	5,000
Total	**Salaries & Wages**	**6,865**	**5,000**	**5,000**
EX12-Benefits				
412.200	Unemployment Contrib	42	30	30
412.300	Medicare	100	73	73
412.600	Workers Compensation	14	916	1,007
412.700	Sbs Contribution	422	307	307
Total	**Benefits**	**578**	**1,326**	**1,417**
EX26-Professional Charges				
426.300	Dues & Fees	200	200	200
426.900	Other Professional Chgs	0	1,000	1,000
Total	**Professional Charges**	**200**	**1,200**	**1,200**
EX27-Insurance & Bond				
427.500	Liability Insurance	243	275	300
Total	**Insurance & Bond**	**243**	**275**	**300**
EX29-Other Contractual				
429.900	Other Contractual	9,939	15,000	15,000
Total	**Other Contractual**	**9,939**	**15,000**	**15,000**
Division Total:	**Non-Departmental**	**17,825**	**22,801**	**22,917**
Department Total:	**Non-Departmental**	**17,825**	**22,801**	**22,917**
Fund Total:	**TALKEETNA FLOOD SA #7**	**17,825**	**22,801**	**22,917**

RECONCILIATION OF FUND BALANCE: 292 **POINT MACKENZIE SERVICE AREA**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	64,403	63,000	60,600
TOTAL EXPENDITURES	9,026	79,024	82,413

Audit balance as of 6/30/2015			493,957
Estimated revenues 2015-2016 fiscal year	63,000		
Estimated expenditures 2015-2016 fiscal year	(79,024)		
Estimated adjustment to fund balance		(16,024)	
Estimated fund balance 6/30/2016			477,933
Estimated revenues 2016-2017 fiscal year	60,600		
Estimated expenditures 2016-2017 fiscal year	(82,413)		
Estimated FY2017 adjustment to fund balance		(21,813)	
Estimated fund balance 6/30/2017			456,120

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $6,548,800. A mill rate of 9.4 mills is approved to generate adequate tax revenue to fund the budget.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	6,548,800	61,500	0	1,900	59,600
Sr Cit/Vet	0	0	0	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	6,548,800	61,500	0	1,900	59,600

311 000	GENERAL PROPERTY TAXES		
	311 100	Real Property Taxes	$59,600
361 000	INTEREST		
	361 100	Interest Earnings	1,000
	TOTAL ESTIMATED REVENUES		$60,600

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	63,407	62,100	59,600
Total General Property Taxes		**63,407**	**62,100**	**59,600**
RE61-Interest Earnings				
361.100	Interest On Investments	996	900	1,000
Total Interest Earnings		**996**	**900**	**1,000**
Division Total:	**Non-Departmental**	**64,403**	**$63,000**	**$60,600**
Department Total:	**Non-Departmental**	**64,403**	**$63,000**	**$60,600**
Fund Total:	**PT. MACKENZIE SA #69**	**64,403**	**$63,000**	**$60,600**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,614	15,000	15,000
411.300	Overtime Wages	58	0	2,000
Total Salaries & Wages		**1,672**	**15,000**	**17,000**
EX12-Benefits				
412.200	Unemployment Contrib	11	90	102
412.300	Medicare	25	218	247
412.400	Retirement Contrib. - DB Plan	0	0	523
412.600	Workers Compensation	105	2,746	3,423
412.700	Sbs Contribution	103	920	1,043
Total Benefits		**244**	**3,974**	**5,338**
EX27-Insurance & Bond				
427.500	Liability Insurance	37	50	75
Total Insurance & Bond		**37**	**50**	**75**
EX28-Maintenance Services				
428.600	Road Maintenance Services	5,028	40,000	40,000
Total Maintenance Services		**5,028**	**40,000**	**40,000**
EX29-Other Contractual				
429.900	Other Contractual	0	15,000	15,000
Total Other Contractual		**0**	**15,000**	**15,000**
EX33-Misc Supplies				
433.900	Other Supplies	2,045	5,000	5,000
Total Misc Supplies		**2,045**	**5,000**	**5,000**
Division Total:	**Non-Departmental**	**9,026**	**79,024**	**82,413**
Department Total:	**Non-Departmental**	**9,026**	**79,024**	**82,413**
Fund Total:	**PT. MACKENZIE SA #69**	**9,026**	**79,024**	**82,413**

RECONCILIATION OF FUND BALANCE: 293 **TALKEETNA WATER/SEWER**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	235,136	262,549	325,000
TOTAL EXPENDITURES	276,785	537,791	346,339

Audit balance as of 6/30/2015			(160,644)
Estimated revenues 2015-2016 fiscal year	262,549		
Estimated expenditures 2015-2016 fiscal year	(537,791)		
Loan – Principal Payment	(10,749)		
Estimated adjustment to fund balance		(285,991)	
Estimated fund balance 6/30/2016			(446,635)
Estimated revenues 2016-2017 fiscal year	325,000		
Estimated expenditures 2016-2017 fiscal year	(346,339)		
Loan – Principal Payment	(26,219)		
Estimated FY2017 adjustment to fund balance		(47,558)	
Estimated deficit fund balance 6/30/2017			(494,193)

344 500	SANITATION/SEPTAGE FEES		
	344 500	Water & Sewer Fees	17,000
349 000	WATER AND SEWER FEES		
	349 100	Water Charges	156,000
	349 500	Sewer Charges	152,000
	TOTAL ESTIMATED REVENUES		$325,000

SCHEDULE OF LONG TERM DEBT: FUND 293 TALKEETNA SEWER & WATER
FISCAL YEAR 2017

LOANS	AMOUNT ISSUED	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
Arsenic Treatment	105,000	86,423	4,819	1,297	6,116	81,604
ADEC Discharge Permit Compliance	214,000	214,000	21,400	535	21,935	192,600
TOTAL DEBT SERVICE REQUIREMENTS		300,423	26,219	1,832	28,051	274,204

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE21-Special Assessmnt Revenue				
321.300	Penalty	(117)	0	0
Total	**Special Assessmnt Revenue**	**(117)**	**0**	**0**
RE37-Other State Revenue				
337.800	State PERS Relief	12,719	0	0
Total	**Other State Revenue**	**12,719**	**0**	**0**
RE41-General Government				
341.900	Miscellaneous Fees	(27)	0	0
Total	**General Government**	**(27)**	**0**	**0**
RE44-Sanitation/Septage Fees				
344.500	Water & Sewer Fees	14,676	10,609	17,000
Total	**Sanitation/Septage Fees**	**14,676**	**10,609**	**17,000**
RE49-Water & Sewer Fees				
349.100	Water Charges	98,956	124,800	156,000
349.150	Other Water Charges	0	5,340	0
349.500	Sewer Charges	108,929	121,800	152,000
Total	**Water & Sewer Fees**	**207,885**	**251,940**	**308,000**
Division Total:	**Non-Departmental**	**235,136**	**$262,549**	**$325,000**
Department Total:	**Non-Departmental**	**235,136**	**$262,549**	**$325,000**
Fund Total:	**TALKEETNA WATER & SWR SA #3**	**235,136**	**$262,549**	**$325,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX11-Salaries & Wages				
411.100	Permanent Wages	71,590	69,988	71,750
411.200	Temp Wages & Adjmts	1,234	3,100	15,000
411.300	Overtime Wages	1,737	10,300	10,000
Total Salaries & Wages		**74,561**	**83,388**	**96,750**
EX12-Benefits				
412.100	Insurance Contrib	23,921	23,883	24,465
412.190	Life Insurance	147	147	151
412.200	Unemployment Contrib	448	501	581
412.300	Medicare	1,097	1,210	1,403
412.400	Retirement Contrib. - DB Plan	16,208	35,351	21,370
412.410	PERS Tier IV - DC Plan	9,593	0	0
412.411	PERS Tier IV - Health Plan	902	0	0
412.412	PERS Tier IV - HRA	1,617	0	0
412.413	PERS Tier IV - OD&D	123	0	0
412.600	Workers Compensation	5,905	8,266	11,576
412.700	Sbs Contribution	4,575	5,112	5,931
Total Benefits		**64,536**	**74,470**	**65,477**
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	59	47	50
Total Expenses Within Borough		**59**	**47**	**50**
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	936	4,000	500
414.400	Travel Tickets	465	300	0
Total Expenses Outside Of Boro		**1,401**	**4,300**	**500**
EX21-Communications				
421.100	Communication Network Services	11,199	10,626	12,000
421.200	Postage	1,073	1,000	1,500
Total Communications		**12,272**	**11,626**	**13,500**
EX22-Advertising				
422.000	Advertising	0	690	600
Total Advertising		**0**	**690**	**600**
EX23-Printing				
423.000	Printing	166	344	200
Total Printing		**166**	**344**	**200**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX24-Utilities-Building Oprtns				
424.100	Electricity	42,442	32,551	50,000
424.500	Garbage Pickups	0	300	500
424.600	Heating Fuel-Oil	840	7,000	1,200
Total	**Utilities-Building Oprtns**	**43,282**	**39,851**	**51,700**
EX25-Rental/Lease				
425.300	Equipment Rental	0	150	150
Total	**Rental/Lease**	**0**	**150**	**150**
EX26-Professional Charges				
426.300	Dues & Fees	1,509	2,500	2,500
426.600	Computer Software/Online Services	1,290	5,000	6,000
426.900	Other Professional Chgs	515	2,500	2,500
Total	**Professional Charges**	**3,314**	**10,000**	**11,000**
EX27-Insurance & Bond				
427.100	Property Insurance	21,593	22,000	23,750
427.500	Liability Insurance	635	0	730
Total	**Insurance & Bond**	**22,228**	**22,000**	**24,480**
EX28-Maintenance Services				
428.100	Building Maint Services	950	868	1,000
428.200	Grounds Maint Services	0	150	150
428.300	Equipment Maint Services	9,814	6,542	7,000
428.400	Vehicle Maint Services	0	1,000	1,000
Total	**Maintenance Services**	**10,764**	**8,560**	**9,150**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,408	2,500	2,500
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	5,140	13,500	8,500
429.900	Other Contractual	19,160	15,744	25,000
Total	**Other Contractual**	**25,708**	**32,244**	**36,500**
EX30-Office Supplies				
430.100	Office Supplies < $500	118	300	300
Total	**Office Supplies**	**118**	**300**	**300**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	870	2,000
431.200	Building Maint Supplies	0	(980)	150
431.300	Equipment Maint Supplies	3,875	8,300	5,000
431.400	Grounds Maint Supplies	0	0	2,000
431.900	Other Maint. Supplies	440	2,000	2,000
Total	**Maintenance Supplies**	**4,315**	**10,190**	**11,150**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	200	200
432.200	Gas	1,460	4,816	3,000
Total Fuel/Oil-Vehicle Use		**1,460**	**5,016**	**3,200**
EX33-Misc Supplies				
433.100	Personnel Supplies	1,102	250	1,000
433.110	Clothing	72	200	200
433.120	Tools under $500	0	1,050	1,000
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	0	500	500
433.900	Other Supplies	4,764	8,828	7,000
Total Misc Supplies		**5,938**	**10,928**	**9,800**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	2,000	2,000
434.100	Other Equip under $5,000	5,201	5,304	7,000
434.300	Furniture Under $5,000	0	1,000	1,000
Total Equipment Under $5,000		**5,201**	**8,304**	**10,000**
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,462	1,383	1,832
Total Loan Payments		**1,462**	**1,383**	**1,832**
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	214,000	0
Total Small Bldg Const/Imprv		**0**	**214,000**	**0**
Division Total:	**Non-Departmental**	**276,785**	**537,791**	**346,339**
Department Total:	**Non-Departmental**	**276,785**	**537,791**	**346,339**
Fund Total:	**TALKEETNA WATER & SWR SA #3**	**276,785**	**537,791**	**346,339**

RECONCILIATION OF FUND BALANCE: 294 FREEDOM HILLS SUBDIVISION ROAD

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	76	25	25
TOTAL EXPENDITURES	-0-	10,000	15,000

Audit Balance as of 6/30/2015			29,642
Estimated revenues 2015-2016 fiscal year	25		
Estimated expenditures 2015-2016 fiscal year	(10,000)		
Estimated adjustment to fund balance		(9,975)	
Estimated fund balance 6/30/2016			19,667
Estimated revenues 2016-2017 fiscal year	25		
Estimated expenditures 2016-2017 fiscal year	(15,000)		
Estimated FY2017 adjustment to fund balance		(14,975)	
Estimated fund balance 6/30/2017			4,692

361 000	INTEREST	
	361 100 Interest Earnings	$25
	TOTAL ESTIMATED REVENUES	$25

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 294-FREEDOM HILLS SUBD ROAD	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE61-Interest Earnings				
361.100	Interest On Investments	76	25	25
Total	**Interest Earnings**	**76**	**25**	**25**
Division Total:	**Non-Departmental**	**76**	**$25**	**$25**
Department Total:	**Non-Departmental**	**76**	**$25**	**$25**
Fund Total:	**FREEDOM HILLS SUBD ROAD**	**76**	**$25**	**$25**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 294-FREEDOM HILLS SUBD ROAD	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
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	5,000	10,000
Total	**Misc Supplies**	**0**	**5,000**	**10,000**
Division Total:	**Non-Departmental**	**0**	**10,000**	**15,000**
Department Total:	**Non-Departmental**	**0**	**10,000**	**15,000**
Fund Total:	**FREEDOM HILLS SUBD ROAD**	**0**	**10,000**	**15,000**

RECONCILIATION OF FUND BALANCE: 295 CIRCLE VIEW / STAMPEDE ESTATES

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	20,739	20,800	22,790
TOTAL EXPENDITURES	252	6,300	5,285

Audit Balance as of 6/30/2015			(40,141)
Estimated revenues 2015-2016 fiscal year	20,800		
Estimated expenditures 2015-2016 fiscal year	(6,300)		
Loan – Principal payment	(6,000)		
Estimated adjustment to fund balance		8,500	
Estimated fund balance 6/30/2016			(31,641)
Estimated revenues 2016-2017 fiscal year	22,790		
Estimated expenditures 2016-2017 fiscal year	(5,285)		
Loan – Principal Payment	(6,000)		
Estimated FY2017 adjustment to fund balance		11,505	
Estimated deficit fund balance 6/30/2017			(20,136)

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $8,223,100. 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	7,140,500	23,100	0	700	22,400
Sr Cit/Vet	1,082,600	3,500	3,500	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	8,223,100	26,600	3,500	700	22,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	$22,400
311 400	Penalty & Interest on Delinquent Taxes	100
311 500	Vehicle Taxes	290

361 000 INTEREST

361 100	Interest Earnings	0

TOTAL ESTIMATED REVENUES $22,790

SCHEDULE OF LONG TERM DEBT: FUND 295 CIRCLE VIEW/STAMPEDE ESTATES
FISCAL YEAR 2017

LOAN	AMOUNT ISSUED	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
Dikes	180,000	114,000	6,000	285	6,285	108,000
TOTAL DEBT SERVICE REQUIREMENTS		114,000	6,000	285	6,285	108,000

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 295-CIRC VIEW/STAMPEDE EST SA #131	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE11-General Property Taxes				
311.100	Real Property	19,863	20,400	22,400
311.102	Real Property-Delinquent	251	0	0
311.400	Penalty & Interest	176	100	100
311.500	Vehicle Tax State Collec	300	300	290
Total	**General Property Taxes**	**20,590**	**20,800**	**22,790**
RE61-Interest Earnings				
361.100	Interest On Investments	149	0	0
Total	**Interest Earnings**	**149**	**0**	**0**
Division Total:	**Non-Departmental**	**20,739**	**$20,800**	**$22,790**
Department Total:	**Non-Departmental**	**20,739**	**$20,800**	**$22,790**
Fund Total:	**CIRC VIEW/STAMPEDE EST SA #1**	**20,739**	**$20,800**	**$22,790**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 295-CIRC VIEW/STAMPEDE EST SA #131	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
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	1,000	0
Total	**Other Contractual**	**0**	**1,000**	**0**
EX41-Debt Service				
441.220	Dbt Srv-Interest-Borough	252	300	285
Total	**Debt Service**	**252**	**300**	**285**
Division Total:	**Non-Departmental**	**252**	**6,300**	**5,285**
Department Total:	**Non-Departmental**	**252**	**6,300**	**5,285**
Fund Total:	**CIRC VIEW/STAMPEDE EST SA #1**	**252**	**6,300**	**5,285**

RECONCILIATION OF FUND BALANCE: 296 **CHASE TRAIL SERVICE AREA**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	484	490	610
TOTAL EXPENDITURES	-0-	1,750	2,000

Audit balance as of 6/30/2015			6,735
Estimated revenues 2015-2016 fiscal year	490		
Estimated expenditures 2015-2016 fiscal year	(1,750)		
Estimated adjustment to fund balance		(1,260)	
Estimated fund balance 6/30/2016			5,475
Estimated revenues 2016-2017 fiscal year	610		
Estimated expenditures 2016-2017 fiscal year	(2,000)		
Estimated FY2017 adjustment to fund balance		(1,390)	
Estimated fund balance 6/30/2017			4,085

The estimated 2016-2017 fiscal year assessed valuation (as of January 1, 2016) is $7,564,460. No mill rate is approved for fiscal year 2017 for trail maintenance.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	7,292,200	0	0	0	0
Sr Cit/Vet	272,260	0	0	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	7,564,460	0	0	0	0

311 000 GENERAL PROPERTY TAX

Vehicle Tax State 600

361 000 INTEREST

361 100 Interest Earnings $10

TOTAL ESTIMATED REVENUES $610

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 296-CHASE TRAIL SERVICE AREA	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE11-General Property Taxes				
311.500	Vehicle Tax State Collec	470	480	600
Total	**General Property Taxes**	**470**	**480**	**600**
RE61-Interest Earnings				
361.100	Interest On Investments	14	10	10
Total	**Interest Earnings**	**14**	**10**	**10**
Division Total:	**Non-Departmental**	**484**	**$490**	**$610**
Department Total:	**Non-Departmental**	**484**	**$490**	**$610**
Fund Total:	**CHASE TRAIL SERVICE AREA**	**484**	**$490**	**$610**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 296-CHASE TRAIL SERVICE AREA	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX29-Other Contractual				
429.900	Other Contractual	0	1,750	2,000
Total	**Other Contractual**	**0**	**1,750**	**2,000**
Division Total:	**Non-Departmental**	**0**	**1,750**	**2,000**
Department Total:	**Non-Departmental**	**0**	**1,750**	**2,000**
Fund Total:	**CHASE TRAIL SERVICE AREA**	**0**	**1,750**	**2,000**

RECONCILIATION OF FUND BALANCE: 297 **ROADS OUTSIDE SERVICE AREA**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	1	-0-	-0-
TOTAL EXPENDITURES	-0-	94	233

Audit Balance as of 6/30/2015			327
Estimated revenues 2015-2016 fiscal year	-0-		
Estimated expenditures 2015-2016 fiscal year	(94)		
Estimated adjustment to fund balance		(94)	
Estimated fund balance 6/30/2016			233
Estimated revenues 2016-2017 fiscal year	-0-		
Estimated expenditures 2016-2017 fiscal year	(233)		
Estimated FY 2017 adjustment to fund balance		(233)	
Estimated fund balance 5/30/2017			-0-

361 000	INTEREST	
	361 100 Interest Earnings	-0-
	TOTAL ESTIMATED REVENUES	-0-

Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 297-ROADS OUTSIDE SERV. AREAS	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE61-Interest Earnings				
361.100	Interest On Investments	1	0	0
Total	**Interest Earnings**	**1**	**0**	**0**
Division Total:	**Non-Departmental**	**1**	**$0**	**$0**
Department Total:	**Non-Departmental**	**1**	**$0**	**$0**
Fund Total:	**ROADS OUTSIDE SERV. AREAS**	**1**	**$0**	**$0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 297-ROADS OUTSIDE SERV. AREAS	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX29-Other Contractual				
429.900	Other Contractual	0	94	233
Total	**Other Contractual**	**0**	**94**	**233**
Division Total:	**Non-Departmental**	**0**	**94**	**233**
Department Total:	**Non-Departmental**	**0**	**94**	**233**
Fund Total:	**ROADS OUTSIDE SERV. AREAS**	**0**	**94**	**233**

EDUCATIONAL FUND

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

RECONCILIATION OF FUND BALANCE: 204 **EDUCATION OPERATING**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	248,038,838	259,731,783	250,890,977
TOTAL EXPENDITURES	238,445,519	259,731,783	250,890,977

Estimated fund balance 6/30/2015			-0-
Estimated revenues 2015-2016 fiscal year	259,731,783		
Estimated expenditures 2015-2016 fiscal year	(259,731,783)		
Estimated FY2016 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			-0-
Estimated revenues 2016-2017 fiscal year	250,890,977		
Estimated expenditures 2016-2017 fiscal year	(250,890,977)		
Estimated FY2017 adjustment to fund balance		(0)	
Estimated fund balance 6/30/2017			(0)

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

9/22/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 204-EDUCATION OPERATING	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
RE31-Federal Grants				
331.000	Federal Grants	753,852	6,442,384	1,793,363
Total	**Federal Grants**	**753,852**	**6,442,384**	**1,793,363**
RE37-Other State Revenue				
337.300	Education/State	195,994,873	193,579,834	186,711,074
Total	**Other State Revenue**	**195,994,873**	**193,579,834**	**186,711,074**
RE50-Education Revenue				
350.000	Education/Local	(711)	7,029,093	6,545,240
Total	**Education Revenue**	**(711)**	**7,029,093**	**6,545,240**
RE67-Transfer From Other Funds				
367.110	Areawide	51,290,824	52,680,472	55,841,300
Total	**Transfer From Other Funds**	**51,290,824**	**52,680,472**	**55,841,300**
Division Total:	**Non-Departmental**	**248,038,838**	**$259,731,783**	**$250,890,977**
Department Total:	**Non-Departmental**	**248,038,838**	**$259,731,783**	**$250,890,977**
Fund Total:	**EDUCATION OPERATING**	**248,038,838**	**$259,731,783**	**$250,890,977**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

9/22/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 204-EDUCATION OPERATING	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX06-Education				
406.100	Education - Operating	238,445,519	259,731,783	250,890,977
Total	**Education**	**238,445,519**	**259,731,783**	**250,890,977**
Division Total:	**Non-Departmental**	**238,445,519**	**259,731,783**	**250,890,977**
Department Total:	**Non-Departmental**	**238,445,519**	**259,731,783**	**250,890,977**
Fund Total:	**EDUCATION OPERATING**	**238,445,519**	**259,731,783**	**250,890,977**

SOLID WASTE ENTERPRISE FUND

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

RECONCILIATION OF FUND BALANCE: 510 **SOLID WASTE ENTERPRISE FUND**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	6,912,363	8,120,279	8,795,000
TOTAL EXPENDITURES	6,032,659	9,585,056	8,488,894

Unrestricted Net Assets at June 30, 2015			(2,777,972)
Estimated revenues 2015-2016 fiscal year	8,120,279		
Estimated expenditures 2015-2016 fiscal year	(9,135,056)*		
Estimated fiscal year 2016 adjustment to net assets		(1,014,777)	
Estimated Unrestricted Net Assets at June 30, 2016			(3,792,749)
Estimated revenues 2016-2017 fiscal year	8,795,000		
Estimated expenditures 2016-2017 fiscal year	(7,601,894)**		
Estimated fiscal year 2017 adjustment to net assets		1,193,106	
Appropriated reservations and required adjustments to fund balance:			
Reserve for Debt Service		(199,000)	
Estimated Unrestricted Net Assets at June 30, 2017			(2,798,643)

*This amount does not include estimated expenditures of $100,000 for amortization expense and $350,000 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2016. These amounts reduce the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

**This amount does not include estimated expenditures of $391,000 for amortization expense and $496,000 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2017. These amounts reduce the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

344 000 SEPTAGE FEES

344.600	Landfill User Fees	*$8,710,000
344.700	Finance Charge	1,000
344.900	Hazardous Waste Fees	84,000
	TOTAL ESTIMATED REVENUES	$8,795,000

*REVENUES ARE BASED ON AN INCREASE EFFECTIVE 07/01/16.

SCHEDULE OF LONG TERM DEBT: SOLID WASTE ENTERPRISE FUND, FUND 510
FISCAL YEAR 2017

ADEC LOANS	ORIGINAL LOAN AMOUNT	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
Landfill Expansion	995,155	632,237	48,480	9,484	57,964	583,757
Cell III Expansion	2,805,926	2,684,582	123,164	40,269	163,433	2,561,418
Regional Resource Recovery Facility	936,743	728,024	43,641	10,920	54,561	684,383
TOTAL DEBT SERVICE REQUIREMENTS		4,044,843	215,285	60,673	275,958	3,829,558

Note: Loans not in repayment status:

Central Landfill Cell 2A Closure-$3,060,343
(First payment will be due one year after completion. Currently, approximately 80% complete).

Septage Treatment-$5,000,000
(No activity to date).

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	49,589	0	0
Total Other State Revenue		**49,589**	**0**	**0**
RE44-Sanitation/Septage Fees				
344.000	Sant Fill-Returned Ckecks	1,004	0	0
344.600	Landfill User Fees	6,688,830	8,049,779	8,710,000
344.700	Finance Charge	1,109	500	1,000
344.900	Hazardous Waste Fees	55,547	70,000	84,000
Total Sanitation/Septage Fees		**6,746,490**	**8,120,279**	**8,795,000**
RE67-Transfer From Other Funds				
367.400	Capital Projects	7,509	0	0
Total Transfer From Other Funds		**7,509**	**0**	**0**
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	108,775	0	0
Total Proceeds Of Gfs Disposal		**108,775**	**0**	**0**
Division Total:	**Non-Departmental**	**6,912,363**	**$8,120,279**	**$8,795,000**
Department Total:	**Non-Departmental**	**6,912,363**	**$8,120,279**	**$8,795,000**
Fund Total:	**SOLID WASTE**	**6,912,363**	**$8,120,279**	**$8,795,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	22,519	245,520	60,673
Total Loan Payments		**22,519**	**245,520**	**60,673**
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	13,500	14,000	14,500
443.260	Computer - Admin & Audit	4,500	5,000	5,500
443.280	Finance - Admin & Audit	9,500	10,000	10,500
443.290	Legal - Admin & Audit	21,000	22,000	23,000
443.300	Maintenance	2,579	21,500	22,000
Total Intra Govern/Recov Expens		**51,079**	**72,500**	**75,500**
EX46-Capital Project Transfers				
446.600	Transfer To- Fund 420	213,233	2,189,423	875,000
Total Capital Project Transfers		**213,233**	**2,189,423**	**875,000**
EX51-Equipment Over $5000				
451.998	Amortization Expense	429,886	100,000	391,000
451.999	Depreciation Expense	434,818	350,000	496,000
Total Equipment Over $5000		**864,704**	**450,000**	**887,000**
EX52-Landfill Postclosure				
452.000	Postclosure Costs	(199,260)	450,000	200,000
Total Landfill Postclosure		**(199,260)**	**450,000**	**200,000**
Division Total:	**Non-Departmental**	**952,275**	**3,407,443**	**2,098,173**
Department Total:	**Non-Departmental**	**952,275**	**3,407,443**	**2,098,173**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX11-Salaries & Wages				
411.100	Permanent Wages	312,659	357,040	402,698
411.200	Temp Wages & Adjmts	85,973	105,824	125,000
411.300	Overtime Wages	8,087	16,500	20,000
Total Salaries & Wages		**406,719**	**479,364**	**547,698**
EX12-Benefits				
412.100	Insurance Contrib	131,702	135,593	153,780
412.190	Life Insurance	753	834	944
412.200	Unemployment Contrib	2,434	2,877	3,287
412.300	Medicare	5,882	6,952	7,942
412.400	Retirement Contrib. - DB Plan	29,325	159,496	110,494
412.410	PERS Tier IV - DC Plan	36,925	0	0
412.411	PERS Tier IV - Health Plan	3,635	0	0
412.412	PERS Tier IV - HRA	7,754	0	0
412.413	PERS Tier IV - OD&D	491	0	0
412.600	Workers Compensation	75,974	87,218	103,117
412.700	Sbs Contribution	24,864	29,386	33,574
412.800	Wellness/Other	580	1,000	1,000
Total Benefits		**320,319**	**423,356**	**414,138**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	314	500	500
413.200	Expense Reimb-Within Boro	104	0	500
Total Expenses Within Borough		**418**	**500**	**1,000**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	516	1,000	1,000
414.200	Exp Reimb- Outside Boro	1,784	4,000	4,000
414.400	Travel Tickets	2,790	4,000	4,000
Total Expenses Outside Of Boro		**5,090**	**9,000**	**9,000**
EX20-Bad Debts Expense				
420.000	Bad Debts Expense	18	0	0
Total Bad Debts Expense		**18**	**0**	**0**
EX21-Communications				
421.100	Communication Network Services	8,539	15,500	16,000
421.200	Postage	371	550	700
Total Communications		**8,910**	**16,050**	**16,700**
EX22-Advertising				
422.000	Advertising	222	2,300	2,300
Total Advertising		**222**	**2,300**	**2,300**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX23-Printing				
423.000	Printing	980	2,300	2,300
Total Printing		**980**	**2,300**	**2,300**
EX24-Utilities-Building Oprtns				
424.100	Electricity	21,154	20,000	25,000
424.300	Natural Gas	7,183	14,700	14,700
424.600	Heating Fuel-Oil	0	3,000	3,000
Total Utilities-Building Oprtns		**28,337**	**37,700**	**42,700**
EX25-Rental/Lease				
425.300	Equipment Rental	3,107	5,000	7,000
Total Rental/Lease		**3,107**	**5,000**	**7,000**
EX26-Professional Charges				
426.200	Legal	0	10,000	10,000
426.300	Dues & Fees	18,728	32,300	30,000
426.350	Credit Card Fees	12,453	16,500	20,000
426.600	Computer Software/Online Services	9,506	6,000	11,000
426.900	Other Professional Chgs	13,496	104,532	100,000
Total Professional Charges		**54,183**	**169,332**	**171,000**
EX27-Insurance & Bond				
427.100	Property Insurance	24,394	26,800	29,500
427.200	Vehicle Insurance	4,366	5,000	5,500
427.500	Liability Insurance	804	900	1,075
Total Insurance & Bond		**29,564**	**32,700**	**36,075**
EX28-Maintenance Services				
428.100	Building Maint Services	16,416	23,500	20,000
428.200	Grounds Maint Services	1,485	3,150	3,200
428.300	Equipment Maint Services	6,588	15,000	18,000
428.400	Vehicle Maint Services	5,397	9,000	9,500
428.910	Building Improve Services	0	1,134	0
Total Maintenance Services		**29,886**	**51,784**	**50,700**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,874	5,000	5,000
429.210	Training/Instructor Fees	897	1,000	2,000
429.500	Labor Services	1,981,215	2,064,066	2,050,000
429.710	Testing	70,078	130,000	150,000
429.900	Other Contractual	111,707	195,000	215,000
Total Other Contractual		**2,165,771**	**2,395,066**	**2,422,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX30-Office Supplies				
430.100	Office Supplies < $500	554	3,500	3,500
430.200	Copier/Fax Supplies	416	700	1,000
Total Office Supplies		**970**	**4,200**	**4,500**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	9,194	12,500	15,000
431.200	Building Maint Supplies	1,461	5,200	11,000
431.300	Equipment Maint Supplies	7,476	17,000	17,000
431.400	Grounds Maint Supplies	1,648	3,000	3,000
Total Maintenance Supplies		**19,779**	**37,700**	**46,000**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	2,000	2,000
432.200	Gas	2,415	5,000	5,000
432.300	Diesel Fuel	7,613	15,000	15,000
Total Fuel/Oil-Vehicle Use		**10,028**	**22,000**	**22,000**
EX33-Misc Supplies				
433.100	Personnel Supplies	2,330	4,000	5,000
433.110	Clothing	3,367	5,000	7,000
433.120	Tools under $500	401	1,200	1,200
433.200	Medical Supplies	0	200	1,000
433.300	Books/Subscriptions	299	500	500
433.500	Training Supplies	114	1,000	1,000
433.900	Other Supplies	8,418	7,500	7,800
Total Misc Supplies		**14,929**	**19,400**	**23,500**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	4,333	4,300	6,000
434.100	Other Equip under $5,000	18,010	6,700	5,300
434.300	Furniture Under $5,000	1,488	0	1,000
Total Equipment Under $5,000		**23,831**	**11,000**	**12,300**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	20,000	0
Total Equipment Over $5000		**0**	**20,000**	**0**
Division Total:	**Central Landfill**	**3,123,061**	**3,738,752**	**3,830,911**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX11-Salaries & Wages				
411.100	Permanent Wages	371,867	368,799	345,358
411.200	Temp Wages & Adjmts	69,725	76,000	83,000
411.300	Overtime Wages	5,508	8,000	10,000
Total Salaries & Wages		**447,100**	**452,799**	**438,358**
EX12-Benefits				
412.100	Insurance Contrib	171,329	179,876	147,955
412.190	Life Insurance	1,007	1,105	909
412.200	Unemployment Contrib	2,675	2,963	2,631
412.300	Medicare	6,466	7,160	6,357
412.400	Retirement Contrib. - DB Plan	69,779	183,838	92,891
412.410	PERS Tier IV - DC Plan	23,460	0	0
412.411	PERS Tier IV - Health Plan	2,437	0	0
412.412	PERS Tier IV - HRA	6,435	0	0
412.413	PERS Tier IV - OD&D	327	0	0
412.600	Workers Compensation	91,907	100,438	96,231
412.700	Sbs Contribution	27,332	30,267	26,872
412.800	Wellness/Other	1,520	2,000	500
Total Benefits		**404,674**	**507,647**	**374,346**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,654	2,900	4,000
413.200	Expense Reimb-Within Boro	0	0	1,000
Total Expenses Within Borough		**1,654**	**2,900**	**5,000**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	321	500	500
414.200	Exp Reimb- Outside Boro	2,056	2,000	2,000
414.400	Travel Tickets	885	1,500	800
Total Expenses Outside Of Boro		**3,262**	**4,000**	**3,300**
EX21-Communications				
421.100	Communication Network Services	18,078	18,600	20,000
421.200	Postage	364	500	500
Total Communications		**18,442**	**19,100**	**20,500**
EX22-Advertising				
422.000	Advertising	267	900	900
Total Advertising		**267**	**900**	**900**
EX23-Printing				
423.000	Printing	737	1,000	1,000
Total Printing		**737**	**1,000**	**1,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,281	11,000	15,000
Total Utilities-Building Oprtns		**9,281**	**11,000**	**15,000**
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,300	20,000
Total Rental/Lease		**0**	**1,300**	**20,000**
EX26-Professional Charges				
426.300	Dues & Fees	0	0	600
426.350	Credit Card Fees	6,316	10,200	10,200
426.600	Computer Software/Online Services	0	0	3,000
426.900	Other Professional Chgs	0	0	5,000
Total Professional Charges		**6,316**	**10,200**	**18,800**
EX27-Insurance & Bond				
427.500	Liability Insurance	1,337	1,500	1,700
427.900	Insurance Deductible	0	5,200	0
Total Insurance & Bond		**1,337**	**6,700**	**1,700**
EX28-Maintenance Services				
428.100	Building Maint Services	5,452	7,000	10,000
428.200	Grounds Maint Services	11,016	35,000	40,000
428.300	Equipment Maint Services	246	1,000	1,000
428.400	Vehicle Maint Services	0	500	500
428.910	Building Improve Services	0	500	0
Total Maintenance Services		**16,714**	**44,000**	**51,500**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,652	2,500	2,000
429.210	Training/Instructor Fees	0	2,000	2,000
429.500	Labor Services	353,063	410,800	430,000
429.710	Testing	44,706	85,000	85,000
429.900	Other Contractual	33,282	45,000	45,000
Total Other Contractual		**432,703**	**545,300**	**564,000**
EX30-Office Supplies				
430.100	Office Supplies < $500	986	2,600	3,000
430.200	Copier/Fax Supplies	714	1,000	1,000
Total Office Supplies		**1,700**	**3,600**	**4,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	500	500
431.200	Building Maint Supplies	1,623	3,500	5,000
431.300	Equipment Maint Supplies	253	500	500
431.400	Grounds Maint Supplies	1,216	2,000	2,000
431.900	Other Maint. Supplies	0	800	800
Total Maintenance Supplies		**3,092**	**7,300**	**8,800**
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,932	5,000	5,200
Total Fuel/Oil-Vehicle Use		**1,932**	**5,000**	**5,200**
EX33-Misc Supplies				
433.100	Personnel Supplies	1,557	2,200	3,000
433.110	Clothing	731	800	800
433.120	Tools under $500	330	600	600
433.200	Medical Supplies	48	50	500
433.300	Books/Subscriptions	0	0	500
433.500	Training Supplies	114	300	300
433.900	Other Supplies	7,089	14,500	10,000
Total Misc Supplies		**9,869**	**18,450**	**15,700**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	1,232	1,300	4,000
434.100	Other Equip under $5,000	7,547	4,900	5,000
434.300	Furniture Under $5,000	7,050	2,000	2,000
Total Equipment Under $5,000		**15,829**	**8,200**	**11,000**
Division Total:	**Transfer Sites**	**1,374,909**	**1,649,396**	**1,559,104**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX11-Salaries & Wages				
411.100	Permanent Wages	171,959	176,446	166,043
411.200	Temp Wages & Adjmts	18,394	43,000	50,000
411.300	Overtime Wages	1,496	6,000	10,000
Total Salaries & Wages		**191,849**	**225,446**	**226,043**
EX12-Benefits				
412.100	Insurance Contrib	60,859	60,580	60,580
412.190	Life Insurance	373	372	372
412.200	Unemployment Contrib	1,146	1,353	1,357
412.300	Medicare	2,769	3,269	3,278
412.400	Retirement Contrib. - DB Plan	24,624	80,331	46,018
412.410	PERS Tier IV - DC Plan	16,142	0	0
412.411	PERS Tier IV - Health Plan	1,519	0	0
412.412	PERS Tier IV - HRA	2,749	0	0
412.413	PERS Tier IV - OD&D	206	0	0
412.600	Workers Compensation	39,808	49,094	54,098
412.700	Sbs Contribution	11,706	13,820	13,857
412.800	Wellness/Other	3,050	3,000	5,000
Total Benefits		**164,951**	**211,819**	**184,560**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	1,000
Total Expenses Within Borough		**0**	**0**	**1,000**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
414.200	Exp Reimb- Outside Boro	774	3,000	3,000
414.400	Travel Tickets	0	3,000	3,000
Total Expenses Outside Of Boro		**774**	**6,100**	**6,100**
EX21-Communications				
421.100	Communication Network Services	213	1,400	2,500
Total Communications		**213**	**1,400**	**2,500**
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		**0**	**500**	**500**
EX23-Printing				
423.000	Printing	0	0	500
Total Printing		**0**	**0**	**500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,966	5,500	5,500
424.300	Natural Gas	5,085	7,500	7,500
Total Utilities-Building Oprtns		**10,051**	**13,000**	**13,000**
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	1,000
Total Rental/Lease		**0**	**0**	**1,000**
EX26-Professional Charges				
426.300	Dues & Fees	400	900	500
426.600	Computer Software/Online Services	200	300	300
426.900	Other Professional Chgs	0	0	2,000
Total Professional Charges		**600**	**1,200**	**2,800**
EX27-Insurance & Bond				
427.500	Liability Insurance	514	700	700
Total Insurance & Bond		**514**	**700**	**700**
EX28-Maintenance Services				
428.100	Building Maint Services	1,034	850	850
428.200	Grounds Maint Services	0	2,000	2,000
428.300	Equipment Maint Services	3,368	2,500	2,500
428.400	Vehicle Maint Services	0	1,500	1,500
428.910	Building Improve Services	0	0	2,000
Total Maintenance Services		**4,402**	**6,850**	**8,850**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,730	5,000	5,000
429.210	Training/Instructor Fees	462	1,000	1,000
429.710	Testing	0	0	3,000
429.900	Other Contractual	109,920	117,600	200,000
Total Other Contractual		**113,112**	**123,600**	**209,000**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	1,500	1,500
431.200	Building Maint Supplies	0	500	500
431.300	Equipment Maint Supplies	2,263	3,000	3,000
431.900	Other Maint. Supplies	8,601	6,000	6,000
Total Maintenance Supplies		**10,864**	**11,000**	**11,000**
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	3,381	5,000	5,000
Total Fuel/Oil-Vehicle Use		**3,381**	**5,000**	**5,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX33-Misc Supplies				
433.100	Personnel Supplies	285	1,200	1,500
433.110	Clothing	1,311	2,500	2,500
433.120	Tools under $500	118	500	1,000
433.200	Medical Supplies	0	50	50
433.300	Books/Subscriptions	0	200	200
433.900	Other Supplies	612	2,000	2,000
Total Misc Supplies		**2,326**	**6,450**	**7,250**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	0	4,000
434.100	Other Equip under $5,000	1,950	11,400	15,000
434.300	Furniture Under $5,000	0	0	1,000
Total Equipment Under $5,000		**1,950**	**11,400**	**20,000**
EX51-Equipment Over $5000				
451.100	Equipment over $5,000	0	0	15,000
Total Equipment Over $5000		**0**	**0**	**15,000**
Division Total:	**Hazardous Waste Removal**	**504,987**	**624,465**	**714,803**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	16,135
411.300	Overtime Wages	0	0	2,000
Total Salaries & Wages		**0**	**0**	**18,135**
EX12-Benefits				
412.100	Insurance Contrib	0	0	8,621
412.190	Life Insurance	0	0	53
412.200	Unemployment Contrib	0	0	109
412.300	Medicare	0	0	263
412.400	Retirement Contrib. - DB Plan	0	0	4,741
412.600	Workers Compensation	0	0	4,614
412.700	Sbs Contribution	0	0	1,112
Total Benefits		**0**	**0**	**19,513**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	100
413.200	Expense Reimb-Within Boro	0	0	500
Total Expenses Within Borough		**0**	**0**	**600**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	500
414.200	Exp Reimb- Outside Boro	0	0	1,000
414.400	Travel Tickets	0	0	1,000
Total Expenses Outside Of Boro		**0**	**0**	**2,500**
EX21-Communications				
421.100	Communication Network Services	0	0	400
421.200	Postage	0	0	1,500
Total Communications		**0**	**0**	**1,900**
EX22-Advertising				
422.000	Advertising	0	0	10,000
Total Advertising		**0**	**0**	**10,000**
EX23-Printing				
423.000	Printing	0	0	100
Total Printing		**0**	**0**	**100**
EX26-Professional Charges				
426.300	Dues & Fees	0	0	125
426.600	Computer Software/Online Services	0	0	300
Total Professional Charges		**0**	**0**	**425**
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	300
Total Insurance & Bond		**0**	**0**	**300**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	1,500
Total Maintenance Services		**0**	**0**	**1,500**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	2,500
429.210	Training/Instructor Fees	0	0	200
429.900	Other Contractual	75,000	75,000	85,000
Total Other Contractual		**75,000**	**75,000**	**87,700**
EX30-Office Supplies				
430.100	Office Supplies < $500	0	0	250
Total Office Supplies		**0**	**0**	**250**
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	0	2,100
Total Fuel/Oil-Vehicle Use		**0**	**0**	**2,100**
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	300
433.110	Clothing	0	0	300
433.700	Resale Supplies	0	0	15,000
433.900	Other Supplies	0	0	1,000
Total Misc Supplies		**0**	**0**	**16,600**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	0	0	1,000
434.100	Other Equip under $5,000	0	0	500
434.300	Furniture Under $5,000	0	0	1,000
Total Equipment Under $5,000		**0**	**0**	**2,500**
Division Total:	**Recycling**	**75,000**	**75,000**	**164,123**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	19,740	19,740
Total Salaries & Wages		**0**	**19,740**	**19,740**
EX12-Benefits				
412.200	Unemployment Contrib	0	119	119
412.300	Medicare	0	287	287
412.600	Workers Compensation	0	4,566	5,023
412.700	Sbs Contribution	0	1,211	1,211
Total Benefits		**0**	**6,183**	**6,640**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	300	500
Total Expenses Within Borough		**0**	**500**	**700**
EX14-Expenses Outside Of Boro				
414.400	Travel Tickets	0	3,000	3,000
Total Expenses Outside Of Boro		**0**	**3,000**	**3,000**
EX21-Communications				
421.100	Communication Network Services	0	1,200	800
421.200	Postage	0	1,000	400
Total Communications		**0**	**2,200**	**1,200**
EX22-Advertising				
422.000	Advertising	0	500	300
Total Advertising		**0**	**500**	**300**
EX23-Printing				
423.000	Printing	0	1,000	200
Total Printing		**0**	**1,000**	**200**
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,000	1,000
Total Rental/Lease		**0**	**1,000**	**1,000**
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	200
Total Insurance & Bond		**0**	**0**	**200**
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	4,000	0
428.300	Equipment Maint Services	0	0	2,000
428.400	Vehicle Maint Services	0	500	1,000
Total Maintenance Services		**0**	**4,500**	**3,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX29-Other Contractual				
429.500	Labor Services	0	18,877	35,000
429.900	Other Contractual	800	20,000	30,000
Total Other Contractual		**800**	**38,877**	**65,000**
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	500	500
431.400	Grounds Maint Supplies	0	0	2,000
Total Maintenance Supplies		**0**	**500**	**2,500**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	300
432.200	Gas	0	5,000	3,500
432.300	Diesel Fuel	0	1,000	2,000
Total Fuel/Oil-Vehicle Use		**0**	**6,000**	**5,800**
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	500
433.110	Clothing	0	500	500
433.900	Other Supplies	1,627	500	1,500
Total Misc Supplies		**1,627**	**1,500**	**2,500**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	0	4,500	10,000
Total Equipment Under $5,000		**0**	**4,500**	**10,000**
Division Total:	**Remote Transfer Sites**	**2,427**	**90,000**	**121,780**
Department Total:	**Public Works**	**5,080,384**	**6,177,613**	**6,390,721**
Fund Total:	**SOLID WASTE**	**6,032,659**	**9,585,056**	**8,488,894**

PORT ENTERPRISE FUND

This fund accounts for all operations of Port MacKenzie.

RECONCILIATION OF FUND BALANCE: 520 **PORT ENTERPRISE FUND**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	1,604,708	1,621,463	1,662,913
TOTAL EXPENDITURES	1,770,395	2,490,609	2,284,999

Unrestricted Net Assets at June 30, 2015			(7,399,860)
Estimated revenues 2015-2016 fiscal year	1,621,463		
Estimated expenditures 2015-2016 fiscal year	(1,190,609)*		
Estimated fiscal year 2016 adjustment to net assets		430,854	
Estimated Unrestricted Net Assets at June 30, 2016			(6,969,006)
Estimated revenues 2016-2017 fiscal year	762,913		
Transfer from Areawide	900,000		
Estimated expenditures 2016-2017 fiscal year	(1,177,849)**		
Estimated fiscal year 2017 adjustment to net assets		485,064	
Unrestricted Net Assets at June 30, 2017			(6,483,942)

*This amount does not include estimated expenditures of $1,300,000 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2016. 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 $1,107,150 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2017. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

Ordinance 15-148 loaned $2,500,000 from the Land Management Permanent Fund for repairs. This loan will be repaid with insurance proceeds when received.

337 100	OTHER STATE REVENUE		
	337.100	Debt Service Reimbursement	$709,913
341 000	GENERAL GOVERNMENT		
	341.840	Port Dockage Fees	3,000
	341.841	Port Wharfage Fees	30,000
	341.844	Port Lease/Permit Fees	20,000
		Subtotal	$762,913
367 110	Transfer from Areawide Fund		900,000
	TOTAL ESTIMATED REVENUES		$1,662,913

SCHEDULE OF LONG TERM DEBT: **PORT**
FISCAL YEAR 2017

PORT BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
2012 Series C*	5,770,000	4,750,000	520,000	189,913	709,913	4,230,000
TOTAL DEBT SERVICE REQUIREMENTS		4,750,000	520,000	189,913	709,913	4,230,000

* For partial refunding of the 2004 Series C Bonds.

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 520-PORT	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
RE37-Other State Revenue				
337.100	Debt Service Reimb	707,863	709,463	709,913
337.800	State PERS Relief	16,388	0	0
Total	**Other State Revenue**	**724,251**	**709,463**	**709,913**
RE41-General Government				
341.840	Port Dockage Fees	3,154	7,000	3,000
341.841	Port Wharfage Fees	29,182	30,000	30,000
341.844	Port Lease/Permit Fees	46,559	15,000	20,000
341.900	Miscellaneous Fees	3,240	0	0
Total	**General Government**	**82,135**	**52,000**	**53,000**
RE67-Transfer From Other Funds				
367.110	Areawide	798,322	860,000	900,000
Total	**Transfer From Other Funds**	**798,322**	**860,000**	**900,000**
Division Total:	**Non-Departmental**	**1,604,708**	**$1,621,463**	**$1,662,913**
Department Total:	**Non-Departmental**	**1,604,708**	**$1,621,463**	**$1,662,913**
Fund Total:	**PORT**	**1,604,708**	**$1,621,463**	**$1,662,913**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 520-PORT	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX41-Debt Service				
441.240	Dbt Svc, Interest	176,324	209,913	189,913
Total	**Debt Service**	**176,324**	**209,913**	**189,913**
EX51-Equipment Over $5000				
451.999	Depreciation Expense	1,004,650	1,300,000	1,107,150
Total	**Equipment Over $5000**	**1,004,650**	**1,300,000**	**1,107,150**
Division Total:	**Non-Departmental**	**1,180,974**	**1,509,913**	**1,297,063**
Department Total:	**Non-Departmental**	**1,180,974**	**1,509,913**	**1,297,063**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	197,128	187,771	191,122
411.200	Temp Wages & Adjmts	13,287	15,000	15,000
411.300	Overtime Wages	1,804	2,000	2,000
Total Salaries & Wages		**212,219**	**204,771**	**208,122**
EX12-Benefits				
412.100	Insurance Contrib	51,282	46,600	46,600
412.190	Life Insurance	309	286	286
412.200	Unemployment Contrib	1,251	1,229	1,249
412.300	Medicare	3,024	2,970	3,018
412.400	Retirement Contrib. - DB Plan	40,932	83,556	50,482
412.410	PERS Tier IV - DC Plan	10,673	0	0
412.411	PERS Tier IV - Health Plan	1,039	0	0
412.412	PERS Tier IV - HRA	2,341	0	0
412.413	PERS Tier IV - OD&D	141	0	0
412.600	Workers Compensation	12,305	25,725	28,901
412.700	Sbs Contribution	12,204	12,553	12,758
Total Benefits		**135,501**	**172,919**	**143,294**
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	57	100	100
413.200	Expense Reimb-Within Boro	287	700	200
Total Expenses Within Borough		**344**	**800**	**300**
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	142	4,200	4,200
414.400	Travel Tickets	0	2,986	3,000
Total Expenses Outside Of Boro		**142**	**7,386**	**7,400**
EX21-Communications				
421.100	Communication Network Services	6,540	8,335	6,700
421.200	Postage	256	500	500
Total Communications		**6,796**	**8,835**	**7,200**
EX22-Advertising				
422.000	Advertising	397	100	100
Total Advertising		**397**	**100**	**100**
EX23-Printing				
423.000	Printing	0	200	200
Total Printing		**0**	**200**	**200**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX24-Utilities-Building Oprtns				
424.100	Electricity	14,046	165,400	160,000
424.200	Water & Sewer	0	3,000	3,000
424.600	Heating Fuel-Oil	23,842	33,000	33,000
Total Utilities-Building Oprtns		**37,888**	**201,400**	**196,000**
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,000	1,000
Total Rental/Lease		**0**	**1,000**	**1,000**
EX26-Professional Charges				
426.200	Legal	0	5,000	10,000
426.300	Dues & Fees	1,170	5,200	5,000
426.600	Computer Software/Online Services	117	1,000	1,000
426.900	Other Professional Chgs	7,205	6,100	6,000
Total Professional Charges		**8,492**	**17,300**	**22,000**
EX27-Insurance & Bond				
427.100	Property Insurance	47,411	50,000	57,000
427.500	Liability Insurance	15,251	16,000	18,000
Total Insurance & Bond		**62,662**	**66,000**	**75,000**
EX28-Maintenance Services				
428.100	Building Maint Services	1,268	8,100	7,000
428.200	Grounds Maint Services	14	0	0
428.300	Equipment Maint Services	7,211	5,000	5,000
428.400	Vehicle Maint Services	1,926	3,206	3,206
428.600	Road Maintenance Services	0	10,000	10,000
428.920	Other Maintenance Service	15	1,000	1,000
Total Maintenance Services		**10,434**	**27,306**	**26,206**
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	227	2,200	1,000
429.210	Training/Instructor Fees	0	1,000	1,000
429.710	Testing	0	1,300	1,300
429.900	Other Contractual	77,343	243,565	274,000
Total Other Contractual		**77,570**	**248,065**	**277,300**
EX30-Office Supplies				
430.100	Office Supplies < $500	1,574	2,500	2,500
Total Office Supplies		**1,574**	**2,500**	**2,500**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 520-PORT	**DEPARTMENT 100-Assembly**	**DIVISION 112-Port Development**		
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	19	3,000	3,000
431.200	Building Maint Supplies	3,475	2,500	2,500
431.300	Equipment Maint Supplies	0	2,000	2,000
431.400	Grounds Maint Supplies	0	1,000	1,000
431.900	Other Maint. Supplies	562	500	500
Total	**Maintenance Supplies**	**4,056**	**9,000**	**9,000**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	500
432.200	Gas	1,042	2,000	2,000
Total	**Fuel/Oil-Vehicle Use**	**1,042**	**2,500**	**2,500**
EX33-Misc Supplies				
433.100	Personnel Supplies	465	600	600
433.120	Tools under $500	0	500	500
433.300	Books/Subscriptions	117	200	200
433.700	Resale Supplies	0	500	0
433.900	Other Supplies	2,210	3,814	2,814
Total	**Misc Supplies**	**2,792**	**5,614**	**4,114**
EX34-Equipment Under $5,000				
434.000	IT Equipment under $5000	2,274	2,000	1,200
434.100	Other Equip under $5,000	4,538	1,200	1,500
434.300	Furniture Under $5,000	0	1,800	3,000
Total	**Equipment Under $5,000**	**6,812**	**5,000**	**5,700**
EX51-Equipment Over $5000				
451.300	Furniture over $5,000	20,700	0	0
Total	**Equipment Over $5000**	**20,700**	**0**	**0**
Division Total:	**Port Development**	**589,421**	**980,696**	**987,936**
Department Total:	**Assembly**	**589,421**	**980,696**	**987,936**
Fund Total:	**PORT**	**1,770,395**	**2,490,609**	**2,284,999**

M/V SUSITNA ENTERPRISE FUND

This fund accounts for all operations of the M/V Susitna.

RECONCILIATION OF FUND BALANCE: 530 **MV SUSITNA FUND**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	2,445,000	460,240	814,760
TOTAL EXPENDITURES	3,485,853	527,000	748,000

Actual Expenses as of June 30, 2015			-0-
Budgeted revenues 2015-2016 fiscal year	460,240		
Budgeted expenditures 2015-2016 fiscal year	(527,000)		
Estimated fiscal year 2016 net expenditures		(66,760)	
Budgeted deficit at June 30, 2016			(66,760)
Transfer In	814,760		
Budgeted expenditures 2016-2017 fiscal year	(748,000)		
Estimated fiscal year 2017 adjustment		(66,760)	
Balance at June 30, 2017			-0-

Ordinance 16-013 loaned $1,993,488 from the Land Management Permanent Fund to the MV Susitna fund to facilitate repairs. This loan is to be repaid by insurance proceeds.

369 000	OTHER REVENUE SOURCES		
	369.100	Miscellaneous	$0
	TOTAL ESTIMATED REVENUES		$0

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	2,425,000	460,240	814,760
Total	**Transfer From Other Funds**	**2,425,000**	**460,240**	**814,760**
RE69-Other Revenue Sources				
369.100	Miscellaneous	20,000	0	0
Total	**Other Revenue Sources**	**20,000**	**0**	**0**
Division Total:	**Non-Departmental**	**2,445,000**	**$460,240**	**$814,760**
Department Total:	**Non-Departmental**	**2,445,000**	**$460,240**	**$814,760**
Fund Total:	**MV SUSITNA**	**2,445,000**	**$460,240**	**$814,760**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 530-MV SUSITNA	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	4,779	5,000	5,000
Total	**Expenses Outside Of Boro**	**4,779**	**5,000**	**5,000**
EX24-Utilities-Building Oprtns				
424.100	Electricity	31,656	40,000	31,000
424.200	Water & Sewer	0	0	5,000
Total	**Utilities-Building Oprtns**	**31,656**	**40,000**	**36,000**
EX27-Insurance & Bond				
427.100	Property Insurance	165,350	333,000	420,000
427.500	Liability Insurance	0	4,000	5,000
Total	**Insurance & Bond**	**165,350**	**337,000**	**425,000**
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,000	45,000
428.920	Other Maintenance Service	8,339	0	45,000
Total	**Maintenance Services**	**8,339**	**1,000**	**90,000**
EX29-Other Contractual				
429.900	Other Contractual	246,576	132,000	140,000
Total	**Other Contractual**	**246,576**	**132,000**	**140,000**
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	10,267	5,000	15,000
432.400	Fuel - MV Susitna	9,129	4,000	20,000
Total	**Fuel/Oil-Vehicle Use**	**19,396**	**9,000**	**35,000**
EX33-Misc Supplies				
433.900	Other Supplies	9,757	3,000	12,000
Total	**Misc Supplies**	**9,757**	**3,000**	**12,000**
EX34-Equipment Under $5,000				
434.100	Other Equip under $5,000	0	0	5,000
Total	**Equipment Under $5,000**	**0**	**0**	**5,000**
EX53-Miscellaneous				
453.000	Miscellaneous	3,000,000	0	0
Total	**Miscellaneous**	**3,000,000**	**0**	**0**
Division Total:	**Non-Departmental**	**3,485,853**	**527,000**	**748,000**
Department Total:	**Non-Departmental**	**3,485,853**	**527,000**	**748,000**
Fund Total:	**MV SUSITNA**	**3,485,853**	**527,000**	**748,000**

DEBT SERVICE FUNDS

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

Summarization of Debt Capacity, Debt Levels, and the Effects on the Operating Budget

Regarding debt capacity, in accordance with Borough Code, 3.04.090(C), areawide general obligation bonds may only be issued if the principal amount of debt outstanding for areawide purposes after issuance does not exceed seven percent of the assessed valuation of the Borough for the current year. As of July 1, 2016, the outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Recreation and Transportation is $314,755,000. Our certified assessed value as of May 31, 2016 is $9,735,990,144. Areawide general obligation debt as of July 1, 2016 is 3.23% of assessed valuation. Our legal capacity is $681,519,310. We are well below our legal limit.

Our debt levels as of July 1, 2016 for general obligation bonds are as follows.

School Construction	$285,285,000
Parks and Recreation	1,465,000
Transportation Systems	28,005,000
	$314,755,000

With regards to Lease, Certificates of Participation (COP's) the amount outstanding as of July 1, 2016 is as follows.

Public Safety Building Station 5-1	$7,700,000
Animal Care Facility	$3,185,000

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, 2016 is as follows.

Fronteras Charter School	$6,900,000

The fiscal impact of ongoing maintenance, insurance, repairs, etc. will be borne by Fronteras Charter School. The Matanuska-Susitna Borough School District allocates funds to Charter Schools on a set amount per pupil.

For School Construction and the renovations of School Facilities, the fiscal impact on the operating budget is borne by the School District. They pay all maintenance, insurance, repairs, etc. for any new school buildings constructed and/or renovated.

For the Parks and Recreation projects, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is borne by the Areawide (General) Fund, and paid from the Community Development Department.

With regards to the fiscal impact of the Transportation Systems such as ongoing maintenance, repairs, etc. is borne by the Road Service Area in which the Transportation System is located.

For the Public Safety Building, Station 5-1, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid 46% by Central Mat-Su Fire Service Area and 54% by the Areawide Fund, Ambulance Division.

For the Animal Care Facility the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid by the Nonareawide Fund, Animal Care Division.

It is also anticipated that in Fiscal Year 2017, Certificates of Participation will be issued for new facilities. The facilities and the estimated amounts to be issued is shown below.

Public Safety Building Station 6-2	$5,000,000
Public Safety Building Station 7-3	$3,800,000
Public Safety Fleet Maintenance Facility	$1,900,000
	$5,700,000

For the Public Safety Building, Station 6-2, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid by various Fire Service Areas.

For the Public Safety Building, Station 7-3, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid 100% by West Lakes Fire Service Area.

For the Public Safety Fleet Maintenance Facility, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid 56% by various Fire Service Areas and 44% by the Areawide Fund, Ambulance Division.

RECONCILIATION OF FUND BALANCE: FUND 300 **SCHOOL DEBT SERVICE**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	70,904,285	33,450,000	33,625,000
TOTAL EXPENDITURES	70,908,355	33,598,355	33,623,851

Audit balance as of 6/30/2015			310,890
Estimated revenues 2015-2016 fiscal year	33,450,000		
Estimated expenditures 2015-2016 fiscal year	(33,598,355)		
Estimated adjustment to fund balance		(148,355)	
Estimated fund balance 6/30/2016			162,535
Estimated revenues 2016-2017 fiscal year	33,625,000		
Estimated expenditures 2016-2017 fiscal year	(33,623,851)		
Estimated FY2017 adjustment to fund balance		1,149	
Estimated fund balance 6/30/2017			163,684

REVENUE DETAIL: FUND 300 **SCHOOL DEBT SERVICE**

CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
Transfer from Areawide Fund	29,800,000	33,450,000	33,625,000
Miscellaneous	8,337	-	-
Sale of G.O. Bonds	41,095,948	-	-
TOTAL REVENUES	70,904,285	33,450,000	33,625,000

SCHEDULE OF LONG TERM DEBT: FUND 300 **SCHOOL DEBT SERVICE**
FISCAL YEAR 2017

SCHOOL CONSTRUCTION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
2006 Series A	20,500,000	1,055,000	1,055,000	43,519	1,098,519	-
2006 Series B	19,200,000	990,000	990,000	44,550	1,034,550	-
2007 Series A*	33,505,000	29,870,000	3,780,000	1,486,350	5,266,350	26,090,000
2009 Series A	19,030,000	14,980,000	770,000	729,025	1,499,025	14,210,000
2011 Series A	33,785,000	27,440,000	1,365,000	1,246,163	2,611,163	26,075,000
2012 Series A	91,770,000	78,500,000	3,595,000	3,358,094	6,953,094	74,905,000
2012 SeriesB**	8,710,000	5,280,000	2,480,000	256,200	2,736,200	2,800,000
2013 Series A	13,290,000	11,880,000	485,000	555,650	1,040,650	11,395,000
2014 Series B	29,400,000	27,640,000	960,000	1,285,750	2,245,750	26,680,000
2015 Series A***	37,350,000	33,950,000	3,390,000	1,420,450	4,810,450	30,560,000
2015 Series B	55,195,000	53,700,000	1,795,000	2,533,100	4,328,100	51,905,000
TOTAL DEBT SERVICE REQUIREMENTS	361,735,000	285,285,000	20,665,000	12,958,851	33,623,851	264,620,000

* Includes the refunding of the 1998 Series A Bonds, 2001 Series A Bonds, 2004 Series A Bonds, 2004 Series B Bonds and 2005 Series B Bonds.

** Includes the partial refunding of the 2004 Series A Bonds, 2004 Series B Bonds and the 2005 Series A Bonds.

*** Includes the partial refunding of the 2004 Series D Bonds, 2006 Series A Bonds and the 2006 Series B Bonds.

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS)	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE67-Transfer From Other Funds				
367.110	Areawide	29,800,000	33,450,000	33,625,000
Total	**Transfer From Other Funds**	**29,800,000**	**33,450,000**	**33,625,000**
RE69-Other Revenue Sources				
369.100	Miscellaneous	8,337	0	0
369.200	Sale Of G.O. Bonds	41,095,948	0	0
Total	**Other Revenue Sources**	**41,104,285**	**0**	**0**
Division Total:	**Non-Departmental**	**70,904,285**	**$33,450,000**	**$33,625,000**
Department Total:	**Non-Departmental**	**70,904,285**	**$33,450,000**	**$33,625,000**
Fund Total:	**DEBT SERVICE (SCHOOLS)**	**70,904,285**	**$33,450,000**	**$33,625,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS)	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	17,655,000	19,785,000	20,665,000
441.200	Dbt Srv-Interest-Schools	12,157,407	13,813,355	12,958,851
441.300	Debt Refunding	41,095,948	0	0
Total Debt Service		**70,908,355**	**33,598,355**	**33,623,851**
Division Total:	**Non-Departmental**	**70,908,355**	**33,598,355**	**33,623,851**
Department Total:	**Non-Departmental**	**70,908,355**	**33,598,355**	**33,623,851**
Fund Total:	**DEBT SERVICE (SCHOOLS)**	**70,908,355**	**33,598,355**	**33,623,851**

RECONCILIATION OF FUND BALANCE: FUND 301 **USDA FRONTERAS**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	-0-	-0-	259,000
TOTAL EXPENDITURES	-0-	-0-	259,000

Audit balance as of 6/30/2015			-0-
Estimated revenues 2015-2016 fiscal year		-0-	
Estimated expenditures 2015-2016 fiscal year		-0-	
Estimated adjustment to fund balance		-0-	
Estimated fund balance 6/30/2016			-0-
Estimated revenues 2016-2017 fiscal year	259,000		
Estimated expenditures 2016-2017 fiscal year	(259,000)		
Estimated FY2017 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			-0-

REVENUE DETAIL: FUND 301 **USDA - FRONTERAS**

CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
Other Financing Sources	-	-	259,000
TOTAL REVENUES	-	-	259,000

SCHEDULE OF LONG TERM DEBT: FUND 301 **USDA FRONTERAS**
FISCAL YEAR 2017

USDA LOAN	AMOUNT ISSUED	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
USDA LOAN	6,900,000	6,900,000	-	259,000	259,000	6,900,000
TOTAL DEBT SERVICE REQUIREMENTS	6,900,000	6,900,000	-	259,000	259,000	6,900,000

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 301-DEBT SERVICE (USDA - FRONTERAS)	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE90-Other Financing Sources				
390.000	Other Financing Sources	0	0	259,000
Total	**Other Financing Sources**	**0**	**0**	**259,000**
Division Total:	**Non-Departmental**	**0**	**$0**	**$259,000**
Department Total:	**Non-Departmental**	**0**	**$0**	**$259,000**
Fund Total:	**DEBT SERVICE (USDA - FRONTER**	**0**	**$0**	**$259,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 301-DEBT SERVICE (USDA - FRONTERAS)	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX41-Debt Service				
441.200	Dbt Srv-Interest-Schools	0	0	259,000
Total	**Debt Service**	**0**	**0**	**259,000**
Division Total:	**Non-Departmental**	**0**	**0**	**259,000**
Department Total:	**Non-Departmental**	**0**	**0**	**259,000**
Fund Total:	**DEBT SERVICE (USDA - FRONTER**	**0**	**0**	**259,000**

RECONCILIATION OF FUND BALANCE: FUND 311 **FLEET MAINTENANCE DES**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	-0-	-0-	190,000
TOTAL EXPENDITURES	-0-	-0-	190,000

Audit balance as of 6/30/2015			-0-
Estimated revenues 2015-2016 fiscal year	-0-		
Estimated expenditures 2015-2016 fiscal year	-0-		
Estimated adjustment to fund balance		-0-	
Estimated fund balance 6/30/2016			-0-
Estimated revenues 2016-2017 fiscal year	190,000		
Estimated expenditures 2016-2017 fiscal year	(190,000)		
Estimated FY2017 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			-0-

REVENUE DETAIL: FUND 311 **FLEET MAINTENANCE**

CERTIFICATES OF PARTICIPATION

CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
Interest	-	-	-
Transfer from Areawide Fund	-	-	83,600
Transfer from Fire Service Areas	-	-	106,400
TOTAL REVENUES	-	-	190,000

SCHEDULE OF LONG TERM DEBT: FUND 311 **FLEET MAINTENANCE**
FISCAL YEAR 2017

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
COP's	1,900,000	1,900,000	100,000	90,000	190,000	1,800,000
TOTAL DEBT SERVICE REQUIREMENTS	1,900,000	1,900,000	100,000	90,000	190,000	1,800,000

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 311-DEBT SERVICE (F.M. DES	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
RE67-Transfer From Other Funds				
367.110	Areawide	0	0	83,600
367.700	Service Areas	0	0	106,400
Total	**Transfer From Other Funds**	**0**	**0**	**190,000**
Division Total:	**Non-Departmental**	**0**	**$0**	**$190,000**
Department Total:	**Non-Departmental**	**0**	**$0**	**$190,000**
Fund Total:	**DEBT SERVICE (F.M. DES**	**0**	**$0**	**$190,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 311-DEBT SERVICE (F.M. DES	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	0	0	100,000
441.210	Dbt Srv-Interest-Fire	0	0	90,000
Total	**Debt Service**	**0**	**0**	**190,000**
Division Total:	**Non-Departmental**	**0**	**0**	**190,000**
Department Total:	**Non-Departmental**	**0**	**0**	**190,000**
Fund Total:	**DEBT SERVICE (F.M. DES**	**0**	**0**	**190,000**

RECONCILIATION OF FUND BALANCE: FUND 315 **STATION 6-1**
CERTIFICATES OF PARTICIPATION

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	520,037	-	-
TOTAL EXPENDITURES	519,913	518,175	-

Audit balance as of 6/30/2015			560,819
Estimated revenues 2015-2016 fiscal year	-0-		
Estimated expenditures 2015-2016 fiscal year	(518,175)		
Estimated adjustment to fund balance		(518,175)	
Estimated fund balance 6/30/2016			42,644
Estimated revenues 2016-2017 fiscal year	-0-		
Estimated expenditures 2016-2017 fiscal year	-0-		
Estimated FY2017 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			42,644

REVENUE DETAIL: FUND 315 **STATION 6-1**

CERTIFICATES OF PARTICIPATION

CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
Interest	34	-	-
Transfer from Areawide Fund	208,000	-	-
Transfer from Wasilla Lakes FSA	312,000		
Miscellaneous	3	-	-
TOTAL REVENUES	520,037	-	-

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 315-DEBT SERVICE (COPs 61)	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE61-Interest Earnings				
361.100	Interest On Investments	34	0	0
Total	**Interest Earnings**	**34**	**0**	**0**
RE67-Transfer From Other Funds				
367.110	Areawide	208,000	0	0
367.700	Service Areas	312,000	0	0
Total	**Transfer From Other Funds**	**520,000**	**0**	**0**
RE69-Other Revenue Sources				
369.100	Miscellaneous	3	0	0
Total	**Other Revenue Sources**	**3**	**0**	**0**
Division Total:	**Non-Departmental**	**520,037**	**$0**	**$0**
Department Total:	**Non-Departmental**	**520,037**	**$0**	**$0**
Fund Total:	**DEBT SERVICE (COPs 61)**	**520,037**	**$0**	**$0**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 315-DEBT SERVICE (COPs 61)	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	279,000	294,000	0
441.120	Dbt Srv-Principal-Borough	186,000	196,000	0
441.210	Dbt Srv-Interest-Fire	32,948	16,905	0
441.220	Dbt Srv-Interest-Borough	21,965	11,270	0
Total Debt Service		**519,913**	**518,175**	**0**
Division Total:	**Non-Departmental**	**519,913**	**518,175**	**0**
Department Total:	**Non-Departmental**	**519,913**	**518,175**	**0**
Fund Total:	**DEBT SERVICE (COPs 61)**	**519,913**	**518,175**	**0**

RECONCILIATION OF FUND BALANCE: FUND 316 **STATION 5-1**
CERTIFICATES OF PARTICIPATION

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	625,000	600,000	700,000
TOTAL EXPENDITURES	760,276	764,175	763,126

Audit balance as of 6/30/2015			1,174,013
Estimated revenues 2015-2016 fiscal year	600,000		
Estimated expenditures 2015-2016 fiscal year	(764,175)		
Estimated FY2016 adjustment to fund balance		(164,175)	
Estimated fund balance 6/30/2016			1,009,838
Estimated revenues 2016-2017 fiscal year	700,000		
Estimated expenditures 2016-2017 fiscal year	(763,126)		
Estimated FY2017 adjustment to fund balance		(63,126)	
Estimated fund balance 6/30/2017			946,712

REVENUE DETAIL: FUND 316 **STATION 5-1**

CERTIFICATES OF PARTICIPATION

CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
Transfer from Areawide Fund	359,657	324,000	378,000
Transfer from Wasilla Lakes FSA	265,343	276,000	322,000
COP Proceeds	-	-	-
TOTAL REVENUES	625,000	600,000	700,000

SCHEDULE OF LONG TERM DEBT: FUND 316 **STATION 5-1**
FISCAL YEAR 2017

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
COP'S - 2013	8,585,000	7,700,000	465,000	298,126	763,126	7,235,000
TOTAL DEBT SERVICE REQUIREMENTS		7,700,000	465,000	298,126	763,126	7,235,000

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 316-DEBT SERVICE (COPs 51)	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE67-Transfer From Other Funds				
367.110	Areawide	359,657	324,000	378,000
367.700	Service Areas	265,343	276,000	322,000
Total	**Transfer From Other Funds**	**625,000**	**600,000**	**700,000**
Division Total:	**Non-Departmental**	**625,000**	**$600,000**	**$700,000**
Department Total:	**Non-Departmental**	**625,000**	**$600,000**	**$700,000**
Fund Total:	**DEBT SERVICE (COPs 51)**	**625,000**	**$600,000**	**$700,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 316-DEBT SERVICE (COPs 51)	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	200,100	207,000	213,900
441.120	Dbt Srv-Principal-Borough	234,900	243,000	251,100
441.210	Dbt Srv-Interest-Fire	162,464	144,521	137,138
441.220	Dbt Srv-Interest-Borough	162,812	169,654	160,988
Total Debt Service		**760,276**	**764,175**	**763,126**
Division Total:	**Non-Departmental**	**760,276**	**764,175**	**763,126**
Department Total:	**Non-Departmental**	**760,276**	**764,175**	**763,126**
Fund Total:	**DEBT SERVICE (COPs 51)**	**760,276**	**764,175**	**763,126**

RECONCILIATION OF FUND BALANCE: FUND 318 **SCRESTC**

South Central Emergency Services Training Complex

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	-0-	-0-	480,000
TOTAL EXPENDITURES	-0-	-0-	480,000

Audit balance as of 6/30/2015			-0-
Estimated revenues 2015-2016 fiscal year	-0-		
Estimated expenditures 2015-2016 fiscal year	-0-		
Estimated adjustment to fund balance		-0-	
Estimated fund balance 6/30/2016			-0-
Estimated revenues 2016-2017 fiscal year	480,000		
Estimated expenditures 2016-2017 fiscal year	(480,000)		
Estimated FY2017 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			-0-

REVENUE DETAIL: FUND 318 **SCRESTC**

CERTIFICATES OF PARTICIPATION

CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
Transfer from Service Area	-	-	480,000
TOTAL REVENUES	-	-	480,000

SCHEDULE OF LONG TERM DEBT: FUND 318 **SCRESTC**
FISCAL YEAR 2017

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
COP'S - 2017	5,000,000	5,000,000	250,000	230,000	480,000	4,750,000
TOTAL DEBT SERVICE REQUIREMENTS		5,000,000	250,000	230,000	480,000	4,750,000

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 318-DEBT SERVICE (SCRESTC)	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE67-Transfer From Other Funds				
367.700	Service Areas	0	0	480,000
Total	**Transfer From Other Funds**	**0**	**0**	**480,000**
Division Total:	**Non-Departmental**	**0**	**$0**	**$480,000**
Department Total:	**Non-Departmental**	**0**	**$0**	**$480,000**
Fund Total:	**DEBT SERVICE (SCRESTC)**	**0**	**$0**	**$480,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 318-DEBT SERVICE (SCRESTC)	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	0	0	250,000
441.210	Dbt Srv-Interest-Fire	0	0	230,000
Total	**Debt Service**	**0**	**0**	**480,000**
Division Total:	**Non-Departmental**	**0**	**0**	**480,000**
Department Total:	**Non-Departmental**	**0**	**0**	**480,000**
Fund Total:	**DEBT SERVICE (SCRESTC)**	**0**	**0**	**480,000**

RECONCILIATION OF FUND BALANCE: FUND 319 **STATION 7-3**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	-0-	-0-	360,000
TOTAL EXPENDITURES	-0-	-0-	360,000

Audit balance as of 6/30/2015			-0-
Estimated revenues 2015-2016 fiscal year		-0-	
Estimated expenditures 2015-2016 fiscal year		-0-	
Estimated adjustment to fund balance		-0-	
Estimated fund balance 6/30/2016			-0-
Estimated revenues 2016-2017 fiscal year	360,000		
Estimated expenditures 2016-2017 fiscal year	(360,000)		
Estimated FY2017 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2017			-0-

REVENUE DETAIL: FUND 319 **STATION 7-3**

CERTIFICATES OF PARTICIPATION

CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
Transfer from Service Area	-	-	360,000
TOTAL REVENUES	-	-	360,000

SCHEDULE OF LONG TERM DEBT: FUND 319 **STATION 7-3**
FISCAL YEAR 2017

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
COP'S - 2017	3,800,000	3,800,000	200,000	160,000	360,000	3,600,000
TOTAL DEBT SERVICE REQUIREMENTS		3,800,000	200,000	160,000	360,000	3,600,000

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 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	0	0	360,000
Total	**Transfer From Other Funds**	**0**	**0**	**360,000**
Division Total:	**Non-Departmental**	**0**	**$0**	**$360,000**
Department Total:	**Non-Departmental**	**0**	**$0**	**$360,000**
Fund Total:	**DEBT SERVICE (7-3)**	**0**	**$0**	**$360,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 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	0	0	200,000
441.210	Dbt Srv-Interest-Fire	0	0	160,000
Total Debt Service		**0**	**0**	**360,000**
Division Total:	**Non-Departmental**	**0**	**0**	**360,000**
Department Total:	**Non-Departmental**	**0**	**0**	**360,000**
Fund Total:	**DEBT SERVICE (7-3)**	**0**	**0**	**360,000**

RECONCILIATION OF FUND BALANCE: FUND 320 **PARKS & RECREATION BONDS DEBT SERVICE**

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	338,000	340,000	340,000
TOTAL EXPENDITURES	338,000	344,000	338,600

Audit balance as of 6/30/2015			32,251
Estimated revenues 2015-2016 fiscal year	340,000		
Estimated expenditures 2015-2016 fiscal year	(344,000)		
Estimated adjustment to fund balance		(4,000)	
Estimated fund balance 6/30/2016			28,251
Estimated revenues 2016-2017 fiscal year	340,000		
Estimated expenditures 2016-2017 fiscal year	(338,600)		
Estimated FY2017 adjustment to fund balance		1,400	
Estimated fund balance 6/30/2017			29,651

REVENUE DETAIL: FUND 320 **PARKS & RECREATION BONDS**

DEBT SERVICE

CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
Transfer from Areawide Fund	338,000	340,000	340,000
TOTAL REVENUES	338,000	340,000	340,000

SCHEDULE OF LONG TERM DEBT: FUND 320 **PARKS AND RECS**
FISCAL YEAR 2017

PARKS AND RECREATION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
2007 Series B*	2,210,000	1,465,000	265,000	73,600	338,600	1,200,000
TOTAL DEBT SERVICE REQUIREMENTS		1,465,000	265,000	73,600	338,600	1,200,000

* This includes the partial refunding of the 2001 Series B Bonds.

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 320-DEBT SERVICE (PARKS/REC)	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE67-Transfer From Other Funds				
367.110	Areawide	338,000	340,000	340,000
Total	**Transfer From Other Funds**	**338,000**	**340,000**	**340,000**
Division Total:	**Non-Departmental**	**338,000**	**$340,000**	**$340,000**
Department Total:	**Non-Departmental**	**338,000**	**$340,000**	**$340,000**
Fund Total:	**DEBT SERVICE (PARKS/REC)**	**338,000**	**$340,000**	**$340,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 320-DEBT SERVICE (PARKS/REC)	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	245,000	260,000	265,000
441.220	Dbt Srv-Interest-Borough	93,800	84,000	73,600
Total Debt Service		**338,800**	**344,000**	**338,600**
Division Total:	**Non-Departmental**	**338,800**	**344,000**	**338,600**
Department Total:	**Non-Departmental**	**338,800**	**344,000**	**338,600**
Fund Total:	**DEBT SERVICE (PARKS/REC)**	**338,800**	**344,000**	**338,600**

RECONCILIATION OF FUND BALANCE: FUND 325 NONAREAWIDE A/C DEBT SERVICE

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	563,040	563,000	565,000
TOTAL EXPENDITURES	563,255	563,345	565,585

Audit Balance as of 6/30/2015			585,529
Estimated revenues 2015-2016 fiscal year	563,000		
Estimated expenditures 2015-2016 fiscal year	(563,345)		
Estimated Adjustment to Fund Balance		(345)	
Estimated Fund Balance at 6/30/2016			585,184
Estimated revenues 2016-2017 fiscal year	565,000		
Estimated expenditures 2016-2017 fiscal year	(565,585)		
Estimated Adjustment to Fund Balance		(585)	
Estimated Fund Balance at 6/30/2017			584,599

REVENUE DETAIL: FUND 325 **NONAREAWIDE A/C**

DEBT SERVICE

CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
INTEREST	37	-	-
Transfer from Nonareawide Fund	563,000	563,000	565,000
Miscellaneous	3	-	-
TOTAL REVENUES	563,040	563,000	565,000

SCHEDULE OF LONG TERM DEBT: FUND 325 **NON AREA WIDE A/C**
FISCAL YEAR 2017

ANIMAL CONTROL 2008 COPS	AMOUNT ISSUED	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
COP's - 2008	5,750,000	3,185,000	390,000	175,585	565,585	2,795,000
TOTAL DEBT SERVICE REQUIREMENTS		3,185,000	390,000	175,585	565,585	2,795,000

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 325-DEBT SERVICE (A/C COPs)	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE01-Budgetary Fund Balance				
RE61-Interest Earnings				
361.100	Interest On Investments	37	0	0
Total	**Interest Earnings**	**37**	**0**	**0**
RE67-Transfer From Other Funds				
367.120	Non Areawide	563,000	563,000	565,000
Total	**Transfer From Other Funds**	**563,000**	**563,000**	**565,000**
RE69-Other Revenue Sources				
369.100	Miscellaneous	3	0	0
Total	**Other Revenue Sources**	**3**	**0**	**0**
Division Total:	**Non-Departmental**	**563,040**	**$563,000**	**$565,000**
Department Total:	**Non-Departmental**	**563,040**	**$563,000**	**$565,000**
Fund Total:	**DEBT SERVICE (A/C COPs)**	**563,040**	**$563,000**	**$565,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 325-DEBT SERVICE (A/C COPs)	**DEPARTMENT 000-Non-Departmental**	**DIVISION 000-Non-Departmental**		
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	355,000	370,000	390,000
441.220	Dbt Srv-Interest-Borough	208,255	193,345	175,585
Total Debt Service		**563,255**	**563,345**	**565,585**
Division Total:	**Non-Departmental**	**563,255**	**563,345**	**565,585**
Department Total:	**Non-Departmental**	**563,255**	**563,345**	**565,585**
Fund Total:	**DEBT SERVICE (A/C COPs)**	**563,255**	**563,345**	**565,585**

RECONCILIATION OF FUND BALANCE: FUND 330 TRANSPORTATION SYSTEM DEBT SERVICE

	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
TOTAL REVENUES	2,270,000	2,380,000	2,381,000
TOTAL EXPENDITURES	2,270,818	2,381,964	2,381,475

Audit Balance as of 6/30/2015			757,764
Estimated revenues 2015-2016 fiscal year	2,380,000		
Estimated expenditures 2015-2016 fiscal year	(2,381,964)		
Estimated Adjustment to Fund Balance		(1,964)	
Estimated Fund Balance at 6/30/2016			755,800
Estimated revenues 2016-2017 fiscal year	2,381,000		
Estimated expenditures 2016-2017 fiscal year	(2,381,475)		
Estimated Adjustment to Fund Balance		(475)	
Estimated Fund Balance at 6/30/2017			755,325

REVENUE DETAIL: FUND 330 **TRANSPORTATION SYSTEM BONDS**

CLASSIFICATION	2014-2015 ACTUAL	2015-2016 AMENDED	2016-2017 APPROVED
Transfer from Areawide Fund	2,270,000	2,380,000	2,381,000
TOTAL REVENUES	2,270,000	2,380,000	2,381,000

SCHEDULE OF LONG TERM DEBT: FUND 330 **TRANSPORTATION SYSTEM BONDS**
FISCAL YEAR 2017

TRANSPORTATION SYSTEM BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2016	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2017
2012 Series D	11,175,000	9,825,000	465,000	423,750	888,750	9,360,000
2014 Series A	17,840,000	16,670,000	630,000	756,931	1,386,931	16,040,000
2015 Series C	1,560,000	1,510,000	55,000	50,794	105,794	1,455,000
TOTAL DEBT SERVICE REQUIREMENTS		28,005,000	1,150,000	1,231,475	2,381,475	26,855,000

Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/17/2016

Account	Description	2015 Actual Revenue	2016Amended Budget	2017 Assembly Approved
FUND 330-DEBT SERVICE (TRANS SYSTEM)	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
RE67-Transfer From Other Funds				
367.110	Areawide	2,270,000	2,380,000	2,381,000
Total	**Transfer From Other Funds**	**2,270,000**	**2,380,000**	**2,381,000**
Division Total:	**Non-Departmental**	**2,270,000**	**$2,380,000**	**$2,381,000**
Department Total:	**Non-Departmental**	**2,270,000**	**$2,380,000**	**$2,381,000**
Fund Total:	**DEBT SERVICE (TRANS SYSTEM)**	**2,270,000**	**$2,380,000**	**$2,381,000**

Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/17/2016

Account	Description	2015 Actual Expense	2016 Amended Budget	2017 Assembly Approved
FUND 330-DEBT SERVICE (TRANS SYSTEM)	**DEPARTMENT 000-Non-Departmental**		**DIVISION 000-Non-Departmental**	
EX41-Debt Service				
441.130	Dbt Srv-Principal-Trans Sys	1,010,000	1,120,000	1,150,000
441.230	Dbt Srv-Interest-Trans Sys	1,260,818	1,261,964	1,231,475
Total Debt Service		**2,270,818**	**2,381,964**	**2,381,475**
Division Total:	**Non-Departmental**	**2,270,818**	**2,381,964**	**2,381,475**
Department Total:	**Non-Departmental**	**2,270,818**	**2,381,964**	**2,381,475**
Fund Total:	**DEBT SERVICE (TRANS SYSTEM)**	**2,270,818**	**2,381,964**	**2,381,475**

CAPITAL PROJECT/GRANTS

The Capital Project/Grant Funds account for the financial resources expended for acquisition or maintenance of capital items including the acquisition of vehicles, ambulances, recreational equipment and the renewal and renovation of borough buildings, as well as capital improvements. Additionally, this fund accounts for various grants.

CAPITAL PROJECTS/GRANTS/PASS **FISCAL YEAR 2017**

DESCRIPTION OF APPROPRIATIONS	Approved Funding Source: Assembly Approved	Areawide	Non Areawide	Enhanced E-911	Service Areas	Enterprise Fund
RECURRING CAPITAL PROJECT / GRANTS / PASS THROUGH						
Grants/Pass Through						
MSCVB	747,500	747,500				
Tourism Infrastructure:						
Winter Trail Grooming	130,000	130,000				
Recreation Facility Highway Signage	135,000	135,000				
Recreation Priorities	97,500	97,500				
Grant Match	200,000	200,000				
Human Services Community Grant Match	148,000	148,000				
City of Palmer Block Grant	40,000	40,000				
City of Wasilla Block Grant	45,000	45,000				
City of Wasilla Planning Grant	100,000	100,000				
City of Houston Block Grant	21,000	21,000				
Youth Court	100,000	100,000				
Information Technology						
Aerial Imagery	250,000	250,000				
Govern Upgrade Project	300,000	300,000				

CAPITAL PROJECTS/GRANTS/PASS **FISCAL YEAR 2017**

DESCRIPTION OF APPROPRIATIONS	Assembly Approved	Areawide	Non Areawide	Enhanced E-911	Service Areas	Enterprise Fund
	Approved Funding Source:					
Public Works						
Midway RSA	851,880				851,880	
Fairview RSA	437,550				437,550	
Caswell Lakes RSA	46,970				46,970	
South Colony RSA	248,490				248,490	
Knik RSA	980,790				980,790	
Lazy Mountain RSA	15,240				15,240	
Greater Willow RSA	191,890				191,890	
Big Lake RSA	166,080				166,080	
Bogard RSA	526,080				526,080	
Greater Butte RSA	318,440				318,440	
Meadow Lakes RSA	660,510				660,510	
Gold Trails RSA	476,010				476,010	
Trapper Creek RSA	1,450				1,450	
Dust Control Program	500,000				500,000	
NONRECURRING CAPITAL PROJECT / GRANTS / PASS THROUGH						
Administration						
DSJ Phase II (roof top unit connection, fire proofing, generator)	750,000	750,000				
DSJ Parking Lot - Rehabilitation	50,000	50,000				
DSJ Freight Elevator Replacement	75,000	75,000				
Soil and Erosion Control	50,000	50,000				
Animal Care						
Ford Extended Cab F250C w/ Fiberglass Animal Boxes (2)	110,000		110,000			
Night drop kennel room slab modification	9,500		9,500			
Sidewalk repair	17,000		17,000			

CAPITAL PROJECTS/GRANTS/PASS **FISCAL YEAR 2017**

DESCRIPTION OF APPROPRIATIONS	Approved Funding Source: Assembly Approved	Areawide	Non Areawide	Enhanced E-911	Service Areas	Enterprise Fund
Information Technology						
Ford F150 Extended Cab 1/2 ton 4x4	28,000	28,000				
SharePoint Implementation	120,000	120,000				
Capital Projects Department						
Fireweed Building Asbestos Abatement & Improvements	100,000	100,000				
Stormwater Projects						
Vine Creek Flood Prevention & Restoration	150,000	150,000				
Cottonwood Creek Assessment	30,000	30,000				
Septage & Leachate Treatment Facility Preliminary Engineering	150,000		150,000			
Transportation Systems:						
Bradley Road Bridge over Trapper Creek Design & ROW	75,000	75,000				
Demaree Circle Bridge over Cottonwood Creek Evaluation	15,000	15,000				
ROW Short Term Maintenance of Improvements	25,000	25,000				
Community Development						
Parks & Outdoor Recreation						
Big Lake Boat Launch Design & Parking Lot Repair	90,000	90,000				
Alcantra Field Repair #2	40,000	40,000				
Ford F150 XL 4x4 Trailhead Maintenance Vehicle	30,000	30,000				
Restrooms at Various Trailheads	100,000	100,000				
Grant to Point Mac Community Council for Point Mac Park	40,000	40,000				
Lake Louise Boat Launch Design & Repair	100,000	100,000				
Planning						
Development Services						
Ford F150 XL 4x4 Right of Way Inspection Vehicle	26,860	26,860				
Ford F150 XL 4x4 Code Compliance Vehicle	26,860	26,860				

CAPITAL PROJECTS/GRANTS/PASS **FISCAL YEAR 2017**

DESCRIPTION OF APPROPRIATIONS	Approved Funding Source: Assembly Approved	Areawide	Non Areawide	Enhanced E-911	Service Areas	Enterprise Fund
Public Works						
O&M Maintenance Shop						
Winter Flood Response Vehicle Facility Phase I	500,000	500,000				
Outside Lighting Upgrade	25,000	25,000				
Road Service Areas						
Dump Bed for Truck #1	30,000				30,000	
RSA Road Crew Replacement Vehicle	35,000				35,000	
RSA Road Crew Replacement Vehicle	51,000				51,000	
RSA Superintendent Truck	32,800				32,800	
RSA Superintendent Truck	32,800				32,800	
Fleet Vehicles						
Pick-up 4x4	28,000	28,000				
Pick-up 4x4	28,000	28,000				
Pick-up 4x4	28,000	28,000				
Operations & Maintenance Equipment						
Boiler for WACO	20,000	20,000				
Genie Lift	20,000	20,000				
Solid Waste Enterprise Fund						
Business Assessment & Roadmap	150,000					150,000
Waste Container Replacement or Refurbishment	200,000					200,000
Skid Steer, Tracked	50,000					50,000
Shop Roof Extension & Repair	25,000					25,000
Gas & Water Monitoring Program Database	50,000					50,000
Transfer Site & Central Landfill Dirtwork Projects	50,000					50,000
Transfer Site Upgrades	350,000					350,000

CAPITAL PROJECTS/GRANTS/PASS **FISCAL YEAR 2017**

DESCRIPTION OF APPROPRIATIONS	Approved Funding Source: Assembly Approved	Areawide	Non Areawide	Enhanced E-911	Service Areas	Enterprise Fund
Emergency Services						
Administration						
Incident Management Team Retro-Fitting for EM Vehicles	32,000	32,000				
Community Response Connex	50,000	50,000				
Emergency Management Command Vehicle	75,000	75,000				
Ambulance Divisions						
Ambulance Remount & Refurbishment	540,000	540,000				
Support Vehicle Purchase/Replacement	63,000	63,000				
Zoll X Series Cardiac Monitors/Defibrillator	65,000	65,000				
Remote Capabilities for Controls (DDC) 50%	25,000	25,000				
Point of Care Ultrasound Units (3)	125,000	125,000				
Back Country & Technical Rescue						
ATV/side by side response units, trailer & slide in patient transport	40,000	40,000				
Enhanced 911						
Enhanced 911 Equipment	1,000,000			1,000,000		
Caswell Fire Service Area						
Self Contained Breathing Apparatus	50,000				50,000	
Communications Equipment Radios & Pagers	30,000				30,000	
West Lakes Fire Service Area						
Electronic Reader Boards for Stations 8-1 & 7-1	70,000				70,000	
New Crew Cab & Associated Equipment	51,000				51,000	
SCBA Bottles Replacements	25,000				25,000	
Personal Protective Equipment & Clothing	50,000				50,000	
Vehicle Apparatus Repair	50,000				50,000	
Pagers & Radios	50,000				50,000	

CAPITAL PROJECTS/GRANTS/PASS **FISCAL YEAR 2017**

DESCRIPTION OF APPROPRIATIONS	Approved Funding Source: Assembly Approved	Areawide	Non Areawide	Enhanced E-911	Service Areas	Enterprise Fund
Central Mat-Su Fire Service Area						
Land Purchase & Civil Work/Prep Station 5-2	500,000				500,000	
Apparatus & Equipment Purchase- Aerial Apparatus	1,300,000				1,300,000	
Construction, FF&E Station 6-2	3,300,000				3,300,000	
Training Complex Construction Complete Water System	800,000				800,000	
Atmospheric Monitors	75,000				75,000	
Purchase SCBA, spare bottles	75,000				75,000	
Personal Protective Equipment & Clothing	120,000				120,000	
Communications Equipment (pagers, radios, chargers & accessories)	100,000				100,000	
Training Tower Upgrades/Repairs Live Fire Burn Rooms	130,000				130,000	
Butte Fire Service Area						
Exterior Lighting Replacement	20,000				20,000	
Final Phase Heating System Demo & Replacement	20,000				20,000	
Furniture & Fixtures	20,000				20,000	
Talkeetna Fire Service Area						
Water Tank Access Road Station 11-3	50,000				50,000	
Willow Fire Service Area						
Self Contained Breathing Apparatus	50,000				50,000	
Communications Equipment Radios & Pagers	30,000				30,000	
Greater Palmer Fire Service Area						
Replace Interior Lighting at all Stations	15,500				15,500	
Refurbish Water Tanker Truck	250,000				250,000	
Expansion & Parking Area Station 3-2	500,000				500,000	
TOTALS:	21,395,700	5,899,720	286,500	1,000,000	13,334,480	875,000

FISCAL YEAR 2017 CAPITAL PROJECTS LIST

Capital equipment is any item not consumed through use having a useful life of greater than two years and costing more than $5,000.

RECURRING CAPITAL PROJECTS / GRANTS / PASS THROUGH

MSCVB GRANT **$747,500**

65% of the Transient Accommodations tax is provided to the Mat-Su Visitors and Convention Bureau for their operations.

TOURISM INFRASTRUCTURE

WINTER TRAIL GROOMING **$130,000**

These funds will provide for the continuance of the winter trail grooming grant program. The grooming program is a great deal for the Borough in that these funds are matched 50% by the volunteer groups and far more trails are groomed than could be otherwise accomplished through either a contract or in-house.

RECREATION FACILITY HIGHWAY SIGNAGE **$135,000**

Contract with a qualified firm to apply for airspace agreements and install way-finding signage at various borough recreation sites.

RECREATION PRIORITIES **$97,500**

To provide funds for Tourism Infrastructure as approved by the Borough Assembly.

GRANT MATCH FUND **$200,000**

Every year Borough departments solicit and receives grants from other agencies. Many of those grants require a matching amount in order for us to be eligible. This fund will provide matching funds for those grants which allow us to leverage our funding considerably and achieve more for less for the taxpayers.

HUMAN SERVICES COMMUNITY GRANT MATCH FUNDING **$148,000**

The Matanuska-Susitna Borough is a recipient of the State of Alaska Human Services Community Matching Grant. This grant requires the borough provide a 30% cash match. The match amount, along with the State grant funding is then provided through a competitive grant application process, to local non-profit agencies for the provision of critically needed essential health and social services. This funding provides food, shelter, utility assistance, counseling services and other critically needed programs, to the residents of the borough, through those agencies that are awarded grants.

CITY OF PALMER BLOCK GRANT **$40,000**

Block grant provided to the City of Palmer to be used as the City determines.

CITY OF WASILLA BLOCK GRANT **$45,000**

Block grant provided to the City of Wasilla to be used as the City determines.

CITY OF WASILLA PLANNING GRANT **$100,000**

A grant to the City of Wasilla to be used for planning purposes.

CITY OF HOUSTON BLOCK GRANT **$21,000**

Block grant provided to the City of Houston to be used as the City determines.

YOUTH COURT **$100,000**

A grant to Youth Court to be used for operations.

INFORMATION TECHNOLOGY DEPARTMENT

GIS AERIAL IMAGERY **$250,000**

The Borough, both citizens and staff are dependent on access to current aerial imagery to support their operations. The MSB is one of the nation's fastest growing areas, with an estimated population of nearly 100,000 and projections of continued strong growth. The latest aerials will be 5-6 years out-of-date, and consequently have lost much of their value as an effective tool for decision making. This request is to continue the development of a sustainable program to acquire current imagery on an on-going basis. The amount requested will be used to begin the implementation phase.

GOVERN UPGRADE **$300,000**

The Borough and its many departments are highly dependent on the GOVERN enterprise application in sharing and disseminating information to meet its statutory and legal obligations to its members, the public and state and federal agencies.

Specifically, these funds will be used to:

- Determine how data flows through the Borough.
- Identify statutory requirements for each department, division, and section.
- Establish data points need to meet requirements.
- Outline current requirement procedures.
- Prepare and deliver graphical information system data models.
- Report recommendations on how best to satisfy requirements.
- Gather information as preparation for phase two –database and application design.

PUBLIC WORKS

ROAD SERVICE AREA PROJECTS **$4,921,380**

For various road projects as prioritized in AM 15-157.

DUST CONTROL PROGRAM **$500,000**

The first priority for use of available dust control funds shall be to provide a 50 percent match for road service area paving projects and a 25 percent match for application of calcium chloride.

NONRECURRING CAPITAL PROJECTS / GRANTS / PASS THROUGH

ADMINISTRATION

DSJ PHASE 2 ROOF TOP UNIT (RTU) CONNECTIONS,
FIRE PROOFING, AND BACK-UP GENERATOR **$750,000**

Three roof top units (RTUs), for heating, ventilation, and air conditioning, were installed under the DSJ addition project, also known as Phase 1, to support the pre-existing structure. Future funding is needed to complete the connections to the new RTUs. The fiscal impact will be decreased electrical and staff costs because of a more efficient and safe system.

DSJ PARKING LOT REHABILITATION **$50,000**

The asphalt is deteriorating and is in need of crack sealing, sealcoating and striping. This improvement should provide savings from future repair and maintenance costs due to a deteriorating parking lot.

DSJ FREIGHT ELEVATOR **$75,000**

Replacement of existing elevator. This improvement should provide savings from future repair and maintenance costs from an old failing elevator.

SOIL AND EROSION CONTROL **$50,000**

Soil and erosion control should provide saving from future emergency repairs and loss of property.

ANIMAL CARE

TWO FORD EXTENDED CAB F250C TRUCKS WITH FIBERGLASS ANIMAL BOXES **$110,000**

The fiscal impact will be less with new vehicles and animal boxes compared to the cost of continually maintaining and repairing the older vehicles.

NIGHT DROP KENNEL ROOM SLAB MODIFICATION **$9,500**

Demolition of existing 10'x16' slab in night drop kennel room and replacing with a new concrete slab. This modification provides a safer cost effective area to house animals overnight.

SIDEWALK REPAIR PROPOSAL **$17,000**

This project will include form, place and finish of new sidewalk measuring 3'x143' for the sidewalk at the public entrance of the animal shelter. Sidewalk repairs will lower the boroughs maintenance costs and reduce future liability.

INFORMATION TECHNOLOGY DEPARTMENT

IT DEPARTMENT VEHICLE, FORD F150 EXTENDED CAB 1/2 TON 4X4 **$28,000**

This vehicle will provide IT with transportation to outlying sites and reduce the costs to employees using personal vehicles for travel and transport of equipment.

SHAREPOINT IMPLEMENTATION **$120,000**

The Borough has a need for workflow configuration that allows us to track correspondence as it is staffed through departments. Further development in SharePoint will allow employees across the Borough to gain the most benefit from this new platform by automating a multitude of processes, allow faster more efficient discovery of data, and greater ability to share data inside and outside the Borough. The fiscal impact will be increased productivity.

CAPITAL PROJECTS DEPARTMENT

FIREWEED BUILDING ASBESTOS ABATEMENT AND IMPROVEMENTS **$100,000**

The Fireweed Building was constructed in the 1940s and contains asbestos materials through-out the building, requiring abatement. The building also has original windows, doors, plumbing, electrical, and mechanical infrastructure requiring upgrades or replacement. Abatement will lower maintenance costs.

<u>STORMWATER</u>

VINE CREEK FLOOD PREVENTION AND RESTORATION PROJECTS **$150,000**

Staff has received numerous comments regarding drainage and flooding concerns along this small creek watershed near Wasilla. Despite its relatively small watershed size, major damage has occurred along this creek during past flooding events. These improvements should provide savings from future repairs due to flooding.

COTTONWOOD CREEK STORM WATER FECAL COLIFORM ASSESSMENT/MITIGATION **$30,000**

The State of Alaska Department of Environmental Conservation recently listed approximately 7 miles of this creek as an impaired water body. Matching funds are needed for the grant and mitigation measures. This assessment should provide savings is the mitigation for coliform in impaired water bodies and an effective means to prevent future similar instances.

WASTEWATER

SEPTAGE & LEACHATE TREATMENT FACILITY PRELIMINARY ENGINEERING **$150,000**

A septage & Leachate Treatment Disposal Facility has been one of the Borough's top priorities for the past several years. In 2015, the Assembly selected the Central Landfill as the preferred site of the proposed facility and multiple funding options are being pursued for the full cost of the project. This appropriation will allow the project to continue into the preliminary engineering phase, which will help further refine the scope of work, cost estimates, and increase the likely hood of securing funding, including federal grants, which require preliminary engineering as part of their applications. The fiscal impact will be to move the borough closer to savings of not transporting wastewater to Anchorage.

TRANSPORTATION SYSTEMS

BRADLEY ROAD BRIDGE OVER TRAPPER CREEK – DESIGN AND ROW **$75,000**

The existing bridge is at risk of failure and its posted weight limit has been reduced by 50%, which limits the ability of local property owners to transport equipment and materials to their properties. The weight restrictions also limit home fuel oil delivery and septic hauling trucks as well as fire-fighting equipment. This will provide safe, effective access for borough staff and equipment.

DEMAREE CIRCLE BRIDGE OVER COTTONWOOD CREEK – BRIDGE EVALUATION **$15,000**

An engineering study is needed to determine the bridge's vulnerability to flooding and other scour related damage. The evaluation will provide the borough with options to prevent or mitigate future repairs.

ROW IMPROVEMENTS **$25,000**

For projects that are in development the borough has purchased parcels for project right-of-way (ROW), some of which have structures and other significant improvements that require long term maintenance and upgrades until the project moves to a phase where the improvements can either be sold or removed from the property acquired. The state grants for ROW acquisition do not allow for these long term maintenance or upgrades costs to be charged against the project grant. This will allow cost savings now so that ROW can be acquired prior to projects starting.

COMMUNITY DEVELOPMENT

PARKS & OUTDOOR RECREATION IMPROVEMENTS

BIG LAKE BOAT LAUNCH PARKING LOT DESIGN AND REPAIR **$90,000**

These funds will provide for the design to fix the launch ramp which is causing damage to boats and boat trailers, as well as complete parking lot repairs. This will result is lower maintenance and repair costs.

ALCANTRA FIELD REPAIR FIELD #2 **$40,000**

Replace one soccer field each year over a 4-year period. Includes top soil, fertilizer, seed and equipment rental. This provides lower maintenance and repair costs.

TRAILHEAD MAINTENANCE REPLACEMENT VEHICLE **$30,000**

Replace a vehicle that was taken out of service due to age and increased repair costs. The new vehicle will cost less to maintain and repair.

REPLACEMENT RESTROOMS **$100,000**

Install a new CXT at the Lazy Mountain Trailhead to replace the existing restroom facility that has a ruptured septic tank and severe glaciation problems. Also install a new CXT restroom at the Pioneer Ridge Trailhead to replace an outdated structure and at the Matanuska Peak Trailhead. Replacements should decrease cost of repair and maintenance.

POINT MACKENZIE PARK **$40,000**

Provide a Grant to the Point MacKenzie Community Council (PMCC) to proceed with development of a park on borough-owned land under a management agreement with the borough. The PMCC will be responsible for the annual operation and maintenance requirements of the park. No fiscal impact.

LAKE LOUISE BOAT LAUNCH DESIGN AND REPLACEMENT **$100,000**

The existing structure is listing to one side and does not extend far enough into the lake to allow launching of larger vessels. This replacement will increase access and provide lower maintenance costs.

PLANNING AND LAND USE

DEVELOPMENT SERVICES CODE COMPLIANCE

FORD F-150 XL 1/2 TON PICKUP (REPLACES VEHICLE #92) **$26,860**

A dependable and safe vehicle is required to transport our Right of Way Inspectors and their equipment to perform these inspections that ultimately make our roads safer and lower costs on road maintenance.

FORD F-150 XL 1/2 TON PICKUP (REPLACES VEHICLE #100) **$26,860**

Code Compliance has 3 Officers sharing 2 vehicles. Another vehicle would assist in having all Officers out in the field at any given time. Code Compliance vehicles are used for site visits on complaints to verify code violations, as well as inspections of gravel extraction permits and Liquor Licenses. This will increase employee productivity.

PUBLIC WORKS

O & M MAINTENANCE SHOP

WINTER FLOOD RESPONSE VEHICLE FACILITY, Phase I **$500,000**

This project will construct the first of two, 2,000 square foot heated additions to a utility building. This heated space is needed to stage and conduct boiler maintenance on equipment used to alleviate winter flooding caused by frozen drainage systems. This equipment includes steam thaw trucks with steam boilers which can be damaged by extreme cold and must be kept warm to ensure availability for emergency culvert and drainage system thawing. This equipment also requires routine system maintenance to prevent breakdown which must occur in a heated facility. Several other pieces of hydraulic or specialty road maintenance equipment must also be stored in a heated facility to reduce wear and tear and to ensure rapid availability, including the sanding truck, plowing equipment, personnel lifts and forklifts. Adding this heated space will greatly improve the useful life and emergency readiness of this equipment.

OUTSIDE LIGHTING UPGRADE **$25,000**

Replacing the outside lights with LEDs will reduce energy and maintenance costs.

ROAD SERVICE AREA EQUIPMENT

DUMP BED FOR TRUCK NO. 1-STEAM THAW TRUCK **$30,000**

Operations and Maintenance purchased a new thaw unit that has a Mack truck chassis with duel rear axle. The chassis has a steller hook on it so we are able to remove the thaw unit when not needed. This allows the chassis to be used year round if we had a dump bed. The other thaw unit has a steller hook as well but it is only a single axle and the dump bed for this chassis is not big enough to be used on the Mack chassis. The Mack chassis with duel rear axles will allow us to haul much heavier loads. This will allow for more efficiency because the crew will not have to return to the yard as often. It will also bring the fleet up to 3 end dumps.

PICK UP W/ CREW CAB 4 x 4 PICK UP **$35,000**

This vehicle is for Road Maintenance crew and equipment transportation and includes all necessary safety and operational equipment and accessories. The new vehicle will cost less to maintain and repair.

PICK UP W/ CREW CAB 4 x 2 PICK UP **$51,000**

This vehicle is for Road Maintenance crew and equipment transportation and includes all necessary safety and operational equipment and accessories. The new vehicle will cost less to maintain and repair.

PICK UP W/ EXTENDED CAB 4 x 4 PICK UP **$32,800**

This vehicle is a replacement Road Maintenance Superintendent vehicle and includes all necessary safety and operational equipment and accessories. The new vehicle will cost less to maintain and repair.

PICK UP W/ EXTENDED CAB 4 x 4 PICK UP **$32,800**

This vehicle is a replacement Road Maintenance Superintendent vehicle and includes all necessary safety and operational equipment and accessories. The new vehicle will cost less to maintain and repair.

BOROUGH FLEET VEHICLES (Areawide)

PICK UP 4 x 4 PICK UP **$28,000**

This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. The new vehicle will cost less to maintain and repair.

PICK UP 4 x 4 PICK UP **$28,000**

This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. The new vehicle will cost less to maintain and repair.

PICK UP 4 x 4 PICK UP **$28,000**

This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. The new vehicle will cost less to maintain and repair.

OPERATIONS & MAINTENANCE EQUIPMENT

BOILER FOR WILLOW COMMUNITY CENTER **$20,000**

There are two boilers at Willow Community Center and both boilers are needed to ensure that the building is heated properly. One of the existing boilers has a crack in it and is leaking hydronic fluid. It is only a matter of time before it becomes un-operational. This will reduce costs of additional repairs and early failure of the second boiler being overworked.

GENIE LIFT **$20,000**

This will assist with facility maintenance and safety by not having to use ladders to access confined spaces that the larger lift cannot get to. This will increase safety and reduce maintenance costs.

SOLID WASTE ENTERPRISE FUND

BUSINESS ASSESSMENT AND ROADMAP **$150,000**

The Solid Waste Division must make critical program decisions which will affect the cost structure, disposal rates and financial health of the Solid Waste Enterprise Fund. A professionally conducted outside business assessment with roadmap development by a company specializing in the waste management financial analysis field will provide strategic direction and supporting operational tasks to ensure efficient and effective future expansion and operations. The contract will be limited to entities not normally under contract to provide engineering and project management services in order to develop an external assessment unencumbered by current business relationships. The roadmap will provide a list of possible courses of action to reduce expenses and provide required revenues while maintaining high standards of service, permitting requirements and other regulatory compliance. Roadmap conclusions and recommendations will be supported with appropriate data and analyses along with a method to update and keep the roadmap relevant.

WASTE CONTAINER REPLACEMENT OR REFURBISHMENT **$200,000**

These funds will pay to refurbish or replace up to four 120 cubic yard containers and up to ten forty cubic yard containers this year. The fiscal impact will be to lower costs and improve efficiency.

SKID STEER, TRACKED **$50,000**

Skwentna Transfer Station requires a quality used tracked skid steer for movement and loading of materials in and around the facility as well as to load boats and sleds for hauling waste and to perform snow removal in the winter at the transfer station. This should lower costs and increase performance.

SHOP ROOF EXTENSION AND REPAIR **$25,000**

The Central Landfill shop metal roof leaks. Analysis reveals the need to have the entire roof's rubber washer screws replaced. Additionally, extending the exterior overhead cover along the shops' western side would provide shelter from the snow and rain for landfill equipment including bobcat attachments, sand truck, stake-bed truck, backhoe and bobcat. This protection from weather will improve the readiness of the equipment, reduce maintenance and extend the useful life.

GAS AND WATER MONITORING PROGRAM DATABASE **$50,000**

Proper data base development and trend analysis will allow improved compliance with the landfill permit and will potentially save thousands of dollars annually.

TRANSFER SITE AND CENTRAL LANDFILL DIRTWORK PROJECTS **$50,000**

Drainage at the Central Landfill main exit gate results in pavement cracking and crumbling annually. Wall replacement at the Central Landfill and Transfer sites are required. Drainage repairs will lower maintenance and repair costs.

TRANSFER SITE UPGRADES **$350,000**

The lack of vehicle scales at transfer stations causes rate inequality and the loss of millions of dollars in revenue which threaten the solvency of the Solid Waste Enterprise Fund. This project funds the design, installation and start-up costs for up to four vehicle scales and gatehouse upgrades at transfer stations creating an annual increase in revenue of over $500,000.

EMERGENCY SERVICES ADMINISTRATION

INCIDENT MANAGEMENT TEAM RETRO-FITTING FOR EM VEHICLES **$32,000**

Upgrading and retro fitting of four WildFire Mitigation pick-up trucks to allow Incident Management Team to respond to incidents within the Borough and assist with Command and Control aspects of incidents requiring Incident Management Team activation. Vehicles with slide out beds, mobile data capabilities, emergency lights and lighting, on-scene organization tools, radio communications and damage assessment capabilities will also be available to be deployed to area services who are in need of a CV for short amounts of time. The upgrades will improve the effectiveness and productivity of staff.

COMMUNITY RESPONSE CONNEX **$50,000**

Initial use of these funds is to purchase and stock connexes loaded with emergency food, sheltering supplies (tents, cots, blankets, generators, chain-saws, water, etc.) which will greatly enhance our ability to pre-stage emergency supplies through-out the Borough. These connexes will be positioned at outlying communities to include Glacier View, Chickaloon, Sutton, Butte, Houston, Willow, Knik, Point Mac, Talkeetna, Trapper Creek, Big Lake and Caswell. In the event that road access to these communities is affected, and Red Cross assets are unable to open shelter operations, these connexes will be able to support and sustain emergency shelter operations for those areas for 1 week, for 200 persons. The fiscal impact will be found in savings generated for future incidents.

EMERGENCY MANAGEMENT COMMAND VEHICLE **$75,000**

This money would be used to purchase and stock a four door sport utility vehicle which would allow for incident command operations, as well as transportation of staff through-out the borough at a more fuel efficient process.

AREAWIDE AMBULANCE DIVISION

AMBULANCE REPLACEMENT / REMOUNT AND REFURBISHMENT **$540,000**

Over the past decade Emergency Medical Services (EMS) has made a concerted effort to standardize the ambulance fleet. Standardization of the EMS ambulance fleet has enhanced our operations by improving the competency level of our medics, and by extension improving the quality of patient care our medics provide. Unfortunately over time the wear and tear on an ambulance takes its toll causing the need for replacement.

In past years, new ambulances have been purchased when replacements were necessary. However, now that our fleet has been standardized we can take advantage of the warranty that accompanies the ambulances purchased through Braun Northwest. This warranty covers the patient care compartment and provides us with the ability to have the patient care compartment refurbished and remounted onto a new chassis.

There are several advantages to this strategy. A new ambulance takes approximately 212 days to build and ship vs. approximately 65-75 days total turn-around time to complete a remount and refurbishment. The decreased time, diminishes the operational impact. Another benefit is cost savings. New ambulances cost on average $190,000.00. Remount and refurbishment costs are approximated to cost $125,000, a 35% savings to the Mat-Su Borough. By reusing the patient care compartment when possible, the estimated savings per ambulance is $65,000 or $455,000 total. This will allow the EMS system to purchase fewer new (not previously refurbished) ambulances.

SUPPORT VEHICLE PURCHASE/REPLACEMENT **$63,000**

This project will replace older high mileage command vehicles; vehicles that are at or beyond 150,000 miles and/or are 12 years old or older. The new vehicle will cost less to maintain and repair.

ZOLL® X SERIES CARDIAC MONITOR/DEFIBRILLATOR **$65,000**

Purchase (3) additional ZOLL® X-Series Monitors to upgrade the cardiac care capabilities of EMS. The X-Series monitors are currently being integrated into service and replacing the older Zoll® E and M Series Monitors currently in service that are aging, will not be supported by Zoll® in the future, and do not have all the capabilities of the X-Series model. The plan is to acquire (3) X-Series monitors each fiscal year, until such point that all appropriate Borough EMS response assets are equipped with the X-Series model, along with acquiring (2) X-Series models each year for scheduled replacement. The X-Series monitors feature side-stream in addition to intubated capnography and also cardiac basic and 12 lead monitoring, defibrillation, cardio-version and pacing abilities. The X-Series also feature advanced capabilities in telemetry transmission in order to electronically send a current 12-lead EKG tracing from the EMS unit to the receiving emergency departments at local hospitals increasing treatment time for critical cardiac events. The X-Series model is built on an expandable platform, and addresses EMS needs now and moving forward. The X-series model also is significantly lighter, more portable, and retains all of the critical features of previous Zoll® full-function cardiac monitor/defibrillators. These will improve productivity and efficiency.

TRAPPER CREEK REMOTE CAPABILITIES FOR CONTROLS (DDC) **$25,000**

This project will install controls at the Trapper Creek Library to allow remote monitoring/control of the facility's HVAC system. This system will save considerable staff time by reducing travel time to this remote location to service the system.

POINT OF CARE ULTRASOUND UNITS (3) **$125,000**

Revolutions in pre-hospital care delivery continue with new technology which provides the opportunity to deliver a higher level of care, illness and injury detection and notification of the hospital regarding critical conditions. One of the premier abilities of paramedics in the field is to be able to detect and mitigate life and limb threatening conditions via use of portable ultrasound units specifically for emergency medical services usage, with the following capabilities: Tension Pneumothorax detection and subsequent needle evacuation, increased intra-cranial pressure detection, cardiac standstill for confirming the cessation of heart muscle contraction and other broad-spectrum cardiac abnormalities. Additional capabilities include the ability to detect internal bleeding into the abdominal cavity following traumatic injury, detection of an abdominal aortic aneurysm, cardiac tamponade, decrease the difficulty in starting intravenous access by being able to access internal vasculature for percutaneous puncture suitability, and increasing the accuracy of fetal in-utero evaluations. The ability to detect these conditions with certainty in the field has a vast potential for saving lives as well as decreasing morbidity that before were only diagnosed and confirmed in the in-hospital setting. Numerous EMS systems around the nation are clearly seeing strong evidence of the benefits. We are requesting (6) units in order to outfit our front-line ambulances for usage in the Matanuska-Susitna Borough EMS system. These will improve productivity and efficiency.

RESCUE

4-WHEELER\SIDE BY SIDE RESPONSE UNITS\TRAILER\PATIENT TRANSPORT SLIDE IN UNIT **$40,000**

Sutton rescue is tasked with several rescues each year. We are requesting a 4-wheeler and side by side response units to include a trailer and patient transport slide in unit. Crew must travel in pairs while conducting these types of rescues on separate pieces of response equipment with winches installed to provide for their safety. These will improve productivity and efficiency.

ENHANCED 911 **$1,000,000**

Various Enhanced 911 Equipment. The future fiscal impact will be savings in repairs and maintenance of new equipment.

EMERGENCY SERVICES

FIRE SERVICE AREAS
CASWELL FIRE SERVICE AREA

SELF CONTAINED BREATHING APPARATUS **$50,000**

Purchase of SCBA and masks, spare parts for repairs. Each firefighter is required to wear SCBA on the scene of specific emergencies and to have an individual mask which is fitted/ sized to their specific facial features. The purchase of additional masks and SCBA is necessary to provide each new responder a personalized mask and to replace out-of service units. The project will also allow for the purchase of spare parts to repair the SCBA units. The future fiscal impact will be resulting savings in repairs and maintenance of new equipment.

COMMUNICATION EQUIPMENT/RADIOS & PAGERS **$30,000**

This project will provide for the purchase of radios, pagers, chargers and related accessories for new personnel and also to replace current models that have been taken out of production and will no longer be supported by the manufacturer. The future fiscal impact will be resulting savings in repairs and maintenance of new equipment.

WEST LAKES FIRE SERVICE AREA

ELECTRONIC READER BOARDS **$70,000**

These signs for Stations 8-1 and 7-1 would be to replace the old one at station 8-1 and to add one at station 7-1. The old sign is hard for the public to see. By utilizing lighted signs, it would catch the public's attention whether we are trying to alert the public of an emergency, or just to warn the area residents on important prevention issues such as, "cleaning out chimneys", "Kids don't float wear PFD's" and "Caution watch for thin Ice". Or "have you changed your batteries in smoke and CO alarms?" These are just some of the things these signs would be used for. No fiscal impact.

NEW CREW CAB PICKUP AND EQUIPMENT **$51,000**

This vehicle will replace the command unit that was wrecked this year. The new vehicle will cost less to maintain and repair.

SCBA BOTTLE REPLACEMENTS **$25,000**

This project will be to purchase bottles that are at the 15 year end of life and must be replaced. No fiscal impact.

PPE AND UNIFORM STATION WEAR **$50,000**

This project will be to purchase turn outs that need replaced because of the 10 year end of life and worn out station wear.

VEHICLE AND APPARATUS REPAIRS **$50,000**

This is being requested for major repairs of our rolling equipment. We have several units that are nearing the 100,000 mile mark and there will be a need for major repairs in the near future. Repairs will extend the life of the equipment and reduce future repairs.

PAGERS AND RADIOS **$50,000**

Funds are needed to buy radios and pagers that are compatible with the new narrow band digital radio system. This will allow us to get more radios in the apparatus for use by the fire fighters. No future fiscal impacts.

CENTRAL MAT-SU FIRE SERVICE AREA

STATION 5-2 LAND PURCHASE/CIVIL WORK/SITE PREP & CONSTRUCTION **$500,000**

This project will provide funding for the purchase of property, civil work and the site development. Any balance shall be used for building construction of the fire station facility. The funds will be utilized for any associated activities to facilitate the aforementioned priorities including, but not limited to, geo-tech testing and installation of utilities. The future fiscal impacts relate to the construction of the station, costs to operate and maintain the facility.

FIRE APPARATUS AND ASSOCIATED EQUIPMENT PURCHASE **$1,300,000**

Purchase new aerial apparatus and related equipment to ready the unit. This project will provide for the purchase of an aerial apparatus and the equipment to place on the apparatus, including but not limited to SCBA, hose, ladders, all hand tools, power tools, radios, portable lights, forcible entry tools, monitors, rescue equipment, thermal imagers, etc. The new apparatus will comply with the latest DOT and NFPA mandated/recommended safety features. The new aerial will provide for an increased fire suppression capability and will enhance the community fire protection system as recommended by the ISO. This purchase will allow for the necessary aerial response in the Knik Goose Bay area required by the construction of larger commercial and educational buildings within the area. The future fiscal impact will be for the operation and maintenance of the apparatus.

STATION 6-2 FIRE STATION CONSTRUCTION AND FF&E **$3,300,000**

Construction of a new fire station. This project will provide for the construction of a new fire station to replace the existing building. The current building was built in 1974 and underwent two additions to the building since the original construction. The building is no longer adequate to meet the operational need to house equipment and/or personnel for first due response capability. The new facility will accommodate 24/7 staffing and the need to place an aerial apparatus in the Knik Goose Bay response area. This project will include funding for the purchase and installation of all related furniture, fixtures and equipment for the station. The future fiscal impacts relate to the costs to operate and maintain the facility.

TRAINING COMPLEX CONSTRUCTION OF THE WATER SYSTEM **$800,000**

Construction and completion of the water system for the Training Complex. Funds will be utilized to construct an above ground water storage tank and concrete pad, to drill necessary water wells for water supply, to construct a pump house, to purchase any/all necessary equipment, hardwire, fittings/piping, and instrumentation to complete the connection to the existing water lines and any future facilities. The project will include any other mechanical and electrical components and civil/site work necessary. The future fiscal impacts relate to the costs to operate and maintain the water system.

ATMOSPHERIC MONITORS **$75,000**

Purchase atmospheric monitors. This project will allow for the replacement of current atmospheric monitors that are outdated and are no longer being manufactured or maintained/supported by the manufacturer. The monitors are critical for monitoring for hazardous atmospheres/air quality at emergency scenes and impacts fire fighter safety. The future fiscal impact will be for the operation and maintenance of the monitors will be minimal.

SELF CONTAINED BREATHING APPARATUS **$75,000**

Purchase of SCBA and masks, spare parts for repairs. Each firefighter is required to wear SCBA on the scene of specific emergencies and to have an individual mask fitted and sized to their specific facial features. The purchase of additional masks and SCBA is necessary to provide each new responder a personalized mask and to replace out-of service units. The project will also allow for the purchase of spare parts to repair the SCBA units. No future fiscal impact.

PURCHASE PPE, UNIFORMS AND STATION WEAR **$120,000**

We have many sets of Personal Protective Equipment (PPE) that are approaching the end of the ten year standard for replacement. This includes jackets, pants, helmets and boots. We also need new PPE for the recent increase in membership that Central Mat-Su FSA has experienced and making sure all fire fighters have two good sets of gear. Additionally, the fire department needs to purchase uniforms and station wear for personnel to include, but not limited to Class “A” and Class “B” uniforms, hats, gloves, hoods, warm-up gear, exercise clothing, t-shirts, work pants, etc. No future fiscal impact.

COMMUNICATION EQUIPMENT/RADIOS & PAGERS **$100,000**

Purchase communication equipment, radios, pagers and chargers. This project will provide for the purchase of radios, pagers, chargers and related accessories for new personnel and also to replace current models that have been taken out of production and will no longer be supported by the manufacturer. No future fiscal impact.

TRAINING TOWER UPGRADE/REPAIR LIVE FIRE BURN ROOMS **$130,000**

Repairs and upgrades to the training tower. After years of use, the training tower live- fire burn rooms are in need of critical repairs. This project will allow for the purchase of the necessary materials, labor, shipping and installation to complete needed repairs and upgrades to ensure the continued safe use of the burn rooms/training tower. The project includes any and all associated electrical, mechanical, structural materials and construction. The project also includes any structural or component testing and certification of the building/facility. No future fiscal impact.

BUTTE FIRE SERVICE AREA

EXTERIOR LIGHTING REPLACEMENT **$20,000**

Replacement of current exterior lighting. Most of the fixtures are original to the building, use a great deal of electricity, and are not bright enough to be of much use. This CIP would be for upgrading the exterior lighting to all LED and would involve the replacement/install of approximately 15 lights. The lighting will also allow for safe and bright lighting for our training areas. The fiscal impact will be lower electric costs.

FINAL PHASE HEATING SYSTEM DEMO AND REPLACEMENT **$20,000**

For the last phase in replacing our heating system with energy efficient heaters. This CIP would cover the removal of the current system that has been obsolete for over 15 years; allow that space to be used for gear storage, and install 2 ceiling mounted gas fired heaters. One heater will be installed in the tanker bay, and one heater will be installed in the Butte Ambulance bay. This upgrade will save money by being energy efficient, allow Butte Ambulance personnel to control the heat on their side of the building, as well as allow for a new gear storage area. This CIP is deemed critical due to the real potential of the current heating system failing and it necessitating emergency repairs/replacement at a high cost. This should result in lower heating costs in the future.

FURNITURE AND FIXTURES **$20,000**

The purpose of this improvement is to provide classroom, conference room, and office furniture and fixtures for the two new offices, the classroom, and the conference room. Conference table and chairs will also allow for more functional meetings, etc. This CIP will allow for productive work to continue within the station. No future fiscal impacts.

TALKEETNA FIRE SERVICE AREA

STATION 11-3 WATER TANK ACCESS ROAD **$50,000**

We have recently installed a water tank to fill fire apparatus in the Talkeetna Fire Service Area. Unfortunately there isn't sufficient road access to allow the tankers to get to the fill tank system. This project will facilitate the design and building of a road to access the water tank. No future fiscal impacts.

WILLOW FIRE SERVICE AREA

SELF CONTAINED BREATHING APPARATUS **$50,000**

Purchase of SCBA and masks, spare parts for repairs. Each firefighter is required to wear SCBA on the scene of specific emergencies and to have an individual mask which is fitted and sized to their specific facial features. The purchase of additional masks and SCBA is necessary to provide each new responder a personalized mask and to replace out-of service units. The project will also allow for the purchase of spare parts to repair the SCBA units. With new stations coming on board and additional apparatus the Willow Fire Department needs to increase the amount of SCBA's for this expansion. No future fiscal impacts.

COMMUNICATION EQUIPMENT/RADIOS & PAGERS **$30,000**

This project will provide for the purchase of radios, pagers, chargers and related accessories for new personnel and also to replace current models that have been taken out of production and will no longer be supported by the manufacturer.

GREATER PALMER FIRE SERVICE AREA

REPLACEMENT OF INTERIOR LIGHTING FOR ALL GPFSA STATIONS **$15,500**

To replace interior lighting at all three stations (3-2, 3-3, 3-5). Most of the fixtures are original to the building, use a great deal of electricity, and are beginning to fail. This would be for upgrading to all T5 High Output fixtures designed for high bays. These lights will help eliminate the problems involving constant maintenance as well as lower the operation cost for electricity. The lighting will also allow for safe operations of station activities and apparatus movements by allowing for greater visibility.

REFURBISH WATER TANKER TRUCK **$250,000**

GPFSA has a 1990 Peterbuilt 2800 gal water tanker truck for emergency response. The water tank is starting to show signs of degradation as well as the pump components. Our intent is to have the truck sent out to have the pump and water tank refurbished, update the plumbing, operational panel and compartmentation to extend the life of this truck for another 10 years,. The truck chassis is in great shape and capable of more years of service. This project should result in lower repairs and maintenance costs.

STATION 3-2 EXPANSION AND PARKING AREA **$500,000**

Expansion of the current fire station 3-2 (North Glenn Hwy) is needed to make room for apparatus to safely park and provide much needed room to move about and store equipment. This project will provide for the construction of a 1400 sq ft. addition to the existing building. The current building was built in the 1980's and has not had any improvements other than minor upgrades to operating systems (lighting, heating, and plumbing). The building is no longer adequate to meet the operational need to house equipment and apparatus. The expansion to the station would allow for safer operations of apparatus and accommodate the need to place another apparatus in the station as the fire service area grows. Along with this would be the need to increase the parking area for responders. This project will include funding for the engineering, site preparation and construction of the expansion to the building and parking area. The future fiscal impact will be the cost of construction for the expansion.

INTERNAL SERVICE FUNDS

The revolving loan funds will account for low-interest loans available to various service areas including fire, road and special service areas.

RECONCILIATION OF FUND BALANCE: 600
REVOLVING LOAN FUND - SERVICE AREA OPERATING

Cash Balance as of 6/30/2015			202,550
Recoveries 7/1/2015 - 6/30/2016:			
Circle View S.A	6,000		
Talkeetna Water & Sewer	6,000		
New Loans 7/1/2015 – 6/30/2016:			
Talkeetna Water & Sewer	214,000		
Adjustment to Cash Balance		(202,000)	
Estimated Cash Balance as of 6/30/2016			550
Anticipated Recoveries 7/1/2016-6/30/2017:			
Circle View S.A	6,000		
Talkeetna Water & Sewer	21,400		
Estimated New Loans 7/1/2016-6/30/2017	-0-		
Adjustment to Cash Balance		27,400	
Estimated Cash Balance as of 6/30/2017			27,950
Loans Outstanding as of 6/30/2017:			
Circle View S.A.	108,000		
Talkeetna Water & Sewer	192,600		
Due to Fund		300,600	
Fund Balance as of 6/30/2017			328,550

RECONCILIATION OF FUND BALANCE: 605
REVOLVING LOAN FUND - FIRE SERVICE AREAS CAPITAL

Cash Balance as of 6/30/2015			200,000
Recoveries 7/1/2015-6/30/2016:			
Willow FSA	100,000		
Net Adjustment to Cash Balance		100,000	
Estimated Cash Balance as of 6/30/2016			300, 000
Anticipated Recoveries 7/1/2016-6/30/2017:			
Willow	20,000		
Adjustment to Cash Balance		20,000	
Estimated Cash Balance as of 6/30/2017			320,000
Loans Outstanding as of 6/30/2017			
Willow FSA	80,000		
Due to Fund		80,000	
Fund Balance as of 6/30/2017			400,000

RECONCILIATION OF FUND BALANCE: 610
REVOLVING LOAN FUND - ROAD SERVICE AREAS CAPITAL

Cash Balance as of 6/30/2015			523,450
Recoveries 7/1/2015-6/30/2016:	-0-		
Estimated New Loans 7/1/2015-6/30/2016	-0-		
Adjustment to Cash Balance		-0-	
Cash Balance as of 6/30/2016			523,450
Anticipated Recoveries 7/1/2016-6/30/2017:	-0-		
Estimated New Loans 7/1/2016-6/30/2017	-0-		
Adjustment to Cash Balance		-0-	
Estimated Cash Balance as of 6/30/2017			523,450
Loans Outstanding as of 6/30/2017:	-0-		
Due to Fund		-0-	
Fund Balance as of 6/30/2017			523,450

OTHER INFORMATION

PERSONNEL

SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2017

Department	Division	Title	Full-Time Equivalent
ASSEMBLY	**Borough Clerk**	**Total**	**3.650**
		Borough Clerk	0.750
		Deputy Borough Clerk	0.400
		Assistant Clerk	0.900
		Micrographic Scanning Technician	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
		Micrographic Scanning Technician	0.900
		Administrative Assistant	0.600
	Administration	**Total**	**6.950**
		Borough Manager	1.000
		Assistant Borough Manager	0.950
		Department Admin Specialist	1.000
		Division Admin Specialist	1.000
		Public Affairs Manager	1.000
		Media Design Specialist	1.000
		Health aand Safety Manager	0.500
		Internal Auditor	0.500
	Law	**Total**	**6.000**
		Borough Attorney	1.000
		Deputy Borough Attorney	1.000
		Assistant Borough Attorney	2.000
		Legal Secretary II	1.000
		Legal Secretary I	1.000

SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2017

Department	Division	Title	Full-Time Equivalent
	Human Resources	**Total**	**4.000**
		Human Resource Manager	1.000
		Human Resource Specialist	2.000
		Human Resource Generalist	1.000
INFORMATION TECHNOLOGY	**Information Technology Admin**	**Total**	**2.750**
		Chief Information Officer	1.000
		Department Admin Specialist	0.750
		Division Admin Specialist	1.000
	Information Technology	**Total**	**12.000**
		Programmer/Analyst	3.000
		GIS Programmer/Analyst	1.000
		ENT System Administrator	2.000
		Help Desk Specialist	3.000
		Operations Division Manager	1.000
		Web Architect	1.000
		Business Integration Manager	1.000
	GIS	**Total**	**6.000**
		GIS Specialist	3.000
		GIS Analyst/CAD Manager	1.000
		GIS CAD Specialist	1.000
		GIS CAD/Addressing Manager	1.000
FINANCE	**Administration**	**Total**	**3.000**
		Borough Administrative Director	1.000
		Executive Financial Secretary	1.000
		Financial & Compliance Analyst	1.000
	Revenue/Budget	**Total**	**12.000**
		Budget & Revenue Manager	1.000
		Collection Supervisor	1.000
		Excise Tax Officer	1.000
		Accounting Assistant II	3.000
		Bankruptcy- F/C Records Technician	1.000
		Accounting Specialist-Medical Billing	1.000
		Document Specialist	1.000
		Accounting Assistant I	3.000

SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2017

Department	Division	Title	Full-Time Equivalent
	Accounting	**Total**	**15.000**
		Comptroller	1.000
		Assistant Comptroller	1.000
		Accountant	1.000
		Financial Technician	2.000
		Accounting Assistant II	1.000
		Accounting Specialist	3.000
		Benefits Specialist	1.000
		Accounting Assistant I	4.000
		Administrative Assistant	1.000
	Assessment	**Total**	**22.000**
		Borough Assessor	1.000
		Chief Appraiser	1.000
		Senior Appraiser	5.000
		Property Conveyance Specialist	1.000
		Appraisal Analyst	1.000
		Assessment Records Supervisor	1.000
		Appraiser	6.000
		Appraisal Technician	1.000
		Division Admin Specialist	1.000
		Assessment Assistant	4.000
PLANNING & LAND USE	**Planning**	**Total**	**8.200**
		Planning Services Chief	1.000
		Planner II	3.000
		Planner II (Environmental)	1.000
		Cultural Resources Specialist II	1.000
		Resource Management Specialist	0.200
		Planning Grants & Project Coordinator	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

SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2017

Department	Division	Title	Full-Time Equivalent
	Development Services	**Total**	**10.000**
		Development Service Manager	1.000
		Planner II	2.000
		Permitting Technician	2.000
		Right of Way Coordinator	1.000
		Code Compliance Officer	3.000
		Division Admin Specialist	1.000
PUBLIC WORKS	**Public Works Admin**	**Total**	**0.700**
		Director of Public Works	0.700
	Facility Maintenance	**Total**	**9.625**
		Division Manager Operations and Maintenance	0.325
		Facilities/Utilities Maintenance Specialist	0.250
		Civil Engineer	0.050
		Equipment Mechanic	0.750
		Facility Maintenance Specialist	3.950
		O & M Specialist	0.550
		Equipment Mechanic I	0.750
		Building Maintenance Specialist	1.000
		Custodian II	1.000
		Custodian I	1.000
	Operations	**Total**	**0.730**
		Division Manager Operations and Maintenance	0.300
		O & M Specialist	0.300
		Road Maintenance Technician II	0.050
		Civil Engineer	0.030
		Civil Construction Project Manager	0.050
	Community Clean-up	**Total**	**0.470**
		Solid Waste Division Manager	0.050
		Division Admin Specialist	0.050
		Administrative Assistant	0.370

SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2017

Department	Division	Title	Full-Time Equivalent
EMERGENCY SERVICES	**Administration**	**Total**	**9.830**
		Emergency Services Director	1.000
		EMS Deputy Director - Amb	1.000
		EMS District One Chief	0.100
		EMS District Two Chief	0.100
		EMS Quality Assurance Manager	1.000
		Health & Safety Officer	0.030
		Training Coordinator	1.000
		Department Admin Specialist	1.000
		EMS Instructor	1.000
		Emergency Support Specialist	1.000
		Building Support Worker	0.400
		Administrative Assistant	2.000
		Division Admin Specialist	0.200
	Rescue	**Total**	**0.210**
		EMS District 1 Chief	0.100
		EMS District 2 Chief	0.100
		Health & Safety Officer	0.010
	Telecommunications	**Total**	**0.500**
		Telecommunications Manager	0.500
	Fleet Maintenance	**Total**	**1.000**
		Equipment Mechanic	1.000
	Ambulance Operations	**Total**	**28.210**
		EMS Chief of Operations	1.000
		EMS Deputy Chief of Operations	1.000
		Health & Safety Officer	0.210
		Paramedic	16.000
		EMT III	2.000
		EMT III	2.000
		EMT I	1.000
		Emergency Services Assistant	1.000
		Medic One/EMS Shift Supervisor	4.000
	Emergency Management	**Total**	**1.000**
		Emergency Manager	1.000

SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2017

Department	Division	Title	Full-Time Equivalent
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**
		Communinty Development Manager	1.000
		Division Admin Specialist	0.850
	Pools	**Total**	**9.500**
		Pool Manager	1.000
		Pool Maintenance Technician	1.000
		Water Safety Instructor III	2.000
		Water Safety Instructor II	3.000
		Water Safety Instructor	2.500
	Outdoor Recreation	**Total**	**1.000**
		Outdoor Recreation Specialist	1.000
	Northern Region Outdoor Recreat	**Total**	**1.000**
		Outdoor Recreation Technician	1.000
	Trails Maintenance	**Total**	**1.000**
		Outdoor Recreation Technician	1.000
	Community Development Administration	**Total**	**4.000**
		Community Development Director	0.500
		Real Property Analyst	0.400
		Land Management Agent	0.400
		Land Management Specialist	1.400
		Resource Manager	0.400
		Department Admin Specialist	0.500
		Land Disposal & Foreclosure Specialist	0.400
CAPITAL PROJECTS	**Administration**	**Total**	**2.000**
		Director of Capital Projects	1.000
		Department Admin Specialist	1.000

SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2017

Department	Division	Title	Full-Time Equivalent
	Pre-Design & Engineering	**Total**	**8.550**
		Traffic Data Technician	0.900
		Pre-Design & Eng Division Manager	1.000
		Environmental Engineer	0.900
		ROW Acquisition Officer	1.250
		Constr Project Support Technician	2.000
		Civil Engineer	1.500
		Civil Construction Project Manager	1.000
	Project Management	**Total**	**6.000**
		Construction Project Manager	1.000
		Construction Project Manager	1.000
		Construction Project Manager	1.000
		Construction Project Manager	1.000
		Construction Project Manager	1.000
		Constr Project Support Technician	1.000
	Purchasing	**Total**	**7.000**
		Purchasing Officer	1.000
		Assistant Purchasing Officer	1.000
		Purchasing Coordinator	1.000
		Inventory/Purchasing Technician	1.000
		Office Assistant	1.000
		Construction Procurement Specialist	1.000
		Buyer	1.000
TOTAL AREAWIDE FUND, FUND 100			**222.075**

SUMMARY OF APPROVED POSITIONS
NON-AREAWIDE FUND FISCAL YEAR 2017

Department	Division	Title	Full-Time Equivalent
ASSEMBLY	**Economic Development**	**Total**	**0.50**
		Internal Auditor	0.50
	Animal Care	**Total**	**12.05**
		Assistant Borough Manager	0.05
		Veterinarian/Shelter Supervisor	1.00
		Animal Care Manager	1.00
		Chief Animal Care Regulation Officer	1.00
		Deputy Animal Care/Regulation Officer	3.00
		Animal Care/Regulation Technician	1.00
		Veterinarian Technican	1.00
		Shelter Assistant	3.00
		Volunteer Services Tech	1.00
INFORMATION TECHNOLOGY	**Information Technology**	**Total**	**1.00**
		Programmer/Analyst	1.00
COMMUNITY DEVELOPMENT	**Sutton Library**	**Total**	**1.75**
		Librarian	1.00
		Librarian Assistant	0.75
	Talkeetna Library	**Total**	**1.875**
		Librarian	1.00
		Librarian Assistant	0.88
	Trapper Creek Library	**Total**	**0.75**
		Librarian	0.75
	Willow Library	**Total**	**1.88**
		Librarian	1.00
		Librarian Assistant	0.88
	Big Lake Library	**Total**	**1.88**
		Librarian	1.00
		Librarian Assistant	0.88
PUBLIC WORKS	**Vehicle Removal Program**	**Total**	**0.31**
		Solid Waste Division Manager	0.05
		Division Admin Specialist	0.05
		Administrative Assistant	0.21
TOTAL NON-AREAWIDE FUND, FUND 200			**22.00**

SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2017

Department	Division	Title	Full-Time Equivalent
		FUND 202	
EMERGENCY SERVICES	**Enhanced 911**	**Total**	**1.50**
		GIS Addressing Specialist	1.00
		Telecommunication Manager	0.50
TOTAL ENHANCED 911 FUND, FUND 202			**1.50**
		FUND 203	
COMMUNITY DEVELOPMENT	**Land Management**	**Total**	**3.95**
		Division Admin Specialist	0.15
		Real Property Analyst	0.60
		Land Management Agent	0.60
		Resource Manager	0.40
		Land Management Specialist	1.60
		Land Disposal & Foreclosure Speciali:	0.60
	Community Development Administration	**Total**	**1.00**
		Community Development Director	0.50
		Department Admin Specialist	0.50
TOTAL LAND MANAGEMENT FUND, FUND 203			**4.95**

SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2017

Department	Division	Title	Full-Time Equivalent
	FUND 245		
	Fleet Maintenance - Fire	**Total**	**2.00**
		Equipment Mechanic	2.00
TOTAL CASWELL FSA FUND, FUND 248			**2.00**
	FUND 248		
	Caswell	**Total**	**0.59**
		EMS Deputy Director - Fire	0.08
		Fire Service Area Chief	0.50
		Health & Safety Officer	0.01
TOTAL CASWELL FSA FUND, FUND 248			**0.59**
	FUND 249		
	West Lakes	**Total**	**5.27**
		EMS Deputy Director - Fire	0.41
		Distrcit 2 Chief	0.80
		Health & Safety Officer	0.06
		Equipment Mechanic	1.00
		Fire Service Area Assistant	3.00
TOTAL WEST LAKES FSA FUND, FUND 249			**5.27**
	FUND 250		
	Central FSA	**Total**	**16.63**
		District 1 Chief	0.80
		Deputy Fire Chief	1.00
		Health & Safety Officer	0.13
		Captain	3.00
		Firefighter/Fire Engineer	6.00
		Fire Service Area Assistant	3.00
		Division Admin Specialist	0.80
		Building Support Worker	1.60
		Aministrative Secretary I	0.30
	Central FSA	**Total**	**2.70**
		Fire Code Official	2.00
		Administrative Secretary I	0.70
TOTAL CENTRAL FSA FUND, FUND 250			**19.33**
	FUND 251		
	Butte FSA	**Total**	**0.20**
		EMS Deputy Director - Fire	0.18
		Health & Safety Officer	0.02
TOTAL BUTTE FSA FUND, FUND 251			**0.20**

SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2017

Department	Division	Title	Full-Time Equivalent
		FUND 253	
	Sutton FSA	**Total**	**0.11**
		EMS Deputy Director - Fire	0.10
		Health & Safety Officer	0.01
TOTAL SUTTON FSA FUND, FUND 253			**0.11**
		FUND 254	
	Talkeetna FSA	**Total**	**0.15**
		EMS Deputy Director - Fire	0.14
		Health & Safety Officer	0.01
TOTAL TALKEETNA FSA FUND, FUND 254			**0.15**
		FUND 258	
	Willow FSA	**Total**	**0.60**
		EMS Deputy Director - Fire	0.09
		Fire Service Area Chief	0.50
		Health & Safety Officer	0.01
TOTAL WILLOW FSA FUND, FUND 258			**0.60**
		FUND 265	
PUBLIC WORKS			
	RSA Administration	**Total**	**13.65**
		Director of Public Works	0.20
		Division Manager Operations and Maintenance	0.35
		Civil Engineer	0.90
		Road Maintenance Superintendent I	3.00
		Road Maintenance Supervisor/ Construction Inspector	1.00
		Civil Construction Project Manager	0.95
		Road Assesment Management Specialist	1.00
		Equipment Mechanic	0.25
		Equipment Mechanic I	0.25
		Road Maintenance Technician II	0.95
		Road Maintenance Technician	3.00
		ROW Acquisition Officer	0.75
		Traffic Technician	0.10
		O & M Specialist	0.95
TOTAL RSA ADMINISTRATION FUND, FUND 265			**13.65**
		FUND 293	
PUBLIC WORKS			
	Talkeetna Sewer & Water	**Total**	**1.050**
		Division Manager Operations and Maintenance	0.025
		Civil Engineer	0.025
		Facilities/Utilities Maintenance Specialist	0.750
		Facilities Maintenance Specialist	0.100
		O & M Specialist	0.150
TOTAL TALKEETNA SEWER & WATER FUND, FUND 293			**1.050**

SUMMARY OF APPROVED POSITIONS
ENTERPRISE FUNDS FISCAL YEAR 2017

Department	Division	Title	Full-Time Equivalent
PUBLIC WORKS	**Central Landfill**	**Total**	**6.60**
		Dir of Public Works	0.10
		Solid Waste Division Manager	0.40
		Division Admin Specialist	0.35
		Administrative Assistant	0.05
		Environmental Engineer	0.10
		Civil Engineer	0.50
		CLF Operational Unit Supervisor	1.00
		Scale House Operator	2.00
		Solid Waste Transfer Site Supervisor	0.50
		Solid Waste Utility I	1.60
	Transfer Sites	**Total**	**6.35**
		Solid Waste Division Manager	0.30
		Transfer Site Operator	5.00
		Solid Waste Transfer Site Supervisor	0.50
		Solid Waste Utility I	0.20
		Division Admin Specialist	0.35
	Hazardous Waste	**Total**	**2.60**
		Solid Waste Division Manager	0.20
		Solid Waste Operational Unit Supervisor	1.00
		Division Admin Specialist	0.20
		Solid Waste Utility I	0.20
		Environmental Technician	1.00
	Recycling	**Total**	**0.37**
		Administrative Assistant	0.37
TOTAL SOLID WASTE FUND, FUND 510			**15.92**
ASSEMBLY	**Port**	**Total**	**2.00**
		Port Director/Engineer	1.00
		Port Administrative Secretary II	1.00
TOTAL PORT FUND, FUND 520			**2.00**

APPENDIX

Matanuska-Susitna Borough

Date of Incorporation: January 1st, 1964
Form of Government: 2nd Class Borough
Type of Government: Elected Mayor and 7 member Assembly
Area: 25,265 square miles
2015 Population: 100,178

The Borough was incorporated as a second class borough on January 1, 1964. The Borough is governed by a seven-member Borough Assembly, elected from single-member district, and a Mayor, elected at large. The Borough Assembly appoints the Borough Manager, who serves as chief administrator and directs the Administration of the Borough. The Assembly also appoints an Attorney and the Clerk. There is an appointed Planning Commission, Platting Board, Transportation Advisory Board, and several other advisory committees.

There are three categories of Borough powers: areawide powers (exercised throughout the Borough), non-areawide powers (not exercised within cities), and powers exercised through a service area (a district in which a tax is levied to finance special services provided within the district).

The Borough exercises the following areawide powers: general administration, education, property assessment and collection of taxes, planning and zoning, parks and recreation, ports, emergency medical services, transportation and historic preservation. The Borough also exercised the following non-areawide powers: solid waste, libraries, septage disposal, animal care and regulation and economic development. Additionally, following voter approval the Borough is responsible for 30 active service areas for water, sewer, flood, water erosion, fire and/or roads. Service area boards of supervisors are appointed by the Borough Assembly to advise on the affairs of each service area.

Matanuska-Susitna Borough

The Matanuska-Susitna Borough is in heart of South Central Alaska. It includes part of the Alaska Range, Chugach Mountains, and the Talkeetna and Clearwater Ranges. There are currently three incorporated cities within the Matanuska-Susitna Borough. These are Palmer (population-6,135), Wasilla (population-8,468) and Houston (population-2,096). 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 2015, the population for the Borough was 100,178.

Palmer began around 1880 when George Palmer built a trading station on the Matanuska River. The 1913 Nelchina gold stampede brought some of the first settlers, and the other mine near Sutton, Chickaloon and Hatchers Pass fueled growth in these early years. In 1935 President Roosevelt created a relocation program that brought 225 farming families from the impoverished areas of northern Minnesota, Wisconsin and Michigan to Palmer. The Matanuska Colony was formed by the Alaska Rural Rehabilitation Corporation to set up agricultural development in Alaska. During the time period between 1935 until the 1960's, Palmer became the primary supply center for the region. It remained the regional commercial center until the new Glenn Highway bypassed Palmer.

Wasilla started as a settlement in Knik. Knik served as a supply hub for that region starting in the 1880's. Knik's population was 500 in 1915. It served the early trappers and miners that worked in Cache and Willow Creek. Wasilla was founded in 1917 when the Alaska Railroad was constructed. The railroad created an overland supply link to Fairbanks and interior Alaska. The railroad and closeness to the gold fields brought the people from Knik to Wasilla. Wasilla prospered as the self-proclaimed, "Gateway to the Willow Creek Mining District". This was a very active mining area between 1909 and 1950.

In the early 1970's the changes in the roads which include the bypass on the Glenn and the subsequent development of the George Parks Highway helped to turn Wasilla into a suburban settlement. Wasilla was incorporated in 1973. Major growth resulted from the 1970’s and 1980’s Alaska oil boom and pipeline development. By 1984 Wasilla was the commercial heart of the Borough again and was the fastest growing city of its size in the United States.

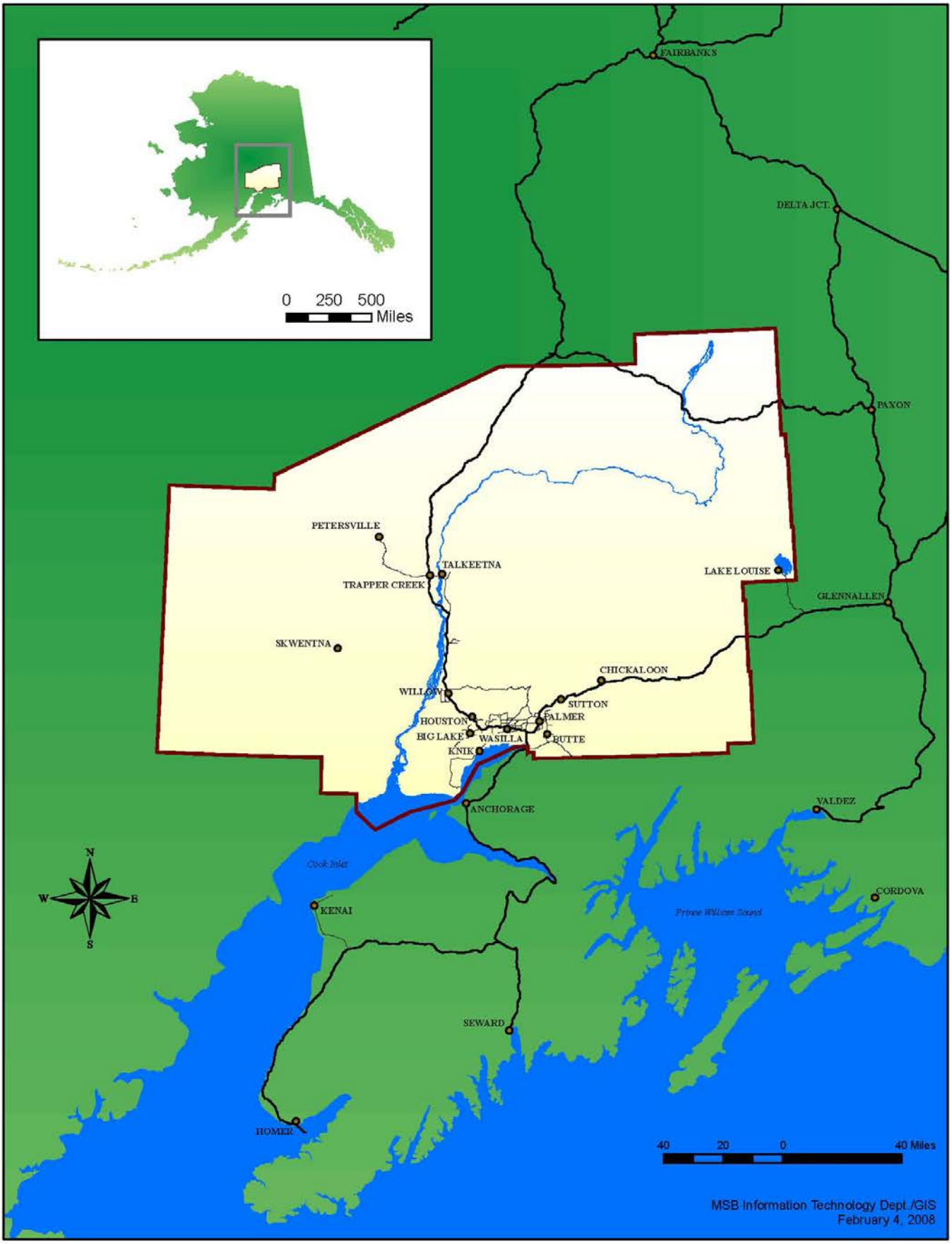
The City of Houston origins are due to the use of Herning Trail for supplies into the Willow Creek Mining District. The town was named after Congressman Houston of Tennessee and was first seen on the Alaska Railroad maps in 1917. Several coal mines were developed in the area during 1917 and 1918 which supplied coal to the Navy through World War II. In 1953 and 1954, gravel roads and power lines were extended to this area and Houston was settled. The City of Houston was incorporated as a third-class city in 1966 and reclassified in 1973 as a second-class city.

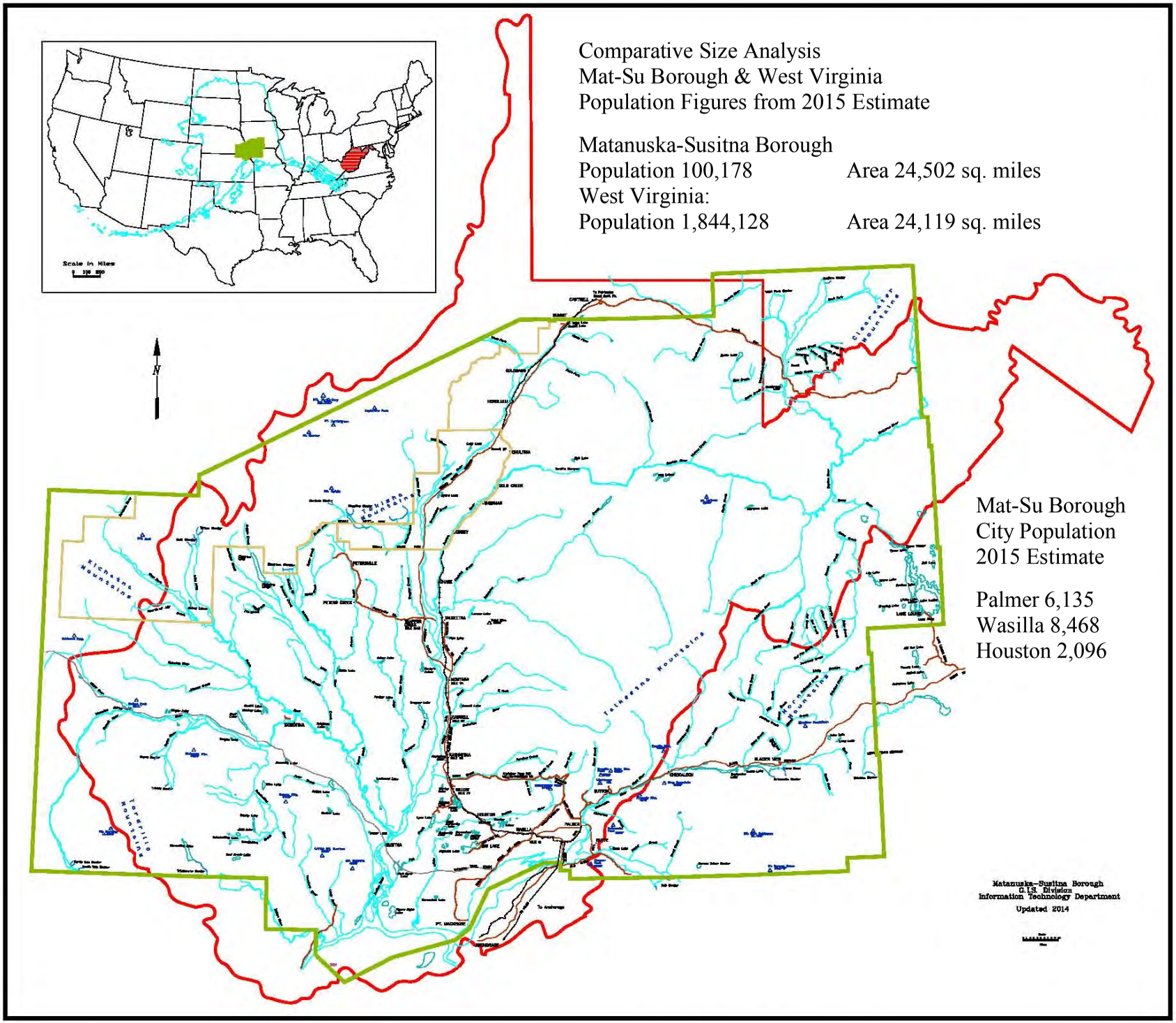
Talkeetna area which is located at the confluence of the Talkeetna, Susitna and Chulitna River started in the 1890's as a trading station. The town site was established during the construction of the Alaska Railroad. Talkeetna was a winter home and supply point for the gold fields in the Yentna Mining District. Now Talkeetna is a large tourism hub, and a staging area for those who climb Mt. McKinley.

Today the Mat-Su Borough is the fastest growing region in the state. A lot of focus and work within the Borough is getting roads, schools and emergency services built up to support the rapidly growing population.

The Borough is in South Central Alaska, and begins approximately 40 miles north of Anchorage.

The Borough is in a central location, with shorter shipping routes to Asia than the western United States, over the Pole nonstop flights to Europe and various locations within the Lower 48 States.


FAIRBANKS
DELTA JCT.
PAXON
0 250 500
Miles
PETERSVILLE
TALKEETNA
TRAPPER CREEK
LAKE LOUISE
GLENNALLEN
SKWENTNA
CHICKALOON
WILLOW
SUTTON
HOUSTON
PALMER
BIG LAKE
WASILLA
BUTTE
KNIK
ANCHORAGE
VALDEZ
N
W
E
S
Cook Inlet
CORDOVA
KENAI
Prince William Sound
SEWARD
HOMER
40 20 0 40 Miles
MSB Information Technology Dept./GIS
February 4, 2008


Comparative Size Analysis
Mat-Su Borough & West Virginia
Population Figures from 2015 Estimate
Matanuska-Susitna Borough
Population 100,178 Area 24,502 sq. miles
West Virginia:
Population 1,844,128 Area 24,119 sq. miles
Scale in Miles
N
Mat-Su Borough
City Population
2015 Estimate
Palmer 6,135
Wasilla 8,468
Houston 2,096
Talkeetna Mountains
Kichatna Mountains
Tordrillo Mountains
Chugach Mountains
Matanuska-Susitna Borough
G.I.S. Division
Information Technology Department
Updated 2014

Economic Development

During 2010, the Borough completed an Economic Development Strategic Plan designed to provide a blue print for positioning the Borough for sustainable economic growth and prosperity. The plan placed heavy emphasis on business community involvement and included over 140 business representatives and approximately 40 public entity representatives in the planning process. In 2012, an Economic Development Advisory Council was formed as well as workgroups for each of the 24 strategies in the Economic Development Strategic Plan. The top strategies include Port Development and Marketing, Transportation Infrastructure, Business Attraction, Retention and Expansion. These bodies were formed from many of the same stakeholders that architected the Economic Development Plan.

During 2013 and 2014, economic expansion among small and medium-sized businesses in the Borough has been rapid. These are for example, professional engineering firms, architects, consultants, etc. Approximately 1,001 new business licenses were issued. This trend is expected to continue as businesses from Fairbanks, Anchorage and outside of Alaska look for locations that offer a business friendly climate and strong potential for growth.

In July 2012 the Goose Creek Correctional Center became fully operational. The final group of prisoners transitioned in the fall of 2013. This has resulted in the creation of 345 permanent jobs. This $260 million facility is a joint project between the Borough and the State, whereby the Borough built the facility and leased it to the State, Department of Corrections under a lease-purchase agreement. Lease payments made by the State are equal to the debt service on the Borough's Lease Revenue Bonds which were issued in January 2009. The State operates the facility, which is located nine miles from Port MacKenzie. The Borough Assembly recently voted to support the creation of a new town site adjacent to the Correctional Center.

The Mat-Su Regional Medical Center, a new 74 bed hospital in the Borough that opened in 2006, has grown faster than expected. Construction is proceeding on the third floor to accommodate the increased patient numbers. This $110 million acute care facility has credentialed over 130 medical staff members, 85 of whom hold active medical staff privileges. These 85 physicians represent numerous specialties previously unavailable to Borough residents unless they drove to Anchorage. The Medical Center and the nearby Mat-Su College form the nucleus of a medical care and med-tech cluster on the newly completed Trunk Road corridor. Additionally another medical professional building is being added to the complex.

Another major medical facility, Valley Native Primary Care Center, opened August 2012 in the Borough. This new 84,000 square foot facility expands primary care, behavioral health, dietary, radiology and pharmacy services. In August 2013, Phase II was completed which added dental services and 60 new exam rooms and 28 talking rooms. Phase III will provide other services including optometry, audiology, laboratory and expanded behavioral health care. The facility employs 200 staff including healthcare professionals.

The Alaska Department of Transportation and Public Facilities has funded over $500 million in transportation improvements within the Borough in the last 10 years to respond to the Borough's rapid growth in population and resultant increase in vehicle traffic. These transportation improvements and enhancements have reduced the travel time to Anchorage. The Parks Highway now has four lanes through the core population area of the Borough and accommodates over 30,000 vehicles a day. The Parks Highway serves as the gateway to Alaska and is the State's most important commercial corridor, connecting the year-round Port of Anchorage to the Borough, Fairbanks and the oil fields of Prudhoe Bay on the Arctic Ocean.

The Borough is also currently engaged in additional road paving and upgrade projects throughout the Borough totaling $64.4 million. The Borough is also carrying out $149 million in construction projects related to schools throughout the Borough. It is anticipated that the projects will be completed by the fall of 2015. Since 2004, the Borough has issued $277 million of bonds for school construction projects, which included nine new schools.

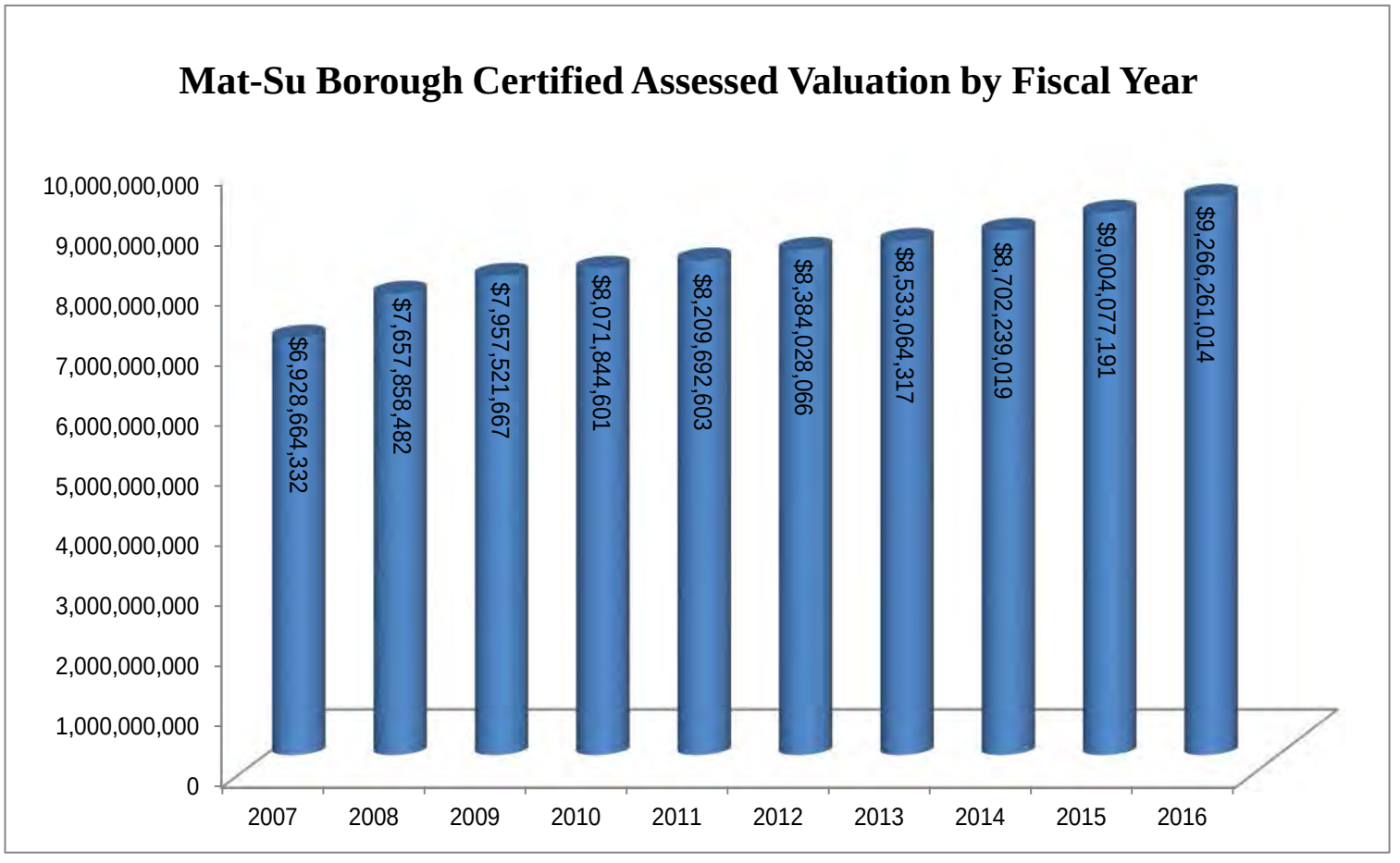
Thirty percent of Denali National Park, which includes Mount McKinley, lies within the Borough. The Borough is one of two major gateways to the Park, which is the principal tourist destination within Alaska. Over 500,000 recreational visitors visit Denali National Park each year. The National Park Service, the State, and the Borough are working together to develop the South Denali Visitor Center in the Borough, which is expected to draw an estimated 250,000 to 300,000 annual visitors. Alaska State Parks has received $10 million to design and construct the transportation hub and a road to the transportation hub. Construction of the road began during the summer of 2013 and was completed 2014.

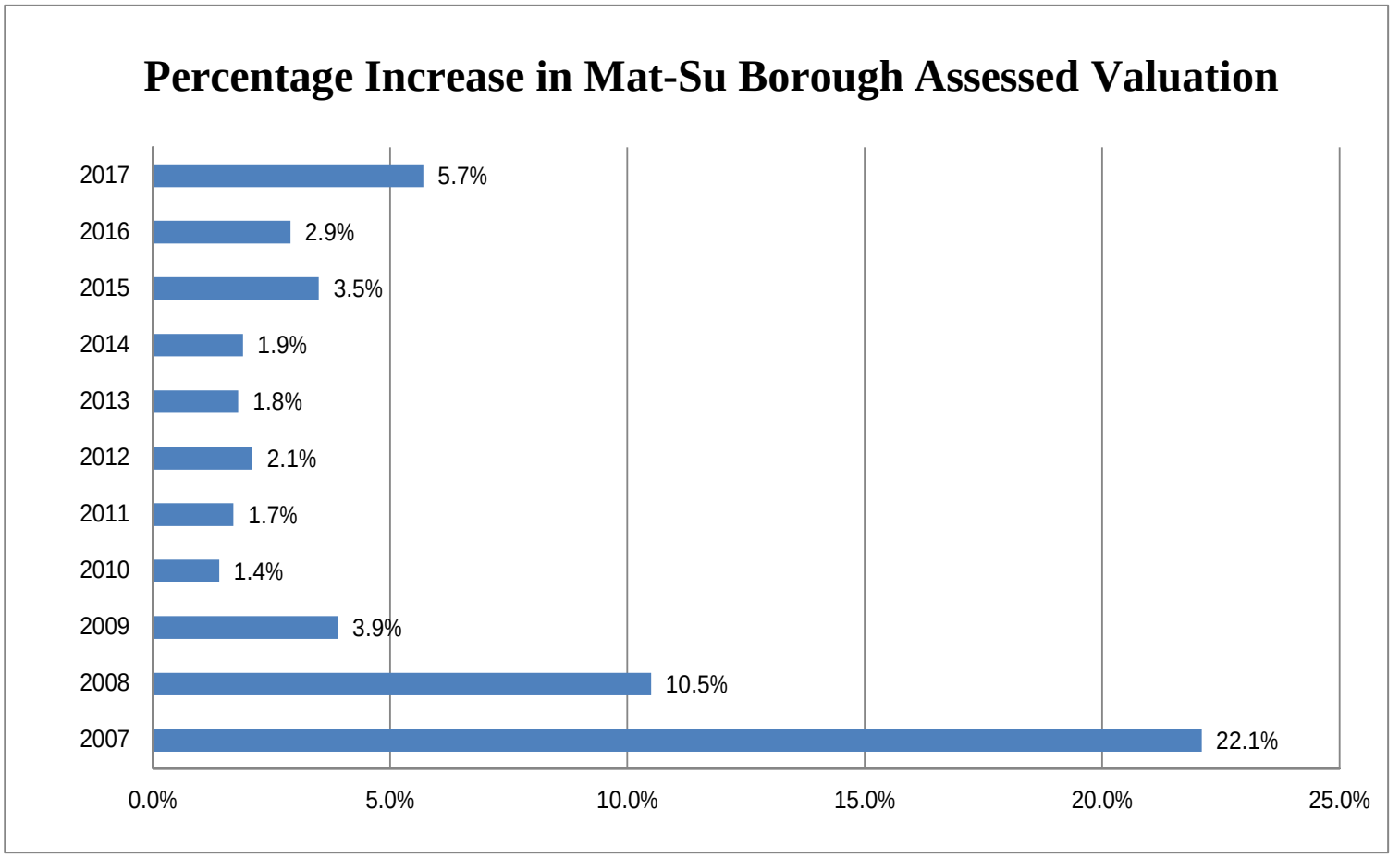
The Borough has been working on a Hatcher Pass ski and recreation area development facility for several years totaling approximately $6 million. This facility is located in the Hatcher Pass area of the Talkeetna Mountains, approximately 55 miles north of Anchorage. Recent investments in the project have included economic feasibility studies, upgrading access roads, extending electricity to the ski area, and constructing camping facilities, rest stops and viewing areas. Additionally, another access road and parking area was constructed during the summer of 2012. A contract has also been awarded to design a facility to be utilized as a visitors center and lodge. During the summer and fall of 2013 the parking areas were also expanded. This past fall construction began on a 4,000 square foot chalet. The chalet was completed and opened in January 2014.

Since 1995, there has been a rapid growth in Borough tourism. The Borough's bed tax revenues have increased over 821% from $120,607 in 1995 to $1,111,003 in 2014. A Tourism Infrastructure Needs Study commissioned by the Borough in 2008 identified types of tourism infrastructure, such as refurbished trailheads, road waysides with restroom facilities and additional tourism information that could increase Borough tourism. Each year the Borough Assembly sets aside a portion of the bed tax revenues to address tourism infrastructure needs. This has included the refurbishing of trailheads and the construction of road waysides with restroom facilities and other miscellaneous projects to address tourism needs. There were also several projects included in the fiscal year 2015 budget to meet these needs.

The two owners of three separate coal fields in the Sutton area are planning on developing those fields and reopening the old mines. The production from these two fields could provide up to 1.5 million tons of coal per year. At this time, the owners have reported that they are considering transporting the coal by truck to Port MacKenzie for export. These operations could result in approximately 100 coal related jobs for each company and provide significant economic activity for the Sutton area and Port MacKenzie.

A 32-mile rail link connecting Port MacKenzie to the main line of the Alaska Railroad is under construction. The link will shorten the distance between the Interior and tidewater, enhancing opportunities for the development of the new industries with low transportation costs. Segment Five was completed in August 2016 and completion of the entire rail spur is projected for September 2018. Since 2009, the Borough has received $184 million form the State for this rail spur project.

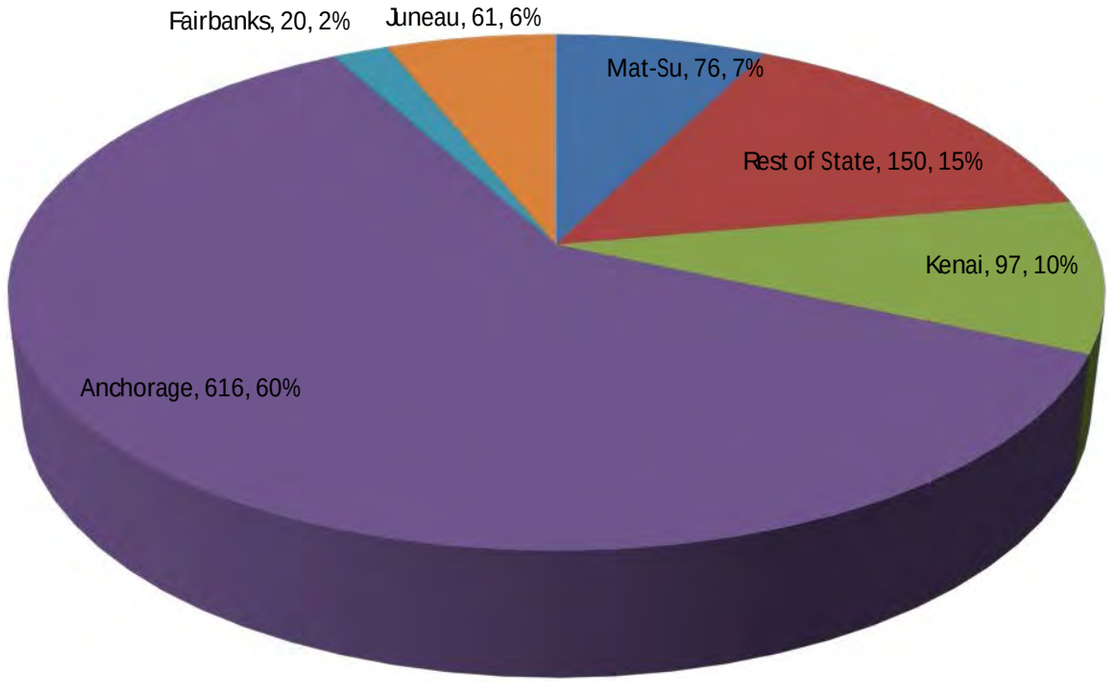

Mat-Su Borough Certified Assessed Valuation by Fiscal Year
10,000,000,000
9,000,000,000
8,000,000,000
7,000,000,000
6,000,000,000
5,000,000,000
4,000,000,000
3,000,000,000
2,000,000,000
1,000,000,000
0
$6,928,664,332
$7,657,858,482
$7,957,521,667
$8,071,844,601
$8,209,692,603
$8,384,028,066
$8,533,064,317
$8,702,239,019
$9,004,077,191
$9,266,261,014
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016


Percentage Increase in Mat-Su Borough Assessed Valuation
2017
5.7%
2016
2.9%
2015
3.5%
2014
1.9%
2013
1.8%
2012
2.1%
2011
1.7%
2010
1.4%
2009
3.9%
2008
10.5%
2007
22.1%
0.0%
5.0%
10.0%
15.0%
20.0%
25.0%

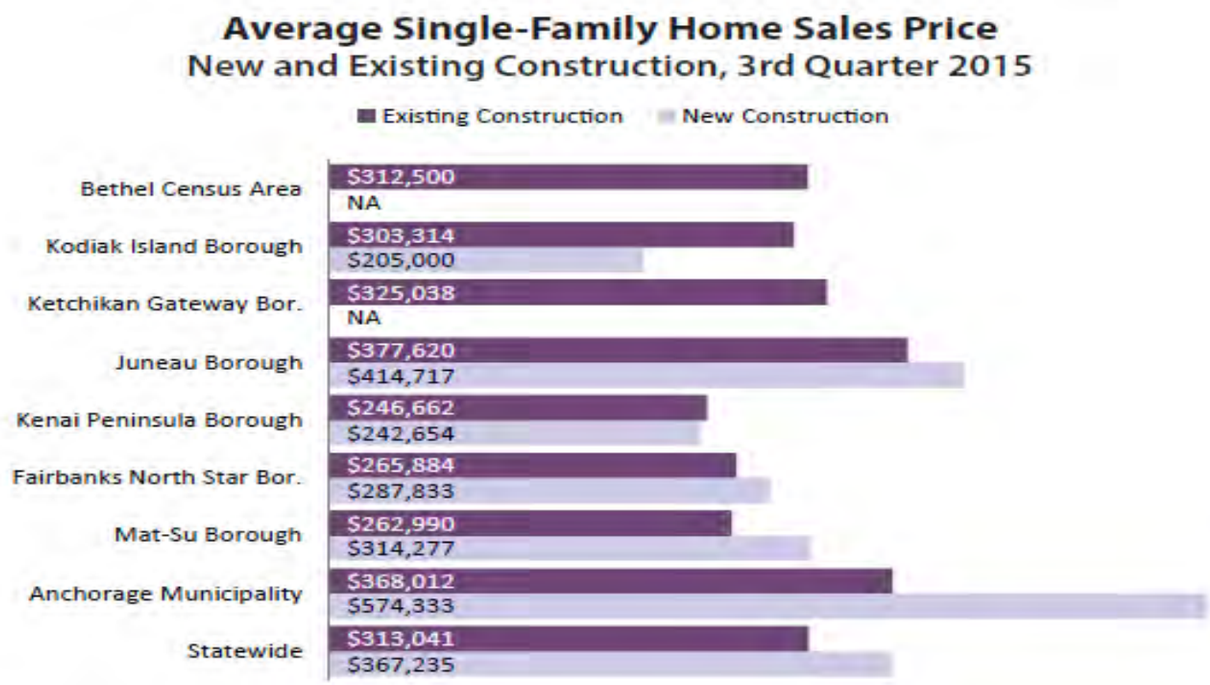
Average Assessed Value of Homes in the Mat-Su Borough		
Calendar Year	**Fiscal Year**	**Average Value**
2016	2017	233,541
2015	2016	223,244
2014	2015	217,553
2013	2014	212,839
2012	2013	211,400
2011	2012	209,184
2010	2011	209,165
2009	2010	209,537
2008	2009	220,336
2007	2008	223,157
Source: Matanuska-Susitna Borough Assessments Department		

Value of New Construction				
	Nonresidential Construction		Residential Construction	
Calendar Year	Number of Units	Value	Number of Units	Value
2015	56	74,745,900	734	146,499,300
2014	53	75,379,500	651	141,228,800
2013	29	19,128,900	537	118,562,500
2012	26	11,836,308	659	93,623,700
2011	31	34,434,786	622	82,499,521
2010	25	20,802,400	328	55,930,941
2009	37	19,010,480	547	86,668,220
2008	36	45,761,861	775	114,754,139
2007	97	31,039,000	1,224	233,957,300
2006	186	115,217,400	1,533	258,999,800
Source: Matanuska-Susitna Borough Assessments Department				

New Housing units by Area 2015



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Top Ten Taxpayers
Fiscal Year 2016

Mat-Su Valley Medical Center, LLC	$101,434,800
Semco Energy, Inc/ Enstar/Alaska Pipeline	$64,525,500
Fred Meyers Store, Inc	$44,033,202
Alaska Hotel Properties, Inc	$42,041,500
GCI Cable/Alaska Wireless/ACS	$31,570,300
Wal-Mart Real Estate Business Trust	$29,941,116
Cook Inlet Region, Inc/CIRI Land Development, Co	$27,808,980
Global Finance & Investment, Co./Gary Lundgren	$24,809,000
DBC, LLC/Target	$22,139,449
C5, LLC/C-4 Properties, LLC/Double B, LLC	$18,525,600

Source: Matanuska Susitna Borough Assessments Department

MATANUSKA-SUSITNA BOROUGH
Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years
(mill levy rate per $1,000 of assessed value)

	Borough Direct Rate	Overlapping Rates							
Fiscal Year	Areawide Borough	Non-areawide Borough	City of Palmer	City of Wasilla	City of Houston	2	4	7	8**
2008	9.644	0.370	3.00	-	3.00	2.35	3.05	1.02	8.48
2009	10.326	0.383	3.00	-	3.00	2.51	3.18	1.08	8.51
2010	9.980	0.429	3.00	-	3.00	2.77	3.55	1.21	8.51
2011	9.956	0.394	3.00	-	3.00	2.94	3.71	1.32	8.51
2012	10.051	0.425	3.00	-	3.00	2.94	3.96	1.32	8.22
2013	9.691	0.489	3.00	-	3.00	3.05	4.06	1.39	4.00
2014	9.852	0.052	3.00	-	3.00	3.05	4.41	1.39	4.00
2015	9.662	0.520	3.00	-	3.00	3.24	4.59	1.39	-
2016	9.984	0.517	3.00	-	3.00	3.43	4.82	1.07	-
2017	9.984	0.525	3.00	-	3.00	3.43	4.59	0.91	-

	Overlapping Rates								
Fiscal Year	9	14	15	16	17	19	20	21	23
2008	1.82	1.44	3.83	1.47	2.54	2.08	2.66	2.41	3.36
2009	1.97	1.51	4.13	1.60	2.75	2.23	2.83	2.57	3.48
2010	2.18	1.51	4.11	1.78	2.75	2.46	3.17	2.57	3.82
2011	2.41	1.66	4.11	1.50	2.75	2.62	3.39	2.57	4.01
2012	2.58	1.66	4.11	1.50	2.75	2.51	3.62	2.57	4.29
2013	2.78	1.77	4.10	1.50	2.92	2.51	3.86	2.57	4.59
2014	2.78	1.77	4.10	1.50	2.92	2.51	3.86	2.57	4.59
2015	2.78	1.77	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2016	2.78	1.86	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2017	2.78	1.85	4.10	1.50	2.92	2.51	3.50	2.57	4.59

Source: Matanuska-Susitna Borough Finance Department

Notes: The Borough Direct Rate represents a single component which is the Areawide Mill Levy Rate. Also, Fire Service Areas (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

*In Fiscal Year 2010, FSA #33 and FSA #34 were combined to create FSA # 136.
**In Fiscal Year 2015, Garden Terrace SSA #8 was transferred to City of Wasilla.

continued

MATANUSKA-SUSITNA BOROUGH
Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years
(mill levy rate per $1,000 of assessed value)

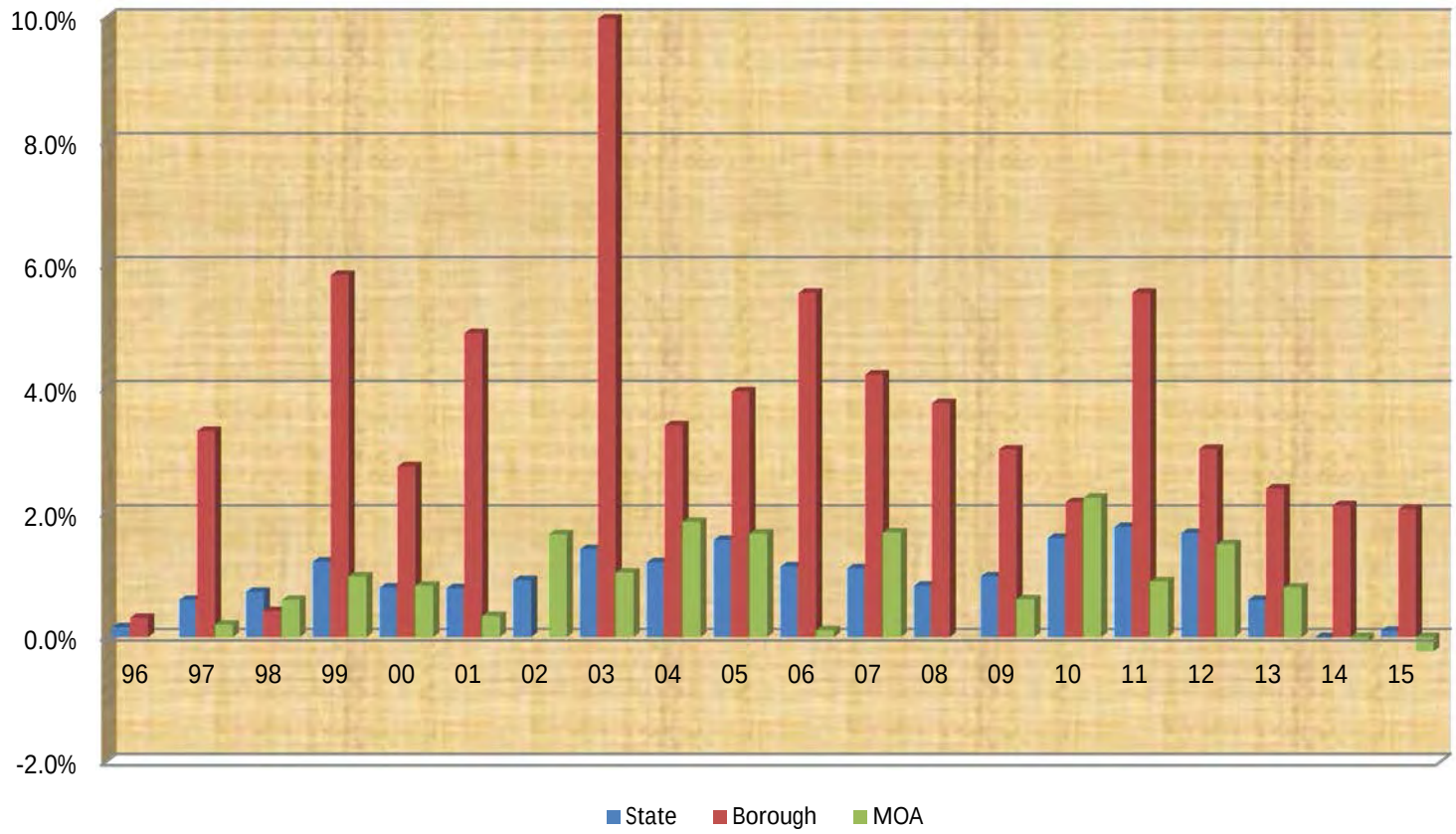
Fiscal Year	Overlapping Rates							
	24	25	26	27	28	29	30	31
2008	1.51	1.25	2.43	2.76	1.89	2.38	3.28	2.86
2009	1.60	1.33	2.59	2.93	2.01	2.53	3.53	3.12
2010	1.73	1.46	2.86	3.24	2.25	2.73	3.74	3.35
2011	1.84	1.53	3.04	3.24	2.00	2.73	3.74	3.35
2012	1.84	1.61	3.23	3.24	2.00	2.73	3.97	3.68
2013	1.95	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2014	1.95	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2015	2.04	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2016	2.04	1.73	3.45	3.48	2.00	3.01	4.41	3.68
2017	2.04	1.73	3.45	3.48	1.99	3.01	4.41	3.68

Fiscal Year	Overlapping Rates								
	33*	34*	35	69	130	131	132	135	136*
2008	1.82	1.40	0.96	5.26	1.46	3.06	0.68	-	3.22
2009	1.94	1.49	1.02	5.79	1.56	3.07	0.73	-	3.43
2010	-	-	1.14	6.61	1.72	3.51	0.80	3.00	1.49
2011	-	-	1.21	7.33	1.83	3.47	0.84	3.00	1.56
2012	-	-	1.29	8.21	1.92	3.68	0.88	3.00	1.56
2013	-	-	1.37	9.12	1.97	4.13	0.88	2.96	1.67
2014	-	-	1.46	9.12	1.99	3.24	0.90	2.96	1.67
2015	-	-	1.34	9.12	1.99	3.24	0.90	2.96	1.78
2016	-	-	2.75	9.12	1.99	3.24	0.94	3.21	1.88
2017	-	-	2.75	9.40	2.15	3.24	0.96	3.21	2.20

Population Growth

State, Borough & Municipality of Anchorage

1996-2015

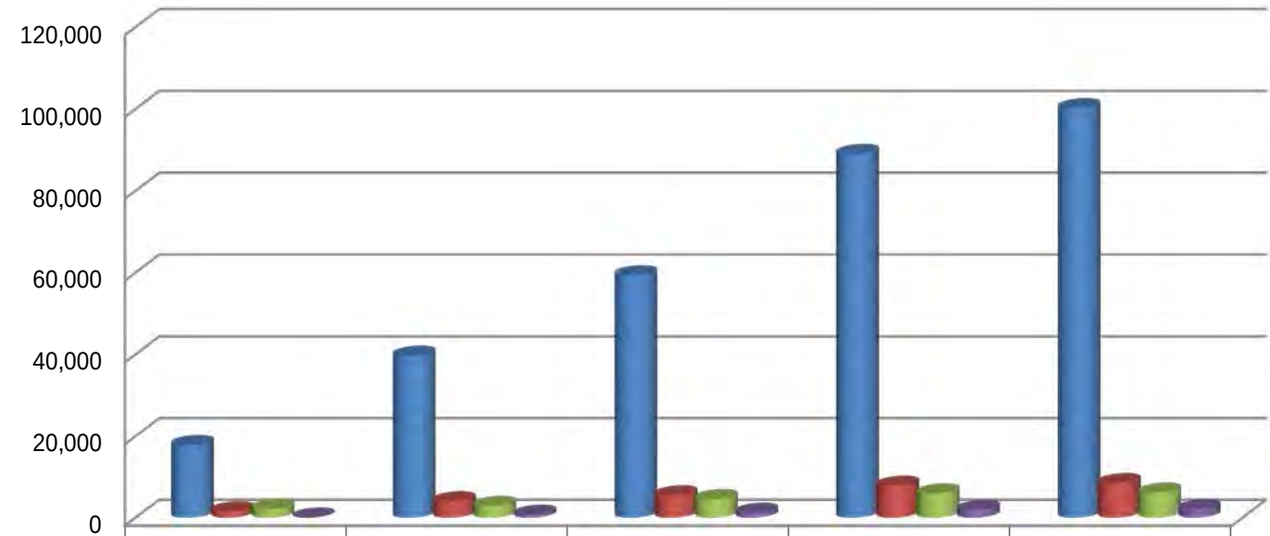


Source: Alaska Department of Commerce, Community and Economic Development

Total Population Growth 1996-2015	
State of Alaska	22%
Matanuska Susitna Borough	105%
Municipality of Anchorage	18%

The Matanuska Susitna Borough is still the fastest growing area of Alaska. The growth between the years of 1996 and 2015 outpaced the growth of both the State of Alaska as a whole and the Municipality of Anchorage by over 80%. The Borough population for 2015 was 100,178.

Borough Population



	1980	1990	2000	2010	2016
Borough	17,816	39,683	59,322	88,995	100,178
Wasilla	1,559	4,028	5,469	7,831	8,468
Palmer	2,141	2,866	4,533	5,937	6,135
Houston	*	697	1,202	1,912	2,096

*** Data unavailable**

Source: Alaska Department of Commerce, Community and Economic Development

Population Distributions

Age Group	2016 Population	% Total	2004 Population	% Total
Under 25	36,343	36.3%	27,862	39.2%
25-34	13,655	13.6%	7,487	10.5%
35-44	12,880	12.9%	11,752	16.5%
45-54	13,537	13.5%	12,692	17.9%
55-65	13,479	13.4%	6,525	9.2%
Over 65	10,284	10.3%	4,721	6.6%
Total	100,178	100%	71,039	100%

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Employment by Employer Type

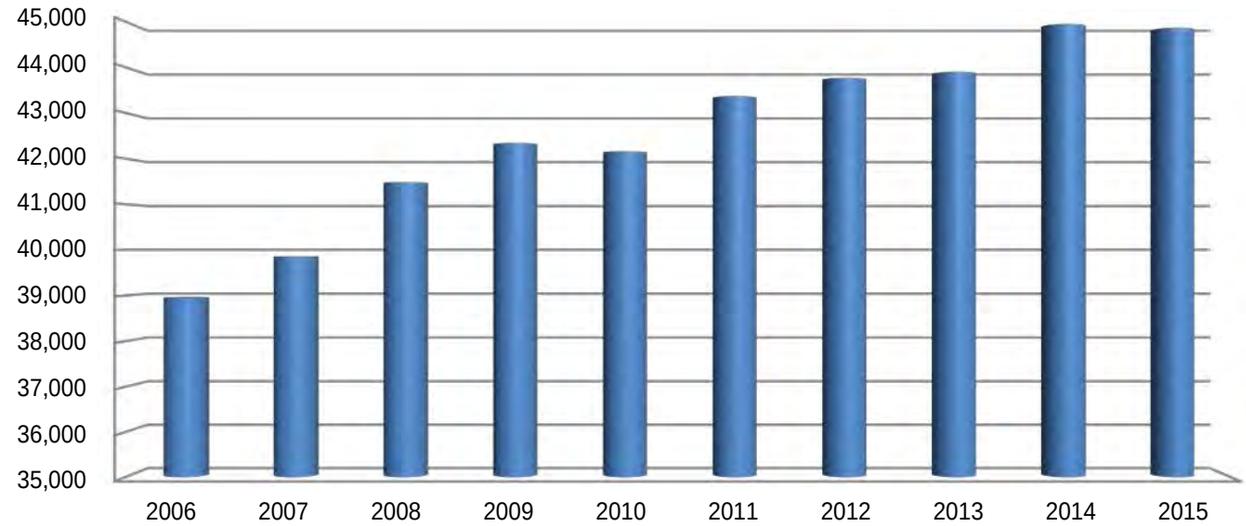
Trade, Transportation and Utilities	20%
Private Educational & Health	15%
Local Government	11%
Leisure & Hospitality	9%
Construction	11%
State Government	7%
Professional & Business Services	9%
Financial Activities	3%
Other Services	2%
Information	2%
Federal Government	1%
Manufacturing	2%
Natural Resources & Mining	8%

Source: Alaska Department of Labor and Workforce Development

Employment By Industry								
	2014	**2013**	**2012**	**2011**	**2010**	**2009**	**2008**	**2007**
Good-Producing	2,441	2,165	1,964	1,896	1,898	1,954	2,045	2,144
Natural Resources	186	159	174	182	160	128	116	93
Construction	1,842	1,799	1,594	1,505	1,531	1,577	1,648	1,802
Manufacturing	413	207	196	209	207	249	281	246
Service-Producing	15,080	14,437	14,202	13,960	13,678	13,326	12,820	12,437
Trade, Transportation & Utilities	4,814	4,611	4,504	4,417	4,511	4,583	4,513	4,350
Wholesale Trade	87	79	75	99	84	100	123	133
Retail Trade	3,706	3,614	3,561	3,528	3,391	3,491	3,429	3,296
Transportation, Warehousing	754	671	632	606	846	809	814	781
Utilities						183	146	141
Information	897	510	596	642	621	659	646	663
Financial Activities	776	744	751	738	740	751	728	744
Professional & Business Services	1,301	1,243	1,213	1,159	1,094	989	929	856
Educational Health	4,043	4,014	3,955	3,707	3,574	3,353	3,020	2,900
Leisure & Hospitality	2,826	2,520	2,402	2,516	2,341	2,274	2,333	2,301
Other Services	772	749	733	743	730	691	626	601
Unclassified	69	45	47	38	67	27	26	22
Government-Total	5,024	4,800	4,643	4,446	4,267	4,040	3,819	3,657
Federal	371	197	210	216	273	235	207	199
State	1,268	1,423	1,259	1,185	1,166	1,111	1,058	1,002
Local	2,285	3,180	3,174	3,045	2,828	2,694	2,554	2,456
Total	21,540	21,400	20,808	20,302	19,843	19,320	18,684	18,238

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

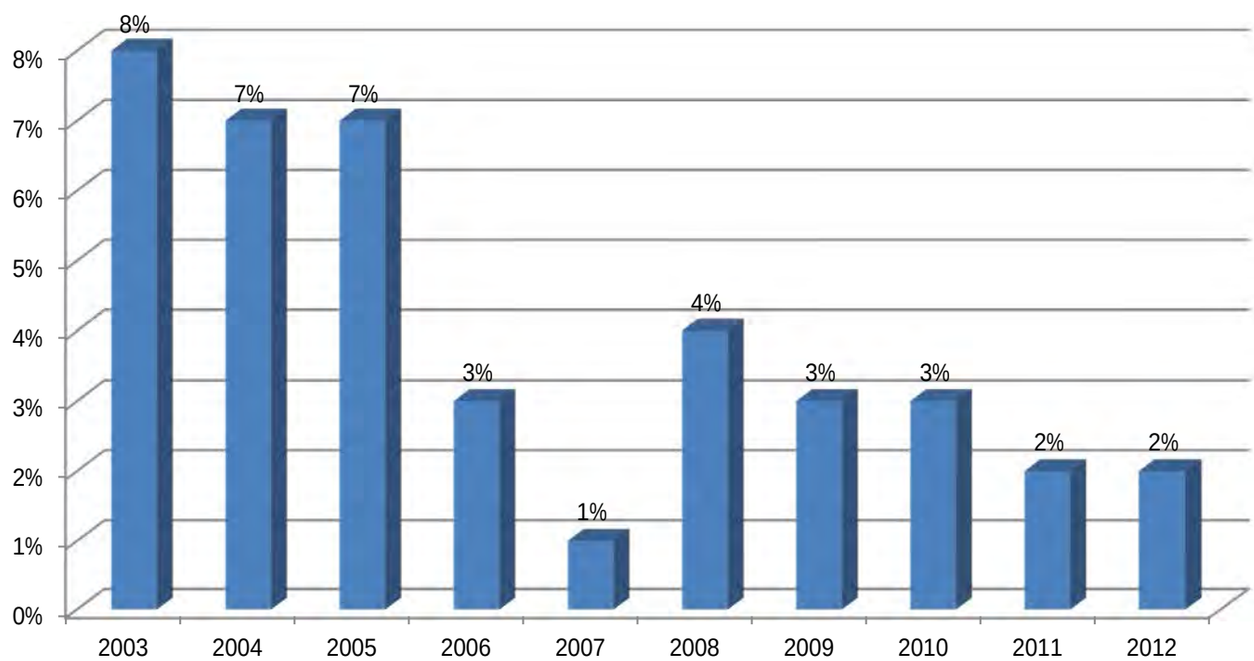
Labor Force 2006-2015



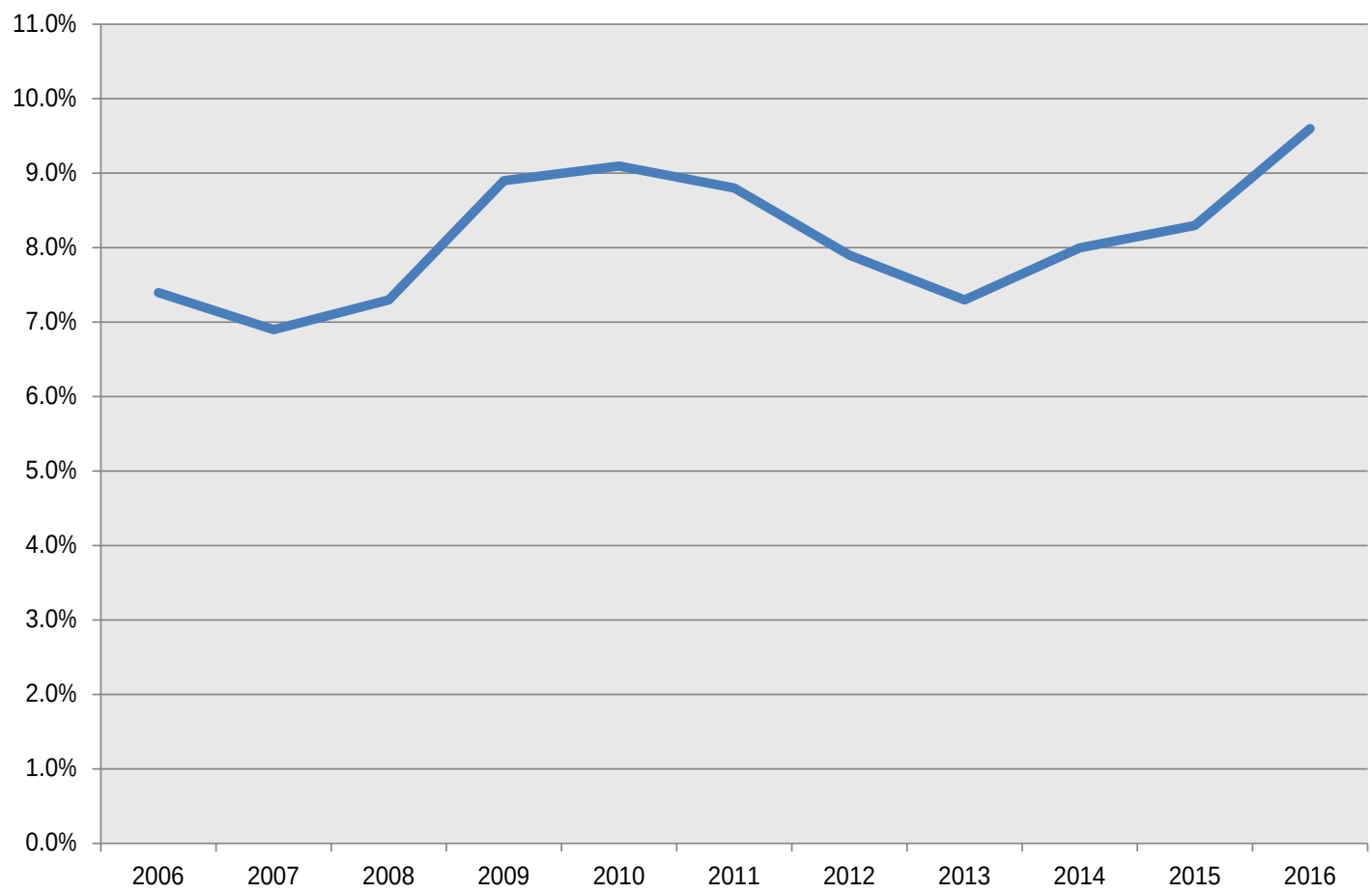
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Labor Force	38,946	39,854	41,485	42,342	42,160	43,368	43,770	43,901	44,947	44,865

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Job Growth 2003 to 2012



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

School District Enrollment			
Fiscal Year Ending June 30	**Average Daily Enrollment**	**Professional Teaching Staff**	**Number of Schools**
2016	18,372	1,242	46
2015	17,764	1,159	45
2014	17,479	1,159	45
2013	17,247	1,133	45
2012	17,338	1,117	44
2011	16,962	1,247	44
2010	16,653	1,211	44
2009	16,464	1,186	41
2008	16,115	1,120	40
2007	15,847	1,089	37
2006	15,440	1,051	37
Source: Matanuska-Susitna Borough School District Budget			

GLOSSARY

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.

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.

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. 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 consists 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 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.

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 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.
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
FHWA	Federal Highway Administration
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.
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 of when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Operating Budget Revenues and Expenditures required to run the overall operations of the Borough for the next fiscal cycle (12 months).

Ordinance A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges and acceptance of grants universally require ordinances.

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.

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