MATANUSKA-SUSITNA BOROUGH
PARKS, RECREATION AND TRAILS ADVISORY BOARD

Chairperson – James Jones – At Large 1	Vacant – District 3	Jill Martinson – District 5
Vice Chair – Ruth Wood – District 7	Vacant – District 4	Maksim Revutskiy – District6
Ky Friedman – District 1	Michael Rovito – District 2	Kenni Psenak – At Large 3
Steve Menard – At Large 2	Harry Hillman – At Large 4	

AGENDA

Lower-Level Conference Room and Teams
Meeting ID: 235 322 904 252 Passcode: Gg7dK2qm
350 EAST DAHLIA AVE, PALMER

REGULAR MEETING **6:00 PM** **November 24, 2025**

I. CALL TO ORDER

II. ROLL CALL

III. AGENDA APPROVAL

IV. PLEDGE OF ALLEGIANCE

V. MINUTES OF PRECEDING MEETING

A. October 27, 2025

VI. STAFF REPORTS
A. Hugh Leslie – Recreation & Library Services Manager

VII. PERSONS TO BE HEARD/AUDIENCE PARTICIPATION – (3 Minutes Per Person)

VIII. UNFINISHED BUSINESS
A. Meadow Lakes Community Council Trail Project
B. Matanuska Valley Moose Range at Jonesville PUA
C. Code of Ordinances for Parks and Recreation
D. Electric Motorbikes

IX. NEW BUSINESS
   A. Officer elections
   B. 2026 meeting schedule
   C. Review budget drafts
   D. Government Peak Rec Area management plan

X. VOLUNTEER NOMINATIONS

XI. CORRESPONDENCE

XII. MEMBER COMMENTS

XIII. NEXT MEETING

   A. January 26, 2026

XIV. ADJOURNMENT

MATANUSKA-SUSITNA BOROUGH
PARKS, RECREATION AND TRAILS ADVISORY BOARD

Chairperson – James Jones – At Large 1	Vacant – District 3	Jill Martinson – District 5
Vice Chair – Ruth Wood – District 7	Vacant – District 4	Maksim Revutskiy – District6
Ky Friedman – District 1	Michael Rovito – District 2	Kenni Psenak – At Large 3
Steve Menard – At Large 2	Harry Hillman – At Large 4	

MEETING MINUTES

Lower-Level Conference Room and Teams
Meeting ID: 235 322 904 252 Passcode: Gg7dK2qm
350 EAST DAHLIA AVE, PALMER

REGULAR MEETING **6:00 PM** **October 27, 2025**

I. CALL TO ORDER
A. Called to order at 6:03 pm

II. ROLL CALL
A. Present: James Jones, Ky Friedman, Steve Menard, Michael Rovito, Harry Hillman, Jill Martinson, Maksim Revutskiy, Kenni Psenak
B. Absent: Ruth Wood

III. AGENDA APPROVAL
A. Mr. Rovito moved to approve the agenda, unanimous consent

IV. PLEDGE OF ALLEGIANCE
A. Pledge of Allegiance was conducted

V. MINUTES OF PRECEDING MEETING
A. June 23, 2025 – Mr. Hillman moved to approve the minutes, unanimous consent.

VI. STAFF REPORTS
A. Hugh Leslie – Recreation & Library Services Manager – Mr. Leslie gave an update on annual pass sales and Matanuska River Park revenue increases. The Government Peak Recreation Area Management plan updates and budget planning.

VII. PERSONS TO BE HEARD/AUDIENCE PARTICIPATION – (3 Minutes Per Person)

A. Michelle Huen – Ms. Huen introduced herself and suggested a CXT for Matanuska Peak trailhead.

VIII. UNFINISHED BUSINESS

A. Meadow Lakes Community Council Trail Project
   1. No update

B. Matanuska Valley Moose Range at Jonesville PUA
   1. Public meeting regarding design to be held November 6, 2025 at Sutton Elementary from 5 – 7:30 pm.

C. Code of Ordinances for Parks and Recreation
   1. Did get reviewed by law, currently with Community Development Director to discuss with Borough Administration.

D. Wolf Lake Community Council Park
   1. Review Draft Resolution – Mr. Hillman motioned to approve the resolution in favor of supporting keeping a Wolf Lake public access point, Mr. Rovito seconded. Passed unanimously.

E. Water Body Set Back Advisory Board Ordinance
   1. Discuss Draft Resolution – past due date – removed from consideration

IX. NEW BUSINESS

A. Electric motorbikes
   1. Current policy regarding e-bikes was requested, will discuss at next meeting.

B. Donor Bench program
   1. Mr. Menard motioned to approve of supporting the donor bench program, Mr. Rovito seconded. Passed unanimously.

C. Budget Calendar
   1. Presented

D. Re-Appointment Letters
   1. Discussed

X. VOLUNTEER NOMINATIONS

A. None

XI. CORRESPONDENCE

A. None received but the Chair requested a copy of the Zero Lake Rd public notice that was mailed.

XII. MEMBER COMMENTS

A. James Jones – Mr. Jones glad to be back in the state, attended Fishhook Community Council meeting.

B. Michael Rovito – Mr. Rovito commented on the West Butte stairs needing repairs.

C. Harry Hillman – Mr. Hillman thanked Mr. Jones for his service and commented on the Code of Ordinances and the Donor Bench program.

D. Jill Martinson – Ms. Martinson let the board know that she will not be re-applying for the board position.

E. Kenni Psenak – Ms. Psenak commented on the recreational activities she and her family did during the summer. Suggested another indoor sports facility on the Palmer side of the Valley.
F. Kelton Hansley (member of the public) – Mr. Hansley commented on the shooting range proposal at Zero Lake Rd.
G. Darcie Morgan (member of the public) – Ms. Morgan commented on the shooting range proposal at Zero Lake Rd.

XIII. NEXT MEETING

A. November 24, 2025

XIV. ADJOURNMENT

A. Meeting adjourned at 7:30 pm

MATANUSKA-SUSITNA BOROUGH
PARKS, RECREATION AND TRAILS ADVISORY BOARD
RESOLUTION SERIAL NO. 21-02

A RESOLUTION OF THE MATANUSKA-SUSITNA BOROUGH PARKS, RECREATION AND TRAILS ADVISORY BOARD, SUPPORTING THE USE OF ELECTRIC BIKES ON BOROUGH OWNED AND MAINTAINED TRAILS.

WHEREAS, the Matanuska Susitna Borough has an extensive trail system that supports hiking, biking, skiing and other forms or outdoor recreation; and

WHEREAS, the Matanuska Susitna Borough's Parks Recreation and Trails Advisory Board is charged with monitoring new recreational trends and recommending new expanded use of our recreation facilities and trails; and

WHEREAS, there have been requests to allow for Electric Bikes on Borough maintained trails; and

WHEREAS, the Matanuska-Susitna Borough's Parks, Recreation and Trails Advisory Board discussed the Electric Bike usage during their regular meetings and sought public input;

Now Therefore be it resolved that the Parks, Recreation and Trails Advisory Board maintained trails. The bikes must be pedal assist only "class 1 electric bicycles," or "low-speed pedal-assisted electric bicycle. A class 1 bicycle equipped with a motor that provides assistance only when the rider is pedaling, and that ceases to provide assistance when the bicycle reaches the speed of

20 miles per hour. Further, signs and information be produced and installed at trail heads indicating rules and etiquette for the use of electric bikes on Borough trails.

ADOPTED by the Matanuska-Susitna Borough Parks, Recreation and Trails Advisory Board this 26th day of April, 2021.

____

Roy Wahl, Chairperson

ATTEST:

____

Alyssia Jones, Recreation and Library Services Division Administrative Specialist

Topic

Generally Allowed Uses on Borough Land

Welcome! This page outlines activities that are generally allowed on borough-owned land managed by the Land and Resources Management Division (LRMD) under MSB 23.10.10. These "generally allowed" uses **do not** require a permit from the LRMD but may still require permits from other agencies.

Note: These rules do not apply to borough parks or land managed by other borough departments (e.g., Capital Projects)

As provided for in MSB 23.10.10, certain uses and activities are generally allowed on borough-owned land managed by the Land and Resources Management Division. Uses listed as "Generally Allowed" do not require a permit from the Land and Resources Management Division. Note that this list does not apply to borough parks, or to land owned or managed by other borough departments such as the Capital Projects Department.

You may need other Borough, State, or Federal permits for these activities. Permits can be required from the Army Corps of Engineers, Department of Environmental Conservation, the Environmental Protection Agency, Alaska Department of Fish and Game.

Before beginning an activity on borough-owned land, the user should check to be sure it is generally allowed in that particular area.

What You Can Do Without a LRMD Permit

Travel Across Borough Land

- Hiking, backpacking, skiing, climbing and other foot travel;
- Bicycling
- Horseback riding or dog sled travel
- Use of highway vehicles, or recreational off-road vehicles and snow machines if use does not cause or contribute to :
  - Water quality degradation
  - Alteration of drainage systems
  - Significant rutting
  - Ground disturbance or thermal erosion.

Landing of aircraft or watercraft without damaging the land, shoreline, tideland and submerged land.

Removal or Use of Borough Resources

- Hunting, fishing or trapping that complies with applicable borough, state and federal statutes and regulations on the taking of fish and game.
- Harvesting small amounts of wild plants, mushrooms, berries and other plant material for personal, non-commercial use, including use of dead and downed trees for cooking or a warming fire, unless the area has been closed for such uses.

Improvements and Structures on Borough-Owned Lands

- Camp sites are allowed for personal, non-commercial recreational purposes; to survey a permanent official marker; or to survey and explore mineral, oil or gas for no more than 14 days at one site using a tent platform or other temporary structure that can readily be dismantled and removed.
  - Moving the entire camp at least two miles in distance will start a new 14-day period.
- A camp must be removed immediately if the Land and Resource Management Division determine it may interfere with public access, other public uses or other borough interests.
- Cabins or other non-permanent improvements including foundations are not allowed.

Check for Special Condition and Exceptions!

Activities on borough-owned land must be conducted in a responsible manner that will minimize or prevent disturbance to land and water resources, and comply with applicable federal, state, and local laws and regulations.

Restricted Areas

Generally allowed uses do not apply in the following designated areas:

- Active timber sales (personal use and salvage)
- Active material sales (i.e., gravel pits)
- Wetland Mitigation Bank lands
- Public facilities (i.e., schools, fire stations, libraries)
- Parks (restricted uses are typically listed at park entrances)
- Campgrounds

- Trails (may be restricted to motorized, non-motorized, pedestrian, etc.)
- Recreation management areas
- Parcels encumbered by lease, permit, management agreement
- permit
- management agreement
- Special Use Districts
- Port MacKenzie Port District
- Exclusive use areas

Legislation

By acting under the authority of these generally allowed uses, the user agrees to the conditions set out in the Borough Land and Resources Management Division Policy and Procedures Manual Part 31. A person who violates these conditions is subject to any action available to the borough for enforcement and remedies, including civil action for forcible entry and detainer, ejectment, trespass, damages, and associated costs, or arrest and prosecution for criminal trespass in the second degree. The borough may seek damages available under a civil action, including restoration damages, compensatory damages, and treble damages under MSB 1.45 for violations involving injuring or removing trees or shrubs, gathering technical data, or taking mineral resources.

> *"CONDITIONS FOR GENERALLY ALLOWED USES (MSB 23.10.10)*
>
> ***To comply with these generally allowed uses of borough-owned land the following conditions shall also apply:***
>
> ***(1) activities employing wheeled or tracked vehicles must be conducted in a manner that minimizes surface damage;***

(2) vehicles must use existing roads and trails whenever possible;

(3) activities must be conducted in a manner that minimizes:
a. disturbance of vegetation, soil stability, or drainage systems;
b. changing the character of, polluting, or introducing silt and sediment into streams, lakes, ponds, water holes, seeps, and marshes; and
c. disturbance of fish and wildlife resources

(4) cuts, fills, and other activities causing a disturbance listed in (3)(a-c) of this title must be repaired immediately, and corrective action must be undertaken as may be required by the borough;

(5) trails and campsites must be kept clean; garbage and foreign debris must be removed; combustibles may be burned on site unless the borough has closed the area to fires during the fire season, or for any other reason;

(6) all reasonable efforts must be made to prevent, control, and suppress any fire in the operating area; uncontrolled fires must be immediately reported to the authorities and the borough;

(7) survey monuments, witness corners, reference monuments, mining location posts, homestead entry corner posts, and bearing trees must be protected against destruction, obliteration, and damage; any damaged or obliterated markers must be re-established as required by law;

(8) holes, pits, and excavations must be repaired as soon as possible; holes, pits, and excavations necessary to verify discovery on prospecting sites, mining claims, or mining leasehold locations may be left open but must be maintained in a manner that protects public safety;

(9) on lands subject to a mineral or non-exclusive interest, entry by a person other than the holder of a property interest, or their representative, must be made in a manner that prevents unnecessary

> *or unreasonable interference with the rights of the holder of the property interest.*
>
> *RESTRICTED AREAS:*
> *There are areas within the borough which have special land use designations or are otherwise restricted. Generally allowed uses as provided for in this section do not apply in designated areas.*
>
> *Designated areas are:*
> *Active timber sales (personal use and salvage), Active material sales (such as gravel pits), Wetland Mitigation Bank lands, Public facilities (such as schools, fire stations, libraries), Parks (restricted usages are typically listed at park entrances), Campgrounds, Trails (may be restricted to motorized, non-motorized, pedestrian, equestrian, or bike), Recreation management areas, Parcels encumbered by lease, permit, management agreement, commercial, or residential use, Special Use Districts (SpUD), Port MacKenzie Port District, Exclusive use areas*
>
> *The borough manager shall retain authority to prohibit or restrict any specific use under these generally allowed use provisions when in conflict with 23.05.010."*

Departments & Divisions

Community Development

Coordinates recreation, education, and enrichment programs to enh...

Land & Resource Management

Managing the ownership, resources, and future of Borough owner la...

MSB Parks, Recreation & Trails Board

Proposed 2026 Meeting Schedule
All meetings will be from 6-8 pm

Agenda cut-off date	Meeting Date	Meeting Location
January 11	January 26	LLCR
February 8	February 23	LLCR
March 8	March 23	LLCR
April 12	April 27	LLCR
May 3	May 18 - changed due to Memorial Day falling on the 4th Monday	LLCR
June 7	June 22	LLCR
July 12	July 27	LLCR
August 9	August 24	LLCR
September 13	September 28	LLCR
October 11	October 26	LLCR
November 8	November 23	LLCR

REMINDER: Please send an e-mail or call the Chairperson if you will not be attending a meeting. This is to establish a quorum and if any member has 3 or more unexcused absences the board can request they be removed.

~YOUR TIME AND EXPERTISE IS TRULY APPRECIATED, THANK YOU~

FY27 Recreational Services Division Budget Detail
100-170-129 Administration

Acct #	Sub Acct.	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 27 Proposed	FY 27 Manager Proposed
411		Salaries & Wages						
	-100	Permanent Wages	$ 205,444	$402,522	$ 402,522	$ 122,532	$ -	
		NOTES: Leslie (100%), Thomas (85%), Madson (**%), Rogers (**%)						
	-300	Overtime	$ 71	$500	$ 500	$ -	$ 500	
	411 TOTAL		**$ 205,515**	**$ 403,022**	**$ 403,022**	**$ 122,532**	**$ 500**	**$ -**

Acct #	Sub Acct.	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 27 Proposed	FY 27 Manager Proposed
412		Benefits						
	-100	Insurance	$ 55,915	$132,000	$ 132,000	$ 38,064	$ -	
	-190	Life Insurance	$ 265	$572	$ 572	$ 166	$ -	
	-200	Unemployment	$ 1,227	$2,415	$ 2,415	$ 741	$ -	
	-300	Medicare	$ 2,850	$5,836	$ 5,836	$ 1,756	$ -	
	-400	Retirement Contribution	$ -	$107,714	$ 107,714	$ -	$ -	
	-410	PERS Tier IV - DC	$ 37,877	$ -	$ -	$ 18,477	$ -	
	-411	PERS Tier IV - Health Plan	$ 1,698	$ -	$ -	$ 1,062	$ -	
	-412	PERS Tier IV - HRA	$ 4,425	$ -	$ -	$ 3,026	$ -	
	-413	PERS Tier IV - OD&D	$ 491	$ -	$ -	$ 296	$ -	
	-600	Workers Compensation	$ 634	$6,694	$ 6,694	$ 2,166	$ -	
	-700	SBS Contribution	$ 12,537	$24,674	$ 24,674	$ 7,572	$ -	
	412 TOTAL		**$ 117,919**	**$ 279,905**	**$ 279,905**	**$ 73,326**	**$ -**	**$ -**

Acct #	Sub Acct.	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 27 Proposed	FY 27 Manager Proposed
413		Expenses w/in Borough						
	-100	Mileage	$ 263	$500	$ 500	$ 80	$ 300	
	413 TOTAL		**$ 263**	**$ 500**	**$ 500**	**$ 80**	**$ 300**	**$ -**

Acct #	Sub Acct.	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 27 Proposed	FY 27 Manager Proposed
414		Expense Reimbursement						
	-100	Mileage - Outside Borough	$ -	$ 500	$ 500	$ 397	$ 500	
	-200	Exp. Reimb - Outside Borough	$ -	$ 7,400	$ 7,400	$ 5,425	$ -	
	-400	Travel Tickets	$ -	$ 2,060	$ 2,060	$ -	$ -	
	414 TOTAL		**$ -**	**$ 9,960**	**$ 9,960**	**$ 5,822**	**$ 500**	**$ -**

Acct #	Sub Acct.	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 27 Proposed	FY 27 Manager Proposed
422		Advertising						
	-000	Advertising	$ 1,047	$2,750	$ 2,750	$ 201	$ 2,750	
		NOTES: Milepost						
	423 TOTAL		**$ 1,047**	**$ 2,750**	**$ 2,750**	**$ 201**	**$ 2,750**	**$ -**

Acct #	Sub Acct.	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 27 Proposed	FY 27 Manager Proposed
423		Printing						
	-000	Printing	$ 203	$500	$ 500	$ 494	$ 500	
	423 TOTAL		**$ 203**	**$ 500**	**$ 500**	**$ 494**	**$ 500**	**$ -**

Acct #	Sub Acct.	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 27 Proposed	FY 27 Manager Proposed
426		Professional Charges						
	-300	Dues & Fees	$ 140	$450	$ 450	$ 95	$ 450	
	-350	Credit Card Fees	$ 15,611	$15,000	$ 15,000	$ 5,521	$ 17,000	
		NOTES: With kiosks being installed at trailheads, credit cards fees have increased exponentially.						
	426 TOTAL		**$ 15,751**	**$ 15,450**	**$ 15,450**	**$ 5,616**	**$ 17,450**	**$ -**
429		Other Contractual						
	-200	Training Reimbursement/Conf Fees	$ 425	$ 7,800	$ 7,800	$ 1,625	$ -	
	-500	Labor Services	$ 9,879	$12,500	$ 12,500	$ 6,376	$ 12,500	
		servicing of Lake Lousie restroom						
	-900	Other Contractual	$ 28,999	$45,000	$ 41,400	$ 15,793	$ 45,000	
		bus service to chalet, Campspot fees						
	429 TOTAL		**$ 39,303**	**$ 65,300**	**$ 61,700**	**$ 23,794**	**$ 57,500**	**$ -**
430		Office Supplies						
	-100	Office Supplies	$ 251	$500	$ 500	$ 91	$ 500	
	430 TOTAL		**$ 251**	**$ 500**	**$ 500**	**$ 91**	**$ 500**	**$ -**
431		Maintenance Supplies						
	-300	Equipment Maint. Supplies	$ -	$125	$ 125	$ -	$ -	
	431 TOTAL		**$ -**	**$ 125**	**$ 125**	**$ -**	**$ -**	**$ -**

Acct #	Sub Acct.	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 27 Proposed	FY 27 Manager Proposed	
433		Misc Supplies							
	-100	Personnel Supplies	$ 575	$ 500	$ 500	$ 132	$ 500		
	-300	Books/Subscriptions	$ 999	$ 500	$ 500	$ -	$ 500		
	-900	Other Supplies	$ 184	$ 300	$ 3,300	$ 190	$ 300		
	433 TOTAL		**$ 1,183**	**$ 1,300**	**$ 4,300**	**$ 322**	**$ 1,300**	**$ -**	
434	-000	IT Equipment Under $25,000	$ 1,000	$ -	$ -	$ -	$ 500	$ -	cameras at gpra
	-100	Other Equipment Under $25,000	$ 379	$ 5,000	$ 5,600	$ 5,597	$ 5,000		
	-300	Furniture Under $25,000	$ 699	$ 700	$ 700		$ 500		
	434 TOTAL		**$ 2,078**	**$ 5,700**	**$ 6,300**	**$ 5,597**	**$ 6,000**	**$ -**	
		TOTAL BUDGET	**$ 383,513**	**$ 785,012**	**$ 785,012**	**$ 237,875**	**$ 87,300**	**$ -**	
		Net less Wages, Temp, OT, Benefits	$ 60,079	$ 102,085	$ 102,085	$ 42,017	$ 86,800	$ -	
		Wages/Benefits	$ 323,434	$ 682,927	$ 682,927	$ 195,858	$ 500	$ -	
		Percent of Budget for Wages/Benefits	84.33%	87.00%	87.00%	82.34%	0.57%	#DIV/0!	

FY 27 Recreational Services Division Budget Detail
200-170-501 Library Board

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY27 Dept Proposed	FY 27 Manager Proposed
413		Expenses Within Borough						
	-100	Mileage	$ 194	$ 1,000	$ 1,000	$ 494	$ 1,000	
	413 TOTAL		**$ 194**	**$ 1,000**	**$ 1,000**	**$ 494**	**$ 1,000**	**$ -**

FY 27 Recreational Services Division Budget Detail
100-170-124 Ice Arenas

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
411		Salaries & Wages								
	-100	Permanent Wages	$ 293,520	$ 307,450	$ 307,450	$ 78,700				
	-200	Temporary Wages	$ 133,996	$ 293,000	$ 293,000	$ 26,592				
		NOTES:								
	-300	Overtime Wages	$ 2,499	$ 4,000	$ 4,000	$ 666		$ -		
	411 TOTAL		**$ 430,015**	**$ 604,450**	**$ 604,450**	**$ 105,958**	**$ -**	**$ -**	**$ -**	
412		Benefits								
	-100	Insurance	$ 121,657	$ 165,000	$ 165,000	$ 39,468				
	-190	Life Insurance	$ 580	$ 715	$ 715	$ 171				
	-200	Unemployment	$ 2,580	$ 3,602	$ 3,602	$ 636				
	-300	Medicare	$ 6,015	$ 8,707	$ 8,707	$ 1,493				
	-400	Retirement Contribution	$ 765	$ 82,274	$ 82,274	$ -				
	-410	PERS Tier IV - DC Plan	$ 46,589	$ -	$ -	$ 11,329				
	-411	PERS Tier IV - Health Plan	$ 2,256	$ -	$ -	$ 683				
	-412	PERS Tier IV - HRA	$ 9,575	$ -	$ -	$ 3,104				
	-413	PERS Tier IV - OD&D	$ 652	$ -	$ -	$ 191				
	-600	Workers Compensation	$ 11,747	$ 18,371	$ 18,371	$ 2,782				
	-700	SBS Contribution	$ 26,360	$ 36,808	$ 36,808	$ 6,495				
	412 TOTAL		**$ 228,776**	**$ 315,477**	**$ 315,477**	**$ 66,352**	**$ -**	**$ -**	**$ -**	
413		Expenses w/in Borough								
	-100	Mileage	$ -	$ 1,200	$ 1,200	$ -	$ 1,200	$ 1,200		
	413 Total		**$ -**	**$ 1,200**	**$ 1,200**	**$ -**	**$ 1,200**	**$ 1,200**	**$ -**	
414		Expenses outside Borough								
	-100	Mileage	$ 374	$ -	$ -	$ -	$ -	$ 500	$ -	travel to Kenai for competitions.
	414 Total		**$ 374**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500**	**$ -**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
422	-000	Advertising	$ 980	$ 3,000	$ 3,000	$ 70	$ 2,500	$ 2,500		
		NOTES: Radio advertising for special events, advertising in local newspaper and school programs								
	422 TOTAL		**$ 980**	**$ 3,000**	**$ 3,000**	**$ 70**	**$ 2,500**	**$ 2,500**	**$ -**	
423	-000	Printing	$ 50	$ 400	$ 400		$ -	$ 400		
	423 TOTAL		**$ 50**	**$ 400**	**$ 400**	**$ -**	**$ -**	**$ 400**	**$ -**	
424		Utilities - Building Operations								
	-100	Electricity	$ 124,822	$ 176,620	$ 176,620	$ 50,701	$ 176,620	$ 187,217		
		NOTES:Based on 6% increase previous years adopted.								
	-200	Water & Sewer	$ 31,768	$ 29,326	$ 29,326	$ 8,934	$ 30,000	$ 31,085		
		NOTES:Based on 6% increase previous years adopted.								
	-300	Natural Gas	$ 44,331	$ 65,140	$ 65,140	$ 11,945	$ 65,140	$ 69,048		
		NOTES:Based on 6% increase previous years adopted. +1500								
	-400	LP-Propane	$ -	$ 5,210	$ 5,210	$ 73	$ 5,210	$ 5,210		
	-500	Garbage Pickups	$ 3,565	$ 6,700	$ 6,700	$ 2,795	$ 7,000	$ 7,000		
		NOTES: $240/month plus charges for occasional additional pickups due to increased activity at the facility add 69 per pickup								
	424 TOTAL		**$ 204,486**	**$ 282,996**	**$ 282,996**	**$ 74,448**	**$ 283,970**	**$ 299,560**	**$ -**	
425		Rental/Lease								
	-200	Building Rental	$ -	$ -						
	-300	Equipment Rental	$ 1,304	$ 8,500	$ 8,500	$ 2,336	$ 8,500	$ 8,500		
		NOTES: Copier Lease, Dumpster rental, other equipment rentals as needed								
	425 TOTAL		**$ 1,304**	**$ 8,500**	**$ 8,500**	**$ 2,336**	**$ 8,500**	**$ 8,500**	**$ -**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
426		Professional Charges								
	-300	Dues & Fees	$ 8,542	$ 20,000	$ 20,000	$ 1,997	$ 18,500	$ 20,000		
		NOTES								
	-350	Credit Card Fees	$ 10,366	$ 18,500	$ 18,500	$ -	$ -	$ 20,000		10% growth
	426 TOTAL		**$ 18,908**	**$ 38,500**	**$ 38,500**	**$ 1,997**	**$ 18,500**	**$ 40,000**	**$ -**	
428		Professional Maintenance Services								
	-100	Building Maintenance Service	$ 17,960	$ 38,100	$ 37,845	$ 7,659	$ 37,000	$ 38,100		
		NOTES								
	-200	Grounds Maintenance Service	$ -	$ 13,500	$ 13,500	$ 2,040	$ -	$ 7,500		
		NOTES								
	-300	Equipment Maint. Services	$ 4,919	$ 22,000	$ 22,000	$ 2,724	$ -	$ 22,000		
		NOTES:								
	-920	Other Maintenance Services	$ -	$ -	$ -					
		NOTES: Other repairs not covered by O&M								
	428 TOTAL		**$ 22,879**	**$ 73,600**	**$ 73,345**	**$ 12,423**	**$ 37,000**	**$ 67,600**	**$ -**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
429		Other Contractual								
	-200	Training Reimb/Conf Fees	$ 248	$ -	$ -	$ -	$ -	$ -	$ -	
	-710	Testing	$ -	$ -	$ 255	$ 45	$ -	$ 1,000	$ -	isi
	-900	Other Contractual	$ 49,667	$ 61,500	$ 61,500	$ 1,833	$ 61,500	$ 73,000	$ -	
		NOTES:								
	429 TOTAL		**$ 49,915**	**$ 61,500**	**$ 61,755**	**$ 1,878**	**$ 61,500**	**$ 74,000**	**$ -**	Adult League growth- 6 additional teams- Increased Ref Fees and Fall ice at neighboring rinks
430		Office Supplies								
	-100	Office Supplies	$ 428	$ 12,000	$ 7,000	$ 354	$ -	$ 2,500		
	430 TOTAL		**$ 428**	**$ 12,000**	**$ 7,000**	**$ 354**	**$ -**	**$ 2,500**	**$ -**	
431		Maintenance Supplies								
	-200	Building Maintenance Supplies	$ 16,378	$ 34,510	$ 34,510	$ 6,241	$ 34,510	$ 35,500		
		NOTES: 3% increase to cover inflation of supplies								
	-300	Equipment Maintenance Supplies	$ 7,169	$ 23,000	$ 23,000	$ 702	$ -	$ 23,000		
	-400	Grounds Maintenance Supplies	$ 2,031	$ 3,900	$ 3,900	$ 788	$ -	$ 3,900		
	-900	Other Maintenance Supplies	$ -	$ 9,300	$ 9,300	$ -	$ -	$ 9,300		
	431 TOTAL		**$ 25,578**	**$ 70,710**	**$ 70,710**	**$ 7,731**	**$ 34,510**	**$ 71,700**	**$ -**	
432		Fuel/Oil-Vehicle Use								
	-100	Oil & Lubricants	$ -	$ 1,230	$ 1,230	$ -	$ -	$ 1,230		
	-200	Gas	$ 450	$ 7,040	$ 7,040	$ -	$ -	$ 7,040		
	432 TOTAL		**$ 450**	**$ 8,270**	**$ 8,270**	**$ -**	**$ -**	**$ 8,270**	**$ -**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
433		Misc Supplies								
	-100	Personnel	$ 187	$ 500	$ 500	$ -	$ -	$ 500		
	-110	Clothing	$ 2,892	$ 3,500	$ 3,500	$ 275	$ -	$ 3,500		
	-120	Tools	$ 611	$ 2,350	$ 2,350	$ 1,559	$ -	$ 2,350		
	-200	Medical Supplies	$ 122	$ 750	$ 750	$ 153	$ -	$ 750		
	-900	Other Supplies	$ 5,611	$ 9,500	$ 9,500	$ 225	$ -	$ 9,500		
		NOTES								
	433 TOTAL		**$ 9,423**	**$ 16,600**	**$ 16,600**	**$ 2,212**	**$ -**	**$ 16,600**	**$ -**	
434		Equipment Under $25,000								
	-000	IT Equipment under $25,000	$ 295	$ 2,500	$ 2,500	$ 1,019		$ 3,000		
	-100	Other Equipment under $25,000	$ 17,636	$ 30,000	$ 30,000	$ 60		$ 10,000		
		NOTES								
	-300	Furniture Under $25,000	$ -	$ 3,500	$ 3,500	$ -	$ -	$ 3,500		
		NOTES:								
	434 TOTAL		**$ 17,931**	**$ 36,000**	**$ 36,000**	**$ 1,079**	**$ -**	**$ 16,500**	**$ -**	
451		Equipment over $25,000								
	-100	Equipment	$ -	$ -	$ -		$ -	$ 40,000		used zamboni for outdoor rinks
	-300	Furniture/Fixtures over $25,000	$ -	$ -	$ -					
	451 TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,000**	**$ -**	
456										
	000	Small Blding or Const Sup	$ -	$ -	$ 5,000	$ 4,151	$ -	$ -		
			$ -	$ -	$ -					
	451 TOTAL		**$ -**	**$ -**	**$ 5,000**	**$ 4,151**	**$ -**	**$ -**	**$ -**	
		TOTAL BUDGET	**$ 1,011,497**	**$ 1,533,203**	**$ 1,533,203**	**$ 280,989**	**$ 447,680**	**$ 649,830**	**$ -**	
		Net less Wages, Temp, OT, Benefits	$ 352,706	$ 613,276	$ 613,276	$ 108,679	$ 447,680	$ 649,830	$ -	
		Wages/Benefits	$ 658,791	$ 919,927	$ 919,927	$ 172,310	$ -	$ -	$ -	
		Percent of Budget for Wages/Benefits	65.13%	60.00%	60.00%	61.32%	0.00%	0.00%	#DIV/0!	

FY27 Recreational Services Division Budget Detail
100-170-149 Northern Region Parks & Outdoor Recreation

Acct #	Sub Acct.	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	additional note if needed
411		Salaries & Wages								
	-100	Permanent Wages	$ 67,201	$ 71,392	$ 71,392	$ 21,698		$ 140,000		RTF Trails Specialist
	-200	Temporary Wages	$ 7,425	$ 49,100	$ 49,100	$ 2,418		$ 49,000		
	-300	Overtime	$ 483	$ 1,000	$ 1,000	$ 849		$ 1,000		
	411 TOTAL		**$ 75,109**	**$ 121,492**	**$ 121,492**	**$ 24,965**	**$ -**	**$ 190,000**	**$ -**	
412		Benefits								
	-100	Insurance	$ 30,147	$ 33,000	$ 33,000	$ 9,478				
	-190	Life Insurance	$ 144	$ 143	$ 143	$ 41				
	-200	Unemployment	$ 451	$ 723	$ 723	$ 150				
	-300	Medicare	$ 973	$ 1,747	$ 1,747	$ 336				
	-400	Retirement Contribution	$ -	$ 19,104	$ 19,104	$ -				
	-410	PERS Tier IV - DC	$ 11,569	$ -	$ -	$ 3,324				
	-411	PERS Tier IV - Health Plan	$ 562	$ -	$ -	$ 194				
	-412	PERS Tier IV - HRA	$ 2,397	$ -	$ -	$ 749				
	-413	PERS Tier IV - OD&D	$ 162	$ -	$ -	$ 54				
	-600	Workers Compensation	$ 3,019	$ 3,808	$ 3,808	$ 1,004				
	-700	SBS Contribution	$ 4,604	$ 7,386	$ 7,386	$ 1,530				
	412 TOTAL		**$ 54,028**	**$ 65,911**	**$ 65,911**	**$ 16,860**	**$ -**	**$ -**	**$ -**	
413		Expenses Inside of Borough								
	-100	Mileage	$ -	$ 150	$ 150	$ 118	$ -	$ 150		
	413 TOTAL		**$ -**	**$ 150**	**$ 150**	**$ 118**	**$ -**	**$ 150**	**$ -**	
423		Printing								
	-000	Printing	$ 2,405	$ 2,500	$ 2,500	$ -	$ -	$ 2,500		Fee Envelopes, Contact cards
		Notes: Printing of fee envelopes								
	423 TOTAL		**$ 2,405**	**$ 2,500**	**$ 2,500**	**$ -**	**$ -**	**$ 2,500**	**$ -**	

Acct #	Sub Acct.	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	additional note if needed
424		Utilities-Bldg. Operations								
	-100	Electricity	$ 7,300	$ 9,000	$ 9,000	$ 1,429	$ -	$ 9,000		We still have not heated the TVP CXT in a prolonged cold snap
	-200	Water & Sewer	$ 5,190	$ 9,000	$ 9,000	$ 4,191	$ -	$ 9,000		Rate increase effective 7/1/25, July & Aug = $ 3.3K
	-500	Garbage Pickup	$ 4,855	$ 5,250	$ 5,250	$ 2,384	$ -	$ 5,250		
	-600	Heating Fuel-Oil	$ 1,666	$ 4,000	$ 4,000	$ 360	$ -	$ 4,000		2022-2023 was the last cold winter $3.9k of heating of usec
	424 TOTAL		**$ 19,011**	**$ 27,250**	**$ 27,250**	**$ 8,364**	**$ -**	**$ 27,250**	**$ -**	
425	-300	Equipment Rental								
		dumpster rental.	$ 534	$ 3,500	$ 2,955	$ 108	$ -	$ 3,500		Rent-a-can
	425 TOTAL		**$ 534**	**$ 3,500**	**$ 2,955**	**$ 108**	**$ -**	**$ 3,500**	**$ -**	
426		Professional Charges								
	-300	Dues & Fees	$ 87	$ 100	$ 100	$ 72		$ 100		
		NOTES:				$ -				
	426 TOTAL		**$ 87**	**$ 100**	**$ 100**	**$ 72**	**$ -**	**$ 100**	**$ -**	
428		Professional Maintenance Services								
	-100	Building Maintenance Services	$ 2,796	$ 6,000	$ 6,000	$ 2,452	$ -	$ 6,000		Septic pumping, Fierce Fire contract
		Notes:								
	-200	Grounds maint services	$ 900	$ -	$ 1,000	$ -		$ 1,000		Loader services to clear snow storage piles
	-300	Equipment maint services	$ 108	$ 2,000	$ 2,000	$ 73	$ -	$ 2,000		$1250 generator service contract started in FY26
		Notes:								
	-400	Vehicle Maintenance Services	$ 3,460	$ 3,500	$ 3,500	$ -	$ -	$ 3,500		Snowmachine, SxS seasonal maintenance
	-920	Other Maintenance Services	$ -	$ 500	$ 500	$ -	$ -	$ 500		
		NOTES								
	428 TOTAL		**$ 7,264**	**$ 12,000**	**$ 13,000**	**$ 2,525**	**$ -**	**$ 13,000**	**$ -**	
429		Other Contractual								
	-200	Training Reimb/Conf Fees	$ 22	$ -	$ 545	$ 425	$ -	$ -		
	-500	Labor Services - Park Host Program	$ 1,230	$ 3,060	$ 3,060	$ 2,010	$ -	$ 3,060		May-Sept TRC and Sunshine Creek pending Camp Host increase
		Park host								
	-900	Other Contractual	$ 9,513	$ 3,500	$ 3,500	$ 2,260		$ 3,500		Parking Lot repairs
		NOTES:								
	429 TOTAL		**$ 10,765**	**$ 6,560**	**$ 7,105**	**$ 4,695**	**$ -**	**$ 6,560**	**$ -**	

Acct #	Sub Acct.	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	additional note if needed
430		Office Supplies								
	-100	Office Supplies	$ 350	$ 350	$ 350	$ -	$ -	$ 350		
	430 TOTAL		**$ 350**	**$ 350**	**$ 350**	**$ -**	**$ -**	**$ 350**	**$ -**	
431		Maintenance Supplies								
	-100	Vehicle Maintenance Supplies	$ 4,050	$ 6,000	$ 6,000	$ -		$ 5,000		
	-200	Building Maintenance Supplies	$ 10,609	$ 11,000	$ 11,000	$ 2,667		$ 11,750		Adding CXT @ Whigmi Trailhead
	-300	Equipment Maintenance Supplies	$ 532	$ 4,500	$ 4,500	$ 214		$ 2,500		
	-300									
	-400	Grounds Maintenance Supplies	$ 7,495	$ 10,000	$ 9,000	$ 243		$ 9,000		
		NOTES								
		Other Maintenance Supplies	$ 309	$ 300	$ 300	$ -		$ 300		
	-900		**$ 22,995**	**$ 31,800**	**$ 30,800**	**$ 3,124**	**$ -**	**$ 28,550**	**$ -**	
432		Fuel/Oil								
	-100	Oil & Lubricants	$ 74	$ 425	$ 425	$ 70		$ 250		
	-200	Gas	$ 320	$ 1,530	$ 1,530	$ -		$ 1,530		
	432 TOTAL		**$ 394**	**$ 1,955**	**$ 1,955**	**$ 70**	**$ -**	**$ 1,780**	**$ -**	

Acct #	Sub Acct.	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	additional note if needed
433		Misc. Supplies								
	-100	Personnel supplies	$ 844	$ 750	$ 750	$ 58		$ 750		
		NOTES:								
	-110	Clothing	$ 334	$ 1,000	$ 1,000	$ -		$ 1,000		
		Notes:								
	-120	Tools	$ 1,161	$ 1,000	$ 1,000	$ 138		$ 1,000		
		NOTES:								
	-200	Medical Supplies	$ 139	$ 150	$ 150	$ -		$ 150		
	-900	Other Supplies	$ 499	$ 2,000	$ 2,000	$ 116		$ 1,500		
	433 TOTAL		**$ 2,977**	**$ 4,900**	**$ 4,900**	**$ 312**	**$ -**	**$ 4,400**	**$ -**	
434	-100	Other Equipment under $25,000	$ 16,055	$ -	$ -	$ -	$ -	$ 23,500	$ -	7' groomer, replacing the 2017 6' groomer. The larger unit would conceal Kubota tracks and reduce the passes required by 33%. Seasonal Kiosk for Sunshine Creek $15,000
	434 TOTAL		**$ 16,055**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 23,500**	**$ -**	
451	-300	Furniture/Fixtures over $25,000	$ -	$ -	$ -	$ -	$ -	$ 30,000	$ -	Renovate/Repair Fixtures, surfaces in Talkeetna Village Campground Bathroom
	451 TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000**	$ -	
		TOTAL BUDGET	**$ 211,974**	**$ 278,468**	**$ 278,468**	**$ 61,213**	**$ -**	**$ 331,640**	**$ -**	
		Net less Wages, Temp, OT, Benefits	$ 82,837	$ 91,065	$ 91,065	$ 19,388	$ -	$ 141,640	$ -	
		Wages/Benefits	$ 129,137	$ 187,403	$ 187,403	$ 41,825	$ -	$ 190,000	$ -	
		Percent of Budget for Wages/Benefits	60.92%	67.30%	67.30%	68.33%	#DIV/0!	57.29%	#DIV/0!	

FY27 Recreational Services Division Budget Detail
100-170-142 Parks

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
411		Salaries & Wages								
	-100	Permanent Wages	$ 105,678	$ 76,506	$ 76,506	$ 23,209				
		Outdoor Recreation Specialist (100%) & Outdoor Recreation Tech (50% split with 147)								
	-200	Temporary Wages	$ 229,120	$ 203,400	$ 203,400	$ 135,187	$ -	$ 234,000	$ 234,000	
		with more facilities becoming busier, more popular and otherall needing more seasonal staff to maintain FY25 shows how much help is needed.								
	-300	Overtime	$ 2,169	$ -	$ -	$ 882	$ -	$ 2,200	$ 2,200	
	411 TOTAL		**$ 336,967**	**$ 279,906**	**$ 279,906**	**$ 159,278**	**$ -**	**$ 236,200**	**$ 236,200**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed
412		Benefits							
	-100	Insurance	$ 45,152	$ 33,000	$ 33,000	$ 9,473	$ -	$ -	$ -
	-190	Life Insurance	$ 215	$ 143	$ 143	$ 41	$ -	$ -	$ -
	-200	Unemployment	$ 2,022	$ 1,679	$ 1,679	$ 956	$ -	$ -	$ -
	-300	Medicare	$ 4,792	$ 4,058	$ 4,058	$ 2,297	$ -	$ -	$ -
	-400	Retirement Contribution	$ -	$ 20,473	$ 20,473		$ -	$ -	$ -
	-410	PERS Tier IV - DC	$ 18,543	$ -	$ -	$ 3,521	$ -	$ -	$ -
	-411	PERS Tier IV - Health Plan	$ 889	$ -	$ -	$ 205	$ -	$ -	$ -
	-412	PERS Tier IV - HRA	$ 3,591	$ -	$ -	$ 749	$ -	$ -	$ -
	-413	PERS Tier IV - OD&D	$ 257	$ -	$ -	$ 57	$ -	$ -	$ -
	-600	Workers Compensation	$ 12,822	$ 6,961	$ 6,961	$ 6,141	$ -	$ -	$ -
	-700	SBS Contribution	$ 20,656	$ 17,158	$ 17,158	$ 9,764	$ -	$ -	$ -
	412 TOTAL		**$ 108,939**	**$ 83,472**	**$ 83,472**	**$ 33,204**	**$ -**	**$ -**	**$ -**

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
423		Printing								
	-000	Printing	$ 3,502	$ 3,250	$ 3,250	$ 1,707		$ 3,250	$ 3,250	
		Should remain the same								
	423 TOTAL		**$ 3,502**	**$ 3,250**	**$ 3,250**	**$ 1,707**	**$ -**	**$ 3,250**	**$ 3,250**	
424		Utilities-Bldg. Operations								
	-100	Electricity	$ 15,721	$ 23,575	$ 23,575	$ 5,422		$ 23,500	$ 23,500	
		NOTES: MEA charges for Alcantra street lights/Well house, street lights at FCP, BLBL, CMT, electrical @ Mat River Park & RV hookups, GPRA Chalet & Ski Trail lights, access gates for Cottonwood lake, new service at LMT for lights, electronic fee stations at JC, WB, 2 new electric gates at SBCP								
	-200	Water & Sewer	$ 2,104	$ 5,125	$ 5,125	$ 786		$ 4,750	$ 4,750	
		NOTES: Palmer utility fees for Matanuska River Park campground water, volume has increased								
	-300	Natural Gas	$ 1,002	$ 1,550	$ 1,550	$ 640		$ 1,500	$ 1,500	
		Should remain the same, hard to project winter use, based off of last winter due to the unseasonably warm weather.								
	-400	LP Propane	$ -	$ 154	$ 154	$ -		$ 154	$ 154	
		Same, used for Propane bottles								
	-500	Garbage Pickup	$ 15,399	$ 14,000	$ 14,000	$ 8,054		$ 16,000	$ 16,000	
		NOTES: Remote drop-off of trash at transfer stations, Dumpsters at Alcantra, Jim Creek, Mat River Park, and Government Peak Chalet services. We have seen a dramatic increse in trash volume at all sites, and have required the use of larger waste dumpsters to be installed at Jim Creek and Mat River Park								
	-600	Heating Fuel-Oil	$ 4,426	$ 7,175	$ 7,175	$ -		$ 7,000	$ 7,000	
		NOTES: Heating oil for Government Peak Chalet. Needs filled throughout winter								
	424 TOTAL		**$ 38,652**	**$ 51,579**	**$ 51,579**	**$ 14,902**	**$ -**	**$ 52,904**	**$ 52,904**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
425		Rental/Lease								
	-300	Equipment Rental	$ 1,993	$ 4,000	$ 4,000	$ 542		$ 4,000	$ 4,000	
		Should remain the same, needed for the rental of heavy equipment for compaction, pile driving, snow removal, high reach man lifts etc.								
	425 TOTAL		**$ 1,993**	**$ 4,000**	**$ 4,000**	**$ 542**	**$ -**	**$ 4,000**	**$ 4,000**	
426		Professional Charges								
	-300	Dues & Fees	$ 1,042	$ 800	$ 800	$ 180		$ 800	$ 800	
		Should remain the same								
	-350	Credit Card Fees	$ 5,890	$ 5,000	$ 5,000	$ 1,156		$ 5,500	$ 5,500	
		Have seen a dramatic increase in electronic fee collection at all E-Pay kiosk sites								
	-900	Other Professional	$ 615	$ -	$ -	$ -				
	426 TOTAL		**$ 7,547**	**$ 5,800**	**$ 5,800**	**$ 1,336**	**$ -**	**$ 6,300**	**$ 6,300**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
428		Professional Maintenance Services								
	-100	Building Maintenance Services	$ 2,847	$ 8,000	$ 8,000	$ 2,730		$ 5,000	$ 5,000	
		Should remain the same, O&M facilitates extra repairs, this is needed for the unexpected.								
	-200	Grounds Maintenance Services	$ 7,650	$ 4,500	$ 9,500	$ 6,920		$ 4,500	$ 4,500	
		Should reamin the same, inlcudes extra pump outs at buxy CXT's and further snowplowing/road contracts at trailheads as needed.								
	-300	Equipment Maint. Services	$ 1,259	$ 6,000	$ 6,000	$ 874		$ 6,000	$ 6,000	
		Should remain the same. Tractors and Bobcat in need of dealer maintenance.								
	-400	Vehicle Maintenance Services	$ 18	$ 1,000	$ 1,000	$ -		$ 1,000	$ 1,000	
		Should remain the same								
	-920	Other Maintenance Services	$ -	$ 9,500	$ 4,500	$ 31		$ 8,000	$ 8,000	
		Needed for other services as needed. IE gate maintenance, and other unforseen repairs as required by contractors not covered by O&M								
	428 TOTAL		**$ 11,774**	**$ 29,000**	**$ 29,000**	**$ 10,555**	**$ -**	**$ 24,500**	**$ 24,500**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
429		Other Contractual								
	-500	Labor Services - Park Host Program	$ -	$ 3,600	$ 3,600	$ -		$ 3,600	$ 3,600	
		Can remain the same. Have not had a camphost since 2023								
	-710	Testing	$ 510	$ 2,000	$ 2,000	$ 90		$ 1,500	$ 1,500	
		Needed for Bi-annual water testing at Jim Creek Park Shop								
	-900	Other Contractual	$ 53,604	$ 43,000	$ 43,000	$ 9,653		$ 50,000	$ 80,000	
		Needed for septic pumping, Fierce fire systems maintenance and inspection schdeule for Jim Creek and GPRA Chalet. Dock at Segelhorst Nature $30,000								
	429 TOTAL		**$ 54,114**	**$ 48,600**	**$ 48,600**	**$ 9,743**	**$ -**	**$ 55,100**	**$ 85,100**	
430		Office Supplies								
	-100	Office Supplies	$ 1,764	$ 3,400	$ 3,400	$ 54		$ 2,750	$ 2,750	
	430 TOTAL		**$ 1,764**	**$ 3,400**	**$ 3,400**	**$ 54**	**$ -**	**$ 2,750**	**$ 2,750**	
431		Maintenance Supplies								
	-100	Vehicle Maintenance Supplies	$ -	$ -	$ -	$ -	$ -	$ -		
	-200	Building Maintenance Supplies	$ 4,573	$ 9,000	$ 9,000	$ 1,699	$ -	$ 9,000	$ 9,000	
		Should remain the same, for all Trailhead supplies, cleaning supplies, chemicals, trash bags, dog waste receptacle liners and waste cleanup baggies.								
	-300	Equipment Maintenance Supplies	$ 4,759	$ 10,000	$ 10,000	$ 4,798	$ -	$ 8,500	$ 8,500	
		Needed for parts and other maintenance supplies to continue up-keep on current equipment fleet.								
	-400	Grounds Maintenance Supplies	$ 21,253	$ 12,000	$ 12,000	$ 2,474	$ -	$ 22,000	$ 22,000	
		Needed for fencing materials, gravels, rock, sand for winter trailheads, topsoil, grass seeds, flowers trees/shrubs for the parks and trailheads around the valley								
	-900	Other Maintenance Supplies	$ 1,213	$ 3,000	$ 3,000	$ 34	$ -	$ 3,000	$ 3,000	
	431 TOTAL		**$ 31,798**	**$ 34,000**	**$ 34,000**	**$ 9,005**	**$ -**	**$ 42,500**	**$ 42,500**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
432		Fuel/Oil								
	-100	Oil & Lubricants	$ 600	$ 2,000	$ 2,000	$ 26	$ -	$ 1,500	$ 1,500	
		Needed for bulk order grease and lubes for tractors, mowers, ATVs, snowmachines, chainsaws, weed eaters, walk behind brush cutters, PTO implement gear boxes and shafts.								
	-200	Gas	$ 193	$ 2,000	$ 2,000	$ -	$ -	$ 1,000	$ 1,000	
	432 TOTAL		**$ 793**	**$ 4,000**	**$ 4,000**	**$ 26**	**$ -**	**$ 2,500**	**$ 2,500**	
433		Misc. Supplies								
	-100	Personnel Supplies	$ 1,316	$ 1,500	$ 1,500	$ 48	$ -	$ 1,500	$ 1,500	
		Should remain the same, PPE and other safety gear								
	-110	Clothing	$ 1,987	$ 6,000	$ 6,000	$ -	$ -	$ 3,350	$ 3,350	
		Needed for the replacement of summertime rain gear and issued clothing, as well as winter issue clothing and PPE.								
	-120	Tools	$ 3,883	$ 6,500	$ 6,500	$ 2,176	$ -	$ 5,000	$ 5,000	
		Needed for the replacement and updating of tool systems, collections and quality.								
	-200	Medical Supplies	$ 192	$ 300	$ 300	$ 132	$ -	$ 300	$ 300	
	-300	Books/Subscription	$ -	$ 100	$ 100		$ -	$ 100	$ 100	
	-500	Training Supplies	$ -	$ 500	$ 500		$ -	$ 500	$ 500	
	-900	Other Supplies	$ 12,472	$ 15,000	$ 15,000	$ 3,914	$ -	$ 15,000	$ 15,000	
		Should remain the same								
	433 TOTAL		**$ 19,850**	**$ 29,900**	**$ 29,900**	**$ 6,270**	**$ -**	**$ 25,750**	**$ 25,750**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
434	-000	IT Equipment under $25,000	$ -	$ -	$ -	$ -				
	-100	Other Equipment under $25,000	$ 14,189	$ 35,000	$ 35,000	$ 4,925		$ 28,000	$ 28,000	
		1,000# Plate compactor, Hedge trimmer's, ATV wagons(lightweight), box blade/grater attachment for Tractor.								
	-300	Furniture under $25,000	$ -	$ 1,000	$ 1,000	$ -		$ 1,000	$ 1,000	
		Should remain the same								
	434 TOTAL		**$ 14,189**	**$ 36,000**	**$ 36,000**	**$ 4,925**	**$ -**	**$ 29,000**	**$ 29,000**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed
451	-100	Equipment over $25,000	$ 26,580	$ 40,000	$ 40,000			$ 30,000	$ 30,000
		Needed to replace worn-out 2015 Polaris Ranger 570 Side by side, and winter accessories for grooming operations. Replacement to be 1000cc gear driven side buy side that also includes tracks, glass doors, windshield, rear window, LED lightbar for visibility, and strobe.							
	-200	Vehicles over $25,000	$ -	$ -	$ -				
	-300	Furniture/Fixtures over $25,000	$ -	$ -	$ -	$ -		$ -	$ -
	451 TOTAL		**$ 26,580**	**$ 40,000**	**$ 40,000**	**$ -**	**$ -**	**$ 30,000**	**$ 30,000**

		TOTAL BUDGET	**$ 658,462**	**$ 652,907**	**$ 652,907**	**$ 251,547**	**$ -**	**$ 514,754**	**$ 544,754**
		Net less Wages, Temp, OT, Benefits	$ 212,556	$ 289,529	$ 289,529	$ 59,065	$ -	$ 278,554	$ 308,554
		Wages/Benefits	$ 445,906	$ 363,378	$ 363,378	$ 192,482	$ -	$ 236,200	$ 236,200
		Percent of Budget for Wages/Benefits	67.72%	55.66%	55.66%	76.52%	#DIV/0!	45.89%	43.36%

FY 27 Recreational Services Division Budget Detail
100-170-136 Pools

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
411		Salaries & Wages								
	-100	Permanent Wages	$ 734,776	$ 812,760	$ 812,760	$ 246,663	$ 812,760			
	200	Temporary Wages	$ 279,576	$ 463,000	$ 463,000	$ 113,084	$ 463,000			
		NOTES: full staff for 2 pools. 100% ECI = 2.7% increase								
	-300	Overtime Wages	$ 1,560	$ 5,000	$ 5,000	$ 1,479	$ 5,000	$ 5,000		
	411 TOTAL		**$ 1,015,912**	**$ 1,280,760**	**$ 1,280,760**	**$ 361,226**	**$ 1,280,760**	**$ 5,000**	**$ -**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed
412		Benefits							
	-100	Insurance	$ 330,000	$ 396,000	$ 396,000	$ 113,835	$ 396,000		
	-190	Life Insurance	$ 1,664	$ 1,716	$ 1,716	$ 493	$ 1,716		
	-200	Unemployment	$ 6,096	$ 7,653	$ 7,653	$ 2,167	$ 7,653		
	-300	Medicare	$ 14,031	$ 18,499	$ 18,499	$ 5,097	$ 18,499		
	-400	Retirement Contr	$ 42,949	$ 217,495	$ 217,495	$ 6,867	$ 217,495		
	-410	PERS Tier IV - DC	$ 105,695	$ -	$ -	$ 30,739	$ -		
	-411	PERS Tier IV - Health Plan	$ 5,266	$ -	$ -	$ 1,866	$ -		
	-412	PERS Tier IV - HRA	$ 25,258	$ -	$ -	$ 8,248	$ -		
	-413	PERS Tier IV - OD&D	$ 1,522	$ -	$ -	$ 521	$ -		
	-600	Workers Compensation	$ 47,007	$ 46,554	$ 46,554	$ 16,761	$ 46,554		
	-700	SBS Contribution	$ 62,275	$ 78,204	$ 78,204	$ 22,143	$ 78,204		
	412 TOTAL		**$ 641,763**	**$ 766,121**	**$ 766,121**	**$ 208,737**	**$ 766,121**	**$ -**	**$ -**

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed
423		Printing							
	-000	Printing	$ 391	$ 500	$ 500	$ -	$ 500	$ 500	
	423 TOTAL		**$ 391**	**$ 500**	**$ 500**	**$ -**	**$ 500**	**$ 500**	**$ -**

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
424		Utilities								
	-100	Electricity	$ 178,683	$ 180,000	$ 180,000	$ 54,980	$ 180,000	$ 190,800		6% rate increase
	-200	Water & Sewer	$ 34,580	$ 41,000	$ 41,000	$ 9,867	$ 36,000	$ 38,500		6% rate increase
	-300	Natural Gas	$ 120,493	$ 135,000	$ 135,000	$ 25,841	$ 135,000	$ 135,000		
	-500	Garbage Pickup	$ 655	$ -	$ -	$ 87	$ -	$ -		
	424 TOTAL		**$ 334,411**	**$ 356,000**	**$ 356,000**	**$ 90,775**	**$ 351,000**	**$ 364,300**	**$ -**	
425		Rental/Lease								
	-300	Equipment Rental	$ 86	$ 2,000	$ 2,000	$ 364	$ 2,000	$ 1,000		no more lease on printers
		Notes:								
	425 TOTAL		**$ 86**	**$ 2,000**	**$ 2,000**	**$ 364**	**$ 2,000**	**$ 1,000**	**$ -**	
426		Professional Charges								
	-300	Dues & Fees	$ 5,473	$ 5,500	$ 5,500	$ 1,323	$ 5,500	$ 5,500		
		NOTES: American Red Cross, NSPF, ARPA fees.								
	-350	Credit Card Fees	$ 9,020	$ 10,500	$ 10,500	$ 10	$ 10,500	$ 11,550		10% revenue growth
	-900	Other Professional	$ 450	$ -	$ -					
	426 TOTAL		**$ 14,943**	**$ 16,000**	**$ 16,000**	**$ 1,333**	**$ 16,000**	**$ 17,050**	**$ -**	
428		Professional Maintenance Services								
	-100	Building Maintenance Services	$ 4,602	$ 7,500	$ 7,500	$ 1,384	$ 7,500	$ 7,500		
		NOTES: Fierce fire protection services,								
	-200	Grounds Maintenance Services	$ 2,875	$ 8,000	$ 8,000	$ -	$ 8,000	$ -		collaboration with comm dev. Using plow truck
		NOTES: Snow plowing.								
	-300	Equipment Maint. Services	$ 2,232	$ 2,000	$ 2,000	$ 873	$ 2,000	$ 2,000		
		NOTES:								
	-900	Other Building Maintenance Services	$ -	$ -	$ -	$ -	$ -	$ -		
	428 TOTAL		**$ 9,709**	**$ 17,500**	**$ 17,500**	**$ 2,257**	**$ 17,500**	**$ 9,500**	**$ -**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
429		Other Contractual								
	-210	Training/Instructor Fees	$ 1,350	$ 900	$ 900	$ 1,350	$ 900	$ 900		
	-710	Testing	$ 7,065	$ 7,500	$ 7,500	$ 2,640	$ 7,500	$ 7,875		5% cost increase
		NOTES: DEC microbrial testing requirment.								
	-900	Other Contractual	$ (3,692)	$ 15,000	$ 15,000	$ 428	$ 15,000	$ 7,500		
		NOTES:								
	429 TOTAL		**$ 4,723**	**$ 23,400**	**$ 23,400**	**$ 4,418**	**$ 23,400**	**$ 16,275**	**$ -**	
430		Office Supplies								
	-100	Office Supplies	$ 1,740	$ 2,000	$ 2,000	$ -	$ 2,000	$ 2,000		
	430 TOTAL		**$ 1,740**	**$ 2,000**	**$ 2,000**	**$ -**	**$ 2,000**	**$ 2,000**	**$ -**	
431		Maintenance Supplies								
	-200	Building Maintenance Supplies	$ 26,295	$ 25,000	$ 23,980	$ 8,132	$ 25,000	$ 27,500		
	-300	Equipment Maintenance Supplies	$ 446	$ 2,000	$ 2,000	$ -	$ 2,000	$ 8,000		5 wedge replacements 1500EA
	-400	Grounds Maintenance Supplies	$ 389	$ 1,500	$ 1,500	$ -	$ 1,500	$ 2,000		Ice Melt
	-900	Other Maintenance Supplies	$ 35,070	$ 32,000	$ 32,000	$ 14,512	$ 32,000	$ 38,000		
		Notes: Pool chemical cost increase for two facilities. Calcium hypochlorite, bromine, sodium bicarbinate, muriatic acid.								
	431 TOTAL		**$ 62,200**	**$ 60,500**	**$ 59,480**	**$ 22,644**	**$ 60,500**	**$ 75,500**	**$ -**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
433		Misc Supplies								
	-100	Personnel Supplies	$ 1,665	$ 1,500	$ 1,500	$ 480	$ 1,500	$ 1,500		
	-110	Clothing	$ 746	$ 1,000	$ 1,000	$ 309	$ 1,000	$ 2,000		increased staffing
	-120	Tools	$ -	$ -	$ -	$ -	$ -	$ 1,250		separate small tools from MISC
	-200	Medical Supplies	$ -	$ 200	$ 200	$ 227	$ 200	$ 750		order new refillable kits eco labs
	-500	Training Supplies	$ 974	$ 1,500	$ 1,500	$ 1,161	$ 1,500	$ 1,500		
		NOTES:								
	-900	Other Supplies	$ 4,616	$ 5,000	$ 5,000	$ 1,898	$ 5,000	$ 5,000		
	433 TOTAL		**$ 8,001**	**$ 9,200**	**$ 9,200**	**$ 4,075**	**$ 9,200**	**$ 12,000**	**$ -**	
434	-000	IT Equipment under $25,000	$ -	$ -	$ 1,020	$ 1,016		$ 2,000	$ -	additional kiosk for finnly check in
	-100	Other Equipment under $25,000	$ 17,318	$ 11,500	$ 11,500	$ -	$ 11,500	$ 17,000		2 robots and floor scrubber
		NOTES								
	-300	Furniture under $25,000	$ -	$ -	$ -					
	434 TOTAL		**$ 17,318**	**$ 11,500**	**$ 12,520**	**$ 1,016**	**$ 11,500**	**$ 19,000**	**$ -**	
		TOTAL BUDGET	**$ 2,111,197**	**$ 2,545,481**	**$ 2,545,481**	**$ 696,845**	**$ 2,540,481**	**$ 522,125**	**$ -**	
		Net less Wages, Temp, OT, B	$ 453,522	$ 498,600	$ 498,600	$ 126,882	$ 493,600	$ 517,125	$ -	
		Wages/Benefits	$ 1,657,675	$ 2,046,881	$ 2,046,881	$ 569,963	$ 2,046,881	$ 5,000	$ -	
		Percent of Budget for Wages/I	78.52%	80.41%	80.41%	81.79%	80.57%	0.96%	#DIV/0!	

FY27 Recreational Services Division Budget Detail
100-170-147 Trails Maintenance

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
411		Salaries & Wages								
	-100	Permanent Wages	$ 113,141.00	$ 84,469	$ 84,469	$ 25,584				
		Outdoor Recreation Trails Specialist (100%) & Outdoor Recreation Tech (50% split w/ 142)								
	-200	Temporary Wages	$ 128,852.00	$ 172,600	$ 172,600	$ 58,729		$ -		
	-300	Overtime Wages	$ 38.00	$ -	$ -	$ -		$ -		
	411 TOTAL		**$ 242,031.00**	**$ 257,069**	**$ 257,069**	**$ 84,313**	**$ -**	**$ -**	**$ -**	
412		Benefits								
	-100	Insurance	$ 45,172.00	$ 33,000	$ 33,000	$ 9,453				
	-190	Life Insurance	$ 215.00	$ 143	$ 143	$ 41				
	-200	Unemployment	$ 1,452.00	$ 1,543	$ 1,543	$ 506				
	-300	Medicare	$ 3,430.00	$ 3,728	$ 3,728	$ 1,212				
	-400	Retirement Contribution	$ -	$ 22,604	$ 22,604	$ -				
	-410	PERS Tier IV - DC	$ 19,781.00	$ -	$ -	$ 3,809				
	-411	PERS Tier IV - Health Plan	$ 940.00	$ -	$ -	$ 220				
	-412	PERS Tier IV - HRA	$ 3,592.00	$ -	$ -	$ 747				
	-413	PERS Tier IV - OD&D	$ 272.00	$ -	$ -	$ 61				
	-600	Workers Compensation	$ 9,730.00	$ 6,693	$ 6,693	$ 3,389				
	-700	SBS Contribution	$ 14,836.00	$ 15,758	$ 15,758	$ 5,168				
	412 TOTAL		**$ 99,420.00**	**$ 83,469**	**$ 83,469**	**$ 24,606**	**$ -**	**$ -**	**$ -**	
413		Expenses inside Borough								
	-100	Mileage	$ -	$ 200	$ 200	$ -	$ 100	$ 200		
	-200	Expense Reimbursement w/in Borough	$ 3,920.00	$ 6,000	$ 6,000	$ 2,744	$ 2,744	$ 6,000		Crew only went to Talkeetna for one week in 25. Plan to go for two weeks in 26. Will need to bump this up if we do any additional remote work.
	413 TOTAL		**$ 3,920.00**	**$ 6,200**	**$ 6,200**	**$ 2,744**	**$ 2,844**	**$ 6,200**	**$ -**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
421		Communications								
	-100	Communication Network Services	$ 609.00	$ 1,035	$ 1,035	$ 220	$ 900	$ 1,100		
		NOTES: 2 Garmin InReach communicators plans								
	421 TOTAL		**$ 609.00**	**$ 1,035**	**$ 1,035**	**$ 220**	**$ 900**	**$ 1,100**	**$ -**	
422		Advertising								
	-000	Advertising	$ -	$ 500	$ 500	$ -	$ 300	$ 500		
	422 TOTAL		**$ -**	**$ 500**	**$ 500**	**$ -**	**$ 300**	**$ 500**	**$ -**	
423		Printing								
	-000	Printing	$ 1,203.00	$ 4,500	$ 4,500	$ -	$ 4,000	$ 4,500		
		NOTES: Trails part of fee envelopes and brochures								
	423 TOTAL		**$ 1,203.00**	**$ 4,500**	**$ 4,500**	**$ -**	**$ 4,000**	**$ 4,500**	**$ -**	
425		Rental/Lease								
	-300	Equipment Rental	$ 607.00	$ 3,000	$ 3,000	$ -	$ 2,500	$ 3,000		
		NOTES:								
	425 TOTAL		**$ 1,355.00**	**$ 3,000**	**$ 3,000**	**$ -**	**$ 2,500**	**$ 3,000**	**$ -**	
426		Professional Charges								
	-300	Dues & Fees	$ 48.00	$ 200	$ 200	$ -	$ 200	$ 200		
		NOTES: Alaska Trails, ARPA, PTBA, etc.								
	426 TOTAL		**$ 150.00**	**$ 200**	**$ 200**	**$ -**	**$ 200**	**$ 200**	**$ -**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
428		Professional Maintenance Services								
	-200	Grounds Maintenance Service	$ -	$ 4,500	$ 4,500	$ -	$ 2,000	$ 4,500		
		NOTES: trailhead snow plowing when needed								
	-300	Equipment Maint. Services	$ 834.00	$ 800	$ 800	$ 350	$ 800	$ 800		
	920	Other Maintenance Services	$ -	$ -	$ -					
		NOTES:								
	428 TOTAL		**$ 834.00**	**$ 5,300**	**$ 5,300**	**$ 350**	**$ 2,800**	**$ 5,300**	**$ -**	
429		Other Contractual								
	-900	Other Contractual	$ -	$ -	$ -	$ -		$ -	$ -	
		NOTES								
	429 TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
430		Office Supplies								
	-100	Office Supplies	$ 196.00	$ 250	$ 250	$ 192	$ 250	$ 250		
	430 TOTAL		**$ 196.00**	**$ 250**	**$ 250**	**$ 192**	**$ 250**	**$ 250**	**$ -**	
431		Maintenance Supplies								
	-100	Vehicle Maintenance Supplies	$ -	$ -	$ -	$ -				
	-200	Building Maintenance Supplies	$ 53.00	$ 750	$ 750	$ -	$ 600	$ 750		
	-300	Equipment Maintenance Supplies	$ 4,140.00	$ 5,000	$ 5,000	$ 412	$ 4,000	$ 5,000		
	-400	Grounds Maintenance Supplies	$ 1,839.00	$ 10,000	$ 10,000	$ 4,980	$ 8,000	$ 10,000		
	-900	Other Maintenance Supplies	$ 142.00	$ 500	$ 500	$ 81	$ 450	$ 500		
	431 TOTAL		**$ 6,174.00**	**$ 16,250**	**$ 16,250**	**$ 5,473**	**$ 13,050**	**$ 16,250**	**$ -**	
432		Fuel/Oil-Vehicle Use								
	-100	Oil & Lubricants	$ 186.00	$ 852	$ 852	$ 173	$ 700	$ 1,000		
	-200	Gas	$ -	$ -	$ -					
		NOTES: O&M pays for gas for vehicles								
	432 TOTAL		**$ 186.00**	**$ 852**	**$ 852**	**$ 173**	**$ 700**	**$ 1,000**	**$ -**	

Acct #	Sub Acct	Description	FY 25 Actual	FY 26 Adopted	FY 26 Amended	11/10/25 FY 26 YTD Expenditures	FY 26 Year End Projection	FY 27 Proposed	FY 27 Manager Proposed	ADDITIONAL NOTE IF NEEDED
433		Misc Supplies								
	-100	Personnel	$ 2,244.00	$ 1,500	$ 1,500	$ 743	$ 1,500	$ 1,500		
		NOTES:								
	-110	Clothing	$ 4,029.00	$ 4,500	$ 4,500	$ 353	$ 4,200	$ 4,500		
	-120	Tools	$ 2,083.00	$ 2,200	$ 2,200	$ 536	$ 2,000	$ 2,500		
	-200	Medical Supplies	$ 420.00	$ 500	$ 500	$ -	$ 450	$ 500		
	-900	Other Supplies	$ 3,947.00	$ 2,500	$ 2,500	$ 941	$ 2,500	$ 3,000		
	433 TOTAL		**$ 12,723.00**	**$ 11,200**	**$ 11,200**	**$ 2,573**	**$ 10,650**	**$ 12,000**	**$ -**	
434	-000	IT Equipment under $25,000	$ -	$ -	$ -	$ -				
	-100	Other Equipment under $25,000	$ 1,510.00	$ 25,000	$ 25,000	$ -	$ 22,000	$ 8,000		Flail mower for mini-ex.
	434 TOTAL		**$ 1,510.00**	**$ 25,000**	**$ 25,000**	**$ -**	**$ 22,000**	**$ 8,000**	**$ -**	
451		Equipment over $25,000								
	-100	Equipment over $25,000	$ 2,475.00	$ -	$ -	$ -	$ -	$ 35,000		Stand on small skid steer with bucket to use on small trails.
	451 TOTAL		**$ 2,475.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,000**	**$ -**	
		TOTAL BUDGET	**$ 372,786.00**	**$ 414,825**	**$ 414,825**	**$ 120,644**	**$ 60,194**	**$ 93,300**	**$ -**	
		Net less Wages, Temp, OT, Benefits	$ 31,335.00	$ 74,287	$ 74,287	$ 11,725	$ 60,194	$ 93,300	$ -	
		Wages/Benefits	$ 341,451.00	$ 340,538	$ 340,538	$ 108,919	$ -	$ -	$ -	
		Percent of Budget for Wages/Benefits	$ 0.92	82.09%	82.09%	90.28%	0.00%	0.00%	#DIV/0!	