

City of Wasilla

Adopted Supplemental Budget Operating & Capital

For Fiscal Year
2016



CITY OF WASILLA
ADOPTED SUPPLEMENTAL
OPERATING AND CAPITAL BUDGET
FOR FISCAL YEAR 2016



AS SUBMITTED BY:
MAYOR BERT L. COTTLE
ON APRIL 13, 2015
AND AS AMENDED BY THE CITY COUNCIL
AND ADOPTED ON APRIL 27, 2015

CITY OF WASILLA COUNCIL

David Wilson, Seat A
A. Clark Buswell III, Deputy Mayor Seat B
Stuart R. "Stu" Graham, Seat C
Colleen Sullivan-Leonard, Seat D
Gretchen O'Barr, Seat E
Brandon Wall, Seat F

For electronic copies of this document:
 PDF bookmarks are available to assist in
 viewing of this document.

TABLE OF CONTENTS

Fiscal Year 2016 At A Glance	V
FY2015 and 2016 Distinguished Budget Presentation Award.....	VI
Organizational Chart	VII
Ordinance No. 15-15(AM)	VIII
BUDGET MESSAGE	1
BUDGET CALENDAR	9
MISSION AND GOALS	11
FINANCIAL SUMMARIES:	
Fund Structure.....	21
Financial Policies	22
Budget Premises & Long-Range Financial Projections (General Fund).....	27
Personnel Summary & Funding Levels by Fund	32
Operating Budget Summary-Revenue	34
Operating Budget Summary-Expenditures	37
Budget Summary - All Funds	40
Fund Balance Summary - All Funds.....	41
Total Expenditures by Fund Type.....	42
Schedule of Transfers.....	43
GENERAL FUND:	
Fund Balance	45
Revenue Sources.....	46
Expenditures	46
General Fund Expenditure Summary (by function)	52
General Fund Expenditure Summary (by category)	53
General Fund Expenditure Summary	57
General Government Expenditure Summary	58
Clerk's Office	59
Records Management.....	62
Council.....	64
Administration	66
General Administrative Services.....	69
Human Resources	72
Planning	75
Finance.....	78
Management Information Systems (MIS).....	82
Police:	
Public Safety Expenditure Summary.....	85
Administration.....	88
Multi-Task Drug Enforcement (discontinued)	90

TABLE OF CONTENTS - Continued

General Investigations	91
Patrol	93
Safety Resource Officer (SRO)	95
Dispatch Center	97
Code Compliance	99
Public Works:	
Public Works Expenditure Summary	101
Administration	102
Road Maintenance.....	105
Property Maintenance.....	109
Meta Rose.....	113
Cultural and Recreational Services:	
Cultural and Recreational Services Expenditure Summary.....	116
Museum	118
Parks Maintenance	122
Library.....	126
Recreation Services	130
Debt Service.....	133
Non-Departmental.....	133
SPECIAL REVENUE FUNDS	135
Youth Court Fund	138
Federal Asset Forfeiture Fund.....	143
State Asset Forfeiture Fund.....	144
ENTERPRISE FUNDS.....	145
Statement of Net Position Summary	148
Enterprise Funds Expense Summary	149
Sewer Fund	150
Water Fund	165
Airport Fund	181
Curtis D. Menard Memorial Sports Center Fund.....	189
PERMANENT FUND	199
Cemetery Fund.....	199
DEBT SERVICE FUNDS	201
CAPITAL PROJECT FUNDS.....	205
Combined Revenue and Appropriations	207
Capital Improvement Programs	209
Capital Project Fund	212
Vehicle Replacement Fund	225
Right-of-Way Fund.....	227
Road Fund.....	229
Technology Replacement Fund.....	233
Sewer Capital Projects (Included in Enterprise Fund Section)	235

For electronic copies of this document:
PDF bookmarks are available to assist in
viewing of this document.

TABLE OF CONTENTS - Continued

Water Capital Projects (Included in Enterprise Fund Section) 240
Airport Capital Projects (Included in Enterprise Fund Section) 244
Curtis D. Menard Memorial Sports Center Capital Projects (Included in Enterprise Fund Section)..... 246

Glossary:

Chart of Accounts 251
Glossary 257
Acronyms..... 266

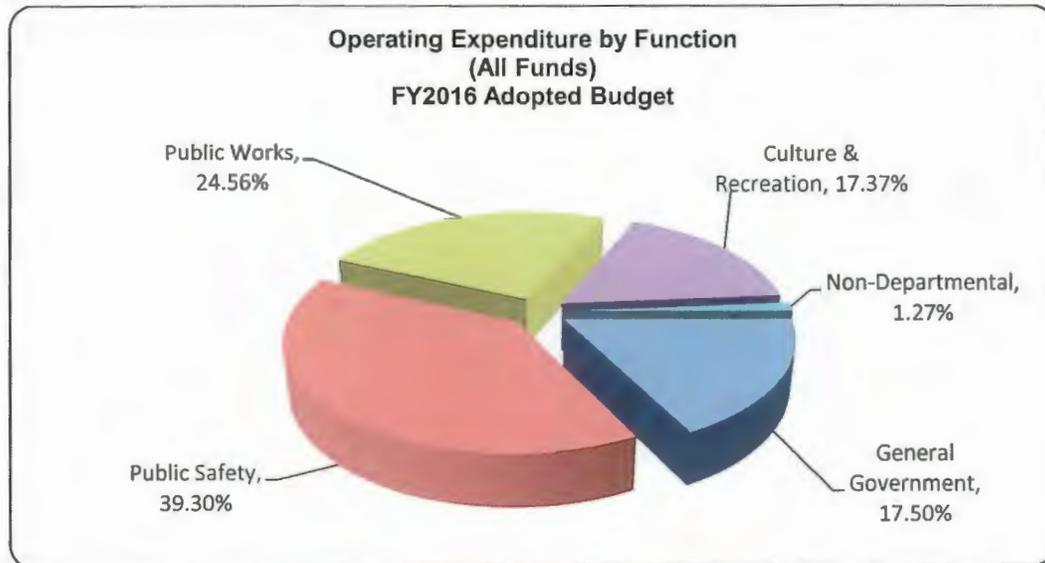
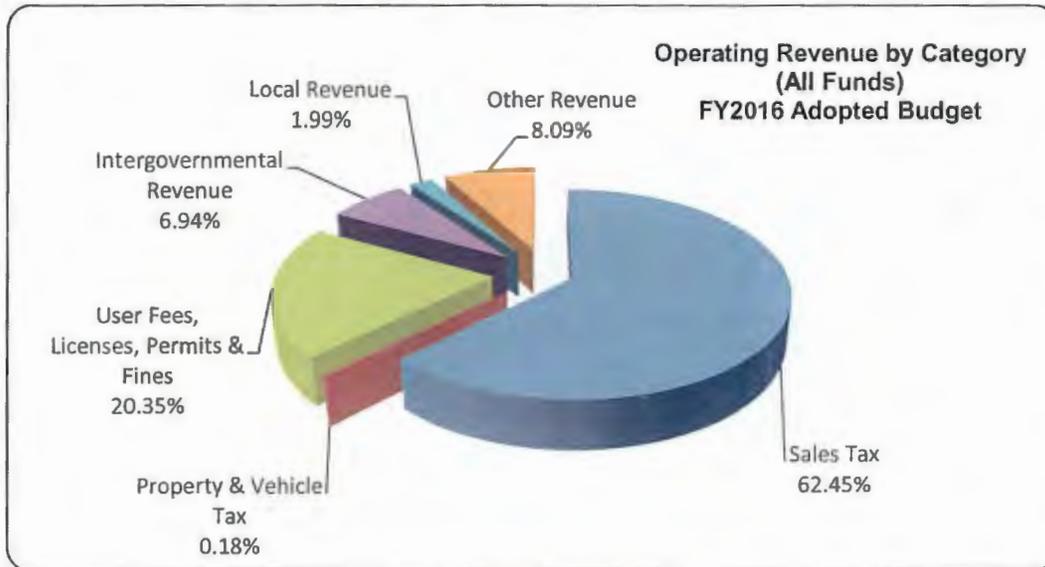


FISCAL YEAR 2016 AT A GLANCE

Monies generated from Sales Tax is the largest single source of General Fund revenue for FY2016 at 78% or \$13,225,506, and 63% of the City's total operating revenue (not including transfers) of \$21,175,654 for FY2016. The amount of revenues generated locally will be approximately 93% of the total operating revenue. The total operating expenditure budget not including transfers, debt service or capital expenditures will be \$19,178,010 for FY2016.

The City of Wasilla mill rate will be set at 0.0 mills for FY2016.

Shown below is a breakdown of total revenue (not including transfers) and total expenditures (not including depreciation, transfers or debt service) appropriated in FY2016 by category for the City of Wasilla:





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Wasilla

Alaska

For the Biennium Beginning

July 1, 2014

A handwritten signature in cursive script, reading "Jeffrey R. Snow".

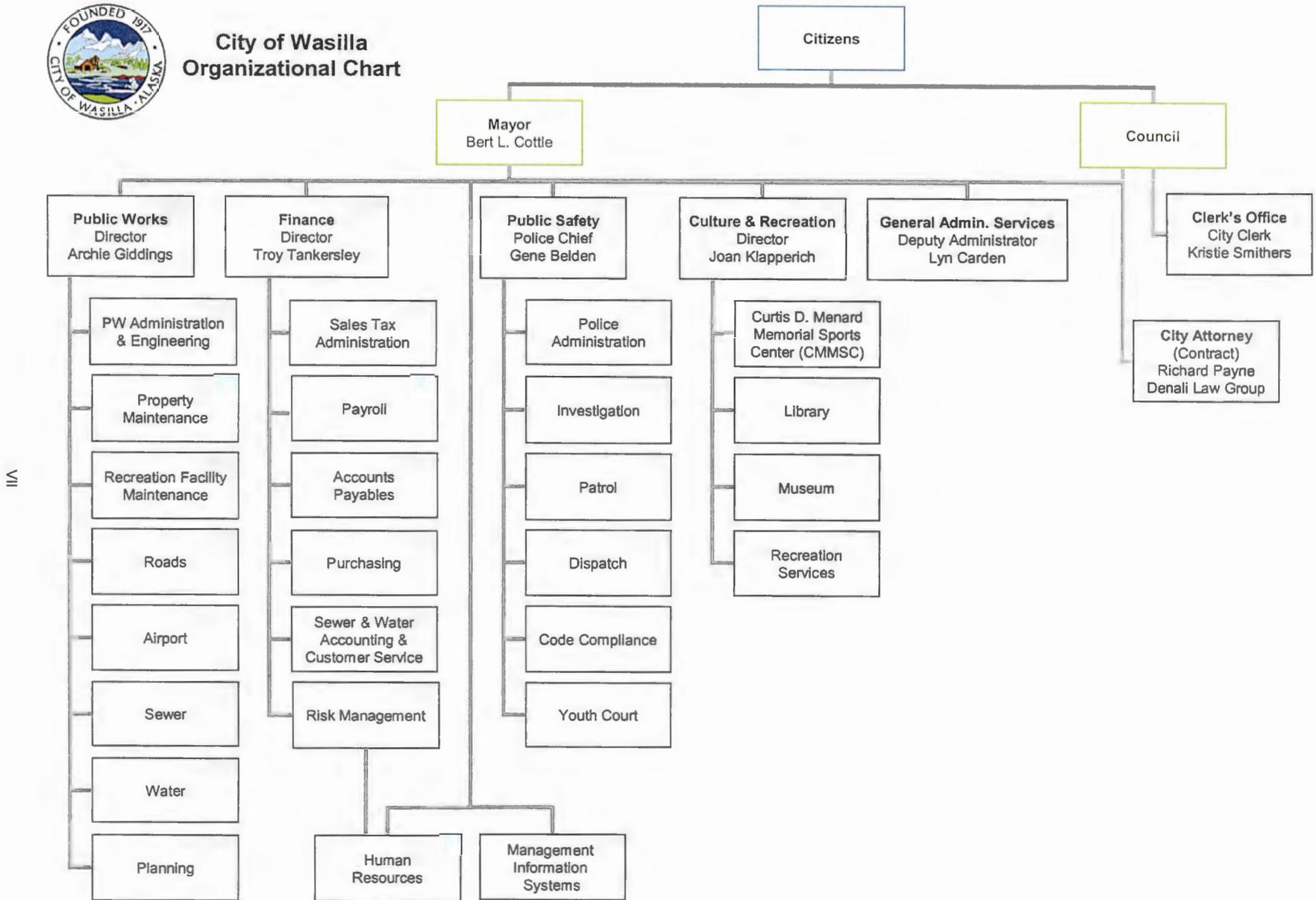
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Wasilla, Alaska for its biennium budget for the biennium beginning July 1, 2014 (Fiscal Year 2015 through 2016). In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and a communications device.

This award is valid for a period of two years only. We believe that our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



City of Wasilla Organizational Chart



Non-Code Ordinance

By: Finance
Introduced: April 13, 2015
Public Hearing: April 27, 2015
Amended: April 27, 2015
Adopted: April 27, 2015
Reconsidered: April 27, 2015
Adopted: April 27, 2015

Vote: O'Barr, Buswell, Graham, Wilson and Sullivan-Leonard in favor; Wall opposed

Vote: O'Barr, Buswell, Graham and Wilson in favor; Wall and Sullivan-Leonard opposed

**City of Wasilla
Ordinance Serial No. 15-15(AM)**

An ordinance of the Wasilla City Council providing for the adoption of the Annual Budget for the Fiscal Year 2016 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 2016 as presented by the Mayor and introduced on April 13, 2015.

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, 2013 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, 2013 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, 2013 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, 2015, the sum of \$29,686,606, which includes \$1,403,111 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	\$	523,870		Capital Fund	\$ 7,124,253
Records Management		13,971		Vehicle Fund	\$ 263,000
Council		179,602		Right-Of-Way Fund	\$ -
Mayor				Roads Fund	\$ 90,000
Administration		275,570		Technology Replacement Fund	\$ 88,000
General Administration		228,677			
Human Resources		245,620		Special Revenue Funds	
Planning		305,287		Youth Court	\$ 198,315
Finance					
Finance		1,324,539		Enterprise Funds*	
MIS		301,880		Sewer	
Public Safety				Operations & Transfers	\$ 1,154,255
Administration		667,025		Debt Service	122,234
Investigation		538,167		Capital	430,000
Police - Patrol		3,371,158		Total Sewer Funds	\$ 1,706,489
COPS-SRO		193,353			
Dispatch		2,621,969		Water	
Code Compliance		152,187		Operations & Transfers	\$ 926,412
Public Works				Debt Service	247,179
Administration		525,683		Capital	190,000
Roads		1,258,741		Total Water Funds	\$ 1,363,591
Property Maintenance		619,752			
Meta Rose		117,512		Airport	
Cultural & Recreation				Operations & Transfers	\$ 195,780
Museum		193,307		Capital	40,000
Library		1,119,492		Total Airport	\$ 235,780
Parks Maintenance		754,530			
Recreation Services		83,734		Curtis D. Menard Memorial Sports Center (CMMSC):	
Non-Departmental				Operations & Transfers	\$ 1,223,557
Non-Departmental		243,065		Capital	90,000
Debt Service		420,819		Total CMMSC Fund	\$ 1,313,557
Transfers		1,024,111			
Total General Fund	\$	<u>17,303,621</u>			
				*Does not include depreciation.	
				Debt Service Funds	None for FY 2016.
				Permanent Funds	
				Cemetery	None for FY 2016.
				Total FY2015 Appropriation:	<u>\$ 29,686,606</u>

Section 5. Tax Levy. The rate of tax levy on each dollar assessed valuation of taxable property is fixed at 0.0 mills.

Section 6. Effective date. This ordinance shall take effect July 1, 2015.


BERT L. COTTLE, Mayor

ATTEST:


KRISTIE SMITHERS, MMC, City Clerk

[SEAL]



This page intentionally
left blank

BUDGET MESSAGE

CITY OF WASILLA BUDGET LETTER OF TRANSMITTAL FOR FISCAL YEAR 2016

April 27, 2015

To the Residents of the City of Wasilla:

It is with a great sense of accomplishment that I transmit to you the FY2016 Supplemental Budget document for the City of Wasilla. This document is supplemental to that of the Adopted Biennial Budget for FY2015 through FY2016. This budget is submitted according to the Wasilla City Municipal Code Section 5.04.020, State Statutes, and includes updated goals and objectives from Council for FY2016.



Mission Statement

It is the mission of the City of Wasilla to provide optimum service levels to the public as cost effectively as possible to ensure a stable and thriving economy, promote a healthy community, provide a safe environment and a quality lifestyle, and promote maximum citizen participation in government.

Major Issues

For several years now, Wasilla has been one of the fastest growing communities in the United States, and it is a real challenge for the City government to keep up with this growth. This increased demand for services is met with decreased funding from the federal government, State of Alaska, and Matanuska Susitna Borough.

My commitment is to keep our local government efficient and accountable, while pro-actively assisting private sector businesses and residents. To be explained later in this document, operations (not including personnel costs) are anticipated to increase 5.99% from the FY2015 amended budget without reducing services to the community. Personnel costs and related benefits continue to rise with an increase of 1.13% over FY2015 amended budget, which is directly attributable to normal salary cost-of-living adjustments and personnel benefit increases.

One of our main goals is to prioritize and focus expenditures on infrastructure improvements and public safety needs. To achieve this priority, we will expend over \$1,702,500 in various capital improvement programs for FY2016, not including the new library with a projected appropriation of \$6,612,753 to be collected by the 1% sales tax approved by taxpayers effective January 1, 2014. The funds made available for capital expenditures are accomplished by transferring from the General Fund to other funds \$1,403,111 (an 8.9% decrease from FY2015 amended budget) to fund capital projects and the Curtis D. Menard Memorial Sports Center.

This budget is based on a philosophy of maintaining a small and efficient general government while at the same time increasing the funding of functions that directly benefit our citizens. As

seen below, over the last 10 fiscal years (2007 through 2016), expenditures within the General Fund have progressively increased with growth and inflation.

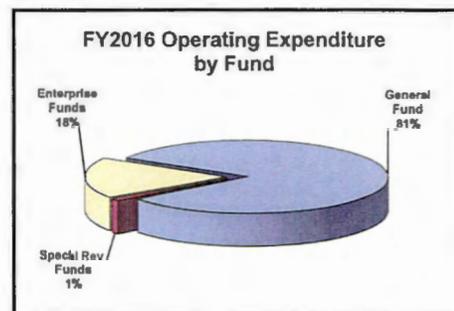
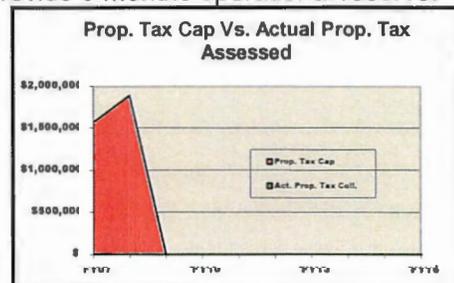
	FY2007	FY2016	% change
General Government	\$2,395,634	\$3,399,016	41.88
Public Safety	4,773,018	7,543,859	58.05
Public Works	1,871,951	2,521,688	34.72
Culture and recreation	1,436,864	2,151,063	49.72

Projected growth in the City budget will continue to center around increased funding of direct services to the public for the Public Safety and the Public Works functions, such as, increased police protection and improved road and parks maintenance.

The City adopted a Fiscal Policy on stabilization of funds in the Wasilla Municipal code (WMC 5.04.025) in 2004 and updated its code in 2010 to ensure that we would maintain fund balances and net position at levels sufficient to preserve the City's creditworthiness and to provide financial resources for unforeseeable emergencies. Having a stable fund balance also allows us to react to adverse changes in economic conditions should they arise. At the same time, provides Council and Administration with flexibility in responding to unexpected opportunities that may help the City achieve its goals and objectives (i.e., land acquisitions for parks or right-of-ways, historical district improvements or road improvements to name a few).

In the past the Council approved the target rate of unassigned General Fund Balance to be not less than 50%, or higher than 60%, of the succeeding budgeted General Fund expenditures plus general obligation debt service. The reason for having such a large unassigned fund balance is that the City's main revenue source is sales tax. In FY2016, over 78% of the General Fund revenue will be generated from sales tax. Due to this dependence on sales tax revenue, Administration and Council believe that a healthy fund balance is necessary to offset any dramatic swings in the economy. Our fiscal policy also requires each Enterprise Funds to maintain positive unrestricted net positions at a minimum of at least 20% and a maximum of 50% of budgeted operational expenses with an effort to provide 6 months operational reserve.

In April of this year, the State Legislature is anticipated to approve the distribution of municipal assistance to Alaskan municipalities. Since the Wasilla Municipal Code (WMC 5.02.030) does not permit increased operations to be funded by non-recurring revenues, this budget will not utilize the estimated \$467,644 in municipal assistance funds to fund current operations in our General Fund. **This treatment of the municipal assistance will allow the City to take the bold step of keeping the City property tax mill rate at zero for the FY2016 period in order to provide property tax relief to our citizens.** Based on the FY2015 Matanuska-Susitna Borough Uncertified Assessment Roll, property tax valuation, setting the mill rate at 0.0 mills for FY2016 will save the property owners an estimated \$2,028,991 (based on 2 mill property tax cap) in taxes not assessed over that time frame.



Budget Highlights and Fiscal Analysis

The total FY2016 operating budget (not including capital outlay, debt service or transfers) for the City of Wasilla is \$19,178,010 a \$435,637 or 2.32% increase from FY2015 amended budget of \$18,742,373. Operating expenditures for FY2016 are as follows:

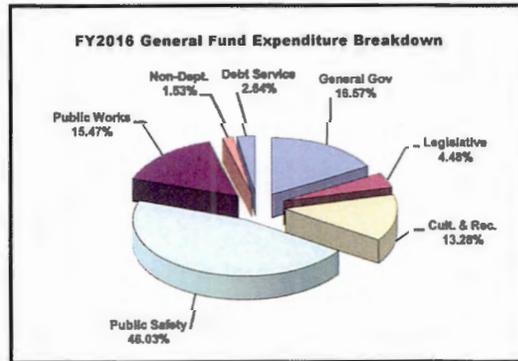
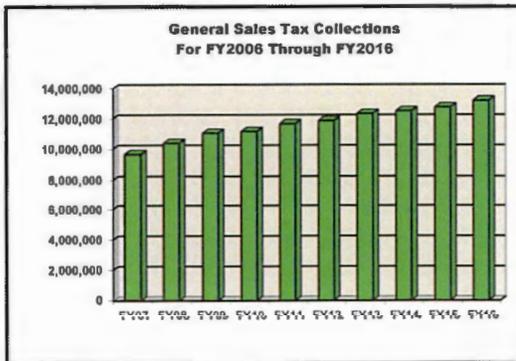
- General Fund, 81% or \$15,521,691
- Special Revenue Funds (Youth Court), 1% or \$198,315
- Enterprise Funds (Sewer, Water, Airport and CMMSC Funds), 18% or \$3,458,004

The total FY2016 City Budget of \$29,686,606 includes \$14,418,347 personnel and benefits, \$4,759,663 operations, \$8,315,253 in new capital projects, and \$2,193,343 transfers to other funds and debt service.

General Fund

The General Fund budget submitted is based on a property tax mill rate of 0.0 mills for FY2016. As stated previously, this reduction saves the City residents approximately \$2,028,991 (based on 2 mill property tax cap).

In FY2016, the main source of revenue for the General Fund is generated by sales tax making up 78% of the total. As shown in the graph, Sales Tax collections have significantly increased each year until FY2010 with a moderate increase in FY2011. Based on projected economic (2009-2010 national, state and local recessions) it is anticipated that this Sales Tax collection trend will remain flat to marginal increases in the foreseeable future. Should the economic situation continue to impact local economies in a negative way, the City may need to implement an increase to its rate structure as demands are placed on local government to provide services to its residents. Local taxes, fines and other locally generated revenue are approximately 20% of the General Fund revenue. Intergovernmental revenue is projected to decline to approximately 7% of the General Fund revenue from the 8%-10% realized in previous years.



The General Fund Operating Budget, not including transfers for FY2016 is \$15,942,510. The expenditure breakdown is as follows:

	FY2016	Percent Of Total
Legislative	\$714,443	4.48%
General Government	\$2,642,073	16.57%
Culture & Recreation	\$2,117,563	13.28%
Public Safety	\$7,338,359	46.03%
Public Works	\$2,466,188	15.47%
Non-Departmental	\$243,065	1.53%
Debt Service	\$420,819	2.64%

Special Revenue Funds

Special Revenue funds are used mainly to account for the expenditures of Youth Court services.

Youth Court expenditures are projected to increase by approximately 1.90% or \$3,705 in FY2016 to \$198,315 over FY2015 adopted budget, but decrease by 5.18% or (\$10,834) from FY2015 amended budget. These expenditures are funded through grants, donations and interest income. The funding for this program in FY2016 is realized from the State of Alaska through the Juvenile Justice grant of \$52,700. The City is hopeful that an additional \$150,000 may come from the Matanuska-Susitna Borough. Each fiscal year the City questions the Youth Courts funding sources and this uncertainty has placed the Youth Court's fund balance in jeopardy. Although the City is not anticipating transferring any funding from the General Fund, if the above funding sources do not come to fruition, the City will need to adjust its expenditure budget. The Youth Court would not be able to maintain a going concern through FY2016 without the above revenue sources.

Debt Service Funds

In FY2011 the City removed its Debt Service Funds to either the Enterprise Funds or the General Fund. The objective of the City of Wasilla debt policies is to maintain the City's ability to incur present and future debt at the best interest rates available in amounts needed to finance the Capital Improvement plan without adversely affecting the City's ability to finance essential city services. With this in mind, the City has taken an aggressive approach to pay its debt service requirements early saving its residents from paying high interest expenditures. In FY2016, the City intends to pay-off two loans early, saving approximately \$7,365 in interest expense. Total debt service to the City is \$3,465,188 at July, 2015, with its general obligation bond scheduled to be paid in FY2019 and all water and sewer loans to be paid by FY2024.

Capital Improvement Budgets (Including Enterprise Fund Capital Project Budgets)

In FY2014 City voters passed a 1% sales tax increase for the purpose of constructing a new library. The 1% sales tax is accounted for within a restricted account of the Capital Improvement Fund with a projection of \$6,612,753 in FY2016. The 1% increase was placed in effect on January 1, 2014 and will sunset on December 31, 2016 or when \$15 million dollars is collected (i.e., the estimated construction cost). The State of Alaska has added \$1,700,000 for construction of the library and the Rasmuson Foundation has added an additional \$500,000, which will reduce the length of time the City will need to restrict the additional 1%.

Based on the operating budget presented, the City will invest approximately \$8,315,253 in new infrastructure, equipment and improvements to infrastructure in FY2016. The City plans to contribute over \$1,702,500 (FY2016) in local funds to finance the new Capital Projects. The City intends to appropriate all dollars collected in sales tax for the purpose of the new library as specified above.

In FY2016 the concentration on capital projects will be in airport, sewer, facilities (including the library), roads and general projects. Below are the main projects that the City of Wasilla will be working on over the next fiscal year:

<u>FY 2016 projects:</u>	
New library \$6,612,753;	Attachments (water tank/plow) \$100,000
Pumper truck replacement \$350,000;	Standby Generator \$100,000
Airport apron expansion \$40,000;	Spruce Ave Water Tank Repair \$100,000

Refer to the Capital Projects Section for a full list of capital improvement projects.

Enterprise Funds

A goal of my administration is to make Enterprise Funds operationally self-sufficient.

By increasing the customer base and by maintaining a cost efficient system, the City expects that the Water and Sewer Funds will cover their operating expenses and debt service for FY2016. Based on our ongoing fiscal strategy, the City is projecting that we will be able to secure a six month operating reserve and begin to invest in its utilities infrastructure by funding depreciation and plan for future growth using a benchmark rate equal to 10% of total property, plant and equipment.

Due to the current net position of the airport, the City of Wasilla will not need to transfer operating funds for FY2016, but will transfer \$40,000 to fund the apron expansion. Although a transfer is not necessary this fiscal year, the City will continue to look for ways to enhance revenue at the Airport and to reduce expenditures to lower the transfer to that fund. One such strategy, for example, is to increase lease and tie-down spaces, and attract aviation and commercial type businesses who wish to locate to the Wasilla area.

The City has completed its 11th year of operation of the Curtis D. Menard Memorial Sports Center (CMMSC). It is our goal for the facility to generate enough revenue to cover its cost of operation. Based on the FY2016 budget, a transfer of approximately \$515,068 is required to cover operating cost. Additionally, we were able to maintain the required 6-month operating reserve within the CMMSC Fund as per the City stabilization policies. We continue to look at new ways of generating revenue from the Sports Center through increased use of the facility and reducing reoccurring costs in order to reduce the operating transfer to the CMMSC.

Staffing, Compensation and Benefits

In FY2016, the City of Wasilla is projected to increase the total staff count by adding 2 full-time equivalent (FTE) positions. One FTE in the Clerk's Office, Administrative Aide to City Clerk (a position that was removed in the FY2015 adopted budget) and one FTE in the Finance Department, Tax Auditor/Accountant. Total cost, including wages and benefits are \$105,059 and \$130,007, respectfully. Of the 116.5 staff, approximately 22 FTE (19%) are funded partially or wholly by sources outside the City through grant revenue and/or contract service revenue for providing dispatch services and approximately 19 FTE (17%) employees are funded through user fees. Summary of personnel is as follows:

Fiscal Year	2013	2014	2015	2016
Full-Time Equivalent Personnel	115.5	114.5	114.5	116.5

In FY2009 the City agreed to bring in three Unions; International Union of Operating Engineers, Local 302, Laborers' International Union of North America, Local 341, and General Teamsters, Local 959. In FY2014 the City renegotiated its contract with Local 302 and Local 341. At the time of this publication, the City is negotiating with Local 959 to bring forth another successful contract. The City is projecting wage increases in FY2016 will be between 2.33% - 4.83%.

In FY2012 the City moved to a partially self-insured health care policy whereby the City contracts with Meritain Health to provide administrative services. The City pays all claims up to \$50,000 per participant medical claim, at which time a stop-loss policy goes into effect. By moving to a self-insurance form of financing the City's health insurance costs, we managed to avoid a 40%-60% increase in FY2013. However, the City continues to experience rate increases of 15-18%. The City remains concerned as we approach FY2016 under the new health care reform laws. We are consistently working to maintain our benefits to employees without excessive cost increases. However, with these new laws, the City is concerned our benefit costs will need to be lowered so we can continue to provide our employees the benefits they deserve. A fiscal plan has been implemented that will aid the City and its employees with flat to marginal increased premiums. The fiscal plan reduces the City's "incurred but not yet reported (IBNR)" reserve to an agreeable level established by Governmental Accounting Standards. This is a temporary resolution while further analysis is performed.

The City's contribution to the Public Employees Retirement System (PERS) will remain at 22%.

Workers Compensation Insurance will increase by approximately 10% over the next fiscal year. The City is taking active steps to lower the experience rate in Worker Compensation by improving our safety program in public works and a physical fitness incentive program for public safety. By reducing projected future claims, we have reduced our Worker Compensation insurance rates by 15% over the last 3 fiscal years.

Financial Position

The Financial Summaries section of this budget document includes a Budget Summary Schedule (All Funds) and a Fund Balance Summary that presents ending fund balances categorized by fund type and fund. The General Funds unassigned balance is projected at \$8,530,648 ending June 30, 2015. Administration's goal to propose a fiscally balanced budget keeps the General Fund Balance consistent from year to year. With some unpredictable economic environments, the City's overall financial position will be watched very closely in FY2016, and if necessary will need to make adjustments.

The Special Revenue Funds' fund balances will remain fairly consistent at \$96,503 in FY2016. This is an increase by approximately \$10,385 from FY2015 amended budget due to unspent intergovernmental revenue related to the Youth Court. The potential threat of decreased outside funding for the Youth Court, could potentially devastate this program in future fiscal years. Therefore, the City is lobbying the State of Alaska and Matanuska-Susitna Borough to continue its funding in an attempt to keep the program functioning longer so as to find additional funding for this program.

The Enterprise Fund's net positions all remain positive. In the operation section, the Enterprise Funds were able to maintain their net position balance with the City increasing its user fees for the utilities in FY2010 by 50% with additional increases of 7.5% per year for 4 additional years,

ending FY2014. As the City continues to grow with its user base and being fiscally sound, the City has obtained a six month reserve and then be able to fund its aging infrastructure. To this end, a benchmark equal to 10% of total property, plant and equipment is calculated. The City anticipates it could reach these thresholds by FY2018. To review more of Sewer and Water Funds, please refer to the Enterprise Funds Section. The CMMSC Enterprise Fund net position is projected to be \$1,092,038 by the end of FY2016. This balance provides for 6 months of operational expense reserve in FY2016. With the General Fund subsidizing the sports center, the policy to hold a 6 month reserve in this fund may fluctuate from year to year. A more detailed explanation of each fund's net position increases and decreases can be seen in the individual fund section.

In the midst of a sometimes unpredictable economy, the City of Wasilla has worked toward a strong and healthy financial position through good planning and proper administration of public funds. Based on this strong financial position, the City will continue to provide a high level of service to its citizens and to continue its aggressive capital improvement program for capital expenditures through grants and local monies with no debt increase anticipated.

Future Outlook

The City of Wasilla, through responsible economic development and investment in the City's infrastructure, has chosen to make itself into the retail trade center for the Matanuska-Susitna (Mat-Su) Borough. It is estimated that we provide services to over 60,000 citizens on a daily basis. Based on the investment decisions of both large retail companies and small business entrepreneurs to locate in Wasilla, and the demographic trends projected for Mat-Su Borough, we project that the City of Wasilla will continue to retain its position as the financial and retail center in the Mat-Su Borough.

One of the key factors in the continued financial health of the City is population growth. The Mat-Su Borough's and the City's population has grown due to the quality of life here in the Valley, the availability of developable land, less expensive housing (compared to Anchorage), and our improved transportation infrastructure. It is projected the Borough's population could surpass 100,000 residents by the year 2017.

In FY2010 the City had for the first time seen its sales tax revenues decrease below that of prior years. Although FY2011 provided acceptable revenue projections, the City's continued concern regarding national, state and local economies is carefully being monitored as we move through FY2015 and project revenues for FY2016. Factors that continue to fuel economic growth in Wasilla are the continued expansion of the tourism industry and the creation of private sector jobs. The City of Wasilla will continue to support the development of businesses in the City and the Mat-Su Borough. Community and Economic Development must be committed to enhance the vitality of the City by providing economic development that creates and retains quality jobs and the establishment of a good quality of life for City residents through the administration of Wasilla Development Code.

Of course, while population growth is a key factor in the continuing financial health of the City by promoting economic development in the City, it is also one of our main challenges. As population grows, demand for services provided by the City grows as well. The demand by citizens requires the City ensure development be done responsibly and not decrease the quality of the life for our current residents. The City has initiated several planning projects that will help administration and the City Council with creating a strategic plan that will help guide the City into the next decade. These projects include: 1. update and revise the City's streets and highways

plan, 2. Create downtown overlay zoning district, and 3. update City zoning map and uses allowed in the zoning district.

Acknowledgement

I would like to thank the entire City of Wasilla staff for the cooperative, efficient and dedicated service given to our residents and the community. Our City employees have a "can do" attitude and I know our residents and community appreciate this. We face the challenges of increased population growth and a demand for quality services. City departments began budget preparation work early this year and came together as a team to address our challenges. Individual departments were able to come up with creative solutions to satisfy the needs of their departmental customers, while reducing operational expenses so that the City could keep the mill rate at zero.

Particularly, I would like to point out that the preparation of this budget document could not have been accomplished without the dedicated services of the Finance Department. Based on their hard work and dedication the City again received the Distinguished Budgetary Presentation Award for the Biennial Budget beginning July 1, 2015 (Fiscal Years 2015 through 2016).

I would like to express my appreciation to Troy Tankersley, Finance Director, Joan Miller, Controller, Archie Giddings, Director of Public Works, Bill Klebesadel, Deputy Director of Public Works, Gene Belden, Acting Police Chief, Joan Klapperich, Culture and Recreation Service Director, and Lyn Carden, Deputy Administrator, the City Clerk, and their entire staff for their contribution to the budget document.

I would also like to acknowledge the City Council for their support to this administration in planning and conducting the financial operations of the City in a fiscally conservative and responsible manner.

Conclusion

As my administration entered and worked through the budget process in conjunction with the City Council for FY2016, we addressed the demands for increased service, capital projects and the trend of increased employee costs. We were able to present a responsible, balanced and accountable budget to our residents while holding the line on property taxes again for FY2016. In doing so, we kept in mind the long-range goals and budget initiatives set out by the Council. With the changes to the budget our government will better serve our residents and surrounding community. Because of the dedication of the administrative team, our Council, and Commissioners the City is able to rise to the challenge to keep our government accountable and efficient, something we can all be proud of!

Respectfully submitted,



Bert L. Cottle, Mayor

**City of Wasilla | Budget Calendar
Fiscal Year 2016 (FY-16)**

The following schedule outlines the City of Wasilla's plan for the formation of the Fiscal Year 2016 Biennial budget:

Date	Facilitator	Action
November and December 2014	Finance Director	Finance Director prepares preliminary revenue projections.
December 1, 2014	Mayor and Clerk	Special Council Meeting, 6 p.m., review Goals and Initiatives from prior year.
December 2014	Mayor and Deputy Administrator	Prepare AM confirming the Performance Goals and Initiatives discussed during the November special meeting for the next available Council meeting.
December 8, 2014	Finance Director	Budget program available for input by Mayor, Clerk and Department Heads.
December 10, 2014	Finance Director	Training for Mayor, Clerk and Department Heads on Navaline budget process by Finance Department.
December 31, 2014	Mayor, Clerk, Department Heads	Deadline for Department Heads to submit new or revised staffing forms to Finance Director.
January 5, 2015	Clerk/Council, Mayor and Finance Director	Special Council Meeting, 6 p.m., Discussion on upcoming Budget Preparation for Council and Clerk's budget.
January 12, 2015	Mayor and Deputy Administrator	Regular Council Meeting; Approval of AM by Council to set Performance Goals and Initiatives for the upcoming budget.
January 19, 2015	Finance Director	Finance Department submits estimated staffing costs, approved by Mayor, to Department Heads for department budgets.
January 19, 2015	Finance Director	Proposed Department Budgets submitted to Mayor based on Initiatives.
February 9-13, 2015	Mayor, Finance Director, and Department Heads	Work meetings with the Mayor and Department Heads to resolve or justify Fiscal Year differences of department budgets.
March 2, 2015	Mayor	Mayor submits approved proposed department budgets to Finance with the Mayor's Budget Message.
April 8, 2015	Finance Director/Clerk	Budget document distributed to Council with the April 13 regular Council meeting packet.

April 13, 2015	Finance Director	Regular Council Meeting, Introduction of Budget Ordinance and overview by Mayor and/or Finance Director.
April 20, 2015	Mayor and Council	Special Council Meeting, 6 p.m., Committee of the Whole to Discuss Departmental and Capital Budgets.
April 22, 2015	Mayor and Council	<i>Tentative</i> Special Council Meeting, 6 p.m., Committee of the Whole to Discuss Departmental and Capital Budgets.
April 27, 2015	Mayor and Council	Regular Council Meeting, 6 p.m., Public Hearing and adoption Budget Ordinance.
April 29, 2015	Mayor and Council	<i>Tentative</i> Special Council Meeting, 6 p.m., to adopt budget.
May 4, 2015	Mayor and Council	<i>Tentative</i> Special Council Meeting, 6 p.m., to adopt budget if needed.
June 15, 2015	Finance Director	Notification to Mat-Su Borough Finance Director of City mil rate.
July 1, 2015	All Concerned	Budget implementation and monitoring.
November 2015	Finance Director	Review and revise revenue projections and Budget assumptions.
November 2015	Mayor and Deputy Administrator	Review Performance Goals and Initiatives from first six months of fiscal year Operating Budget.
November or December 2015	Mayor and Council	Revise next year fiscal year Performance Goals and Initiatives, if needed.
January 2016	Mayor, Clerk and Department Heads	Revise FY-17 Budget based on revised budget projections and initiatives.
April 2016	Mayor	Submit revisions to FY-17 Budget to Council.
April 2016	Council	Review and adopt FY-17 revised budget.
July 1, 2016	All Concerned	FY-17 Budget implementation and monitoring.

Mission and Goals

Preface

The City of Wasilla is one of the fastest growing communities in the State of Alaska and the United States. The City of Wasilla's population has grown by approximately 528 in 2000 to 8,621 in 2013 (estimated per U.S. Department of Commerce, U.S. Census Bureau). Along with this population growth, dramatic economic expansion has occurred. An indication of this expansion is the growth in sales tax revenue over the last years. It is projected that sales tax revenue has grown by over 220 percent since fiscal year 2000. Based on projections from state and local sources, these population and economic trends are predicted to continue into the foreseeable future. However, the City must continue to be cautious as sales tax is its primary revenue stream at 78% of total General Fund operating revenues and as such is susceptible to economic downturns as experienced in FY2010.

Along with expansion, it is the commitment of the City of Wasilla to ensure that the City meets these challenges and ensures that the necessary services will be available when the citizens and businesses need them in the future to meet the dynamic growth that the City of Wasilla will continue to experience.

Mission Statement

It is the mission of the City of Wasilla to provide optimum service levels to the public as cost effectively as possible to ensure a stable and thriving economy, promote a healthy community, provide a safe environment and a quality lifestyle, and promote maximum citizen participation in government.

City Powers and Responsibilities

The City of Wasilla was organized to execute the powers that have granted to it through legislative action and voter mandate. Powers that have been given to the City of Wasilla include the following:

Taxation and Assessments	Police
Planning	Roads
Economic Development	Airport
Parks, Recreation, Museum and Library	Utilities (Water & Sewer)

Long-Range Goals and Budget Initiatives for Fiscal Year 2016

The City of Wasilla has selected eight (8) long-range goals as its priorities. These goals are multi-year in nature and will be revisited periodically to fit changing conditions as they occur. Along with these long-term goals, the following pages display the City of Wasilla's budget initiatives.

The goals and budget initiatives in this year's budget reflect the dedication of the city's elected officials to the City of Wasilla's commitment to provide the highest level of public service while tackling the complex issues that the City of Wasilla must address to preserve the quality of life our residents' desire and deserve. The departments of the City have used these long-range goals and budget initiatives as the foundation in building their mission, goals, objectives and strategies for Fiscal Year 2016.

Wasilla Budget Goals and Initiatives for FY2016

GOAL: Keep local government efficient and accountable to the citizens of Wasilla

<i>Department(s) Responsible for Supporting Specific Budget Initiative</i>															
	Admin	City Clerk & Records	Finance	MIS	General & Admin	Human Resources	Planning	Police	Dispatch	Code Compliance	Public Works	Parks, Property & Roads	Recreation & Cultural Services	Library	Museum
1	X		X												
2	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
3	X	X	X	X	X	X	X	X			X	X	X	X	X
4	X			X	X										
5	X				X	X									

1. The City shall pass a sustainable biannual budget in which operating expenditures will not exceed operating revenue. The City will maintain and improve existing services while maintaining a 0.0 mil rate.
2. Refine the performance measurement system for each department in order to evaluate performance of the City's departments in providing services.
3. Continue to enhance and expand City website to implement electronic government (e-government), to improve access to public notices, maps and economic data.
4. Continue Tri-Cities meetings to work on items of mutual interest.
5. Continue employee emergency management training and preparedness planning to ensure continuity and efficient recovery in the event of a disaster. Include discussions with the Mat-Su Local Emergency Planning Committee (LEPC) and local businesses.

Wasilla Budget Goals and Initiatives for FY2016

GOAL: Encourage a strong and diverse economic base in the City of Wasilla

<i>Department(s) Responsible for Supporting Specific Budget Initiative</i>															
	Admin	City Clerk & Records	Finance	MIS	General & Admin	Human Resources	Planning	Police	Dispatch	Code Compliance	Public Works	Parks, Property & Roads	Recreation & Cultural Services	Library	Museum
6	X		X		X		X								
7	X		X		X		X				X				
8	X		X		X		X				X				

6. Encourage new business to locate to and invest in the City of Wasilla by actively marketing Wasilla as an attractive business location.
7. Continue to promote and support friendly annexation to enhance business and residential development.
8. Research impacts of utility costs, and supporting existing programs and new residential construction for seniors and the disabled.

Wasilla Budget Goals and Initiatives for FY2016

GOAL: Refine and improve the long-term Capital Project Plan to preserve and improve City infrastructure to provide for future growth

<i>Department(s) Responsible for Supporting Specific Budget Initiative</i>															
	Admin	City Clerk & Records	Finance	MIS	General & Admin	Human Resources	Planning	Police	Dispatch	Code Compliance	Public Works	Parks, Property & Roads	Recreation & Cultural Services	Library	Museum
9	X		X								X				
10	X		X								X	X			
11	X	X	X								X				
12	X				X										
13	X										X				

9. Invest \$1,250,000 (as a bench mark or target) in city infrastructure improvements each fiscal year.
10. Pave additional local roads using State grant receipts.
11. Amend Code and/or Policy to allow for Local Improvement Districts (LID) process as a means to support improved street system.
12. Encourage co-location of various governmental and social services agencies in the City of Wasilla.
13. Plan for expanded utility capacity at the sewage treatment plant and new drinking water sources.

Wasilla Budget Goals and Initiatives for FY2016

GOAL: Develop stable and equitable sources of revenue that will provide the needed funding to accomplish the mission statement

<i>Department(s) Responsible for Supporting Specific Budget Initiative</i>															
	Admin	City Clerk & Records	Finance	MIS	General & Admin	Human Resources	Planning	Police	Dispatch	Code Compliance	Public Works	Parks, Property & Roads	Recreation & Cultural Services	Library	Museum
14	X		X												
15	X		X		X										

14. Continue to improve and refine long-range financial planning process to include lobbying of federal and state entities.
15. Support a continuing source of funding for revenue sharing and/or other State aid to City's programs.

Wasilla Budget Goals and Initiatives for FY2016

GOAL: Continue progress in making the enterprise funds self-sufficient while ensuring the systems meet environment and development needs of the citizens and the businesses

<i>Department(s) Responsible for Supporting Specific Budget Initiative</i>															
	Admin	City Clerk & Records	Finance	MIS	General & Admin	Human Resources	Planning	Police	Dispatch	Code Compliance	Public Works	Parks, Property & Roads	Recreation & Cultural Services	Library	Museum
16	X										X	X			
17	X				X										
18	X										X		X		
19	X		X		X						X				

16. Seek funding for water and sewer service at the Wasilla Municipal Airport.
17. Expand number of Airport tie-down spaces and lease lots to accommodate aviation community and to expand Airport revenue.
18. Increase the ratio (net income) of revenue verses cost for events held at the Curtis Menard Memorial Sports Center for events to include national, state, and regional sporting events; trade shows; conferences and conventions; while maintaining support to local organized sports programs.
19. Review utility rate structure to ensure water and sewer funds have suitable reserves while providing a fair rate structure to the customer.

Wasilla Budget Goals and Initiatives for FY2016

GOAL: Continue to provide the citizens with the highest quality of law enforcement service possible in the most efficient and effective manner available

<i>Department(s) Responsible for Supporting Specific Budget Initiative</i>															
	Admin	City Clerk & Records	Finance	MIS	General & Admin	Human Resources	Planning	Police	Dispatch	Code Compliance	Public Works	Parks, Property & Roads	Recreation & Cultural Services	Library	Museum
20	X		X					X	X	X					
21	X		X					X	X	X					
22	X							X		X					
23	X							X	X						
24	X							X							
25	X		X		X			X			X				
26	X		X		X			X	X		X				

20. Through grant and local funding, support law enforcement training to enhance police officers' and dispatchers' skills, maintain certification programs (established by the Department or required by practice, regulation or law).
21. Update law enforcement equipment and related response capabilities to improve critical response capacity of Police Department personnel.
22. Utilize highly visible City presence to enhance safety of residents and businesses by increasing preventative presence and visibility in neighborhoods.
23. Continue to improve service to the public by promptly responding to calls and by providing and enhancing law enforcement dispatch services which we are contractually and ethically obligated to perform.
24. Support the youth of the community through existing programs such as School Resource Officer and Youth Court.
25. Support, design and develop a relocation plan of the exiting police facility and identify funding sources for relocation.
26. Review consolidation of dispatch possibilities.

Wasilla Budget Goals and Initiatives for FY2016

GOAL: Preserve and enhance the quality of life for current and future residents of Wasilla and for visitors to this community

<i>Department(s) Responsible for Supporting Specific Budget Initiative</i>															
	Admin	City Clerk & Records	Finance	MIS	General & Admin	Human Resources	Planning	Police	Dispatch	Code Compliance	Public Works	Parks, Property & Roads	Recreation & Cultural Services	Library	Museum
27	X				X						X	X			
28	X		X												
29	X				X						X	X	X	X	X
30	X				X		X				X		X	X	X
31	X	X	X		X						X	X			
32	X				X		X				X	X			

27. Allocate funding annually for the preservation and clean-up of lakes and waterways within the City and explore opportunities to enhance recreational activities within city parks.
28. Assign \$100,000 annually for land bank for the purpose of positioning the City to purchase land as necessary to enhance the quality of life for residents of the City of Wasilla.
29. Continue to encourage and promote cultural and recreational programs, events, and activities to improve the quality of life of the City's residents and visitors through the use of City facilities (such as parks, museums and library).
30. Establish citizen focus groups and continue to conduct community surveys to assist in the development of plans and policies.
31. Maintain and expand the Cemetery by involving the addition of a columbarium. Complete paving, signage and fence.
32. Continue to enhance the structures and the aesthetics of the historic village in the downtown district.

Wasilla Budget Goals and Initiatives for FY2016

GOAL: Begin to implement the Comprehensive Plan

<i>Department(s) Responsible for Supporting Specific Budget Initiative</i>															
	Admin	City Clerk & Records	Finance	MIS	General & Admin	Human Resources	Planning	Police	Dispatch	Code Compliance	Public Works	Parks, Property & Roads	Recreation & Cultural Services	Library	Museum
33	X				X		X				X				
34	X				X		X								
35	X				X		X								
36	X				X		X				X				
37	X				X		X				X	X			
38	X				X		X				X	X			
39	X				X		X				X	X			
40	X				X		X				X	X			

33. Create a Downtown Overlay Zoning District for the area described in the Downtown Area Plan with specific design requirement for parking, pedestrian accessibility/walkability (ADA), streetscape improvements, etc.
34. Require that building retrofit projects comply with development standards in the Downtown Overlay Zoning District.
35. Encourage construction of new businesses, office space and hotels in Wasilla's downtown by publicizing the downtown plan.
36. Create a pedestrian-friendly downtown district, including installing and improving sidewalks and pathways in the district.
37. Coordinate with Alaska Department of Transportation and Public Facilities to ensure that the Main Street Couplet project design is consistent with the Downtown Area Plan, improves school safety for high school and middle school students walking along or crossing Bogard Road, and includes a relocation of the downtown train station in coordination with the Alaska Railroad.
38. Update the City's Official Streets and Highways Plan to reflect the changes since the plan's adoption in 2005.
39. Review/update the City's Official Zoning Map to ensure that properties are zoned properly to encourage appropriate type of development.
40. Continue to coordinate with Alaska Department of Transportation and Public Facilities to identify ways to improve transportation networks utilizing "Complete Streets" and "Context Sensitive Design" standards, as appropriate.



This page intentionally
left blank

FUND STRUCTURE

The City accounts are organized on the basis of fund and account groups, each of which is considered a separate accounting entity. Operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. City 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 in this report are grouped into six fund types within three broad fund categories. All funds of the City of Wasilla are appropriated. The City of Wasilla's fund structure for budgetary purposes is the same as the fund structure for its Audited Financial Statements.

Governmental Fund Types

General Fund – The General Fund is the operating fund of the City and is used to account for all financial resources, except those required to be accounted for in another fund. This fund is classified as a major fund under GASB 34.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. There are three funds under this category: 1. Youth Court; and 2. Asset Forfeiture (Federal and State). None of these funds are classified as major funds under GASB 34 (see Special Revenue section for detailed description of funds).

Debt Service Funds – The Debt Service Funds are used to account for the accumulation of, resources for, and the payment of general long-term debt principal, interest, and related costs. In FY2011 these funds were reclassified to either the General Fund or related Enterprise Funds. For FY2016 there are no funds listed under this category and the information provided in this section is for historical purposes only. None of these funds are classified as major funds under GASB 34.

Capital Project Funds – Capital Projects Funds are used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment. There are five funds listed under this category: 1. Capital Project; 2. Vehicle; 3. Right Of Way; 4. Road; and 5. Technology Replacement. Out of these funds the Capital Project Fund is classified as a major fund under GASB 34 (see Capital Project section for detailed description of funds).

Proprietary Fund Types

Enterprise Funds – Enterprise Funds are used to account for the operations that; (a) are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. There are four funds listed under this category: 1. Sewer, 2. Water, 3. Airport, and 4. Curtis D. Menard Memorial Sports Center (CMMSC). The Water, Sewer and CMMSC funds are classified as major funds under GASB 34 (see Enterprise section for detailed description of funds).

Permanent Funds Types

Permanent Funds – Permanent Funds account for assets held in a trustee capacity or as an agent for individuals, private organizations and other funds. These include non-expendable trust funds and agency funds. Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is essential. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. There is one fund listed under this category: 1. Cemetery. This fund is not classified as major fund under GASB 34 (see Permanent Fund section for detailed description of fund).

FINANCIAL POLICIES

INTRODUCTION

The financial policies of the City establish the framework for the overall fiscal planning and management and sets forth guidelines for both current activities and long-range planning. These policies are reviewed annually to assure the highest standards of fiscal management. The Mayor and the Department Directors have the primary role of reviewing financial actions and providing guidance on financial issues to the City Council.

OVERALL GOALS

The overall financial goals underlying these policies are:

1. **Fiscal Conservatism:** To ensure that the City is in a solid financial condition at all times. This can be defined as:
 - A. Cash Solvency – the ability to pay bills
 - B. Budgetary Solvency – the ability to balance the budget
 - C. Solvency – the ability to pay future costs
 - D. Service Level Solvency – the ability to provide needed and desired services
2. **Flexibility:** To ensure that the city is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.
3. **Adherence to the Highest Accounting and Management Practices:** As set by the Government Finance Officers' Association standards for financial reporting and budgeting, the Governmental Accounting Standards Board, and other professional standards.

Based on the overall goals listed above the following Financial Policies are provided:

1. Operating Budget Policies

The budget is a plan for allocating resources. The objective is to enable service delivery with allocated resources. Services must be delivered to the citizens at a level that will meet real needs as efficiently and effectively as possible.

- The City's goal is to pay for all recurring expenditures with recurring revenues and to use non-recurring revenues for non-recurring expenditures.
- It is important that a positive unassigned fund balance and a positive cash balance be shown in all governmental funds at the end of each fiscal year.
- When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive unassigned fund balance and a positive cash balance.
- When possible, the City will integrate performance measurement and productivity indicators within the budget. This should be done in an effort to improve the productivity of City programs and employees. Productivity analysis should become a dynamic part of the City administration.

- The budget must be structured so that the Council and the general public can readily establish the relationship between expenditures and the achievement of service objectives set by Council and administration.
- The individual department budget submissions must be prepared with the basic assumption that the Council will always attempt to maintain the current tax rates.
- Budgetary review by the Administration and Council will focus on the following basic concepts:

Staff Economy

The size and distribution of staff will be a prime concern. The Council will seek to limit staff increases to areas where approved program growth and support absolutely requires additional staff and to reduce staff where this can be done without adversely affecting approved service levels.

Capital Construction

Emphasis will be placed upon continued reliance on a viable level of pay-down capital construction to fulfill needs in a City approved comprehensive capital improvements program.

Program Expansions

Proposed expansion to existing programs and services must be submitted as budgetary increments requiring detailed justification. Every proposed program or service expansion will be scrutinized on the basis of its relationship to the health, safety, and welfare of the community.

New Programs

New programs or services must also be submitted as budgetary increments requiring detailed justification. New programs or services will be evaluated on the same basis as program expansion plus an analysis of long term fiscal impacts.

Existing Service Costs

The justification for base budget program costs will be a major factor during budget review.

Administrative Costs

In all program areas, administrative overhead costs should be kept to an absolute minimum.

Functions of all departments and agencies should be reviewed in an effort toward reducing duplicate activities within the City government.

The budget will provide for adequate maintenance of capital plant and equipment and for its orderly replacement.

The administration will maintain budgetary controls at the character level within each organizational unit. (Characters are broad classifications of expenditures: fringe benefits, contractual services.)

The preparation and distribution of monthly budget status reports, interim financial statements, and annual financial reports is required.

The City will develop and annually update a long-range (three to five years) financial forecasting system that will include projections of revenues, expenditures, and future costs and financing of capital improvements that are included in the capital budget.

2. Debt Policies

- The City will not fund current operations from the proceeds of borrowed funds.
- The City will consider short-term borrowing or lease/purchase contracts for financing major operating capital equipment when the Finance Director, along with the City's Financial Advisor, determines that this is in the City's best financial interest. Lease/purchase decisions should have the concurrence of the appropriate operating Director.
- The ratio of short-term debt as a percent of revenue should not exceed five percent (5%) and ratio of short-term debt as a percent of total debt should not exceed twenty percent (20%).
- When the City finances capital projects by issuing bonds, it will repay the debt within a period not to exceed the expected useful life of the project.
- Target debt ratios will be annually calculated and included in the review of financial trends.
- The ratio of general obligation debt service expenditure as a percent of General Fund Revenue should not exceed twenty percent (20%) of General Fund Revenue.
- The City will maintain good communications about its financial condition with bond and credit institutions.
- The City will follow a policy of full disclosure in every annual financial statement and bond official statement.
- The City will avoid borrowing on tax anticipation and maintain an adequate fund balance.

3. Revenue Policies

- The City will try to maintain a diversified and stable revenue structure to shelter it from short-run fluctuations in any one revenue source.
- The City will attempt to maintain a diversified and stable economic base by supporting policies that promote tourism, agriculture, commercial, and industrial employment.
- The City will estimate its annual revenues by an objective, analytical process.
- The City, where possible and reasonable, will institute user fees and charges for specialized programs and services. Rates will be established to recover operational, as well as capital or debt service costs.
- The City will regularly review user fee charges and related expenditures to determine if pre-established recovery goals are being met.

- The City should routinely identify governmental aid funding possibilities. However, before applying for and accepting intergovernmental aid, the City will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment.

4. Investment Policies

- The City will maintain an investment policy based on the Government Finance Officers' Association (GFOA) model investment policy.
- The City will conduct an analysis of cash flow needs on an ongoing basis. Disbursements, collections, and deposits of all funds will be scheduled to ensure maximum cash availability and investment potential.
- When permitted by law, the City will pool its various funds for investment purposes.
- The City will obtain the best possible return on all investments consistent with the underlying criteria of liquidity and safety of principal.
- The City will regularly review contractual opportunities for consolidated banking services.

5. Accounting, Auditing, and Reporting Policies

- The City will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principles (GAAP).
- The accounting system will maintain records on a basis consistent with accepted standards for government accounting according to the Government Accounting Standards Board (GASB).
- Regular monthly financial statements and annual financial reports will present a summary of financial activity by departments and agencies within all funds.
- Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and revenue by fund.
- An independent firm of certified public accountants will perform an annual financial and compliance audit and will publicly issue an opinion, which will be incorporated into the Comprehensive Annual Financial Report (CAFR).
- The City will annually strive for the GFOA Certificate of Achievement for Excellence in Financial Reporting and the GFOA Distinguished Budget Presentation Award.

6. Capital Budget Policies

- The City will make all capital improvements in accordance with an adopted capital improvements program as part of the biennial budget and/or supplemental budget.
- The City will develop a multi-year plan for capital improvements that considers its development policies and links the development process with the capital plan.

- The City will enact an annual capital budget based on the multi-year capital improvements program.
- The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts.
- The City will maintain all its assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement costs.
- The City will identify the “full-life” estimated cost and potential funding source for each capital project proposal before it is submitted to the Council for approval.
- The City will determine the total cost for each potential financing method for capital project proposals.
- The City will identify the cash flow needs for all new projects and determine which financing method best meets the cash flow needs of the project.

7. Fund Stabilization Policy

- The City will maintain the fund balances and net assets of the various city operating funds at levels sufficient to maintain the city’s creditworthiness, and to provide financial resources for unforeseeable emergencies.
- The City will maintain in the unassigned fund balance of the General Fund an amount between sixty (60) percent and fifty (50) percent of the sum of total budgeted general fund operating expenditures, plus the budget amount of general obligation debt (not including any GO Debt with dedicated sales tax source).
- The City will commit to fund balance of the General Fund any amount over the sixty percent (60%) target set for the unassigned fund balance of the General Fund when the annual audit is accepted by the City Council.
- The City will not approve an appropriation from the general fund that would cause the unassigned general fund balance to be less than the minimum unassigned fund balance, except in an emergency expenditure or a major capital purchase.
- The City will maintain a positive net position balance in each of the enterprise funds to provide sufficient reserves for emergencies and revenue for emergencies and revenue shortfalls. Sufficient net assets will be defined as a maximum of fifty percent (50%) and a minimum of twenty percent (20%) of total budgeted expenditures less budget expenditures for debt service and the budgeted allowance for depreciation. Unrestricted net position will include a commitment to fund the current year’s depreciation for future infrastructure of the enterprise funds with a total commitment equal to 10% of total property, plant and equipment.
- The City will maintain a reserve in each of its debt service funds in an amount not less than the sum of all reserve fund balances required by the bond ordinances applicable to that fund.

**FISCAL YEAR 2016
BUDGET PREMISES AND
LONG RANGE FINANCIAL PROJECTIONS**

Certain premises and projected financial forecasts were decided on as a foundation for developing the City of Wasilla's 2016 Budget. These premises and revenue forecasts were used to guide the City Council, the Mayor and City staff in determining the goals, budget initiatives and the level of services that will be provided to the citizens and how those services will be funded.

General Premises:

1. The population of the City of Wasilla will increase by approximately 2% each year to approximately 8,700 and 98,063 in the Matanuska Susitna Borough (per Alaska Department of Labor and Workforce Development, Research and Analysis Section, July 2014). 2010 Census data puts the Matanuska Susitna Borough population at 88,995 and the City of Wasilla at 7,831.
2. Annexations: No new annexations are incorporated in this budget period. However, discussions continue for possible future annexation areas.
3. The inflation rate applied in FY2016 is projected to be approximately 2.33% based on a combination of data from Alaska Department of Labor and Workforce Development, Anchorage Economic Development Corporation and the Bureau of Labor Statistics CPI rates (2013). CPI is the primary indexing tool used in the below forecast model.

General Fund - Five Year Forecast

	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Property Taxes	9	1	-	-	-	-	-
Sales Taxes	12,346,152	12,523,664	12,778,267	13,225,506	13,549,531	13,881,495	14,221,592
Vehicle Taxes	120,971	57,440	59,163	39,052	40,224	41,431	42,674
Licenses and Permits	31,345	40,390	35,125	35,125	35,954	36,803	37,672
Fines, forfeitures and penalties	233,424	120,231	205,000	230,000	235,428	240,984	246,671
Intergov. Revenues	2,307,939	2,176,314	1,350,260	1,266,187	1,400,000	1,375,000	1,350,000
User Fees & Charges	1,743,989	1,825,996	1,792,520	1,895,079	1,939,803	1,985,582	2,032,442
Other	81,764	74,977	37,450	33,550	34,342	35,152	35,982
Investment income	85,725	83,102	120,000	150,000	150,000	150,000	150,000
Proceeds from sale of assets	13,283	56,495	25,000	25,000	25,000	25,000	25,000
	<u>16,964,601</u>	<u>16,958,610</u>	<u>16,402,785</u>	<u>16,899,499</u>	<u>17,410,282</u>	<u>17,771,447</u>	<u>18,142,033</u>
Personnel	10,658,954	10,820,107	11,862,111	12,056,880	12,341,422	12,632,680	12,930,811
Operations	2,655,395	2,740,689	3,235,836	3,464,811	3,509,615	3,592,442	3,677,224
Transfers & Debt	2,111,232	2,404,358	1,918,441	1,781,930	1,783,040	1,825,120	1,868,193
Total Expenditures	<u>\$ 15,425,581</u>	<u>\$ 15,965,154</u>	<u>\$ 17,016,388</u>	<u>\$ 17,303,621</u>	<u>\$ 17,634,077</u>	<u>\$ 18,050,242</u>	<u>\$ 18,476,228</u>
Net increase (decrease)	\$ 1,539,020	\$ 993,456	\$ (613,603)	\$ (404,122)	\$ (223,795)	\$ (278,795)	\$ (334,195)
Beginning fund balance	10,409,542	11,948,562	12,942,018	12,328,415	12,000,406	11,776,611	11,497,816
Ending fund balance	11,948,562	12,942,018	12,328,415	11,924,293	11,776,611	11,497,816	11,163,621

Revenue Projections:

1. Sales and Use Taxes – Collections for sales tax in the General Fund are projected to increase by 3.5% in FY2016 to \$13,225,506 over that of FY2015 projected. The City conservatively approached the FY2016 number by using the FY2014 actual of \$12,523,664 and compared current balances as of February 2015, which realized a 3% increase over that of the previous fiscal year. Therefore, the City is using a 3.5% increase over that of its adopted FY2015 budget of \$12,778,267.

In FY2014 the City increased its sales tax rate from 2% to 3% giving rise to 1% additional sales tax revenue. This revenue is solely committed to the building of a new library and is accounting for within the Capital Projects Fund. It is estimated that \$6,612,753 will be collected in FY2016. The 1% sales tax will be in effect beginning January 1, 2014 through December 31, 2016 or until \$15 million is available to construct and equip a new Wasilla Public Library (Ord. No. 13-14). None of this revenue is projected to be utilized for any City operational expenditure or expense in FY2016.

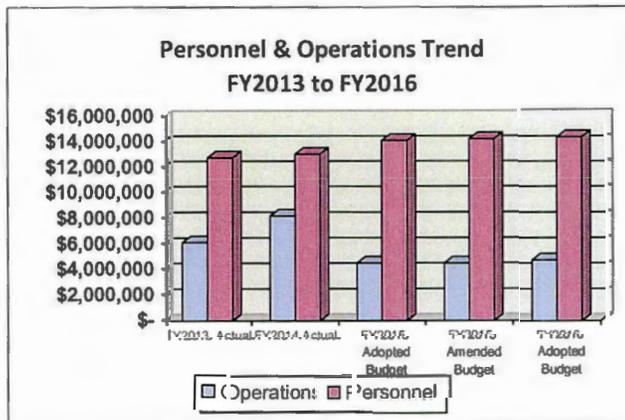
2. Property Taxes – The City's mill levy is projected to remain at 0.0 mills for FY2016.
3. Intergovernmental Revenue – Intergovernmental revenue consist of grants from Local, State and Federal governmental sources. It is projected that total intergovernmental revenue funds for general government funds (not including capital project funds or capital funds accounted for within the enterprise funds) will be approximately \$1,468,887 in FY2016. This is a decrease from FY2015 amended budget by as much as (\$86,673) and a decrease from FY2014 levels of (\$851,232). The City has experienced reductions in State grants related to public safety as the City removes programs such as the Drug Enforcement Program (\$84,800). It is projected the downward trend that the City has been experiencing with intergovernmental revenue in the past will continue in future years placing the City in the vicarious position of searching for additional revenue without increasing its tax base.
4. User Fees and Charges – User fees and charges mainly consist of fees charged for utility services and fees charged at the Curtis D. Menard Memorial Sports Center. Other charges such as business licenses and various permits are included in this category. Total user fees and charges are projected to be \$4,308,580 in FY2016, an increase of approximately 4.3% over FY2015. The main increases in user fee revenue will be in the utility funds. These projected increases are based on the City implementing fee increases to its customer base in FY2010 and has updated its projections within these funds to match that of trends with customer counts and consumption. The utility rate increases set in FY2010 are now complete at June 30, 2014. These increases were approved so that the utility funds could substantiate an infrastructure replacement component of net position along with shoring up the net assets of the utility funds (see the financial policies and fund stabilization policy).
5. Local Revenue - The largest component of local revenue is interest earned on investments. Other local revenue consists of sale of maps and copies. The local revenue for FY2016 is estimated to by \$421,550, a 10.28% increase over that of FY2015 amended budget.
6. Other Revenue - The main component of other revenue are the fees from providing dispatch services for agencies. The revenue for dispatch services is projected at \$1,657,079 for FY2016. The revenue from this source is closely tied to dispatch expenditures. Other agencies are projected to contribute approximately 67% in FY 2016. Based on projected increases of 5% to 6% in dispatch costs over future years, this revenue will need to increase to keep up with these expenditures.

Expenditure Premises:

1. Personnel Services – This category includes expenditures for wages (including overtime) and salaries and other forms of compensation – life and health insurance, Medicare contribution, and pension contributions (PERS). The cost of personnel is provided to departments by the Finance Department. Refer to graph below for trending as proposed personal services are based on the following assumptions:

- a) The City currently administers three union contracts; International Union of Operating Engineers, Local 302 (Public Works and Utilities), Laborers' International Union of North America, Local 341 (Curtis D. Menard Memorial Sports Center), and General Teamsters, Local 959 (Wasilla Police Department). The City negotiated new contracts with Local 302 and Local 341 in FY2014 and is currently in negotiations with Local 959. Personnel assumptions provide wage increases of 2.33% - 4.83 in FY2016.
- b) Health Insurance premiums were projected to increase by a minimum of 10%; however actual increases are more contingent upon new health reform rules in effect for FY2015 and FY2016. The City has analyzed is health care expenditures and has taken measures to possibly reduce the monthly premiums by absorbing a portion of is built up reserves classified as "Incurred But Not Yet Reported (IBNR)". This absorption will allow approximately 12-18 months of reduced premiums to the City and employee premiums, while allowing the City to continue to analyze further its health care structure. By working to reduce these premiums the City may experience only a .72% increase in actual expenditures compared to FY2015 projections. Health care has been the leading cost factor that has exponentially increased over the last several years. Over the next 5-years the City will need to analyze its health care package and make appropriate adjustments to continue in its cost reductions and still provide a robust health care package to our employees.
- c) Workers Compensation will increase by 10% in FY2016 as the City has mitigated cost increases by educating employees on safety issues which has lowered our experience rating over the last couple of fiscal years. As health care reform continues to move forward, the City may need to revise its estimates.
- d) Public Employees Retirement System (PERS) retirement contribution are anticipated to remain at 22%.
- e) Two additional positions were adding for FY2016:

- 1. Clerk's Office – Administrative Aide to City Clerk, total cost = \$105,059
- 2. Finance Department – Tax Auditor/Accountant, total cost = \$130,007.



2. Operating Expenditures and Capital Outlays (under \$5,000) – This category includes expenditures for running a governmental program not classified as personnel services or expenditure for a Capital Project. The following assumptions were used for the FY2016 budget:
 1. Departments were instructed to maintain operating expenditures at a maximum 2% growth from the FY2015 budget.
 2. Projected increases (and decreases) are based on a department level decision-making process.
 3. The departments are given complete flexibility over allocation in the various line items. The departments are expected to come in within the target budget. Expenditures associated with proposed “increments” to existing service levels (due to Council goals and budget initiatives) were added to the budget.
 4. Inflationary factors for FY2016 for some of the utility costs, fuel and supplies were provided to departments to assist in calculating required line items.
- a. Insurance - This category includes expenditures for property insurance and general liability insurance. Based on projections from our Insurance Broker, property will be going up by approximately 5% with general liability and auto rates to remain flat during the next fiscal year. This line item will reflect reductions in some departments as the total general liability policy is redistributed based on actual gross payroll.

FY2016 Core Service Increases/Decreases:

The City of Wasilla uses a zero budgeting process in preparing its budget. First the departments build a budget based on meeting the services levels that the City is currently providing. Once that budget is built, the City investigates what new core services or core service improvements that are needed. These core service increment requests are then prioritized and selected based on funding available after the core budget has been funded.

Below are core service increases or decreases that were used to prepare the FY2015 and FY2016 budget:

- 1) The total combined personnel wage and benefit increases for both Union represented and non-represented comprise \$14,418,347, a \$161,667 or 1.13% increase in FY2016 over FY2015 amended budget.

In FY2015 the City had budgeted, due to attrition of personnel, approximately \$179,894 of wages and benefits. This increase in FY2015 creates a comparison lower than anticipated even with an addition two full-time positions. There is approximately \$45,947 built into FY2016 for attrition.

- 2) With the direction of the Mayor, Departments were instructed to not increase operations by more than 2% from the FY2015 budget levels. Even with this directive, operations increased by \$268,970 or 5.99%. However, the most single largest increase was in electrical utility costs that are projected to increase by as much as 20% in FY2015 and continue into FY2016. This created approximately \$95,000 or 42% of additional expenditures compared to FY2015.
- 3) Within public safety, the program of drug enforcement division was removed. The drug enforcement division was primarily funded through a grant through the State of Alaska. In FY2014, this program was removed and has continued with this premise for FY2015 and FY2016. The City uses park rangers as temporary employees to patrol our parks, campground and boat launch areas. It was decided to remove this function from the FY2015 and continued

into FY2016 as a cost reduction measure saving the City approximately (\$26,472) in wages and benefits.

- 4) To support the City's debt service, capital project plans, and the Curtis D. Menard Memorial Sports Center, transfers from the General Fund to other Funds decreased by (\$175,067) or (11.70%) in FY2016 from that of FY2015 amended budget. The City is hopeful it will continue to find alternate revenue sources so that transfers such as the \$515,068 to the CMMSC Fund may be reduced by increasing its revenue to expenditure ratio as instructed by Council Goals and Initiatives.
- 5) One core service was added to the FY2016 budget. The Finance Department has requested one full-time Tax Auditor/Accountant position. This position will educate, instruct, review and audit sales tax accounts and business license accounts for accuracy and completeness. To provide administrative assistance to this position approximately \$2,000 was added to the Finance Department operations accounts and a \$4,000 per year transfer to the vehicle replacement fund for acquisition of a small SUV vehicle for Finance Administration, Purchasing, and Tax Auditor.

With 74% of the City's revenue made up of sales tax dollars, administration believes this core service is required to maintain accuracy and education to the City taxpayer's and continuity among City businesses. See accompanying pages within the General Fund, Finance Department and Capital Improvement Plan, Vehicle Replacement Fund for further details.

**Fiscal Year(s) 2015 and 2016
Personnel Staffing Table
Full-time Equivalent Employees by Function**

Percentage Funding Levels by Fund

Department (Department Number)	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	Variance Between FY 2015 Amended & FY 2014 Actual	NOTE	FY 2016 Adopted Budget	Variance Between FY 2016 Adopted & FY 2015 Amended	NOTE	Percentage Funding Levels by Fund								
										General Fund	Youth Court	Sewer Fund	Water Fund	Airport Fund	CMMSC Fund			
Council/Clerk																		
Clerk	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Deputy Clerk	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Administrative Aide to City Clerk	1.00	1.00	-	-	(1.00)	a	1.00	1.00	d	100.00%								
	3.00	3.00	2.00	2.00	(1.00)		3.00	1.00										
Mayor																		
Mayor	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Executive Assistant to Mayor	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
	2.00	2.00	2.00	2.00	-		2.00	-										
General Administrative Services																		
Deputy Administrator	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
City Administrative Aide	1.00	-	-	-	-		-	-		100.00%								
	2.00	1.00	1.00	1.00	-		1.00	-										
Human Resources																		
HR Generalist	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
HR Assistant	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
	2.00	2.00	2.00	2.00	-		2.00	-										
Planning																		
City Planner	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Planning Clerk	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
	2.00	2.00	2.00	2.00	-		2.00	-										
Finance																		
Finance Director	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Controller	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Purchasing/Contract Officer	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Tax Auditor/Accountant	-	-	-	-	-		1.00	1.00	e	100.00%								
Staff Accountant	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Finance Clerk I	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Finance Clerk II	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Finance Clerk III	3.00	3.00	3.00	3.00	-		3.00	-		100.00%								
	9.00	9.00	9.00	9.00	-		10.00	1.00										
Management Information Systems (MIS)																		
IT Network Support Specialist	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
	1.00	1.00	1.00	1.00	-		1.00	-										
Police																		
Police Chief	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Administrative Assistant	3.00	3.00	3.00	3.00	-		3.00	-		100.00%								
Lieutenant - Patrol	-	1.00	1.00	1.00	-		1.00	-		100.00%								
Lieutenant - Matcom	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Sergeant - Patrol	4.00	3.00	3.00	3.00	-		3.00	-		100.00%								
Sergeant - General Investigation	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Police Officer I - Patrol	3.00	3.00	3.00	3.00	-		3.00	-		100.00%								
Police Officer II - Patrol	11.00	11.00	11.00	12.00	-	c	12.00	-		100.00%								
Police Officer II - Acting Investigator	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Police Officer II - Investigator	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Police Officer II - School Resource Officer	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Code Compliance Officer	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Technology Specialist	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Dispatch Supervisors	2.00	2.00	2.00	2.00	-		2.00	-		100.00%								
Dispatchers	15.00	16.00	16.00	16.00	-		16.00	-		100.00%								
Emergency Dispatchers in Training	1.00	-	-	-	-		-	-		100.00%								
Call Takers	2.00	2.00	2.00	2.00	-		2.00	-		100.00%								
	49.00	49.00	49.00	50.00	-		50.00	-										
Youth Court																		
Probation Officer	1.50	1.50	1.50	1.50	-		1.50	-		100.00%								
	1.50	1.50	1.50	1.50	-		1.50	-										
Public Works																		
Director	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Deputy Director	1.00	1.00	1.00	1.00	-		1.00	-		20.00%		40.00%	40.00%					
Public Works Clerk	1.00	1.00	1.00	1.00	-		1.00	-		95.00%				5.00%				
Finance Clerk II	1.00	2.00	2.00	2.00	-		2.00	-		75.00%		12.50%	12.50%					
Finance Clerk III	1.00	1.00	1.00	1.00	-		1.00	-				50.00%	50.00%					
Public Works Clerical Assistant	1.00	-	-	-	-		-	-		100.00%								
Maintenance Supervisor - Buildings & Park	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Maintenance Supervisor - Roads & Airport	1.00	1.00	1.00	1.00	-		1.00	-		75.00%							25.00%	
Maintenance Supervisor - Utilities	-	1.00	1.00	1.00	-		1.00	-				50.00%	50.00%					
Road Technician I	2.00	2.00	2.00	2.00	-		2.00	-		100%/95%							5.00%	
Road Technician II	2.00	2.00	2.00	2.00	-		2.00	-		100.00%								
Facilities Maintenance Technician I	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Facilities Maintenance Technician II	1.00	1.00	1.00	1.00	-		1.00	-		100.00%								
Operator in Training - Sewer Fund	2.00	2.00	2.00	2.00	-		2.00	-				67.00%	33.00%					
Operator in Training - Water Fund	1.00	1.00	1.00	1.00	-		1.00	-				33.00%	67.00%					
Water Technician I	1.00	1.00	1.00	1.00	-		1.00	-					100.00%					
Water Technician II	1.00	1.00	1.00	1.00	-		1.00	-					100.00%					
Waste Water Technician I	1.00	1.00	1.00	1.00	-		1.00	-				100.00%						
Waste Water Technician II	2.00	2.00	2.00	2.00	-		2.00	-				100.00%						
Waste Water Technician III	1.00	-	-	-	-		-	-				50.00%	50.00%					
	23.00	23.00	23.00	23.00	-		23.00	-										

**Fiscal Year(s) 2015 and 2016
Personnel Staffing Table
Full-time Equivalent Employees by Function**

Department (Department Number)	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	Variance Between FY 2015 Adopted & FY 2014 Amended	NOTE	FY 2016 Adopted Budget	Variance Between FY 2016 Adopted & FY 2015 Amended	NOTE	Percentage Funding Levels by Fund						
										General Fund	Youth Court	Sewer Fund	Water Fund	Airport Fund	CMMSC Fund	
Museum																
Museum Curator	1.00	1.00	1.00	1.00	-		1.00	-		100.00%						
Museum Aide	0.50	0.50	0.50	0.50	-		0.50	-		100.00%						
	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>-</u>		<u>1.50</u>	<u>-</u>								
Recreation Services/CMMSC																
Recreation & Culture Services Director	1.00	1.00	1.00	1.00	-		1.00	-		30.00%						70.00%
Events Coordinator & Facility Supervisor	1.00	1.00	1.00	1.00	-		1.00	-								100.00%
Secretary II	1.00	1.00	1.00	1.00	-		1.00	-								100.00%
Building Support Lead	1.00	2.00	2.00	1.00	-		1.00	-								100.00%
Maintenance Specialist	1.00	1.00	1.00	1.00	-		1.00	-								100.00%
Building Support Laborer	2.00	1.00	1.00	2.00	-		2.00	-								100.00%
	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>-</u>		<u>7.00</u>	<u>-</u>								
Recreation Facilities Maintenance																
Parks & Property Technician I	2.00	2.00	2.00	2.00	-		2.00	-		100.00%						
Parks & Property Technician II	1.00	1.00	1.00	1.00	-		1.00	-		100.00%						
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>-</u>		<u>3.00</u>	<u>-</u>								
Library																
Director	1.00	1.00	1.00	1.00	-		1.00	-		100.00%						
Youth Services Librarian	1.00	1.00	1.00	1.00	-		1.00	-		100.00%						
Adult Services Librarian	1.00	1.00	1.00	1.00	-		1.00	-		100.00%						
Interlibrary Loan Coordinator	1.00	1.00	1.00	-	-	b	-	-		100.00%						
Library Aide I, II and III	5.00	5.00	5.00	6.00	-	b	6.00	-		100.00%						
Library Helper	0.50	0.50	0.50	0.50	-		0.50	-		100.00%						
	<u>9.50</u>	<u>9.50</u>	<u>9.50</u>	<u>9.50</u>	<u>-</u>		<u>9.50</u>	<u>-</u>								
Total	<u>115.50</u>	<u>114.50</u>	<u>113.50</u>	<u>114.50</u>	<u>(1.00)</u>		<u>116.50</u>	<u>2.00</u>								

Justification for increase (decrease) in staff or cost allocations:

- (a) FY2015, Adopted Budget removes the Administrative Aide to City Clerk position by passage of Ordinance 14-14(AM).
- (b) FY2015, Amended Budget removes the Interlibrary Loan Coordinator position and created a tiered position of Library Aide I, II, and III through Resolution 14-26.
- (c) FY2015, Amended Budget added Police Officer I position by passage of Ordinance 14-35.
- (d) FY2016, Adopted Budget added Administrative Aide to City Clerk position.
- (e) FY2016, Adopted Budget added Tax Auditor/Accountant position.

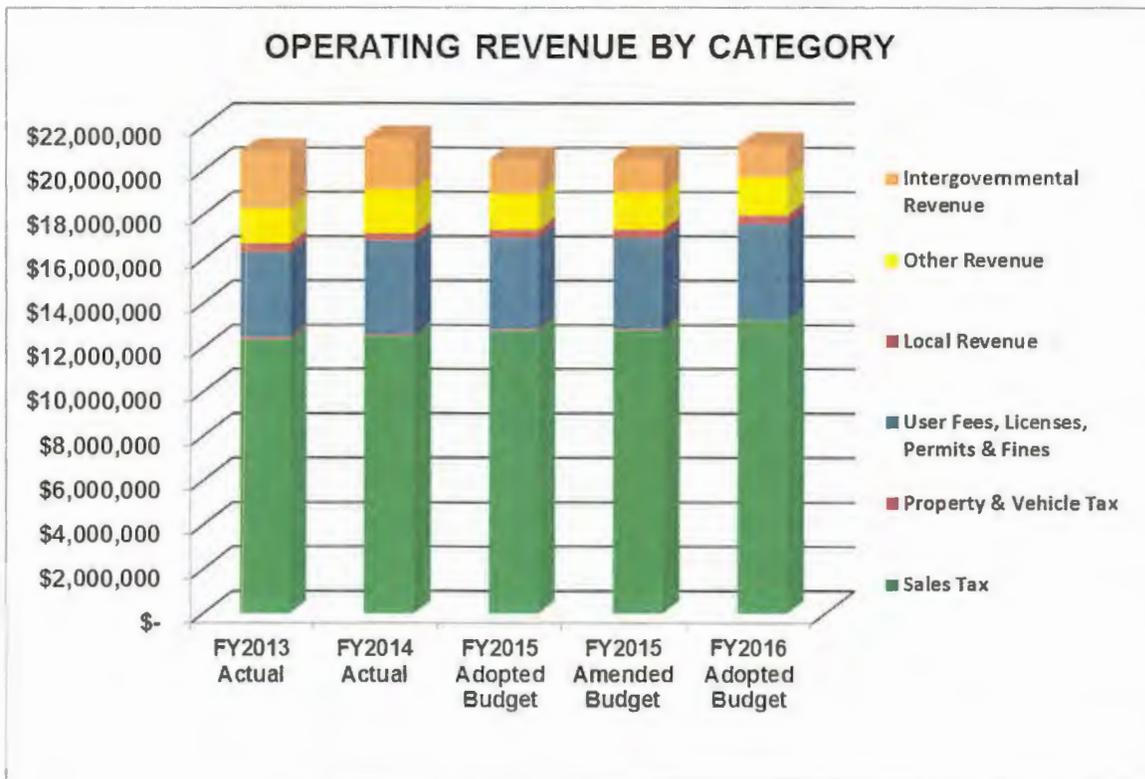
OPERATING BUDGET SUMMARY

OPERATING REVENUE

Total operating revenue for financing the Fiscal Year 2016 operating budget is \$21,175,654. This is a projected increase in operating revenue for FY2016 of \$627,339 compared to the FY2015 amended budget. One reason for this increase is in utility funds where actual revenues have surpassed budget in prior years due to rate increases and higher customer counts than previously used in the City's budget analysis. Additional increases are being reflected in sales tax revenues and revenue associated to user fees charged for dispatch services with the police department. The City is keeping non-grant related revenues flat knowing that sales tax is and can be volatile; however with sales tax continuing to be flat to marginal growth, the City has adjusted its analysis to better reflect actual revenue yet still being conservative. Refer to the Operating Revenue by Category Graph below and the Operating by Revenue tables on the following pages.

Sales Tax revenue is projected to increase by 3.50% over FY2015 projected. The City attempts to be conservative in its estimates due to the national, state and local economic recession that has been experienced in FY2010 and continued into FY2011 and FY2012. The City is optimistic this recession will continue to remain positive in FY2015 and FY2016 as the City has experienced in FY2013 and FY2014. User Fees are projected to increase by \$177,464 in FY2016. These increases are primarily from increased utility fees in the Water and Sewer Enterprise Funds as referred to earlier. The City of Wasilla continues to look at new ways to generate local revenue to offset the loss of intergovernmental revenue through economic development.

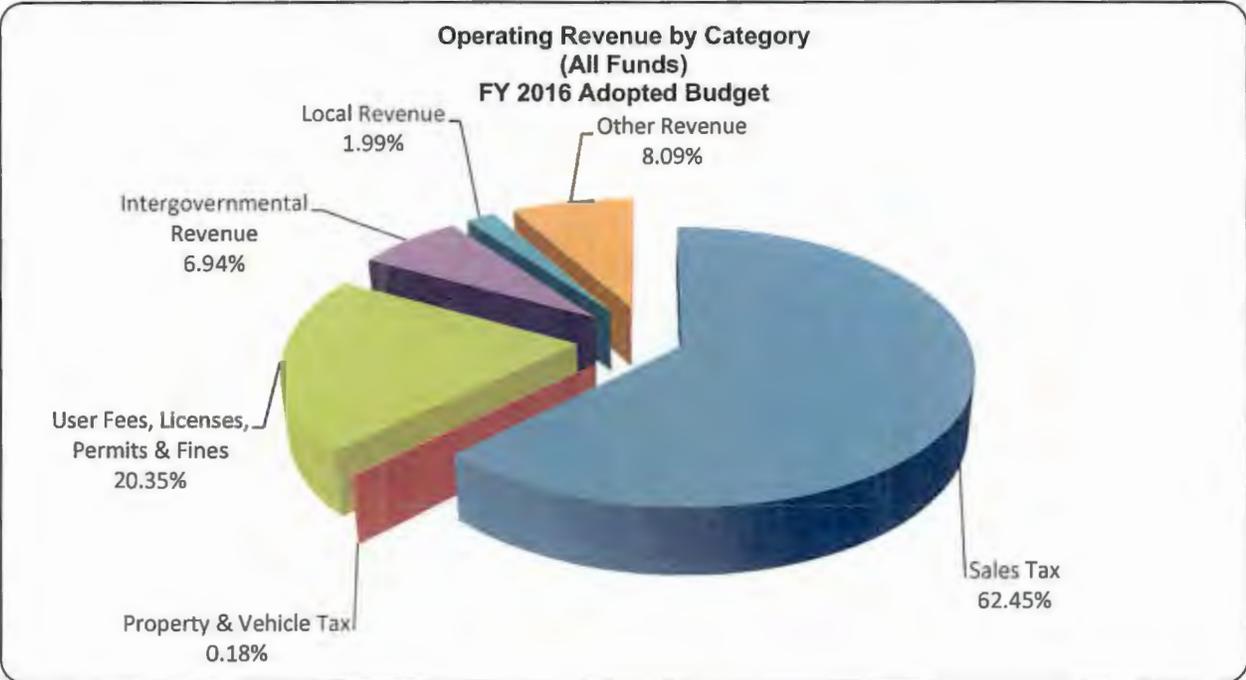
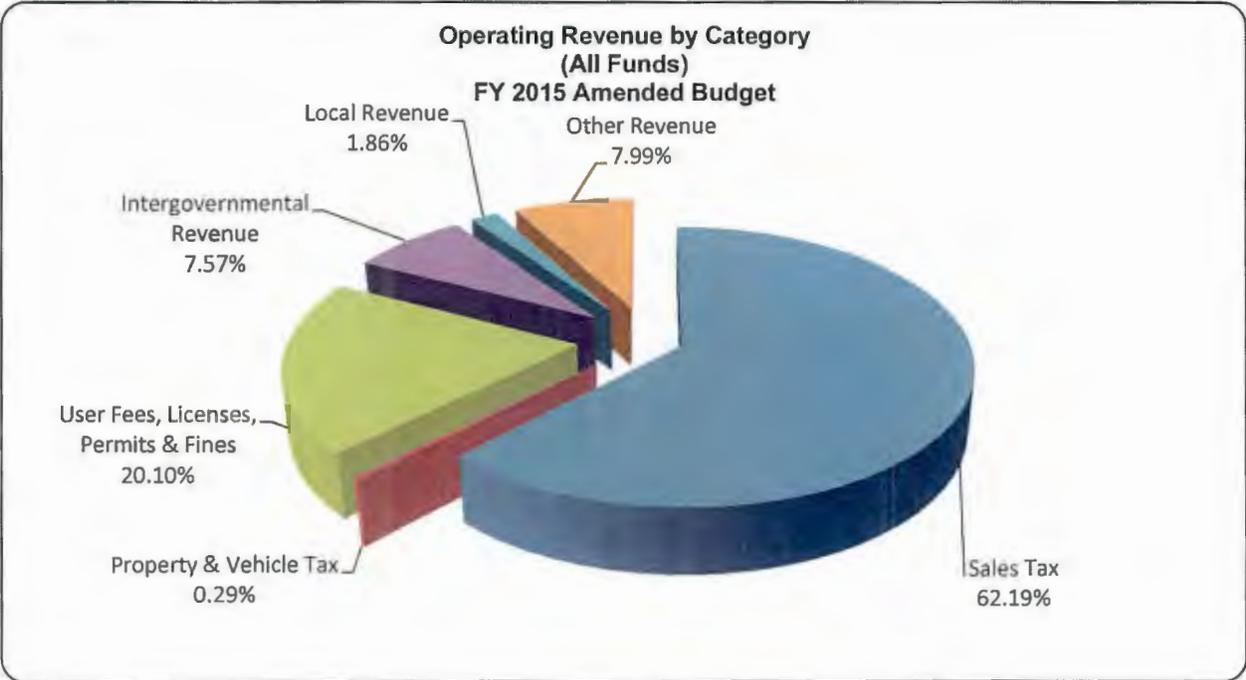
Please see the fund sections for the breakdown by category of revenues for each function. The fund sections will discuss the trends in revenues for each fund.



OPERATING BUDGET SUMMARY

Operating Revenue by Fund (not including transfers)	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget
General Fund	\$ 16,964,602	\$ 16,958,610	\$ 16,428,957	\$ 16,402,785	\$ 16,899,499
Youth Court Fund	223,964	157,122	157,000	221,539	208,700
Asset Forfeiture Fund	67,346	1,650	-	-	-
Cemetery Fund	14,800	34,800	-	-	-
Sewer Fund	1,315,808	1,561,414	1,448,238	1,448,238	1,485,932
Water Fund	1,553,800	1,922,398	1,717,127	1,717,127	1,803,207
Airport Fund	69,527	72,121	73,626	73,626	79,616
Curtis D. Menard Memorial Sports Center	660,723	736,469	685,000	685,000	698,700
	<u>\$ 20,870,570</u>	<u>\$ 21,444,584</u>	<u>\$ 20,509,948</u>	<u>\$ 20,548,315</u>	<u>\$ 21,175,654</u>

Operating Revenue by Category (not including transfers)	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget
Sales Tax	\$ 12,346,152	\$ 12,523,664	\$ 12,778,267	\$ 12,778,267	\$ 13,225,506
Property & Vehicle Tax	120,969	57,441	59,163	59,163	39,052
User Fees, Licenses, Permits & Fines	3,851,616	4,258,957	4,131,116	4,131,116	4,308,580
Intergovernmental Revenue	2,589,664	2,320,119	1,543,432	1,555,560	1,468,887
Local Revenue	410,167	334,346	365,250	382,250	421,550
Other Revenue	1,552,002	1,950,057	1,632,720	1,641,959	1,712,079
Total Operating Revenue (transfers not inc.)	<u>\$ 20,870,570</u>	<u>\$ 21,444,584</u>	<u>\$ 20,509,948</u>	<u>\$ 20,548,315</u>	<u>\$ 21,175,654</u>



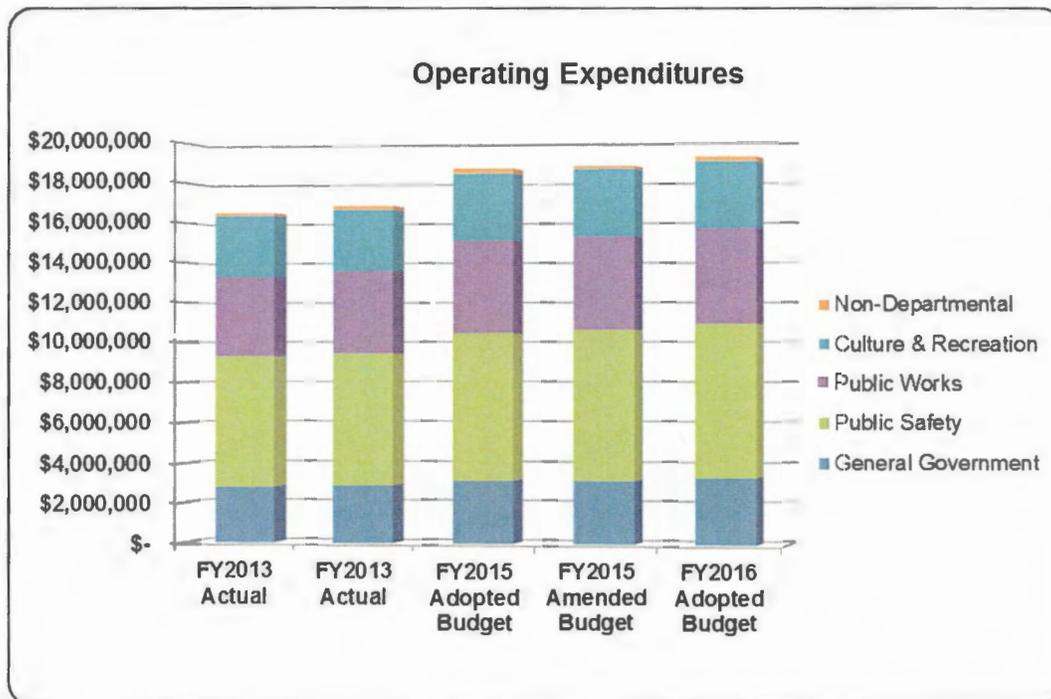
OPERATING BUDGET SUMMARY

OPERATING EXPENDITURES

The FY2016 operating budgets were balanced without the need for increases in any taxes. The total operating expenditures for FY2016 (not including transfers or debt service) will be \$19,178,010. The increase from FY2015 amended budget to FY2016 is \$435,637 or 2.32%.

As seen in the graph below and the expenditure tables on the next page, the largest increases in expenditures (comparing FY2016 to FY2015 amended budget) is in Non-departmental 54.33%, followed by General Government 5.85%, Public Safety 1.66%, Public Works 1.31%, and Culture and Recreation (.57%). All areas increased due to normal increases of personnel wages and benefits, however General Government increased by adding 2 additional employees. Other increases are from personnel benefits related to health care reform to which the City is projecting a 10% increase and electrical utility costs increasing as much as 15%.

Please see the fund sections for the breakdown by category of expenditures for each function. The fund sections will discuss the trends in expenditures for each fund.



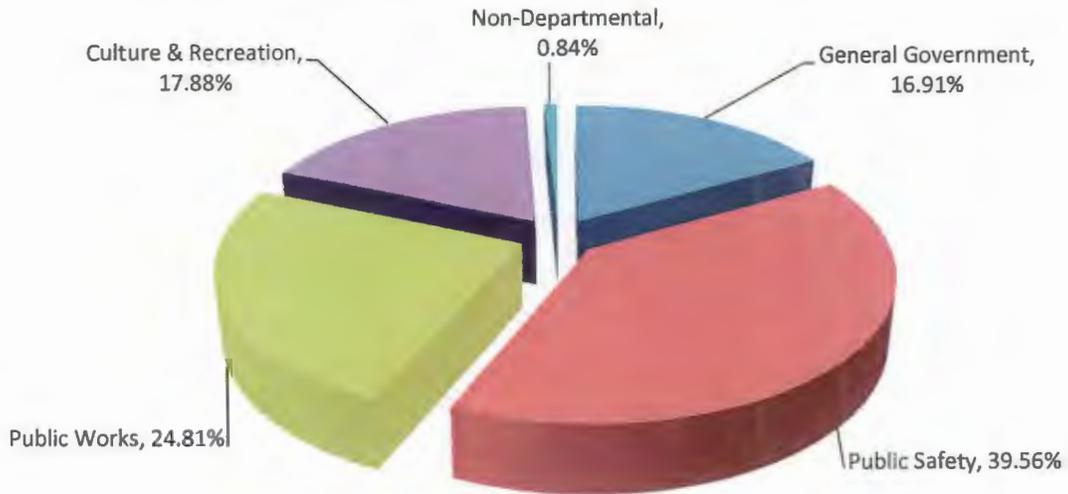
OPERATING BUDGET SUMMARY

(Debt Service not included)

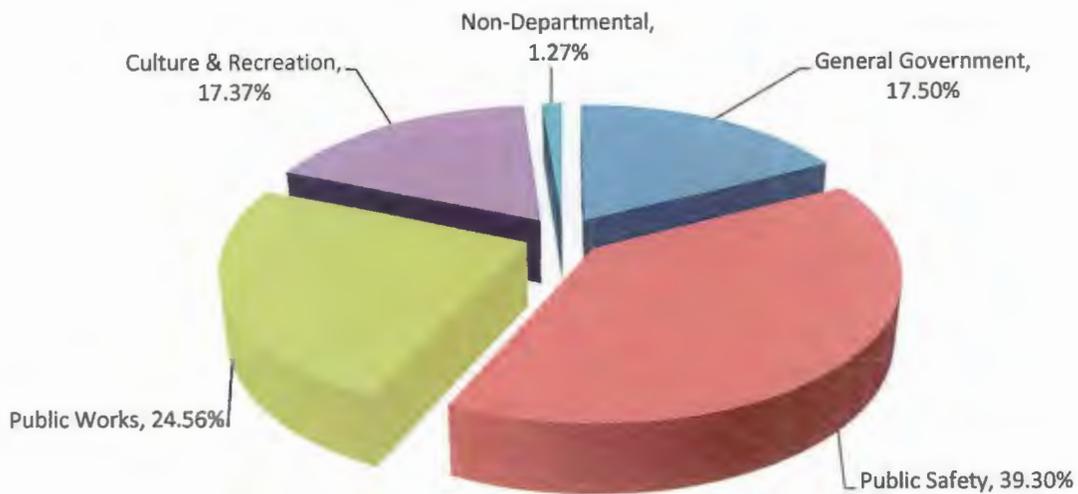
Operating Expenditures by Fund	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget
General Fund	13,314,349	13,560,796	15,037,563	15,097,947	15,521,691
Youth Court Fund	173,429	190,112	194,610	209,149	198,315
Sewer Fund	957,780	1,003,688	1,092,170	1,095,564	1,136,755
Water Fund	726,332	768,268	889,307	906,500	911,912
Airport Fund	144,886	158,417	181,865	181,865	195,280
Curtis D. Menard					
Memorial Sports Center	1,170,977	1,133,135	1,251,348	1,251,348	1,214,057
Total Operating Expenditures	16,487,753	16,814,416	18,646,863	18,742,373	19,178,010

Operating Expenditures by Function (not including transfers or debt service)	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget
General Government	2,815,187	2,913,068	3,167,058	3,171,102	3,356,516
Public Safety	6,466,397	6,492,264	7,266,008	7,413,777	7,536,674
Public Works	3,977,485	4,140,891	4,616,428	4,649,170	4,710,135
Culture & Recreation	3,088,959	3,062,628	3,339,304	3,350,824	3,331,620
Non-Departmental	139,725	205,565	258,065	157,500	243,065
Total Operating Expenditures	16,487,753	16,814,416	18,646,863	18,742,373	19,178,010

**Operating Expenditure by Function
(All Funds)
FY 2015 Amended Budget**



**Operating Expenditure by Function
(All Funds)
FY 2016 Adopted Budget**



**BUDGET SUMMARY
ALL FUNDS
For Fiscal Year 2016**

Major Governmental Funds					
	General Fund	Miscellaneous Capital Project Fund	Non-major Governmental Funds (1)	Enterprise Funds (2)	Total
Sources					
Sales tax	\$ 13,225,506	\$ 6,612,753	\$ -	\$ -	\$ 19,838,259
Vehicle taxes	39,052	-	-	-	39,052
Licenses, permits & fines	265,125	-	-	-	265,125
Intergov. revenues	1,266,187	-	202,700	-	1,468,887
User fees & charges	1,895,079	-	6,000	4,037,955	5,939,034
Investment income	150,000	-	-	-	150,000
Other revenues	58,550	-	-	40,000	98,550
Total sources	16,899,499	6,612,753	208,700	4,077,955	27,798,907
Uses					
Council/clerk	714,443	-	-	-	714,443
General government	2,642,073	-	-	-	2,642,073
Public safety	7,338,359	-	198,315	-	7,536,674
Public works	2,466,188	-	-	2,243,947	4,710,135
Culture & recreation	2,117,563	-	-	1,214,057	3,331,620
Non-departmental	243,065	-	-	-	243,065
Debt service	420,819	-	-	369,413	790,232
Total use of funds	15,942,510	-	198,315	3,827,417	19,968,242
Net sources over (under) uses	956,989	6,612,753	10,385	250,538	7,830,665
Other sources (uses)					
Capital outlay	-	(7,124,253)	(441,000)	(750,000)	(8,315,253)
Transfer(s) in	-	379,043	469,000	555,068	1,403,111
Transfer(s) out	(1,361,111)	-	-	(42,000)	(1,403,111)
Net sources over(under) uses	(1,361,111)	(6,745,210)	28,000	(236,932)	(8,315,253)
Change in fund balance, net position	(404,122)	(132,457)	38,385	13,606	(484,588)
Beginning fund balance, net position, July 1, 2015 (est.)	12,328,415	2,996,265	1,305,321	7,630,888	24,260,889
Ending fund balance, net position, June 30, 2016	\$ 11,924,293	\$ 2,863,808	\$ 1,343,706	\$ 7,644,494	\$ 23,776,301

Note (1): includes non-major special revenue funds (i.e., youth court fund and asset forfeiture funds) and non-major capital projects funds (i.e., vehicle replacement fund, right-of-way fund, road fund, and technology replacement fund).

Note (2): enterprise funds include sewer utility fund, water utility fund, airport fund, and the curtis d. menard memorial sports complex fund.

**Governmental Funds
Fund Balance Summary
Major Funds**

<u>For Fiscal Year 2016</u>	General Fund	Miscellaneous Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Fund balances				
Prepaid items	\$ 120,000	\$ -	\$ -	\$ 120,000
Cemetery endowment	-	-	289,215	289,215
Committed to:				
Excess stabilization of funds	2,282,665	-	-	2,282,665
Assigned to:				
Compensated absences	628,980	-	-	628,980
Land bank	262,000	-	-	262,000
Capital improvements	-	2,863,808	-	2,863,808
Youth court	-	-	83,357	83,357
Federal and state drug enforcement	-	-	13,146	13,146
Vehicle replacement	-	-	374,434	374,434
Right-of-way acquisition	-	-	80,652	80,652
Road improvements	-	-	14,339	14,339
Technology replacement	-	-	488,563	488,563
Other purposes	100,000	-	-	100,000
Unassigned	8,530,648	-	-	8,530,648
Total fund balances	\$ 11,924,293	\$ 2,863,808	\$ 1,343,706	\$ 16,131,807

**Proprietary Funds
Net Position Summary**

	Sewer Fund	Water Fund	Airport Fund	Curtis Menard Memorial Sports Center	Total Proprietary Funds
Net position					
Non-spendable net assets					
Prepays & inventory	\$ 44,500	\$ 38,656	\$ 1,218	\$ 1,262	\$ 85,636
Restricted to:					
Capital improvements	-	-	-	324,000	324,000
Debt service	-	202,744	-	-	202,744
Fund stabilization	577,128	463,206	97,890	611,779	1,750,003
Unassigned	1,802,742	3,273,574	50,798	154,997	5,282,111
Total net position	\$ 2,424,370	\$ 3,978,180	\$ 149,906	\$ 1,092,038	\$ 7,644,494

Total fund balance and net assets: \$ 23,776,301

Total Expenditures by Fund Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	Difference Between FY2016AB FY2015AMB	% Diff Between FY2016AB FY2015AMB
General Fund							
Personnel	10,658,954	10,820,107	11,744,722	11,862,111	12,056,880	194,769	1.64%
Operations	2,655,395	2,740,689	3,292,841	3,235,836	3,464,811	228,975	7.08%
Transfers & Debt	2,111,232	2,404,358	1,879,454	1,918,441	1,781,930	(136,511)	-7.12%
	\$ 15,425,581	\$ 15,965,154	\$ 16,917,017	\$ 17,016,388	\$ 17,303,621	287,233	1.69%
Special Revenue Funds							
Personnel	167,373	180,846	189,514	189,514	193,090	3,576	1.89%
Operations	64,818	10,916	5,096	19,635	5,225	(14,410)	-73.39%
Transfers & Debt	-	-	-	-	-	-	0.00%
	\$ 232,191	\$ 191,762	\$ 194,610	\$ 209,149	\$ 198,315	(10,834)	-5.18%
Enterprise Funds							
Personnel	1,950,001	2,045,549	2,206,144	2,205,055	2,168,377	(36,678)	-1.66%
Operations	3,410,169	5,465,483	1,213,546	1,235,222	1,289,627	54,405	4.40%
Capital Projects	174,371	258,854	1,415,000	7,358,096	750,000	(6,608,096)	-89.81%
Transfers & Debt	78,158	76,174	360,585	360,585	411,413	50,828	14.10%
	\$ 5,612,699	\$ 7,846,060	\$ 5,195,275	\$ 11,158,958	\$ 4,619,417	(6,539,541)	-58.60%
Permanent Fund							
Transfers & Debt	-	3,481	-	-	-	-	0.00%
	\$ -	\$ 3,481	\$ -	\$ -	\$ -	-	0.00%
Debt Service Funds							
Transfers & Debt	-	-	-	-	-	-	0.00%
	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
Capital Projects							
Capital Projects	1,777,041	2,817,522	10,266,004	20,217,205	7,565,253	(12,651,952)	-62.58%
Transfers & Debt	10,505	-	-	3,481	-	(3,481)	-100.00%
	\$ 1,787,546	\$ 2,817,522	\$ 10,266,004	\$ 20,220,686	\$ 7,565,253	(12,655,433)	-62.59%
Total:	\$ 23,058,017	\$ 26,823,979	\$ 32,572,906	\$ 48,605,181	\$ 29,686,606	(18,918,575)	-38.92%
Combined City Government							
Personnel	\$ 12,776,328	\$ 13,046,502	\$ 14,140,380	\$ 14,256,680	\$ 14,418,347	161,667	1.13%
Operations	6,130,382	8,217,088	4,511,483	4,490,693	4,759,663	268,970	5.99%
Sub-total:	18,906,710	21,263,590	18,651,863	18,747,373	19,178,010	430,637	2.30%
Transfers & Debt	2,199,895	2,484,013	2,240,039	2,282,507	2,193,343	(89,164)	-3.91%
Sub-total:	21,106,605	23,747,603	20,891,902	21,029,880	21,371,353	341,473	1.62%
Net Capital Projects	1,951,412	3,076,376	11,681,004	27,575,301	8,315,253	(19,260,048)	-69.85%
	\$ 23,058,017	\$ 26,823,979	\$ 32,572,906	\$ 48,605,181	\$ 29,686,606	(18,918,575)	-38.92%

City of Wasilla
Schedule of Transfers

FY2016 Adopted Budget

TRANSFERS IN

Fund	Fund Number	Transfers Out	Enterprise Funds:		Capital Project Funds:				Transfers IN(-) Transfers OUT
			Airport Fund 330	Curtis Menard Memorial Sports Center 340	Capital Projects Fund 110	Vehicle Fund 120	Road Fund 160	Technology Replacement Fund 170	
General Fund	001	\$ 1,361,111	\$ 40,000	\$ 515,068	\$ 379,043	\$ 214,000	\$ 90,000	\$ 123,000	\$ -
Enterprise Funds:									
Sewer Fund	310	17,500				15,000		2,500	-
Water Fund	320	14,500				10,000		4,500	-
Airport Fund	330	500						500	-
Multi-Use Sports Complex	340	9,500						9,500	-
		\$ 1,403,111	\$ 40,000	\$ 515,068	\$ 379,043	\$ 239,000	\$ 90,000	\$ 140,000	\$ -



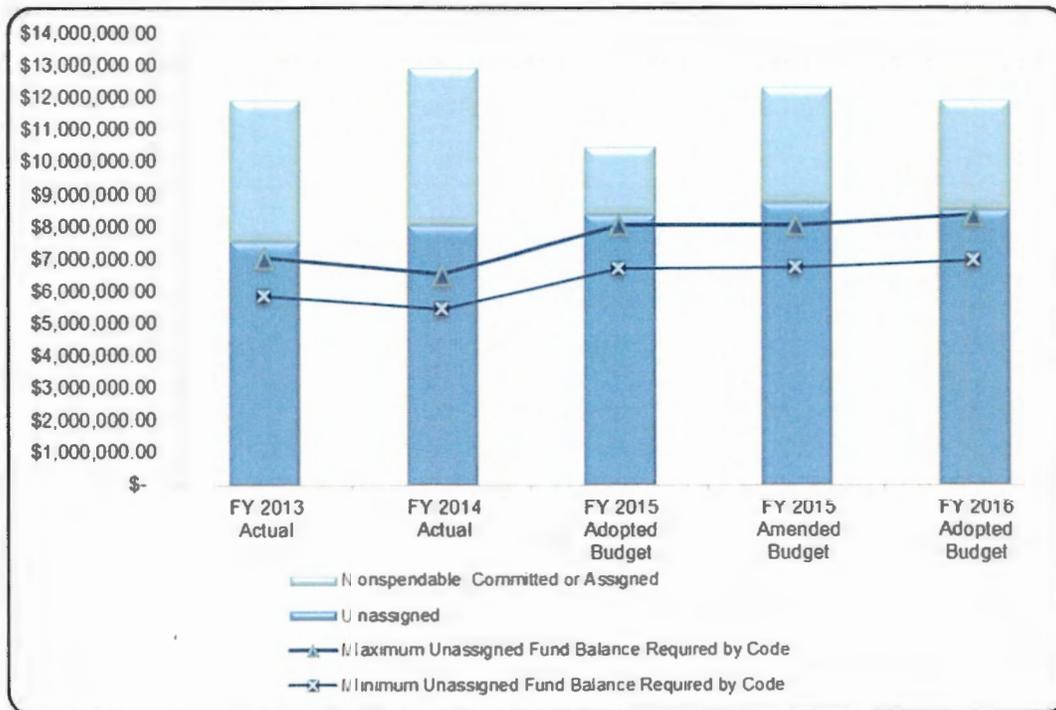
This page intentionally
left blank

GENERAL FUND BALANCE

Based on the projected budget for Fiscal Year 2016, the total General Fund's unassigned fund balance will be approximately \$8,530,648 a 2.48% decrease or (\$211,710) from the projected ending FY2015 adjusted budget. For FY2016, the primary expenditure affecting fund balance are increased personnel and personnel benefit costs and an increase in electrical utility costs. The City is currently looking for available funds and additional resources to offset the increasing expenditures so that the City may continue to offer all services to its taxpayers.

The Wasilla City Council enacted a Fund Stabilization policy (WMC 5.04.025) in Fiscal Year 2001 that sets the targeted General Fund Unreserved Fund Balance at 50% to 60% of the following fiscal year's budgeted General Fund expenditures (net of any budgeted reimbursement of such expenditures) and general obligation debt service (not including debt service with dedicated revenue source). The unassigned General Fund's fund balance target set by fiscal policy WMC 5.04.025 will be in the range of between \$6,972,070 and \$8,366,492 for FY2016. As seen in the graph below, the City is anticipated to be within the range and closer to the maximum balance. It is the City's intention to maintain a fiscal plan that will sustain a maximum balance most of the time.

General Fund Balance Trend



GENERAL FUND REVENUES

Revenue Sources and Estimates

Sales Taxes: Alaska Statutes (AS) 29.45.700-29.45.710: A general retail sales tax of two percent is levied on all retail sales, rentals and services made within the city limits per WMC 5.16. In Fiscal Year 2016, it is estimated that the amount of General sales tax collected will be \$13,225,506, which is approximately 3.50% or \$447,239 higher than the amount of sales tax that was projected for FY2015.

The City uses a conservative approach in developing sales tax estimates by analyzing the sales tax revenue trends each fiscal year. In 2008-2011, national, state and local recessions, combined with increased variable and contractual expenditures, the City closely monitors economic situations that may have direct influences over sales tax revenues.

Real Property Taxes: The city is projecting it will continue to receive state revenue sharing and thus, the City has once again set the mill rate for FY2016 at 0.0 mills. By the City not setting the mill rate at the 2-mill cap, the City is saving the property owners over \$2,028,991 in FY2016 in real property taxes not assessed (according to the 2015 uncertified assessment rolls provided by the Matanuska Susitna Borough).

Motor Vehicle Taxes: Alaska Statute (AS) 29.10.431 provides an alternative to the collection of property tax on motor vehicles. A motor vehicle tax is levied and collected by the Department of Public Safety, Division of Motor Vehicles, and remitted to the Matanuska-Susitna Borough, which then passes through the amount collected for the City of Wasilla. Revenue from this source is estimated to be approximately \$39,052 in FY2016. In FY2014 the Matanuska Susitna Borough passed legislation whereby a portion of the motor vehicle taxes collected is used to fund road service expenditures. This legislation reduced the income from \$120,960 (FY2013) to \$39,052 in FY2016 or an (\$80,948) reduction.

Licenses, Permits & Fines: This category includes revenue from the City of Wasilla issuance of licenses & permits, foreclosure fees, animal control, vehicle and court fines. It is estimated that revenue from this source will be \$265,125 in FY2016.

Intergovernmental Revenue: This category includes revenue from Federal, State and Borough sources:

1. **Federal Sources:** The main sources of revenue from the Federal government are federal grants for public safety: Total estimated funding for federal grants is expected to decrease by (77.89%) or (131,378) to \$37,284 in FY2016. This decrease is due to the loss of its reduction of a cops hiring grant of (\$96,378), reduction in a traffic grant of (\$15,000) and the loss of the State Law Enforcement Liaison of (\$20,000). These programs are removed as funding is reduced or eliminated with the City having to find funds to continue programs like the new police hiring program.
2. **State Sources:** The main source of revenue from the State of Alaska is the revenue sharing program to help defray fuel and high energy cost of \$467,644. The other main source of state funding is the Electric and Telephone Cooperative Revenue Sharing (AS 10.25.570). The Electric and Telephone Cooperative Revenue is a refund to local governments of the gross revenue tax collected from electric and telephone cooperatives within the City, less the cost expended by the State in their collection. The estimate for this source in FY2016 is approximately \$235,000. Other State grants are estimated at \$66,906 in FY2016, which is expected to support after hours dispatch programs, library continued education grant and public library assistance.

Local Governmental Sources: The Matanuska-Susitna Borough provides funding to the city as a pass through for the sexual assault response team (SART), \$190,565 for FY2016. Additionally, the Matanuska-Susitna Borough provides funding for dispatch services for E911 by providing \$90,000 for FY2016 call takers. The Matanuska-Susitna Borough School District provides a 75% match to the City's School Resource Officer program. This match is estimated to be \$147,088 in FY2016.

Estimated total revenue from intergovernmental will be \$1,266,187 for FY2016. The City is hopeful that this funding will continue into future fiscal years, but each year the Alaska State Legislature threatens this source of municipal revenue and as such the City continues to lobby for this continued source of municipal revenue. Additionally, the Matanuska Susitna Borough has its various budget problems and even though the Borough has provided some generous grants in the previous fiscal years, the City is hopeful it continues as these monies directly support programs in the City.

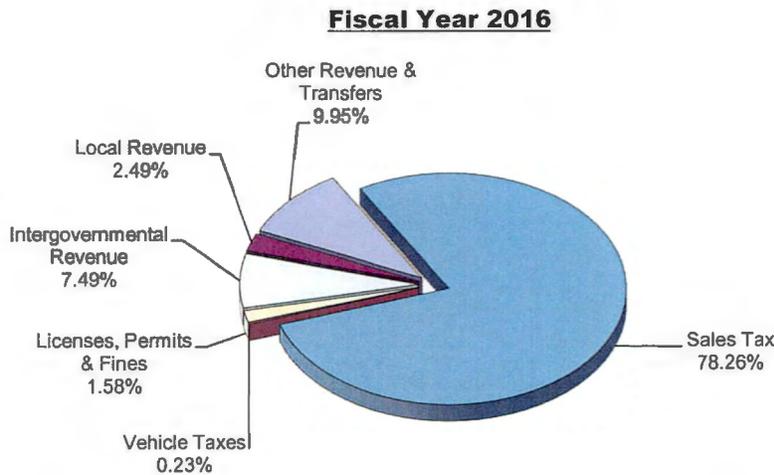
Local Revenue: This category includes revenue from interest earnings for investment of City's monies, revenues generated from sales of copies and maps, museum, library and recreational fees along with other miscellaneous revenues. Total revenue generated from these sources is estimated to be \$421,350 for FY2016, a 10.29% increase from that of FY2015 amended budget. Approximately 36% of local revenue is from investing of available monies, which are invested under the guidelines established by Wasilla Municipal Code Chapter 5.14. Estimated revenue from interest earnings will be approximately \$150,000 FY2016. Interest earnings for the City has been on a decline primarily from the national, state and local recessions and interest rate decreases experienced in FY2011 and continues to remain flat today. The City operates a retail outlet mall that is projecting to receive \$185,000 from rents associated to the Meta Rose complex. The rents collected offset the cost of maintenance and operation of the mall, but further assist in defraying the costs associated to other city owned properties. Net profit to the General Fund is anticipated to be \$67,488 FY2016 provided all units are rented, which has been a struggle for the City to maintain. The City continues to have discussion regarding the sale of the Meta Rose. In 2009 the City acquired the complex to remodel and convert into the new Wasilla Public Library. Since that time, the City has rejected this plan and continues to operate the Meta Rose as a retail outlet mall until such time as the City deems it for sale or for a different purpose. This budget anticipates the continued operation as an outlet mall, but Council has approved the sale of the Meta Rose contingent upon the downtown overlay being approved first. Further discussions will need to occur before the City can officially place the Meta Rose on the open or sealed bid market.

Other Revenues: This category includes revenue generated from special assessments, dispatch contracts, sales of fixed assets, other financing sources, and operating transfers in from other funds. The estimated revenue from these sources is approximately \$1,682,279 in FY2016. The main revenue source in this category is the revenue generated from providing dispatch services to State agencies. These contracts for dispatch services are projected to generate \$1,657,079 in FY2016.

General Fund Revenue Summary:

	Actual FY2013	Actual FY2014	Adopted Budget FY2015	Amended Budget FY2015	Adopted Budget FY2016
Sales Tax	\$ 12,346,152	\$ 12,523,664	\$ 12,778,267	\$ 12,778,267	\$ 13,225,506
Vehicle tax	120,969	57,440	59,163	59,163	39,052
Licenses, Permits & Fines	264,769	160,621	240,125	240,125	265,125
Intergovernmental Revenue	2,307,939	2,176,313	1,393,432	1,350,260	1,266,187
Local Revenue	404,894	334,018	365,050	382,050	421,350
Other Revenues	1,519,879	1,706,550	1,592,920	1,592,920	1,682,279
Total General Fund Revenue	\$ 16,964,602	\$ 16,958,606	\$ 16,428,957	\$ 16,402,785	\$ 16,899,499

General Fund Revenue

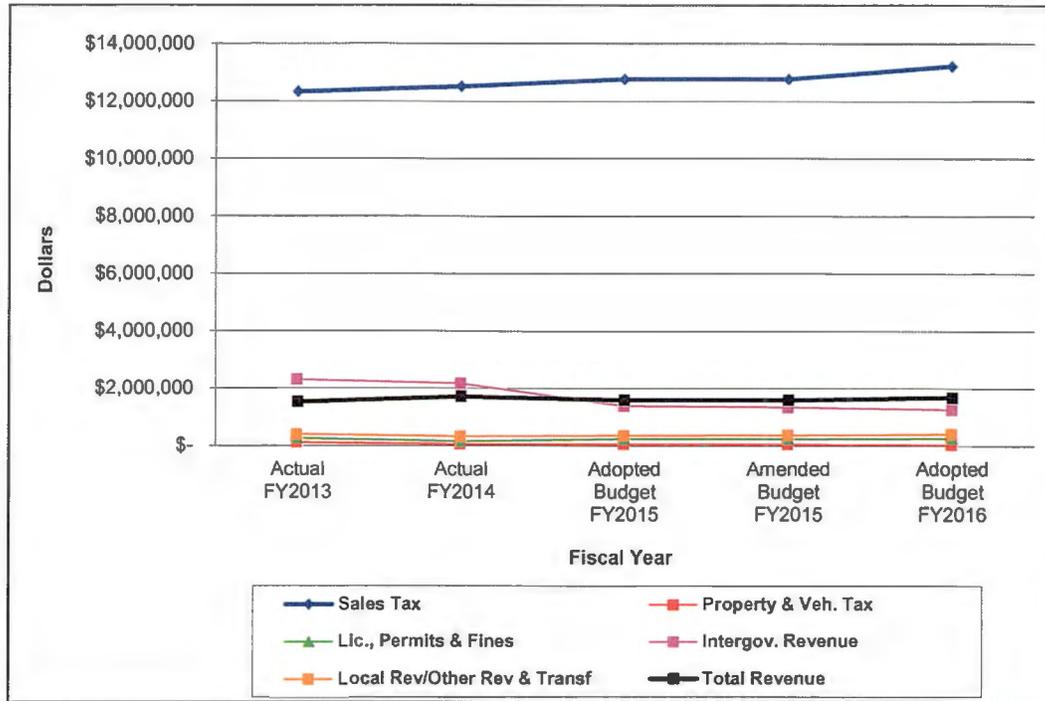


The largest single source of revenue for the General Fund continues to be sales tax revenue at 78% of total revenue in FY2016. Intergovernmental are 8% of General Fund revenue followed by vehicle taxes at 1% and all other locally generated revenue including transfers for other funds account for 13% of the budget in FY2016. Total revenue generated locally will be approximately \$15,633,312 (FY2016) or 93% of the budget, while intergovernmental revenue will account for approximately \$1,266,187 (FY2016) or 7% of the total General Fund revenue budget.

When comparing the FY2016 budget with the FY2015 amended budget, projected total revenue will increase of 3.03% or \$496,714 in FY2016. National, state and local economies directly impact sales tax revenue. The City believes that the recession that plagued our economy in FY2009 and FY2010 and has remained with low growth (i.e., as little as 1.45%) is optimistic for FY2016 because FY2013 and FY2014 has trended higher than anticipated, with FY2015 indicating approximately a 3% growth. The City is projecting our economy has surpassed the worst and all economic indicators show an increased level of consumer confidence and spending. Should the City experience an additional year where increased indirect and contract expenditures are a reality, the City will be in the unfortunate position of increasing the property tax mil levy, reducing program expenditures or both. The City is expected to continue receiving State Revenue Sharing funds through FY2016 to help defray the burden on local governments of increased fuel and energy costs. Since the funding for this

assistance was not from a sustainable source, the City is treating this as one-time revenue. Another primary source of local revenue being interest earnings on local funds, projected to be \$150,000 in FY2016. Like all municipalities, the City is hopeful that FY2016 will provide increased earnings.

General Fund Revenue Trends



GENERAL FUND REVENUES

Revenue Details

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	FY2016AB - FY2015AMB \$ Incr. (Decr.)	FY2016AB - FY2015AMB % Incr. (Decr.)
TAXES (INC. PENALTIES & INTEREST)							
Property	\$ 9	\$ 1	\$ -	\$ -	\$ -	\$ -	0.00%
Sales	\$ 12,346,152	\$ 12,523,864	\$ 12,778,267	\$ 12,778,267	\$ 13,225,506	\$ 447,239	3.50%
Vehicle	120,960	57,440	59,183	59,183	39,052	(20,111)	-33.96%
TOTAL TAXES	\$ 12,467,121	\$ 12,581,105	\$ 12,837,430	\$ 12,837,430	\$ 13,264,558	\$ 427,128	3.33%
LICENSES & PERMITS							
City License	\$ 23,775	\$ 25,400	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
Animal License	370	475	350	350	350	-	0.00%
Land Use Permits	6,050	12,900	8,500	8,500	8,500	-	0.00%
Driveway Permits	650	725	775	775	775	-	0.00%
Vendor Permits	500	890	500	500	500	-	0.00%
TOTAL LICENSES & PERMIT FEES	\$ 31,345	\$ 40,390	\$ 35,125	\$ 35,125	\$ 35,125	\$ -	0.00%
FINES							
Library	\$ 29,217	\$ 30,140	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
Court Fines	204,207	90,091	175,000	175,000	200,000	25,000	14.29%
TOTAL FINES	\$ 233,424	\$ 120,231	\$ 205,000	\$ 205,000	\$ 230,000	\$ 25,000	12.20%
INTERGOVERNMENTAL REVENUE							
Federal Revenue							
Cop Hiring Grants	\$ 71,255	\$ 68,692	\$ 113,662	\$ 113,662	\$ 17,284	\$ (96,378)	-84.79%
Public Safety Grant (Byrne)	6,756	12,448	-	-	-	-	0.00%
Drug Enforcement Grant	82,801	-	-	-	-	-	0.00%
Traffic Grant	14,262	9,333	35,000	35,000	20,000	(15,000)	-42.86%
State Law Enforcement Liason	4,255	(839)	20,000	20,000	-	(20,000)	-100.00%
Total Federal Revenue	\$ 179,329	\$ 89,834	\$ 168,662	\$ 168,662	\$ 37,284	\$ (131,378)	-77.89%
State Revenue							
SECC After Hours Dispatch	39,021	44,359	48,240	48,240	48,906	666	1.38%
Public Library Assistance	6,500	6,600	6,600	6,650	6,500	(150)	-2.26%
Educ & Early Dev State Library	-	5,447	-	-	-	-	0.00%
SOA Library Cont Ed Grant	1,500	1,714	1,000	1,000	1,500	500	50.00%
Police Related Training	-	-	-	-	10,000	10,000	0.00%
State Revenue Sharing	693,410	487,104	489,403	494,246	467,644	(26,602)	-5.38%
Fisheries Tax	-	49	-	-	-	-	0.00%
State PERS Contribution/Unum Life	832,362	816,789	-	-	-	-	0.00%
Alcoholic Beverage Taxes	29,700	26,900	30,000	30,000	30,000	-	0.00%
Electric & Telephone Co-op Taxes	241,256	222,225	230,000	230,000	235,000	5,000	2.17%
Aviation Fuel Tax	1,528	1,667	1,500	1,500	1,700	200	13.33%
Total State Revenue	\$ 1,845,277	\$ 1,612,854	\$ 806,743	\$ 811,636	\$ 801,250	\$ (10,386)	-1.28%
Local Governments							
Mat-Su Borough Library	\$ 77,443	\$ 65,000	\$ -	\$ 52,500	\$ -	\$ (52,500)	-100.00%
Mat-Su School District - SRO Funding	114,409	128,260	137,462	137,462	147,088	9,626	7.00%
Mat-Su School District - SART	-	190,565	190,565	190,565	190,565	100,565	111.74%
E911 Call Taker Funds	91,481	90,000	90,000	90,000	90,000	-	0.00%
Total Local Government Revenue	\$ 283,333	\$ 473,825	\$ 418,027	\$ 369,962	\$ 427,653	\$ 57,691	15.59%
TOTAL INTERGOVERNMENTAL REVENUE	\$ 2,307,939	\$ 2,176,313	\$ 1,393,432	\$ 1,350,260	\$ 1,266,187	\$ (84,073)	-6.23%
LOCAL REVENUE							
Investment Revenue							
Interest Earnings	\$ 85,725	\$ 83,102	\$ 120,000	\$ 120,000	\$ 150,000	\$ 30,000	25.00%
Total Investment Revenue	\$ 85,725	\$ 83,102	\$ 120,000	\$ 120,000	\$ 150,000	\$ 30,000	25.00%
Rental Revenue							
Fire Hall Dumpster Lease	\$ 5,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
Outdoor Facilities	4,999	5,411	5,000	5,000	5,200	200	4.00%
Valley Performing Arts	100	100	100	100	100	-	0.00%
Meta Rose	211,104	141,478	180,000	180,000	185,000	5,000	2.78%
Total Rental Revenue	\$ 221,703	\$ 148,489	\$ 186,600	\$ 186,600	\$ 191,800	\$ 5,200	2.79%
Other Local Revenue							
Miscellaneous Revenue	\$ 65,386	\$ 47,027	\$ 30,000	\$ 45,000	\$ 50,100	\$ 5,100	11.33%
Community Support	3,773	6,858	-	2,000	-	(2,000)	-100.00%
Alpar Youth Litter Patrol	3,500	3,500	3,500	3,500	3,500	-	0.00%
NSF Fees	350	400	250	250	250	-	0.00%
Copy Machine Fees	4,544	5,030	5,000	5,000	5,000	-	0.00%
Maps & Publication Fees	20	90	200	200	200	-	0.00%
Museum Admission Fees & Merchandise	4,324	5,534	5,000	5,000	5,000	-	0.00%
Recreation Fees	11,614	11,611	13,000	13,000	14,000	1,000	7.69%
Other Local Revenue	3,955	22,377	1,500	1,500	1,500	-	0.00%
Total Other Local Revenue	\$ 97,466	\$ 102,427	\$ 58,450	\$ 75,450	\$ 79,550	\$ 4,100	5.43%
TOTAL LOCAL REVENUE	\$ 404,894	\$ 334,018	\$ 365,050	\$ 382,050	\$ 421,350	\$ 39,300	10.29%

GENERAL FUND REVENUES

Revenue Details

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	FY2016AB - FY2015AMB \$ Incr. (Decr.)	FY2016AB - FY2015AMB % Incr. (Decr.)
OTHER REVENUE							
Administration Fees							
Dispatch Contracts/Hire of Police Officers	\$ 1,501,994	\$ 1,649,729	\$ 1,567,720	\$ 1,567,720	\$ 1,657,079	\$ 89,359	5.70%
Admin Fees - Special Assessments-COBRA	4,590	328	200	200	200	-	0.00%
Total Administration Fees	\$ 1,506,584	\$ 1,650,057	\$ 1,567,920	\$ 1,567,920	\$ 1,657,279	\$ 89,359	5.70%
Other Financing Sources							
Sale Of General Fixed Assets	\$ 13,295	\$ 56,493	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
Total Other Financing Sources	\$ 13,295	\$ 56,493	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
TOTAL OTHER REVENUE	\$ 1,519,879	\$ 1,706,550	\$ 1,592,920	\$ 1,592,920	\$ 1,682,279	\$ 89,359	5.61%
TOTAL REVENUES, OTHER FINANCING SOURCES	\$ 16,964,602	\$ 16,937,607	\$ 16,428,957	\$ 16,402,785	\$ 16,899,499	\$ 496,714	3.03%

GENERAL FUND EXPENDITURES

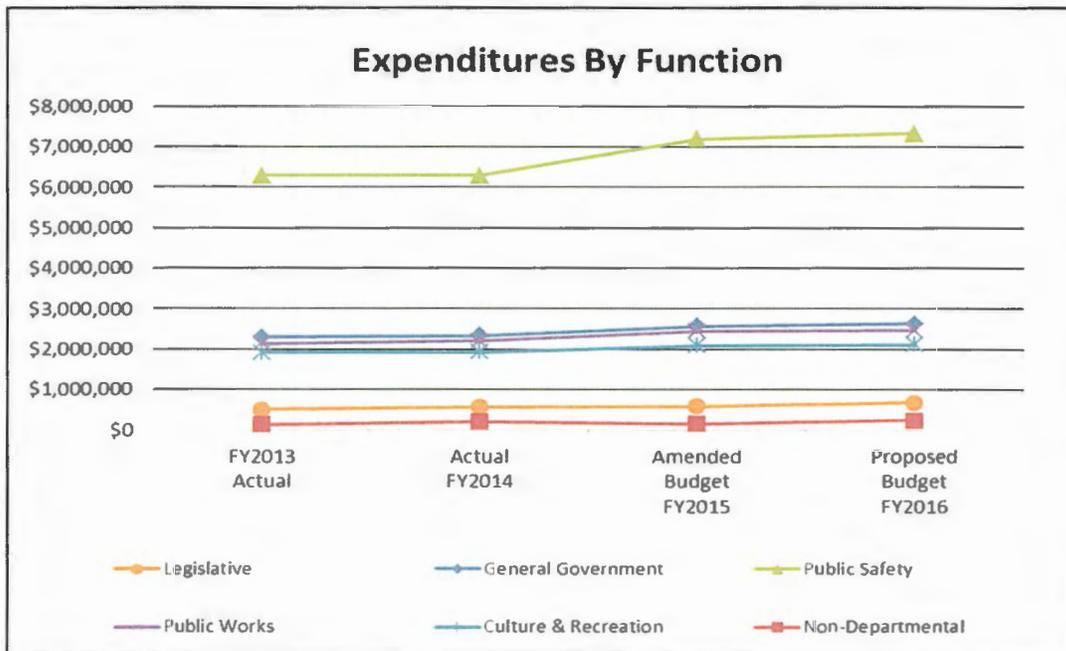
General Fund Operating Expenditures by Function

The total General Fund Operating Budget for FY2016 is \$15,521,691 (not including transfers or debt service). The percentage increase from FY2015 amended budget to FY2016 is approximately 2.81%. The total General Fund Budget including transfers and debt for FY2016 will be \$17,303,621. This is a 1.69% increase over FY2015 amended budget.

The city is experiencing increases in expenditures for most of its functional areas that are primarily attributed to wage scale increases and associated personnel benefits, and an estimated 15% increase in electrical utility expenditures. The citizens of the City of Wasilla voted in FY2008 to permit the City employees to unionize, which has had an increase in personnel wages and benefit cost. Personnel wage scales across the City are projected to increase by 4.83% in FY2016. Personnel and benefit costs account for 1.64% or \$194,769 over that of FY2015. Operational expenditures account for 7.08% increase or \$228,975 over that of FY2015.

As seen in the following table, operating expenditures (not to include debt service or transfers) for Public Safety is the largest functional department (approximately 47.28%) in the General Fund budget:

	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016	% of Budget	\$ change FY2016 - FY2015	% change FY2016 - FY2015
Legislative	\$ 576,104	\$ 592,054	\$ 714,443	4.60%	\$ 122,389	20.67%
General Government	2,336,964	2,579,048	2,642,073	17.02%	63,025	2.44%
Public Safety	6,302,152	7,204,628	7,338,359	47.28%	133,731	1.86%
Public Works	2,210,518	2,465,241	2,466,188	15.89%	947	0.04%
Culture & Recreation	1,929,493	2,099,476	2,117,563	13.64%	18,087	0.86%
Non-Departmental	205,565	157,500	243,065	1.57%	85,565	54.33%
Total	\$ 13,560,796	\$ 15,097,947	\$ 15,521,691	100.00%	\$ 423,744	2.81%
Debt Service	417,744	422,263	420,819		(1,444)	-0.34%
Transfers	1,986,614	1,496,178	1,361,111		(135,067)	-9.03%
Total	\$ 15,965,154	\$ 17,016,388	\$ 17,303,621		\$ 287,233	1.69%



The following explains some of the primary increases or (decreases) by each functional area;

Legislative: The legislative functional area is comprised of the Clerk's Office, Council and Records Management. The increase of 20.47% is within the Clerk's Office and Council, whereby 1 full time position (Administrative Aide to the City Clerk) is being requested at a cost increase of \$110,635 (includes wage and benefits) and an increase in audit and legal costs in Council's budget of \$24,353.

General Government: This functional area is comprised of the Mayor's Office, General Administrative Services, Human Resources, Planning, Finance, and Management Information Systems (MIS). The increase of 2.56% is primarily within the Finance Department, whereby 1 full-time position (Tax Auditor/Accountant) is being requested at a cost increase of \$135,295 (includes wage and benefits).

Public Safety: This functional area is comprised of the Wasilla Police Department Divisions of Administration, General Investigations, Patrol, School Resource Officer, Dispatch Center, and Code Compliance. The increase in this area of 1.80% is within both personnel and operations. Personnel costs are budgeted at a projected 4.83%, however negotiations with General Teamsters Local 959 will commence at the time of this budget document. Operational expenditures are primarily within the electrical utility costs anticipated to increase by 15%.

Public Works: This functional area is comprised of Administration, Road Maintenance, Property Maintenance, and the Meta Rose Square (retail outlet mall). This area is budgeted to remain incrementally flat at an increase of .04%.

Culture & Recreation: This functional area is comprised of the Museum, Parks Maintenance, Library, and Recreational Services. This area is budgeted to remain incrementally flat at an increase of .99% with the primary increase including an expenditure of \$10,000 for the City of Wasilla's 100th year anniversary.

Non-departmental: This functional area includes expenditures not directly operated by any of the other functional areas. This area is only 1.57% of the operating budget but includes an increase of 54.33% caused from a budget projection adjustment for SART (sexual assault response team). In FY2015 the City received \$90,000 from the Matanuska Susitna Borough and an additional \$100,000 from the State of Alaska grant. In FY2016 the City is hopeful the full \$190,565 will come from the Matanuska Susitna Borough.

General Fund Expenditures by Category

Personnel Cost

As expressed on the previous pages and seen in the graph on the following pages, personnel services and benefits comprise the largest category of expenditures in the General Fund operating budget. The cost in this category includes all wages and fringe benefits of permanent and temporary employees. Personnel services and benefits will be 70% or \$12,056,880 of the total General Fund budget in FY2016. The total personnel cost increase for FY2016 from FY2015 amended budget will be \$194,769 or 1.64% in FY2016. This increase is attributable to projected wage increases from 2.83% to 4.83% in FY2016 as per agreement with union contracts. At the time of this budget, the City is negotiating with one of its three unions' for new contract that will cover the next three years. These negotiations will have a direct impact on the actual percentages of personnel cost increases.

The contribution rate for the Public Employees Retirement System (PERS) will remain steady at 22% of regular wages. The contribution from the State of Alaska will remain at 13.68%, provided the current legislative body continues funding the PERS deficit. Effective July 1, 2011, the City decided to be self-insured for group health care to include health, dental, vision, and life insurance benefits. These programs are projected to increase with the new health care reform and the increase in health care as experienced throughout the United States. This issue is and has created some uncertainty to the City health care budget. For FY2016 the City is projecting a 10% increase to our premium costs; however a financial plan to mitigate these increases will keep the premiums fairly flat for FY2016. This financial plan uses a portion of the City's liability account (IBNR) Incurred But Not Yet Reported balance to

augment against the projected increase. This will provide some relief to our employees until the following fiscal year. The City currently contracts with Meritain Health as a plan administrator for health insurance, Moda Health for Dental coverage and USABLE for life insurance. The City believes that a healthy workforce creates a more productive workforce. For FY2016, the City will be looking close at our health care plan in an attempt to reduce costs to the City and its employees.

As expressed on the previous pages, the City is projecting to add 2 new positions in FY2016. In FY2015, City Council removed the Administrative Aide to the City Clerk's position in an effort to create efficiencies within the City Clerk's Office. This position is being requested for reinstatement by the Clerk's Department. Additionally a Tax Auditor/Accountant is being requested by the Finance Department to assist in sales tax compliance and audits. Due to employee attrition at June 30, 2015, but payable after July 1, 2015, the City is budgeting an additional \$45,947 in employee "paid time off" accruals and associated benefits in FY2016.

Goods and Services

Goods and services have been increased by 7.08% or \$228,975 in FY2016 compared to that of FY2015 amended budget to \$3,464,811. This increase in FY2016 is primarily associated with electrical utility costs increasing by 15% over that of FY2015 or \$95,000. Additionally, audit and legal services were increased by \$11,160 and \$27,619. The Mayor's directive of keeping operational costs down helped offset the operational increases we will be experiencing. Departments have individually reduced their line items to achieve this directive.

Capital Equipment

Capital equipment expenditures are estimated to be approximately .13% or \$23,000 in FY2016. Capital equipment expenditures are for the purchase of operating equipment, which has a value of over \$5,000. Capital expenditures for FY2016 are for small equipment and replacement of car camera equipment for public safety and park equipment for public works each year.

Debt Service

The General Fund supports the GO Debt related to 2006 street paving and street improvements, which maintains a variable interest rate of 3.875% to 5.5%. This bond was refunded in 2007 with an anticipated expenditure in FY2016 of \$420,819. In FY2011 the City transferred its GO Debt Service from the Debt Service Funds to the General Fund. The following table illustrates the GO Debt long-term debt requirements.

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	355,000	65,819	420,819
2017	375,000	46,681	421,681
2018	395,000	28,241	423,241
2019	415,000	9,588	424,588
Total	<u>\$ 1,540,000</u>	<u>\$150,329</u>	<u>\$ 1,690,329</u>

Transfers

Transfer to other funds represents funds transferred to fund operating losses and capital expenses in the enterprise funds (Airport and CMMSC Funds) and to fund construction of infrastructure (Capital Projects Fund, Vehicle Fund, Right-of-Way Fund, and Technology Replacement Fund). The total funds transferred will be \$1,361,111 in FY2016. Of the total transfers, \$469,043 in FY2016 will fund various capital projects, construction or maintenance. The Curtis D. Menard Memorial Sports Center Fund (CMMSC Fund) will require a transfer for operations from the General Fund of \$515,068 in FY2016. A transfer to the Airport Fund in FY2016 is \$40,000 to cover capital projects, and the remaining transfers in FY2016 are to the Vehicle Replacement Fund, \$214,000 and Technology Replacement Fund, \$123,000.

GENERAL FUND EXPENDITURES

Total Expenditures & Transfers By Department & Function

DEPARTMENT	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	Difference Between FY2016AB FY2015AMB	% Diff Between FY2016AB FY2015AMB
4110 Clerk's Office	\$ 332,296	\$ 395,651	\$ 363,054	\$ 363,054	\$ 523,870	\$ 160,816	44.30%
4112 Records Management	75,988	63,948	80,645	80,645	13,971	(66,674)	-82.68%
4115 Council	109,081	120,005	151,855	151,855	179,602	27,747	18.27%
Legislative	\$ 517,365	\$ 579,604	\$ 595,554	\$ 595,554	\$ 717,443	\$ 121,889	20.47%
4130 Administration	\$ 310,173	\$ 343,522	\$ 368,655	\$ 368,655	\$ 275,570	\$ (93,085)	-25.25%
4134 General & Administrative Services	258,896	165,961	218,586	222,630	228,677	6,047	2.72%
4136 Human Resources	211,108	220,724	243,572	243,572	245,620	2,048	0.84%
4138 Planning	272,392	283,417	306,669	306,669	305,287	(1,382)	-0.45%
4150 Finance	1,047,826	1,105,423	1,173,342	1,173,342	1,324,539	151,197	12.89%
4192 Management Information System	236,927	253,917	299,680	299,680	301,880	2,200	0.73%
General Government	\$ 2,337,322	\$ 2,372,964	\$ 2,610,504	\$ 2,614,548	\$ 2,681,573	\$ 67,025	2.56%
4210 Administration	\$ 563,310	\$ 593,756	\$ 633,294	\$ 633,294	\$ 667,025	\$ 33,731	5.33%
4222 MultiTask Drug Enforcement	148,501	-	-	-	-	-	0.00%
4224 General Investigation	338,042	343,661	530,227	550,227	538,167	(12,060)	-2.19%
4230 Police-Patrol	2,875,552	2,873,340	3,193,039	3,306,269	3,371,158	64,889	1.96%
4233 COPS Grant SRO	170,180	194,942	189,283	189,283	193,353	4,070	2.15%
4234 Bureau of Highway Patrol	-	-	-	-	-	-	0.00%
4240 Dispatch Center	2,241,485	2,343,203	2,581,443	2,581,443	2,621,969	40,526	1.57%
4260 Code Compliance	181,398	158,750	149,612	149,612	152,187	2,575	1.72%
Public Safety	\$ 6,498,468	\$ 6,507,852	\$ 7,276,898	\$ 7,410,128	\$ 7,543,859	\$ 133,731	1.80%
4310 PW - Administration	\$ 502,738	\$ 523,184	\$ 552,467	\$ 552,467	\$ 525,683	\$ (26,784)	-4.85%
4320 PW - Roads	1,104,170	1,071,323	1,224,889	1,224,889	1,258,741	33,852	2.76%
4330 PW - Property Maintenance	518,708	554,862	623,214	625,369	619,752	(5,617)	-0.90%
4332 PW - Meta Rose	78,371	116,849	108,016	118,016	117,512	(504)	-0.43%
Public Works	\$ 2,203,987	\$ 2,266,018	\$ 2,508,586	\$ 2,520,741	\$ 2,521,688	\$ 947	0.04%
4510 Museum	\$ 193,150	\$ 190,785	\$ 191,684	\$ 191,684	\$ 193,307	\$ 1,623	0.85%
4520 Parks Maintenance	665,162	635,999	745,390	745,390	754,530	9,140	1.23%
4550 Library	1,038,093	1,071,780	1,108,399	1,119,919	1,119,492	(427)	-0.04%
4570 Recreation Services	52,077	61,429	72,983	72,983	83,734	10,751	14.73%
Cultural & Recreation	\$ 1,948,482	\$ 1,959,993	\$ 2,118,456	\$ 2,129,976	\$ 2,151,063	\$ 21,087	0.99%
4990 Non-Departmental	\$ 139,725	\$ 205,565	\$ 258,065	\$ 157,500	\$ 243,065	\$ 85,565	54.33%
Debt Service	422,744	417,744	422,263	422,263	420,819	(1,444)	-0.34%
Transfers	1,357,488	1,655,614	1,126,691	1,165,678	1,024,111	(141,567)	-12.14%
Non-Departmental/Transfers	\$ 1,919,957	\$ 2,278,923	\$ 1,807,019	\$ 1,745,441	\$ 1,687,995	\$ (57,446)	-3.29%
TOTAL EXPENDITURES							
Legislative	\$ 517,365	\$ 579,604	\$ 595,554	\$ 595,554	\$ 717,443	\$ 121,889	20.47%
General Government	2,337,322	2,372,964	2,610,504	2,614,548	2,681,573	67,025	2.56%
Public Safety	6,498,468	6,507,852	7,276,898	7,410,128	7,543,859	133,731	1.80%
Public Works	2,203,987	2,266,018	2,508,586	2,520,741	2,521,688	947	0.04%
Cultural & Recreation	1,948,482	1,959,993	2,118,456	2,129,976	2,151,063	21,087	0.99%
Non-Departmental (Including Debt and Transfers Out)	1,919,957	2,278,923	1,807,019	1,745,441	1,687,995	(57,446)	-3.29%
INCLUDING TRANSFERS	\$ 15,425,581	\$ 15,965,154	\$ 16,917,017	\$ 17,016,388	\$ 17,303,621	\$ 287,233	1.69%
Personnel	10,658,954	10,820,107	11,744,722	11,882,111	12,056,880	194,769	1.64%
Operations	2,655,395	2,740,689	3,292,841	3,235,838	3,464,811	228,975	7.08%
Transfers & Debt	2,111,232	2,404,358	1,879,454	1,918,441	1,781,930	(136,511)	-7.12%
	\$ 15,425,581	\$ 15,965,154	\$ 16,917,017	\$ 17,016,388	\$ 17,303,621	\$ 287,233	1.69%

GENERAL FUND EXPENDITURES

Transfers By Department & Function

DEPARTMENT	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Adopted Budget	Difference Between FY2016AB FY2015AMB	% Diff Between FY2016AB FY2015AMB
4110 Clerk's Office	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,500	\$ (500)	-25.00%
4112 Records Management	500	500	500	500	500	-	0.00%
4115 Council Legislative	1,000	1,000	1,000	1,000	1,000	-	0.00%
	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,000	\$ (500)	-14.29%
4130 Administration	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
4134 General & Administrative Services	1,000	1,000	1,000	1,000	1,000	-	0.00%
4136 Human Resources	1,000	1,000	1,000	1,000	1,000	-	0.00%
4138 Planning	1,500	1,500	1,500	1,500	1,500	-	0.00%
4150 Finance	7,000	7,000	6,500	6,500	10,500	4,000	61.54%
4192 Management Information System General Government	24,000	24,000	24,000	24,000	24,000	-	0.00%
	\$ 36,000	\$ 36,000	\$ 35,500	\$ 35,500	\$ 39,500	\$ 4,000	11.27%
4210 Administration	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
4222 MultiTask Drug Enforcement	500	500	-	-	-	-	0.00%
4224 General Investigation	10,000	10,000	10,500	10,500	10,500	-	0.00%
4230 Police-Patrol	151,250	151,250	151,250	151,250	151,250	-	0.00%
4233 COPS Grant SRO	6,000	6,000	6,000	6,000	6,000	-	0.00%
4240 Dispatch Center	24,750	24,750	24,750	24,750	24,750	-	0.00%
4260 Code Compliance Public Safety	5,000	5,000	5,000	5,000	5,000	-	0.00%
	\$ 205,500	\$ 205,500	\$ 205,500	\$ 205,500	\$ 205,500	\$ -	0.00%
4310 PW - Administration	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ -	0.00%
4320 PW - Roads	41,000	41,000	41,000	41,000	41,000	-	0.00%
4330 PW - Property Maintenance Public Works	6,000	6,000	6,000	6,000	6,000	-	0.00%
	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500	\$ -	0.00%
4510 Museum	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
4520 Parks Maintenance	11,000	11,000	11,000	11,000	11,000	-	0.00%
4550 Library Cultural & Recreation	17,500	17,500	17,500	17,500	20,500	3,000	17.14%
	\$ 30,500	\$ 30,500	\$ 30,500	\$ 30,500	\$ 33,500	\$ 3,000	9.84%
4990 Non-Departmental Transfers	\$ 1,357,488	\$ 1,655,614	\$ 1,126,691	\$ 1,165,618	\$ 1,024,111	\$ (141,567)	-12.14%
Non-Departmental/Transfers	\$ 1,357,488	\$ 1,655,614	\$ 1,126,691	\$ 1,165,618	\$ 1,024,111	\$ (141,567)	-12.14%
Legislative	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,000	\$ (500)	-14.29%
General Government	36,000	36,000	35,500	35,500	39,500	4,000	11.27%
Public Safety	205,500	205,500	205,500	205,500	205,500	-	0.00%
Public Works	55,500	55,500	55,500	55,500	55,500	-	0.00%
Cultural & Recreation	30,500	30,500	30,500	30,500	33,500	3,000	9.84%
Non-Departmental (Transfers Out)	1,357,488	1,655,614	1,126,691	1,165,618	1,024,111	(141,567)	-12.14%
TOTAL TRANSFERS	\$ 1,688,488	\$ 1,986,614	\$ 1,457,191	\$ 1,496,118	\$ 1,361,111	\$ (135,067)	-9.03%

City of Wasilla
Budget Detail
For Fiscal Year 2016

General Fund
Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference Between FY2016 AB FY2015 AMB	% Diff Between FY2016 AB FY2015 AMB
General Government:							
Personnel	\$ 2,324,019	\$ 2,372,182	\$ 2,466,983	\$ 2,466,983	\$ 2,626,448	\$ 159,465	6.46%
Operations	491,168	540,886	700,075	704,119	730,068	25,949	3.69%
Interfund Transfers	39,500	39,500	39,000	39,000	42,500	3,500	8.97%
Division Summary Total:	\$ 2,854,687	\$ 2,952,568	\$ 3,206,058	\$ 3,210,102	\$ 3,399,016	\$ 188,914	5.88%
Public Safety:							
Personnel	\$ 5,594,524	\$ 5,590,565	\$ 6,212,436	\$ 6,330,666	\$ 6,448,333	\$ 117,667	1.86%
Operations	698,444	702,761	858,962	873,962	877,026	3,064	0.35%
Capital Purchases	-	8,826	-	-	13,000	13,000	130.00%
Interfund Transfers	205,500	205,500	205,500	205,500	205,500	-	0.00%
Division Summary Total:	\$ 6,498,468	\$ 6,507,652	\$ 7,276,898	\$ 7,410,128	\$ 7,543,859	\$ 133,731	1.80%
Public Works:							
Personnel	\$ 1,257,928	\$ 1,366,406	\$ 1,444,518	\$ 1,443,677	\$ 1,378,257	\$ (65,420)	-4.53%
Operations	855,880	816,423	979,568	994,805	1,058,931	64,126	6.45%
Capital Purchases	12,500	4,912	5,000	5,000	5,000	-	0.00%
Other Expenditures	22,179	22,777	24,000	21,759	24,000	2,241	10.30%
Interfund Transfers	55,500	55,500	55,500	55,500	55,500	-	0.00%
Division Summary Total:	\$ 2,203,987	\$ 2,266,018	\$ 2,508,586	\$ 2,520,741	\$ 2,521,688	\$ 947	0.04%
Cultural & Recreational Services:							
Personnel	\$ 1,482,483	\$ 1,490,954	\$ 1,620,785	\$ 1,620,785	\$ 1,637,216	\$ 16,431	1.01%
Operations	426,509	427,584	462,171	472,841	475,347	2,506	0.53%
Capital Purchases	8,990	10,955	5,000	5,850	5,000	(850)	-14.53%
Interfund Transfers	30,500	30,500	30,500	30,500	33,500	3,000	9.84%
Division Summary Total:	\$ 1,948,482	\$ 1,959,993	\$ 2,118,456	\$ 2,129,976	\$ 2,151,063	\$ 21,087	0.99%
Debt Service:							
Debt Service	\$ 422,744	\$ 417,744	\$ 422,263	\$ 422,263	\$ 420,819	\$ (1,444)	-0.34%
Division Summary Total:	\$ 422,744	\$ 417,744	\$ 422,263	\$ 422,263	\$ 420,819	\$ (1,444)	-0.34%
Non-Departmental:							
Operations	\$ 93,725	\$ 15,000	\$ 67,500	\$ 67,500	\$ 52,500	\$ (15,000)	-22.22%
Pass Thru To Nonprofit	46,000	190,565	190,565	90,000	190,565	100,565	111.74%
Interfund Transfers	1,357,488	1,655,614	1,126,691	1,165,678	1,024,111	(141,567)	-12.14%
Division Summary Total:	\$ 1,497,213	\$ 1,861,179	\$ 1,384,756	\$ 1,323,178	\$ 1,267,176	\$ (56,002)	-4.23%
Summary of expenditures:							
Personnel	\$ 10,658,954	\$ 10,820,107	\$ 11,744,722	\$ 11,862,111	\$ 12,090,254	\$ 228,143	1.92%
Operations	2,565,726	2,502,654	3,068,276	3,113,227	3,193,872	80,645	2.59%
Capital Purchases	21,490	24,693	10,000	10,850	23,000	12,150	111.98%
Other Expenditures	22,179	22,777	24,000	21,759	24,000	2,241	10.30%
Debt Service	422,744	417,744	422,263	422,263	420,819	(1,444)	-0.34%
Pass Thru To Nonprofit	46,000	190,565	190,565	90,000	190,565	100,565	111.74%
Interfund Transfers	1,688,488	1,986,614	1,457,191	1,496,178	1,361,111	(135,067)	-9.03%
Division Summary Total:	\$ 15,425,581	\$ 15,965,154	\$ 16,917,017	\$ 17,016,388	\$ 17,303,621	\$ 287,233	1.69%
Summary of resources:							
Intergovernmental	\$ 2,223,464	\$ 2,199,607	\$ 2,199,184	\$ 2,251,734	\$ 2,202,857	\$ (48,877)	-2.17%
Museum revenue	4,940	7,012	5,000	5,000	5,000	-	0.00%
Library revenue	36,037	40,194	36,500	38,500	34,600	(3,900)	-10.13%
Parks revenue	15,799	15,186	16,500	16,500	17,500	1,000	6.06%
Recreation program revenue	500	890	500	500	500	-	0.00%
Rental revenue	221,703	148,489	186,600	186,600	191,800	5,200	2.79%
Other	20	5,225	200	15,200	22,200	7,000	46.05%
General fund	12,923,118	13,548,551	14,472,533	14,502,354	14,829,164	326,810	2.25%
Division Summary Total:	\$ 15,425,581	\$ 15,965,154	\$ 16,917,017	\$ 17,016,388	\$ 17,303,621	\$ 287,233	1.69%

City of Wasilla
Budget Detail
For Fiscal Year 2016

General Government
Expenditure Summary

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 1,261,822	\$ 1,247,659	\$ 1,411,116	\$ 1,411,116	\$ 1,557,971	\$ 146,855	10.41%
10 20	Temporary	90,124	104,934	53,878	53,878	5,480	(48,398)	-89.83%
10 30	Overtime	17,339	6,179	8,188	8,188	9,441	1,253	15.30%
10 35	Honorarium	7,650	4,725	15,750	15,750	6,750	(9,000)	-57.14%
	Personnel Services	1,376,935	1,363,497	1,488,932	1,488,932	1,579,642	90,710	6.09%
20 10	Group Insurance	383,556	452,454	558,039	558,039	607,875	49,836	8.93%
20 20	FICA	19,665	19,409	21,590	21,590	22,905	1,315	6.09%
20 30	PERS	453,173	443,599	287,208	287,208	306,247	19,039	6.63%
20 40	SBS	71,110	77,289	89,140	89,140	90,688	1,548	1.74%
20 50	Unemployment	12,638	9,418	9,392	9,392	7,745	(1,647)	-17.54%
20 60	Workers' Compensation	6,942	6,516	12,682	12,682	11,346	(1,336)	-10.53%
	Personnel Svcs-Benefit	947,084	1,008,685	978,051	978,051	1,046,806	68,755	7.03%
30 31	Accounting & Auditing	40,476	50,363	40,827	40,827	59,270	18,443	45.17%
30 32	Legal	24,754	37,769	79,200	77,627	93,080	15,453	19.91%
30 34	Other	127,979	105,598	151,880	151,880	148,070	(3,810)	-2.51%
30 37	Appeal Hearings	-	44,641	11,500	11,500	11,500	-	0.00%
	Professional Services	182,209	238,371	283,407	281,834	311,920	30,086	10.68%
40 30	Repair & Maintenance	5,503	3,018	12,100	12,100	12,775	675	5.58%
40 31	Computer Software Maint	48,711	76,634	104,339	104,339	96,861	(7,478)	-7.17%
40 40	Rentals	22,395	19,818	22,189	23,940	24,293	353	1.47%
	Purchased-Property	76,609	99,470	138,628	140,379	133,929	(6,450)	-4.59%
50 10	Elections	4,671	3,918	7,500	7,500	4,000	(3,500)	-46.67%
50 20	Insurance	17,909	17,547	10,603	10,425	10,138	(287)	-2.75%
50 30	Communications	40,820	42,130	51,797	51,462	52,062	600	1.17%
50 40	Advertising	39,446	37,523	61,650	65,694	57,150	(8,544)	-13.01%
50 50	Printing & Binding	5,800	8,207	8,700	8,700	8,500	(200)	-2.30%
50 81	Travel	32,817	30,891	39,590	39,590	48,714	9,124	23.05%
50 82	Staff Development	20,809	12,253	21,000	21,000	25,530	4,530	21.57%
50 85	Dues & Subscriptions	13,681	12,234	14,850	14,850	16,525	1,675	11.28%
50 90	Other Purchased Services	2,793	4,509	5,850	5,850	3,450	(2,400)	-41.03%
	Other Purchased Services	178,746	169,212	221,540	225,071	226,069	998	0.44%
60 10	General Supplies	18,839	15,418	28,150	28,150	28,250	100	0.36%
60 15	Small Tools & Equipment	6,619	4,834	13,350	13,685	14,500	815	5.96%
60 25	Gasoline	4,099	3,655	5,000	5,000	5,400	400	8.00%
60 95	Computer Software	13,035	3,546	10,000	10,000	10,000	-	0.00%
	Supplies	42,592	37,463	56,500	56,835	58,150	1,315	2.31%
69 10	Cash Over/Short	12	80	-	-	-	-	0.00%
	Other Expenditures	12	80	-	-	-	-	0.00%
99 12	Vehicle Fund	-	-	-	-	4,000	4,000	#DIV/0!
99 17	Technology Replacement	39,500	39,500	39,000	39,000	38,500	(500)	-1.28%
	Interfund Transfers	39,500	39,500	39,000	39,000	42,500	3,500	8.97%
	Division Total:	\$ 2,854,687	\$ 2,952,568	\$ 3,206,058	\$ 3,210,102	\$ 3,399,016	\$ 188,914	5.88%

Summary of expenditures:

Personnel	\$ 2,324,019	\$ 2,372,182	\$ 2,466,983	\$ 2,466,983	\$ 2,626,448	\$ 159,465	6.46%
Operations	491,168	540,886	700,075	704,119	730,068	25,949	3.69%
Capital Purchases	-	-	-	-	-	-	0.00%
Interfund Transfers	39,500	39,500	39,000	39,000	42,500	3,500	8.97%
Division Summary Total:	\$ 2,854,687	\$ 2,952,568	\$ 3,206,058	\$ 3,210,102	\$ 3,399,016	\$ 188,914	5.88%

Summary of resources:

General fund	\$ 2,854,687	\$ 2,952,568	\$ 3,206,058	\$ 3,210,102	\$ 3,399,016	\$ 188,914	5.88%
Division Summary Total:	\$ 2,854,687	\$ 2,952,568	\$ 3,206,058	\$ 3,210,102	\$ 3,399,016	\$ 188,914	5.88%

COUNCIL-CLERKS-RECORDS BUDGET SUMMARY



Mission

The mission of the Office of the City Clerk is to provide efficient administrative support to the City Council, administer the City's records management program and City elections, serve as custodian of all Council legislation and provide policy guidance, direction, and assistance to the public and Administration. The Office of the City Clerk acts as the liaison between the public and City Council, as well as between the City Council and Administration.

Program

The Wasilla City Council is the legislative body of the City of Wasilla. The City Council enacts the laws of the City and sets the policy for Administration, sets the mil rate for property taxes within the city, and approves the annual budget for the City to include operations, maintenance, and capital projects. The City Council appoints the City Clerk and City Attorney. The Office of the City Clerk is responsible for administrative support to the City Council and the administration of elections, records management, and public information. Other areas of responsibility are defined in Alaska Statute.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Clerk	1.0	1.0	1.0	1.0
Deputy Clerk	1.0	1.0	1.0	1.0
City Administrative Aide	1.0	1.0	-	1.0
Total	3.0	3.0	2.0	3.0

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: General Government (41)
Division: Clerk's Office (10)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2015 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 162,915	\$ 166,643	\$ 162,914	\$ 162,914	\$ 252,901	\$ 89,987	55.24%
10 20	Temporary	1,614	3,289	14,695	14,695	1,280	(13,415)	-91.29%
10 30	Overtime	2,866	4,174	3,130	3,130	4,610	1,480	47.28%
	Personnel Services	167,395	174,106	180,739	180,739	258,791	78,052	43.18%
20 10	Group Insurance	45,924	56,993	53,082	53,082	110,198	57,116	107.60%
20 20	FICA	2,367	2,470	2,620	2,620	3,753	1,133	43.24%
20 30	PERS	63,289	66,550	29,895	29,895	49,828	19,933	66.68%
20 40	SBS	10,176	10,640	11,079	11,079	15,864	4,785	43.19%
20 50	Unemployment	1,517	1,171	1,100	1,100	1,174	74	6.73%
20 60	Workers' Compensation	827	699	1,522	1,522	1,669	147	9.66%
	Personnel Svcs-Benefit	124,100	138,523	99,298	99,298	182,486	83,188	83.78%
30 32	Legal	3,166	2,418	12,000	12,000	13,140	1,140	9.50%
30 34	Other	3,397	6,026	5,600	5,600	5,600	-	0.00%
30 37	Appeal Hearings	-	44,641	11,500	11,500	11,500	-	0.00%
	Professional Services	6,563	53,085	29,100	29,100	30,240	1,140	3.92%
40 30	Repair & Maintenance	450	450	500	500	500	-	0.00%
40 31	Computer Software Maint	-	-	900	900	900	-	0.00%
40 40	Rentals	2,342	2,325	2,602	2,602	2,570	(32)	-1.23%
	Purchased-Property	2,792	2,775	4,002	4,002	3,970	(32)	-0.80%
50 10	Elections	4,671	3,918	7,500	7,500	4,000	(3,500)	-46.67%
50 20	Insurance	1,878	1,816	1,105	1,105	1,203	98	8.87%
50 30	Communications	224	525	500	500	500	-	0.00%
50 40	Advertising	9,162	10,856	28,000	28,000	26,000	(2,000)	-7.14%
50 50	Printing & Binding	269	-	500	500	500	-	0.00%
50 81	Travel	5,670	2,934	3,000	3,000	6,730	3,730	124.33%
50 82	Staff Development	4,061	2,049	2,240	2,240	3,280	1,040	46.43%
50 85	Dues & Subscriptions	1,485	1,070	2,020	2,020	2,020	-	0.00%
50 90	Other Purchased Services	130	140	250	250	250	-	0.00%
	Other Purchased Services	27,550	23,308	45,115	45,115	44,483	(632)	-1.40%
60 10	General Supplies	1,446	1,170	1,800	1,800	1,800	-	0.00%
60 15	Small Tools & Equipment	450	684	1,000	1,000	600	(400)	-40.00%
	Supplies	1,896	1,854	2,800	2,800	2,400	(400)	-14.29%
99 17	Technology Replacement	2,000	2,000	2,000	2,000	1,500	(500)	-25.00%
	Interfund Transfers	2,000	2,000	2,000	2,000	1,500	(500)	-25.00%
	Division Total:	\$ 332,296	\$ 395,651	\$ 363,054	\$ 363,054	\$ 523,870	\$ 160,816	44.30%

Summary of expenditures:

Personnel	\$ 291,495	\$ 312,629	\$ 280,037	\$ 280,037	\$ 441,277	\$ 161,240	57.58%
Operations	38,801	81,022	81,017	81,017	81,093	76	0.09%
Interfund Transfers	2,000	2,000	2,000	2,000	1,500	(500)	-25.00%
Division Summary Total:	\$ 332,296	\$ 395,651	\$ 363,054	\$ 363,054	\$ 523,870	\$ 160,816	44.30%

Summary of resources:

General fund	\$ 332,296	\$ 395,651	\$ 363,054	\$ 363,054	\$ 523,870	\$ 160,816	44.30%
Division Summary Total:	\$ 332,296	\$ 395,651	\$ 363,054	\$ 363,054	\$ 523,870	\$ 160,816	44.30%

Changes for FY2016:

- 1) Added 1 FTE - Administrative Aide to City Clerk - \$105,059
- 2) Moved 60% expenditure of Deputy Clerk from Records Management (4112), (\$66,452) to Clerks Office (4110) - \$66,452.

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4110: Clerk's Office

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4110-411.30-32	Professional Services	Legal	GENERAL LEGAL SUPPORT	7,140
			OUTSIDE LEGAL SUPPORT	6,000
001-4110-411.30-32 Total				13,140
001-4110-411.30-34	Professional Services	Other	CODE BOOK MAINTENANCE	5,100
			PUBLIC RELATIONS	500
001-4110-411.30-34 Total				5,600
001-4110-411.30-37	Professional Services	Appeal Hearings	TRANSCRIPTS	1,500
			PAYMENTS TO ADMINISTRATIVE HEARING OFFICER	10,000
001-4110-411.30-37 Total				11,500
001-4110-411.40-30	Purchased-Property	Repair & Maintenance	EQUIPMENT REPAIRS	500
001-4110-411.40-30 Total				500
001-4110-411.40-31	Purchased-Property	Computer Software Maint	CIMS SOFTWARE MAINTENANCE FEE FOR CEMETERY	500
			AMERICAN LEGAL CODE BOOK STORAGE FEE ON WEB	400
001-4110-411.40-31 Total				900
001-4110-411.40-40	Purchased-Property	Rentals	COPIER RENTAL	2,570
001-4110-411.40-40 Total				2,570
001-4110-411.50-10	Services	Elections	ELECTION OFFICIALS, BALLOT PRINTING AND MATERIALS	4,000
001-4110-411.50-10 Total				4,000
001-4110-411.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	1,203
001-4110-411.50-20 Total				1,203
001-4110-411.50-30	Services	Communications	POSTAGE	500
001-4110-411.50-30 Total				500
001-4110-411.50-40	Services	Advertising	NEWSPAPER ADVERTISING FOR COUNCIL AGENDA, PUBLIC HEARING NOTICES, COUNCIL MEETING DATES, COMMISSION VACANCIES AND ELECTION NOTICES	26,000
				-
				-
001-4110-411.50-40 Total				26,000
001-4110-411.50-50	Services	Printing & Binding	BUSINESS CARDS, ENVELOPES AND LETTERHEAD	500
001-4110-411.50-50 Total				500
001-4110-411.50-81	Services	Travel	AAMC CONFERENCE IN ANCHORAGE; CLERK, DEPUTY, ADMIN	1,974
			IIMC CONFERENCE IN OMAHA, NE; CLERK	1,977
			NCI TRAINING IN TACOMA, WA - DEPUTY	1,202
			AML CONFERENCE IN ANCHORAGE; CLERK	280
			AML SUMMER MEETING IN KETCHIKAN; CLERK	1,297
001-4110-411.50-81 Total				6,730
001-4110-411.50-82	Services	Staff Development	AAMC CONFERENCE REGISTRATION; CLERK, DEPUTY, ADMIN	1,380
			IIMC CONFERENCE REGISTRATION; CITY CLERK	600
			NCI TRAINING - DEPUTY	600
			AML CONFERENCE; CLERK	350
			AML SUMMER MEETING; CLERK	350
001-4110-411.50-82 Total				3,280
001-4110-411.50-85	Services	Dues & Subscriptions	ALASKA STATUTES AND ADMINISTRATIVE CODES	1,000
			ALASKA ASSOCIATION OF MUNICIPAL CLERKS (AAMC)	300
			INTERNATIONAL INSTITUTE OF MUNICIPAL CLERKS (IIMC)	390
			NATIONAL ASSOCIATION OF PARLIAMENTARIANS (NAP)	200
			NATIONAL NOTARY ASSOCIATION (NNA)	60
			FRONTIERSMAN ANNUAL SUBSCRIPTION	70
001-4110-411.50-85 Total				2,020
001-4110-411.50-90	Services	Oth Purchased Services	RECYCLING PROGRAM (READY RECYCLES)	250
001-4110-411.50-90 Total				250
001-4110-411.60-10	Supplies	General Supplies	GENERAL OFFICE SUPPLIES AND BOOKS	1,800
001-4110-411.60-10 Total				1,800
001-4110-411.60-15	Supplies	Small Tools & Equipment	OTHER EQUIPMENT AND FURNITURE	600
001-4110-411.60-15 Total				600
001-4110-411.99-17	Interfund Transfers	Replacement	3 COMPUTUERS	-
			CLERK, DEPUTY, AND ADMIN AIDE	1,500
001-4110-411.99-17 Total				1,500

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: General Government (41)
Division: Records Management (12)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference Between FY2016 AB FY2015 AMB	% Diff Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 41,751	\$ 33,232	\$ 34,849	\$ 34,849	\$ -	\$ (34,849)	0.00%
10 30	Overtime	5,028	424	-	-	-	-	0.00%
	Personnel Services	44,780	33,656	34,849	34,849	-	(34,849)	0.00%
20 10	Group Insurance	10,771	12,470	15,850	15,850	-	(15,850)	0.00%
20 20	FICA	660	482	505	505	-	(505)	0.00%
20 30	PERS	10,094	8,145	7,667	7,667	-	(7,667)	0.00%
20 40	SBS	2,818	2,070	2,136	2,136	-	(2,136)	0.00%
20 50	Unemployment	503	293	254	254	-	(254)	0.00%
20 60	Workers' Compensation	221	217	297	297	-	(297)	0.00%
	Personnel Svcs-Benefit	25,067	23,677	26,709	26,709	-	(26,709)	0.00%
30 32	Legal	255	-	2,000	2,000	2,310	310	15.50%
30 34	Other	742	737	4,700	4,700	4,700	-	0.00%
	Professional Services	997	737	6,700	6,700	7,010	310	4.63%
40 31	Computer Software Maint	808	540	7,800	7,800	2,800	(5,000)	-64.10%
40 40	Rentals	-	136	277	277	57	(220)	-79.42%
	Purchased-Property	808	676	8,077	8,077	2,857	(5,220)	-64.63%
50 20	Insurance	461	404	206	206	-	(206)	0.00%
50 81	Travel	72	2,200	574	574	574	-	0.00%
50 82	Staff Development	-	635	600	600	600	-	0.00%
50 85	Dues & Subscriptions	565	390	430	430	430	-	0.00%
	Other Purchased Services	1,098	3,629	1,810	1,810	1,604	(206)	-11.39%
60 10	General Supplies	1,168	102	1,500	1,500	1,500	-	0.00%
60 15	Small Tools & Equipment	1,570	971	500	500	500	-	0.00%
	Supplies	2,738	1,073	2,000	2,000	2,000	-	0.00%
99 17	Technology Replacement	500	500	500	500	500	-	0.00%
	Interfund Transfers	500	500	500	500	500	-	0.00%
Division Total:		\$ 75,988	\$ 63,948	\$ 80,645	\$ 80,645	\$ 13,971	\$ (66,674)	-82.68%

Summary of expenditures:

Personnel	\$ 69,847	\$ 57,333	\$ 61,558	\$ 61,558	\$ -	\$ (61,558)	0.00%
Operations	5,641	6,115	18,587	18,587	13,471	(5,116)	-27.52%
Interfund Transfers	500	500	500	500	500	-	0.00%
Division Summary Total:	\$ 75,988	\$ 63,948	\$ 80,645	\$ 80,645	\$ 13,971	\$ (66,674)	-82.68%

Summary of resources:

General fund	\$ 75,988	\$ 63,948	\$ 80,645	\$ 80,645	\$ 13,971	\$ (66,674)	-82.68%
Division Summary Total:	\$ 75,988	\$ 63,948	\$ 80,645	\$ 80,645	\$ 13,971	\$ (66,674)	-82.68%

Changes for FY2016:

Moved 60% expenditure of Deputy Clerk from Records Management (4112), (\$66,452) to Clerks Office (4110) - \$66,452.

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4112: Records Management

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4112-411.30-32	Professional Services	Legal	GENERAL LEGAL SUPPORT	2,310
001-4112-411.30-32 Total				2,310
001-4112-411.30-34	Professional Services	Other	RECORDS DESTRUCTION (SHRED ALASKA)	700
			AUDIT AND RETENTION SCHEDULE (ACUMEN)	4,000
001-4112-411.30-34 Total				4,700
001-4112-411.40-31	Purchased-Property	Computer Software Maint	SIMPLE MAINTENANCE FEE	600
			SIRE PACKET PROGRAM	2,200
001-4112-411.40-31 Total				2,800
001-4112-411.40-40	Purchased-Property	Rentals	COPIER RENTAL	57
001-4112-411.40-40 Total				57
001-4112-411.50-81	Services	Travel	ARMA CONFERENCE IN ANC; CLERK, DEPUTY, ADMIN	474
			MILEAGE TO ARMA MEETINGS IN ANCHORAGE	100
001-4112-411.50-81 Total				574
001-4112-411.50-82	Services	Staff Development	ARMA CONFERENCE IN ANC; CLERK, DEPUTY, ADMIN	600
001-4112-411.50-82 Total				600
001-4112-411.50-85	Services	Dues & Subscriptions	AMERICAN RECORDS MANAGEMENT ASSOCIATION (ARMA)	430
001-4112-411.50-85 Total				430
001-4112-411.60-10	Supplies	General Supplies	RECORDS PACKING BOXES AND MATERIALS	1,500
001-4112-411.60-10 Total				1,500
001-4112-411.60-15	Supplies	Small Tools & Equipment	EQUIPMENT	500
001-4112-411.60-15 Total				500
001-4112-411.99-17	Interfund Transfers	Replacement	1 COMPUTER IN RECORDS ROOM	500
001-4112-411.99-17 Total				500

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: General Government (41)
Division: Council (15)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 22,950	\$ 22,950	\$ 31,050	\$ 31,050	\$ 31,050	\$ -	0.00%
	Personnel Services	22,950	22,950	31,050	31,050	31,050	-	0.00%
20 20	FICA	333	333	450	450	450	-	0.00%
20 30	PERS	1,845	2,518	2,278	2,278	2,278	-	0.00%
20 40	SBS	1,407	1,407	1,902	1,902	1,902	-	0.00%
20 60	Workers' Compensation	149	164	270	270	228	(42)	-15.56%
	Personnel Svcs-Benefit	3,734	4,422	4,900	4,900	4,858	(42)	-0.86%
30 31	Accounting & Auditing	40,476	50,363	39,327	39,327	57,770	18,443	46.90%
30 32	Legal	14,635	13,237	30,000	30,000	35,910	5,910	19.70%
30 34	Other	5,144	5,209	8,000	8,000	8,000	-	0.00%
	Professional Services	60,255	68,809	77,327	77,327	101,680	24,353	31.49%
40 30	Repair & Maintenance	-	-	2,500	2,500	2,500	-	0.00%
40 40	Rentals	3,383	2,325	3,602	3,602	3,570	(32)	-0.89%
	Purchased-Property	3,383	2,325	6,102	6,102	6,070	(32)	-0.52%
50 20	Insurance	336	338	186	186	160	(26)	-13.98%
50 30	Communications	542	569	474	474	474	-	0.00%
50 50	Printing & Binding	1,157	1,665	1,000	1,000	1,000	-	0.00%
50 81	Travel	4,895	7,007	14,516	14,516	16,710	2,194	15.11%
50 82	Staff Development	2,573	2,250	3,800	3,800	4,600	800	21.05%
50 85	Dues & Subscriptions	7,187	7,329	9,000	9,000	9,500	500	5.56%
	Other Purchased Services	16,690	19,158	28,976	28,976	32,444	3,468	11.97%
60 10	General Supplies	1,069	330	500	500	500	-	0.00%
60 15	Small Tools & Equipment	-	1,011	2,000	2,000	2,000	-	0.00%
	Supplies	1,069	1,341	2,500	2,500	2,500	-	0.00%
99 17	Technology Replacement	1,000	1,000	1,000	1,000	1,000	-	0.00%
	Interfund Transfers	1,000	1,000	1,000	1,000	1,000	-	0.00%
Division Total:		\$ 109,081	\$ 120,005	\$ 151,855	\$ 151,855	\$ 179,602	\$ 27,747	18.27%

Summary of expenditures:

Personnel	\$ 26,684	\$ 27,372	\$ 35,950	\$ 35,950	\$ 35,908	\$ (42)	-0.12%
Operations	81,397	91,633	114,905	114,905	142,694	27,789	24.18%
Interfund Transfers	1,000	1,000	1,000	1,000	1,000	-	0.00%
Division Summary Total:	\$ 109,081	\$ 120,005	\$ 151,855	\$ 151,855	\$ 179,602	\$ 27,747	18.27%

Summary of resources:

General fund	\$ 109,081	\$ 120,005	\$ 151,855	\$ 151,855	\$ 179,602	\$ 27,747	18.27%
Division Summary Total:	\$ 109,081	\$ 120,005	\$ 151,855	\$ 151,855	\$ 179,602	\$ 27,747	18.27%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4115: Council

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4115-411.30-31	Professional Services	Accounting & Auditing	ANNUAL AUDIT SERVICES	57,770
001-4115-411.30-31 Total				57,770
001-4115-411.30-32	Professional Services	Legal	GENERAL LEGAL SUPPORT	35,910
001-4115-411.30-32 Total				35,910
001-4115-411.30-34	Professional Services	Other	PUBLIC RELATIONS (PROMOTIONAL MATERIALS)	3,000
			PHOTOGRAPHY AND FRAMING	1,000
			EMPLOYEE APPRECIATION	4,000
001-4115-411.30-34 Total				8,000
001-4115-411.40-30	Purchased-Property	Repair & Maintenance	REPAIR AND/OR SERVICING OF RECORDING EQUIPMENT	2,500
001-4115-411.40-30 Total				2,500
001-4115-411.40-40	Purchased-Property	Rentals	COPIER RENTAL	2,570
			ROOM RENTAL; USUALLY FOR TRI-CITY AND	-
			BOROUGH MEETINGS	1,000
001-4115-411.40-40 Total				3,570
001-4115-411.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	160
001-4115-411.50-20 Total				160
001-4115-411.50-30	Services	Communications	PANIC BUTTON IN COUNCIL CHAMBERS (MTA)	384
			TELECONFERENCE LINE FOR COUNCIL MEETING CALL IN	90
001-4115-411.50-30 Total				474
001-4115-411.50-50	Services	Printing & Binding	BUSINESS CARDS	1,000
001-4115-411.50-50 Total				1,000
001-4115-411.50-81	Services	Travel	AML & NEO CONFERENCE IN ANC - 2 COUNCIL	2,594
			AML CONFERENCE IN ANC - 4 COUNCIL	3,252
			AML WINTER CONFERENCE IN JUNEAU - 4 COUNCIL	5,232
			AML SUMMER CONFERENCE IN KETCHIKAN - 4 COUNCIL	5,832
001-4115-411.50-81 Total				16,710
001-4115-411.50-82	Services	Staff Development	AML NEO AND CONFERENCE - 2 COUNCIL	1,000
			AML CONFERENCE - 4 COUNCIL	1,400
			AML WINTER MEETING IN JUNEAU - 4 COUNCIL	600
			AML SUMMER MEETING IN KETCHIKAN - 4 COUNCIL	600
			OTHER COUNCIL TRAINING AND DEVELOPMENT	1,000
001-4115-411.50-82 Total				4,600
001-4115-411.50-85	Services	Dues & Subscriptions	ALASKA MUNICIPAL LEAGUE (AML) DUES	9,500
001-4115-411.50-85 Total				9,500
001-4115-411.60-10	Supplies	General Supplies	BOOKS AND COUNCIL SUPPLIES	500
001-4115-411.60-10 Total				500
001-4115-411.60-15	Supplies	Small Tools & Equipment	REPLACE FAULTY EQUIPMENT AS NEEDED	2,000
001-4115-411.60-15 Total				2,000
001-4115-411.99-17	Interfund Transfers	Replacement	1 COMPUTER IN COUNCIL CHAMBERS	500
			1 COMPUTER IN COUNCIL OFFICE	500
001-4115-411.99-17 Total				1,000

**ADMINISTRATION
BUDGET SUMMARY**

Mission

The mission of the Mayor's office is to uphold the standards set, for the office, in City Code WMC 2.16. The Mayor shall (1) preside at council meetings; (2) act as ceremonial head of the city; (3) sign documents on behalf of the city; (4) Appoint, suspend or remove city employees and administrative officials, except as provided otherwise in AS Title 29 and the Wasilla Municipal Code; (5) supervise the enforcement of city law and carry out the directives of the city council; (6) prepare and submit an annual budget and capital improvement program for consideration by the council, and execute the budget and capital program as adopted; (7) make monthly financial reports and other reports on city finances and operations as required by the council; (8) exercise legal custody over all real and personal property of the city; (9) perform other duties required by law or by the council; and (10) serve as personnel officer.

Personnel

Position	Actual FY2013	Adopted Budget FY2014	Proposed Budget FY2015	Adopted Plan FY2016
Mayor	1.0	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: General Government (41)
Division: Administration (30)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							FY2016 AB FY2015 AMB	FY2016 AB FY2015 AMB
10 10	Regular	\$ 157,744	\$ 177,081	\$ 201,206	\$ 201,206	\$ 165,339	\$ (35,867)	-17.83%
10 20	Temporary	-	146	1,280	1,280	1,200	(80)	-6.25%
	Personnel Services	157,744	177,227	202,486	202,486	166,539	(35,947)	-17.75%
20 10	Group Insurance	50,199	54,198	68,932	68,932	42,145	(26,787)	-38.86%
20 20	FICA	2,241	2,520	2,936	2,936	2,415	(521)	-17.75%
20 30	PERS	57,318	58,166	35,504	35,504	14,318	(21,186)	-59.67%
20 40	SBS	9,670	10,855	12,412	12,412	4,064	(8,348)	-67.26%
20 50	Unemployment	594	816	1,283	1,283	399	(884)	-68.90%
20 60	Workers' Compensation	776	753	1,727	1,727	1,220	(507)	-29.36%
	Personnel Svcs-Benefit	120,798	127,308	122,794	122,794	64,561	(58,233)	-47.42%
30 32	Legal	425	4,548	4,000	4,000	4,830	830	20.75%
30 34	Other	6,651	12,411	15,000	15,000	15,000	-	0.00%
	Professional Services	7,076	16,959	19,000	19,000	19,830	830	4.37%
40 40	Rentals	2,371	1,881	2,055	2,233	2,355	122	5.46%
	Purchased-Property	2,371	1,881	2,055	2,233	2,355	122	5.46%
50 20	Insurance	2,331	2,399	1,620	1,442	1,535	93	6.45%
50 30	Communications	2,033	1,348	3,000	3,000	3,000	-	0.00%
50 81	Travel	9,656	9,345	7,300	7,300	7,300	-	0.00%
50 82	Staff Development	3,768	1,875	2,500	2,500	2,500	-	0.00%
50 85	Dues & Subscriptions	313	435	250	250	250	-	0.00%
50 90	Other Purchased Services	131	886	1,500	1,500	1,500	-	0.00%
	Other Purchased Services	18,232	16,288	16,170	15,992	16,085	93	0.58%
60 10	General Supplies	484	516	1,200	1,200	1,200	-	0.00%
60 15	Small Tools & Equipment	133	-	450	450	500	50	11.11%
60 25	Gasoline	1,835	1,843	3,000	3,000	3,000	-	0.00%
	Supplies	2,452	2,359	4,650	4,650	4,700	50	1.08%
99 17	Technology Replacement	1,500	1,500	1,500	1,500	1,500	-	0.00%
	Interfund Transfers	1,500	1,500	1,500	1,500	1,500	-	0.00%
	Division Total:	\$ 310,173	\$ 343,522	\$ 368,655	\$ 368,655	\$ 275,570	\$ (93,085)	-25.25%

Summary of expenditures:

Personnel	\$ 278,542	\$ 304,535	\$ 325,280	\$ 325,280	\$ 231,100	\$ (94,180)	-28.95%
Operations	30,131	37,487	41,875	41,875	42,970	1,095	2.61%
Interfund Transfers	1,500	1,500	1,500	1,500	1,500	-	0.00%
Division Summary Total:	\$ 310,173	\$ 343,522	\$ 368,655	\$ 368,655	\$ 275,570	\$ (93,085)	-25.25%

Summary of resources:

General fund	\$ 310,173	\$ 343,522	\$ 368,655	\$ 368,655	\$ 275,570	\$ (93,085)	-25.25%
Division Summary Total:	\$ 310,173	\$ 343,522	\$ 368,655	\$ 368,655	\$ 275,570	\$ (93,085)	-25.25%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4130: Administration

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4130-413.30-32	Professional Services	Legal	GENERAL LEGAL SUPPORT	4,830
001-4130-413.30-32 Total				4,830
001-4130-413.30-34	Professional Services	Other	PROFESSIONAL SERVICES SUPPORTING THE GOVERNMENT THAT BY THEIR NATURE CAN BE PERFORMED ONLY BY PERSONS OR FIRMS WITH SPECIALIZED KNOWLEDGE; AND PUBLIC RELATIONS EXPENDITURES FOR PUBLIC INFORMATION, COMMUNITY GOODWILL SUPPORT ITEMS AND PROMOTIONS.	15,000
001-4130-413.30-34 Total				15,000
001-4130-413.40-40	Purchased-Property	Rentals	COPIER RENTAL	2,355
001-4130-413.40-40 Total				2,355
001-4130-413.50-20	Services	Insurance	GENERAL LIABILITY AND AUTO INSURANCE	1,535
001-4130-413.50-20 Total				1,535
001-4130-413.50-30	Services	Communications	SERVICES PROVIDED BY PERSONS FOR BUSINESSES TO ASSIST IN TRANSMITTING AND RECEIVING MESSAGES OR INFORMATION, POSTAGE AND CELLULAR PHONE	3,000
001-4130-413.50-30 Total				3,000
001-4130-413.50-81	Services	Travel	EXPENDITURES ASSOCIATED WITH STAFF AND ADMINISTRATIVE TRAVEL FOR GOVERNMENT TO INCLUDE HOTEL, MEALS, LODGING, CAR RENTALS AND INCIDENTALS	7,300
001-4130-413.50-81 Total				7,300
001-4130-413.50-82	Services	Staff Development	CONTINUING EDUCATION AND TRAINING FOR STAFF AND MAYOR, TO INCLUDE SEMINARS, INSTRUCTION AND CONFERENCE FEES	2,500
001-4130-413.50-82 Total				2,500
001-4130-413.50-85	Services	Dues & Subscriptions	ANCHORAGE DAILY NEWS	250
001-4130-413.50-85 Total				250
001-4130-413.50-90	Services	Oth Purchased Services	OTHER SUPPORT SERVICE COST TO PROVIDE INFORMATION AND SUPPORT TO ADMINISTRATION AND PUBLIC	1,500
001-4130-413.50-90 Total				1,500
001-4130-413.60-10	Supplies	General Supplies	ITEMS THAT ARE CONSUMED OR DETERIORATED THROUGH USE TO INCLUDE OFFICE SUPPLIES AND ALL OTHER SUPPLIES TO SUPPORT THE ADMINISTRATIVE OFFICE	1,200
001-4130-413.60-10 Total				1,200
001-4130-413.60-15	Supplies	Small Tools & Equipment	EXPENDITURES FOR EQUIPMENT OR TOOLS THAT DO NOT MEET THE REQUIREMENT TO BE CAPITALIZED (EQUIPMENT WITH A VALUE UNDER \$5000)	500
001-4130-413.60-15 Total				500
001-4130-413.60-25	Supplies	Gasoline	GAS AND OIL FOR MAYOR'S VEHICLE	3,000
001-4130-413.60-25 Total				3,000
001-4130-413.99-17	Interfund Transfers	Replacement	(3) CPUS @ \$500	1,500
001-4130-413.99-17 Total				1,500

**GENERAL ADMINISTRATIVE SERVICES
BUDGET SUMMARY**

Mission

To provide optimum service levels to the public as cost effectively as possible to ensure a stable and thriving economy, promote a healthy community, provide a safe environment and a quality lifestyle, and promote maximum citizen participation in government.

Program

Assist the Mayor with development plans and programs for the City of Wasilla. Serve as spokesperson, as directed by the Mayor for the City, and provide legislative analysis on issues impacting the City of Wasilla's goals and programs.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Deputy Administrator	1.0	1.0	1.0	1.0
City Administrative Aide	1.0	-	-	-
Total	2.0	1.0	1.0	1.0

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: General Government (41)
Division: General & Administrative (34)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2015 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 44,699	\$ 6,401	\$ 69,405	\$ 69,405	\$ 100,255	\$ 30,850	44.45%
10 20	Temporary	87,788	100,419	34,703	34,703	-	(34,703)	0.00%
10 30	Overtime	8,821	-	-	-	-	-	0.00%
	Personnel Services	141,308	106,820	104,108	104,108	100,255	(3,853)	-3.70%
20 10	Group Insurance	28,258	1,513	28,353	28,353	26,108	(2,245)	-7.92%
20 20	FICA	2,024	1,547	1,509	1,509	1,454	(55)	-3.64%
20 30	PERS	16,464	656	10,179	10,179	22,056	11,877	116.68%
20 40	SBS	(4,081)	392	4,255	4,255	6,146	1,891	44.44%
20 50	Unemployment	1,291	546	815	815	387	(428)	-52.52%
20 60	Workers' Compensation	734	692	888	888	734	(154)	-17.34%
	Personnel Svcs-Benefit	44,690	5,246	45,999	45,999	56,985	10,886	23.67%
30 32	Legal	-	464	3,700	3,700	4,410	710	19.19%
30 34	Other	26,568	11,430	10,600	10,600	10,600	-	0.00%
	Professional Services	26,568	11,894	14,300	14,300	15,010	710	4.97%
40 30	Repair & Maintenance	1,319	539	750	750	750	-	0.00%
40 40	Rentals	843	281	-	-	-	-	0.00%
	Purchased-Property	2,162	820	750	750	750	-	0.00%
50 20	Insurance	1,996	1,902	1,079	1,079	997	(82)	-7.60%
50 30	Communications	2,081	2,325	3,000	2,665	3,000	335	12.57%
50 40	Advertising	22,292	21,358	27,350	31,394	24,850	(6,544)	-20.84%
50 81	Travel	4,721	4,195	3,650	3,650	6,450	2,800	76.71%
50 82	Staff Development	480	200	600	600	1,555	955	159.17%
50 85	Dues & Subscriptions	1,168	420	800	800	1,575	1,175	146.88%
	Other Purchased Services	32,738	30,400	36,479	40,188	38,827	(1,361)	-3.39%
60 10	General Supplies	8,247	7,869	13,500	13,500	13,500	-	0.00%
60 15	Small Tools & Equipment	174	-	450	785	450	(335)	-42.68%
60 25	Gasoline	2,009	1,812	2,000	2,000	2,000	-	0.00%
	Supplies	10,430	9,681	15,950	16,285	15,950	(335)	-2.06%
99 17	Technology Replacement	1,000	1,000	1,000	1,000	1,000	-	0.00%
	Interfund Transfers	1,000	1,000	1,000	1,000	1,000	-	0.00%
Division Total:		\$ 258,896	\$ 165,961	\$ 218,586	\$ 222,630	\$ 228,677	\$ 6,047	2.72%

Summary of expenditures:

Personnel	\$ 185,998	\$ 112,166	\$ 150,107	\$ 150,107	\$ 157,140	\$ 7,033	4.69%
Operations	71,898	52,795	67,479	71,523	70,537	(986)	-1.38%
Interfund Transfers	1,000	1,000	1,000	1,000	1,000	-	0.00%
Division Summary Total:	\$ 258,896	\$ 165,961	\$ 218,586	\$ 222,630	\$ 228,677	\$ 6,047	2.72%

Summary of resources:

General fund	\$ 258,896	\$ 165,961	\$ 218,586	\$ 222,630	\$ 228,677	\$ 6,047	2.72%
Division Summary Total:	\$ 258,896	\$ 165,961	\$ 218,586	\$ 222,630	\$ 228,677	\$ 6,047	2.72%

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 001-4134: General Administrative Services

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4134-414.30-32	Professional Services	Legal	GENERAL LEGAL SUPPORT	4,410
001-4134-414.30-32 Total				4,410
001-4134-414.30-34	Professional Services	Other	ECONOMIC DEVELOPMENT-CHAMBER OF COMMERCE	10,000
			SENIORS BUS TRANSPROTATION-FARMERS MARKET	600
001-4134-414.30-34 Total				10,600
001-4134-414.40-30	Purchased-Property	Repair & Maintenance	OFFICE EQUIPMENT - PRINTER AND FAX	250
			VEHICLE MAINTENANCE	500
001-4134-414.40-30 Total				750
001-4134-414.50-20	Services	Insurance	GENERAL LIABILITY AND AUTO INSURANCE	997
001-4134-414.50-20 Total				997
001-4134-414.50-30	Services	Communications	LONG DISTANCE PHONE	2,000
			POSTMASTER	1,000
001-4134-414.50-30 Total				3,000
001-4134-414.50-40	Services	Advertising	KMBQ 99.7	10,000
			KAYO 100.9 COUNTRY LEGENDS	8,500
			AK QUALITY PUBLISHING - VISITORS GUIDES AND MAPS	5,000
			THE PIN CENTER	350
			ALASKA INTERGRATED MEDIA 105.7,92.5,95.1	1,000
001-4134-414.50-40 Total				24,850
001-4134-414.50-81	Services	Travel	SUMMER AML	1,150
			FALL AML	1,300
			WINTER AML	1,200
			PUBLIC PRIVATE PARTNERSHIP CONFERENCE DALLAS TX	1,500
			ECON DEVELOPMENT CONFERENCE LONG BEACH CA	1,000
			IEDC CONFERENCE IN ANCHORAGE OCT 2015	300
001-4134-414.50-81 Total				6,450
001-4134-414.50-82	Services	Staff Development	AML CONFERENCE REGISTRATION	600
			IEDC CONFERENCE REGISTRATION	955
001-4134-414.50-82 Total				1,555
001-4134-414.50-85	Services	Dues & Subscriptions	AML REGISTRATION FEES (YEARLY DUES REGISTRATIONS)	800
			INTERNATIONAL ECON DEV COUNCIL	500
			SEWARD CVB	300
			FAIRBANKS CVB	300
			MAT-SU AGENCY PARTNERSHIP (MAP) YEARLY DUES	75
001-4134-414.50-85 Total				1,975
001-4134-414.60-10	Supplies	General Supplies	CITY HALL OFFICE SUPPLIES (NON-DEPT SPECIFIC)	13,500
001-4134-414.60-10 Total				13,500
001-4134-414.60-15	Supplies	Small Tools & Equipment	CHAIR, CALCULATOR	450
001-4134-414.60-15 Total				450
001-4134-414.60-25	Supplies	Gasoline	GASOLINE - CHEVRON	2,000
001-4134-414.60-25 Total				2,000
001-4134-414.99-17	Interfund Transfers	Replacement	2 CPU'S @ \$500	1,000
001-4134-414.99-17 Total				1,000

HUMAN RESOURCES BUDGET SUMMARY

Mission

The mission of Human Resources is to foster and support our organizational values and goals to attract, retain and develop a professional and committed workforce that provides the highest quality and value in customer service.

Program

The Human Resources Department handles the personnel functions; including recruiting, hiring, administration of benefits, administration of classification program, safekeeping of personnel records, disciplinary action, terminations, authoring and implementing City policy and procedures, and facilitation of the City's safety and drug program.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
HR Generalist	1.0	1.0	1.0	1.0
HR Assistant	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: General Government (41)
Division: Human Resources (36)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2015 AMB FY2016 AB	Between FY2015 AMB FY2016 AB
10 10	Regular	\$ 110,847	\$ 109,659	\$ 115,738	\$ 115,738	\$ 120,247	\$ 4,509	3.90%
10 20	Temporary	-	-	640	640	600	(40)	-6.25%
10 30	Overtime	-	32	495	495	425	(70)	-14.14%
	Personnel Services	110,847	109,691	116,873	116,873	121,272	4,399	3.76%
20 10	Group Insurance	34,313	49,294	58,728	58,728	58,075	(653)	-1.11%
20 20	FICA	1,581	1,551	1,695	1,695	1,759	64	3.78%
20 30	PERS	40,051	40,031	25,571	25,571	26,548	977	3.82%
20 40	SBS	6,793	6,724	7,164	7,164	7,434	270	3.77%
20 50	Unemployment	1,240	1,046	853	853	780	(73)	-8.56%
20 60	Workers' Compensation	546	526	997	997	889	(108)	-10.83%
	Personnel Svcs-Benefit	84,524	99,172	95,008	95,008	95,485	477	0.50%
30 32	Legal	170	68	5,000	5,000	6,090	1,090	21.80%
30 34	Other	5,670	4,153	16,330	16,330	11,520	(4,810)	-29.45%
	Professional Services	5,840	4,221	21,330	21,330	17,610	(3,720)	-17.44%
40 31	Computer Software Maint	3,102	3,183	3,392	3,392	3,460	68	2.00%
40 40	Rentals	1,112	1,338	1,523	1,523	2,387	864	56.73%
	Purchased-Property	4,214	4,521	4,915	4,915	5,847	932	18.96%
50 20	Insurance	1,223	1,242	696	696	641	(55)	-7.90%
50 30	Communications	497	278	450	450	465	15	3.33%
50 81	Travel	770	-	300	300	300	-	0.00%
50 82	Staff Development	1,777	370	2,000	2,000	2,000	-	0.00%
	Other Purchased Services	4,267	1,890	3,446	3,446	3,406	(40)	-1.16%
60 10	General Supplies	416	229	500	500	500	-	0.00%
60 15	Small Tools & Equipment	-	-	500	500	500	-	0.00%
	Supplies	416	229	1,000	1,000	1,000	-	0.00%
99 17	Technology Replacement	1,000	1,000	1,000	1,000	1,000	-	0.00%
	Interfund Transfers	1,000	1,000	1,000	1,000	1,000	-	0.00%
	Division Total:	\$ 211,108	\$ 220,724	\$ 243,572	\$ 243,572	\$ 245,620	\$ 2,048	0.84%

Summary of expenditures:

Personnel	\$ 195,371	\$ 208,863	\$ 211,881	\$ 211,881	\$ 216,757	\$ 4,876	2.30%
Operations	14,737	10,861	30,691	30,691	27,863	(2,828)	-9.21%
Interfund Transfers	1,000	1,000	1,000	1,000	1,000	-	0.00%
Division Summary Total:	\$ 211,108	\$ 220,724	\$ 243,572	\$ 243,572	\$ 245,620	\$ 2,048	0.84%

Summary of resources:

General fund	\$ 211,108	\$ 220,724	\$ 243,572	\$ 243,572	\$ 245,620	\$ 2,048	0.84%
Division Summary Total:	\$ 211,108	\$ 220,724	\$ 243,572	\$ 243,572	\$ 245,620	\$ 2,048	0.84%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4136: Human Resources

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4136-414.30-32	Professional Services	Legal	GENERAL LEGAL SUPPORT	6,090
001-4136-414.30-32 Total				6,090
001-4136-414.30-34	Professional Services	Other	WORKSAFE/BEACON PRE-EMPLOYMENT/RANDOM DRUG TESTING	4,230
			REXUS - BACKGROUND CHECKS	1,630
			STATE OF ALASKA FICA ADMINISTRATION	350
			CITY SAFETY TRAINING	5,000
			ANCHORAGE AUDIOLOGY - AUDIOLOGICAL TESTING EXAMS	310
001-4136-414.30-34 Total				11,520
001-4136-414.40-31	Purchased-Property	Computer Software Maint	ANNUAL SOFTWARE MAINTENANCE - SUNGARD	3,460
001-4136-414.40-31 Total				3,460
001-4136-414.40-40	Purchased-Property	Rentals	COPIER RENTAL	2,387
001-4136-414.40-40 Total				2,387
001-4136-414.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	641
001-4136-414.50-20 Total				641
001-4136-414.50-30	Services	Communications	POSTAGE	465
001-4136-414.50-30 Total				465
001-4136-414.50-81	Services	Travel	MILEAGE TO ANCHORAGE FOR TRAINING	300
001-4136-414.50-81 Total				300
001-4136-414.50-82	Services	Staff Development	HR CONTINUED TRAINING EXPENSES & FEES; ATTEND PERS AND SBS SEMINARS, COUNCIL ON EDUCATION MANAGEMENT	-
			HR SEMINARS, PHR CERTIFICATION, SHRM MEMBERSHIP,	-
			SHRM PROFESSIONAL TRAINING & EDUCATIONAL SEMINARS	2,000
001-4136-414.50-82 Total				2,000
001-4136-414.60-10	Supplies	General Supplies	SUPPLIES FOR ID CARD MACHINE/HR ASSISTANT PRINTER	500
001-4136-414.60-10 Total				500
001-4136-414.60-15	Supplies	Small Tools & Equipment	NEW CAMERA AND TRIPOD FOR CITY ID BADGE PROCESSING	500
001-4136-414.60-15 Total				500
001-4136-414.99-17	Interfund Transfers	Replacement	2 NEW COMPUTERS	1,000
001-4136-414.99-17 Total				1,000

PLANNING DEPARTMENT



BUDGET SUMMARY

Mission

To provide the City's residents and agencies with accurate and timely land use information, ensure that proposed development is consistent with adopted land use regulations and plans, enforce adopted land use codes and plans to safeguard property values, maintain a comprehensive plan that can be used to guide future growth in the city, and assist with the preparation of the annual Capital Improvement Program.

Program

The Planning Department is committed to enhancing the vitality of the City by encouraging economic growth that creates and retains quality jobs through the administration of the standards in Title 16 of the Wasilla Municipal Code, known as the Wasilla Land Development Code, the City of Wasilla Comprehensive Plan, and other adopted plans. Other functions include developing long range community plans, assisting with the preparation of an annual Capital Improvement Program, annexing additional properties within the city limits, managing various short and long range plans for the City of Wasilla, and serving as a public resource.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
City Planner	1.0	1.0	1.0	1.0
Planning Clerk	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: General Government (41)
Division: Planning (38)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 131,466	\$ 136,874	\$ 145,304	\$ 145,304	\$ 150,965	\$ 5,661	3.90%
10 20	Temporary	722	345	1,280	1,280	1,200	(80)	-6.25%
10 30	Overtime	1,062	788	1,284	1,284	1,314	30	2.34%
10 35	Honorarium	7,650	4,725	15,750	15,750	6,750	(9,000)	-57.14%
	Personnel Services	140,900	142,732	163,618	163,618	160,229	(3,389)	-2.07%
20 10	Group Insurance	36,875	44,342	52,827	52,827	52,209	(618)	-1.17%
20 20	FICA	2,008	2,030	2,374	2,374	2,325	(49)	-2.06%
20 30	PERS	48,495	50,281	32,249	32,249	33,501	1,252	3.88%
20 40	SBS	8,099	8,687	10,028	10,028	9,824	(204)	-2.03%
20 50	Unemployment	1,285	972	860	860	786	(74)	-8.60%
20 60	Workers' Compensation	734	699	1,396	1,396	1,174	(222)	-15.90%
	Personnel Svcs-Benefit	97,496	107,011	99,734	99,734	99,813	85	0.09%
30 32	Legal	6,052	16,949	15,000	15,000	18,060	3,060	20.40%
30 34	Other	6,016	-	10,000	10,000	10,000	-	0.00%
	Professional Services	12,068	16,949	25,000	25,000	28,060	3,060	12.24%
40 30	Repair & Maintenance	-	-	450	450	450	-	0.00%
40 40	Rentals	2,824	2,925	3,352	3,352	2,334	(1,018)	-30.37%
	Purchased-Property	2,824	2,925	3,802	3,802	2,784	(1,018)	-26.78%
50 20	Insurance	1,655	1,641	965	965	845	(120)	-12.44%
50 30	Communications	1,466	1,040	1,500	1,500	1,500	-	0.00%
50 40	Advertising	4,996	3,021	4,000	4,000	4,000	-	0.00%
50 50	Printing & Binding	-	-	500	500	500	-	0.00%
50 81	Travel	5,610	3,339	3,000	3,000	3,000	-	0.00%
50 82	Staff Development	1,738	1,645	1,475	1,475	1,475	-	0.00%
50 85	Dues & Subscriptions	1,575	1,065	925	925	925	-	0.00%
	Other Purchased Services	17,040	11,751	12,365	12,365	12,245	(120)	-0.97%
60 10	General Supplies	440	357	450	450	450	-	0.00%
60 15	Small Tools & Equipment	-	192	200	200	200	-	0.00%
60 95	Computer Software	124	-	-	-	-	-	0.00%
	Supplies	564	549	650	650	650	-	0.00%
99 17	Technology Replacement	1,500	1,500	1,500	1,500	1,500	-	0.00%
	Interfund Transfers	1,500	1,500	1,500	1,500	1,500	-	0.00%
	Division Total:	\$ 272,392	\$ 283,417	\$ 306,669	\$ 306,669	\$ 305,287	\$ (1,382)	-0.45%

Summary of expenditures:

Personnel	\$ 238,396	\$ 249,743	\$ 263,352	\$ 263,352	\$ 260,048	\$ (3,304)	-1.25%
Operations	32,496	32,174	41,817	41,817	43,739	1,922	4.60%
Interfund Transfers	1,500	1,500	1,500	1,500	1,500	-	0.00%
Division Summary Total:	\$ 272,392	\$ 283,417	\$ 306,669	\$ 306,669	\$ 305,287	\$ (1,382)	-0.45%

Summary of resources:

General fund	\$ 272,392	\$ 283,417	\$ 306,669	\$ 306,669	\$ 305,287	\$ (1,382)	-0.45%
Division Summary Total:	\$ 272,392	\$ 283,417	\$ 306,669	\$ 306,669	\$ 305,287	\$ (1,382)	-0.45%

Changes for FY2016:

Planning commission members changed from 7 to 5 via Ord. 14-08 01/27/2014.

FY2015-Mayor proposed changed stipend to Planning commission from \$75 to \$175 per meeting.

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4138: Planning

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4138-414.30-32	Professional Services	Legal	LEGAL SUPPORT - PC MTGS, APPEALS, CODE REVISIONS	18,060
001-4138-414.30-32 Total				18,060
001-4138-414.30-34	Professional Services	Other	DOWNTOWN PLAN IMPLEMENTATION-PROF ASST & SOFTWARE	5,500
			COMPREHENSIVE PLAN IMPLEMENTATION - PROF ASSIST	3,000
			AEROMAP - AERIAL PHOTOGRAPHY OF CITY	1,500
001-4138-414.30-34 Total				10,000
001-4138-414.40-30	Purchased-Property	Repair & Maintenance	PLOTTER MAINTENANCE/REPAIR	450
001-4138-414.40-30 Total				450
001-4138-414.40-40	Purchased-Property	Rentals	COPIER RENTAL	2,334
001-4138-414.40-40 Total				2,334
001-4138-414.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	845
001-4138-414.50-20 Total				845
001-4138-414.50-30	Services	Communications	POSTAGE AND LAND LINES (3)	1,500
001-4138-414.50-30 Total				1,500
001-4138-414.50-40	Services	Advertising	AD FOR PUBLIC HEARINGS, WORKSHOPS, ANNEXATIONS	4,000
001-4138-414.50-40 Total				4,000
001-4138-414.50-50	Services	Printing & Binding	PLANNING DOCUMENTS AND CODES, WORKSHOP MATERIALS	500
001-4138-414.50-50 Total				500
001-4138-414.50-81	Services	Travel	APA NATL CONFERENCE-AICP CERTIFICATION CONT ED REQ	1,800
			NPSGC/WPC-COMP PLAN IMPL-ZONING REGS UPDATE	1,200
001-4138-414.50-81 Total				3,000
001-4138-414.50-82	Services	Staff Development	APA NATL CONFERENCE-AICP CERTIFICATION CONT ED REQ	700
			NPSGC/WPC-COMP PLAN IMPL-ZONING REGS REWRITE	275
			PLANNING COMMISSIONER TRAINING	500
001-4138-414.50-82 Total				1,475
001-4138-414.50-85	Services	Dues & Subscriptions	APA/AICP DUES - CITY PLANNER	475
			APA MEMBERSHIP DUES FOR PLANNING COMMISSION (5)	350
			PLANNING REFERENCE BOOKS, MAGAZINES, TRAINING	100
001-4138-414.50-85 Total				925
001-4138-414.60-10	Supplies	General Supplies	MAILING SUPPLIES, PUBLIC NOTICE SUPPLIES, FOLDERS	450
001-4138-414.60-10 Total				450
001-4138-414.60-15	Supplies	Small Tools & Equipment	SITE VISIT TOOLS AND PUBLIC HEARING SIGNS	200
001-4138-414.60-15 Total				200
001-4138-414.99-17	Interfund Transfers	Replacement	3 CPUS @ \$500	1,500
001-4138-414.99-17 Total				1,500

FINANCE DEPARTMENT  BUDGET SUMMARY

Mission

To manage and advise upon the financial affairs of the City to ensure the effective and judicious use of available City resources, stewardship of public funds and timely financial reporting to management, City Council, and the citizens of our community.

Program

The Finance Department is responsible for safeguarding the assets of the City through prudent investment management, budgeting, expenditure control, and reporting financial data in a timely manner. Other functions performed include cash management, collection of receivables, purchasing, payroll, cash disbursements, sales tax administration, grant management, and debt management which also encompasses issuance of new debt and refinancing of existing debt.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Finance Director	1.0	1.0	1.0	1.0
Controller	1.0	1.0	1.0	1.0
Purchasing/Contracting Officer	1.0	1.0	1.0	1.0
Tax Auditor/Accountant	0.0	0.0	0.0	1.0
Staff Accountant	1.0	1.0	1.0	1.0
Finance Clerks (I, II, and III)	5.0	5.0	5.0	5.0
Total	9.0	9.0	9.0	10.0

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: General Government (41)
Division: Finance (50)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 532,540	\$ 535,353	\$ 587,989	\$ 587,989	\$ 672,109	\$ 84,120	14.31%
10 20	Temporary	-	735	1,280	1,280	1,200	(80)	-6.25%
10 30	Overtime	905	377	2,154	2,154	2,171	17	0.79%
	Personnel Services	533,445	536,465	591,423	591,423	675,480	84,057	14.21%
20 10	Group Insurance	165,987	220,029	264,054	264,054	303,110	39,056	14.79%
20 20	FICA	7,618	7,610	8,576	8,576	9,792	1,216	14.18%
20 30	PERS	194,555	195,425	129,832	129,832	143,192	13,360	10.29%
20 40	SBS	32,699	32,845	36,254	36,254	41,407	5,153	14.21%
20 50	Unemployment	5,552	4,069	3,804	3,804	3,832	28	0.74%
20 60	Workers' Compensation	2,678	2,497	5,041	5,041	4,948	(93)	-1.84%
	Personnel Svcs-Benefit	409,089	462,475	447,561	447,561	506,281	58,720	13.12%
30 31	Accounting & Auditing	-	-	1,500	1,500	1,500	-	0.00%
30 32	Legal	51	85	7,500	5,927	8,330	2,403	40.54%
30 34	Other	38,591	40,657	42,000	42,000	43,000	1,000	2.38%
	Professional Services	38,642	40,742	51,000	49,427	52,830	3,403	6.88%
40 30	Repair & Maintenance	2,523	1,589	1,900	1,900	2,575	675	35.53%
40 31	Computer Software Maint	5,641	6,651	10,500	10,500	7,500	(3,000)	-28.57%
40 40	Rentals	9,520	8,607	8,778	10,351	11,020	669	6.46%
	Purchased-Property	17,684	16,847	21,178	22,751	21,095	(1,656)	-7.28%
50 20	Insurance	6,488	6,356	3,520	3,520	4,408	888	25.23%
50 30	Communications	9,865	11,774	13,950	13,950	14,200	250	1.79%
50 40	Advertising	2,996	2,288	2,300	2,300	2,300	-	0.00%
50 50	Printing & Binding	4,374	6,542	6,700	6,700	6,500	(200)	-2.99%
50 81	Travel	1,423	1,871	6,950	6,950	7,350	400	5.76%
50 82	Staff Development	4,594	3,229	5,285	5,285	7,020	1,735	32.83%
50 85	Dues & Subscriptions	1,388	1,525	1,425	1,425	1,425	-	0.00%
50 90	Other Purchased Services	2,532	3,483	4,100	4,100	1,700	(2,400)	-58.54%
	Other Purchased Services	33,660	37,068	44,230	44,230	44,903	673	1.52%
60 10	General Supplies	3,871	4,454	5,200	5,200	5,300	100	1.92%
60 15	Small Tools & Equipment	4,168	292	6,250	6,250	7,750	1,500	24.00%
60 25	Gasoline	255	-	-	-	400	400	4.00%
	Supplies	8,294	4,746	11,450	11,450	13,450	2,000	17.47%
69 10	Cash Over/Short	12	80	-	-	-	-	0.00%
	Other Expenditures	12	80	-	-	-	-	0.00%
99 12	Vehicle Fund	-	-	-	-	4,000	4,000	40.00%
99 17	Technology Replacement	7,000	7,000	6,500	6,500	6,500	-	0.00%
	Interfund Transfers	7,000	7,000	6,500	6,500	10,500	4,000	61.54%
	Division Total:	\$ 1,047,826	\$ 1,105,423	\$ 1,173,342	\$ 1,173,342	\$ 1,324,539	\$ 151,197	12.89%

Summary of expenditures:

Personnel	\$ 942,534	\$ 998,940	\$ 1,038,984	\$ 1,038,984	\$ 1,181,761	\$ 142,777	13.74%
Operations	98,292	99,483	127,858	127,858	132,278	4,420	3.46%
Interfund Transfers	7,000	7,000	6,500	6,500	10,500	4,000	61.54%
Division Summary Total:	\$ 1,047,826	\$ 1,105,423	\$ 1,173,342	\$ 1,173,342	\$ 1,324,539	\$ 151,197	12.89%

Summary of resources:

General fund	\$ 1,047,826	\$ 1,105,423	\$ 1,173,342	\$ 1,173,342	\$ 1,324,539	\$ 151,197	12.89%
Division Summary Total:	\$ 1,047,826	\$ 1,105,423	\$ 1,173,342	\$ 1,173,342	\$ 1,324,539	\$ 151,197	12.89%

Changes for FY2016:

Added 1 FTE - Tax Auditor/Accountant - \$130,007

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 001-4150: Finance

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4150-415.30-31	Professional Services	Accounting & Auditing	OTHER ACCOUNTING, BUDGETING AND AUDIT COSTS	1,500
001-4150-415.30-31 Total				1,500
001-4150-415.30-32	Professional Services	Legal	GENERAL LEGAL SUPPORT	4,830
			SALES TAX COLLECTIONS	3,500
001-4150-415.30-32 Total				8,330
001-4150-415.30-34	Professional Services	Other	DANA INVESTMENT ADVISORS-EXTERNAL INVESTMENTS	23,000
			WELLS FARGO BANK - BANK SERVICE FEES	20,000
001-4150-415.30-34 Total				43,000
001-4150-415.40-30	Purchased-Property	Repair & Maintenance	PRINTERS, ENVELOPE OPENER	750
			FOLDER STUFFER ANNUAL MAINTENANCE	1,175
			CHECK READER	200
			MAIL SERVICE AGREEMENT	450
001-4150-415.40-30 Total				2,575
001-4150-415.40-31	Purchased-Property	Computer Software Maint	CAFR2000 SOFTWARE MAINTENANCE	2,000
			FORMSPRINT MAINTENANCE	1,000
			IT SPECIAL PROJECTS	3,000
			RANDOM NUMBER GENERATOR/PFD APPL MAINTENANCE	1,500
001-4150-415.40-31 Total				7,500
001-4150-415.40-40	Purchased-Property	Rentals	COPIER RENTAL - FINANCE	8,955
			COPIER RENTAL - PURCHASING	815
			NEOPOST MAILING SYSTEM ANNUAL METER RENTAL	1,250
001-4150-415.40-40 Total				11,020
001-4150-415.50-20	Services	Insurance	GENERAL LIABILITY AND AUTO INSURANCE	4,408
001-4150-415.50-20 Total				4,408
001-4150-415.50-30	Services	Communications	POSTMASTER	14,000
			COURIER EXPRESS	200
001-4150-415.50-30 Total				14,200
001-4150-415.50-40	Services	Advertising	SALES TAX DELINQUENT PUBLICATION	1,400
			REQUEST FOR PROPOSALS, INFORMATION OR QUOTES ON CONTRACTS	900
				-
001-4150-415.50-40 Total				2,300
001-4150-415.50-50	Services	Printing & Binding	ENVELOPES, SALES TAX PACKETS, W2S	3,000
			PRINTING OF THE FY2016 SUPPLEMENTAL BUDGET	2,000
			CTP SOLUTIONS - A/R BILLING FORMS	1,500
001-4150-415.50-50 Total				6,500
001-4150-415.50-81	Services	Travel	ALASKA GOVERNMENT FINANCE OFFICERS ASSOCIATION	-
			FALL CONFERENCE (2)	1,000
			SPRING CONFERENCE (2)	2,000
			GOVERNMENT FINANCE OFFICERS ASSOCIATION CONFERENCE	2,500
			OR SUNGARD USERS GROUP ASSOCIATION CONFERENCE	-
			NATIONAL BUREAU OF BUSINESS LICENSING OFFICIALS	750
			ACCOUNTS PAYABLE, PAYROLL AND ACCOUNTING	750
			MILEAGE TO TRAINING IN LOCAL AREA	350
001-4150-415.50-81 Total				7,350
001-4150-415.50-82	Services	Staff Development	ALASKA GOVERNMENT FINANCE OFFICERS ASSOCIATION	-
			FALL CONFERENCE (2)	600
			SPRING CONFERENCE (2)	600
			GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)	-
			ANNUAL UPDATE	300
			GOVERNMENT FINANCE OFFICERS ASSOCIATION CONFERENCE	-
			OR SUNGARD USERS GROUP ASSOCIATION CONFERENCE	500
			SUNGARD ON-SITE TRAINING (WEBINARS, ETC.)	1,500
			NATIONAL BUREAU OF BUSINESS LICENSING OFFICIALS	550
			ACCOUNTS PAYABLE, PAYROLL AND ACCOUNTING	1,250
			J.COOPER-TUITION ASSISTANCE PROGRAM	1,720
001-4150-415.50-82 Total				7,020
001-4150-415.50-85	Services	Dues & Subscriptions	ALASKA GOVERNMENT FINANCE OFFICERS ASSOCIATION (2)	200
			GOVERNMENT FINANCE OFFICERS ASSOCIATION CONFERENCE	350
			CERTIFICATION OF BIENNIAL BUDGET	330
			CERTIFICATION OF COMPREHENSIVE ANNUAL FINANCIAL RE	435
			NATIONAL BUREAU OF BUSINESS LICENSING OFFICIAL (1)	45
			FRONTIERSMAN SUBSCRIPTION	65
001-4150-415.50-85 Total				1,425
001-4150-415.50-90	Services	Oth Purchased Services	CREDIT CARD BANK FEES	1,200
			SURPLUS AUCTION APPRAISALS	250

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4150: Finance

Sum of Budget Amt				Total
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4150-415.50-90	Services	Oth Purchased Services	READY RECYCLES - PAPER RECYCLING	250
001-4150-415.50-90 Total				1,700
001-4150-415.60-10	Supplies	General Supplies	OFFICE SUPPLIES	5,300
001-4150-415.60-10 Total				5,300
001-4150-415.60-15	Supplies	Small Tools & Equipment	CHAIR, CALCULATOR (1) PRINTER CASH DROP BOX (1) FOR PARKING LOT	750 2,000 5,000
001-4150-415.60-15 Total				7,750
001-4150-415.99-12	Interfund Transfers	Vehicle Fund	VEHICLE FUND PURCHASE REPLACEMENT	4,000
001-4150-415.99-12 Total				4,000
001-4150-415.99-17	Interfund Transfers	Replacement	CPU REPLACEMENT (11 DESKTOPS AND 2 LAPTOPS) @ \$500	6,500
001-4150-415.99-17 Total				6,500

MIS DEPARTMENT



BUDGET SUMMARY

Mission

To provide the City of Wasilla with the very best data processing services through the implementation of agile and cost effective solutions that improve service, reduce cost and leverage information across City departments.

Program

Areas of responsibility include: researching, developing and maintaining existing and potentially new management information systems; evaluating and selecting hardware and application software; operating the central distribution data center; controlling data input and output; designing and managing data communications; developing information processing policies and procedures; reporting on the performance of the preceding areas of responsibility to senior management on a specified periodic basis; oversee the maintenance of data processing equipment and review and approve data processing equipment acquisitions.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
IT/Network Support Specialist	1.0	1.0	1.0	1.0

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: General Government (41)
Division: Management Information Systems (MIS) (92)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 56,909	\$ 59,466	\$ 62,661	\$ 62,661	\$ 65,105	\$ 2,444	3.90%
10 30	Overtime	657	384	1,125	1,125	921	(204)	-18.13%
	Personnel Services	57,566	59,850	63,786	63,786	66,026	2,240	3.51%
20 10	Group Insurance	11,229	13,615	16,213	16,213	16,030	(183)	-1.13%
20 20	FICA	833	866	925	925	957	32	3.46%
20 30	PERS	21,062	21,827	14,033	14,033	14,526	493	3.51%
20 40	SBS	3,529	3,669	3,910	3,910	4,047	137	3.50%
20 50	Unemployment	656	505	423	423	387	(36)	-8.51%
20 60	Workers' Compensation	277	269	544	544	484	(60)	-11.03%
	Personnel Svcs-Benefit	37,586	40,751	36,048	36,048	36,431	383	1.06%
30 34	Other	35,200	24,975	39,650	39,650	39,650	-	0.00%
	Professional Services	35,200	24,975	39,650	39,650	39,650	-	0.00%
40 30	Repair & Maintenance	1,211	440	6,000	6,000	6,000	-	0.00%
40 31	Computer Software Maint	39,160	66,260	81,747	81,747	82,201	454	0.56%
	Purchased-Property	40,371	66,700	87,747	87,747	88,201	454	0.52%
50 20	Insurance	1,541	1,449	1,226	1,226	349	(877)	-71.53%
50 30	Communications	24,112	24,271	28,923	28,923	28,923	-	0.00%
50 81	Travel	-	-	300	300	300	-	0.00%
50 82	Staff Development	1,818	-	2,500	2,500	2,500	-	0.00%
	Other Purchased Services	27,471	25,720	32,949	32,949	32,072	(877)	-2.66%
60 10	General Supplies	1,698	391	3,500	3,500	3,500	-	0.00%
60 15	Small Tools & Equipment	124	1,684	2,000	2,000	2,000	-	0.00%
60 95	Computer Software	12,911	9,846	10,000	10,000	10,000	-	0.00%
	Supplies	14,733	11,921	15,500	15,500	15,500	-	0.00%
99 17	Technology Replacement	24,000	24,000	24,000	24,000	24,000	-	0.00%
	Interfund Transfers	24,000	24,000	24,000	24,000	24,000	-	0.00%
	Division Total:	\$ 236,927	\$ 253,917	\$ 299,680	\$ 299,680	\$ 301,880	\$ 2,200	0.73%

Summary of expenditures:

Personnel	\$ 95,152	\$ 100,601	\$ 99,834	\$ 99,834	\$ 102,457	\$ 2,623	2.63%
Operations	117,775	129,316	175,846	175,846	175,423	(423)	-0.24%
Interfund Transfers	24,000	24,000	24,000	24,000	24,000	-	0.00%
Division Summary Total:	\$ 236,927	\$ 253,917	\$ 299,680	\$ 299,680	\$ 301,880	\$ 2,200	0.73%

Summary of resources:

General fund	\$ 236,927	\$ 253,917	\$ 299,680	\$ 299,680	\$ 301,880	\$ 2,200	0.73%
Division Summary Total:	\$ 236,927	\$ 253,917	\$ 299,680	\$ 299,680	\$ 301,880	\$ 2,200	0.73%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4192: Management Information Systems (MIS)

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4192-416.30-34	Professional Services	Other	IT SUPPORT SERVICES	34,650
			ADDITIONAL OUTSIDE IT SUPPORT	5,000
001-4192-416.30-34 Total				39,650
001-4192-416.40-30	Purchased-Property	Repair & Maintenance	PRINTERS AND HARDWARE REPAIR	4,000
			AS400 TECH SUPPORT	2,000
001-4192-416.40-30 Total				6,000
001-4192-416.40-31	Purchased-Property	Computer Software Maint	ANNUAL SOFTWARE MAINTENANCE - SUNGARD	36,186
			ANNUAL SOFTWARE MAINTENANCE - IBM EQUIP EMA	7,000
			ANNUAL SOFTWARE MAINTENANCE - MCAFEE	3,500
			ANNUAL SOFTWARE MAINTENANCE - BROCADE SWITCH	3,500
			ANNUAL SOFTWARE MAINTENANCE - SYMANTEC EMAIL/WEB	8,500
			ANNUAL SOFTWARE MAINTENANCE - ACRONIS	2,000
			ANNUAL SOFTWARE MAINTENANCE - MICR PRINTERS	1,000
			ANNUAL SOFTWARE MAINTENANCE - SOLARWINDS ENGINEERS	400
			ANNUAL SOFTWARE MAINTENANCE - LOGICAL FRONT	5,000
			ANNUAL SOFTWARE MAINTENANCE - VISION INTERNET	6,615
			VISION LIVE SUBSCRIPTION	-
			SAN BLADE SERVERS AND ASSOCIATED HARDWARE	8,500
001-4192-416.40-31 Total				82,201
001-4192-416.50-20	Services	Insurance	GENERAL LIABILITY	349
001-4192-416.50-20 Total				349
001-4192-416.50-30	Services	Communications	CELL PHONE	400
			MNET CURCUIT UPGRADE FROM 20MBPS TO 40MBPS	15,288
			INTERNET CIRCUIT	4,900
			HCA3917-23 PHONE LINES IN CITY HALL FOR LONG DIST	8,335
001-4192-416.50-30 Total				28,923
001-4192-416.50-81	Services	Travel	LOCAL AREA MILEAGE	300
001-4192-416.50-81 Total				300
001-4192-416.50-82	Services	Staff Development	GENERAL SYSTEMS TRAINING	2,500
001-4192-416.50-82 Total				2,500
001-4192-416.60-10	Supplies	General Supplies	MEDIA, CABLING, UPS BATTERY REPLACEMENTS	3,500
001-4192-416.60-10 Total				3,500
001-4192-416.60-15	Supplies	Small Tools & Equipment	TAPE DRIVES, TESTING EQUIPMENT	2,000
001-4192-416.60-15 Total				2,000
001-4192-416.60-95	Supplies	Computer Software	ADOBE PRO AND/OR OFFICE PRO PLUS	10,000
001-4192-416.60-95 Total				10,000

POLICE DEPARTMENT BUDGET SUMMARY

Mission

To provide the citizens within the City of Wasilla the highest quality of law enforcement services possible, by maintaining qualified and highly trained personnel who willingly serve the public. To respond to calls for service promptly, protect lives and property, develop and maintain crime prevention programs and apprehend criminal offenders.

Program

The Police Department has many areas of responsibility. Our main function is to protect citizens and property. This mission is carried out through the enforcement of laws, regulations and ordinances of the State of Alaska and of the City of Wasilla. All officers are sworn to uphold the constitutions of the United States and the State of Alaska. As a general rule, we respond to both civil and criminal incidents. We investigate crimes, testify in court, assist other agencies on an as-needed basis, serve papers for the City and the Courts and participate in multi-agency task forces.

Administration:

The department continues its focus on the records retention program, including management of email records. While the department is complying with the City of Wasilla's records retention schedule, there are other unique issues special to law enforcement and state statutes. Additionally, crime analysis is done to spotlight community policing issues and enforcement requirements.

Investigation: The General Investigations Unit consists of two Investigators who work all major criminal cases and white collar crime within the City of Wasilla. They work closely with other enforcement agencies in the State of Alaska. An Investigator is a certified polygraphist reducing our reliance on other agencies for this service.

Patrol: Each patrol shift is supervised by a sergeant; providing oversight on initial case-work, direction of patrol resources, training and response to public concerns from a supervisory level. Calls for service requests continue to increase. Utilization of Records Management Systems has provided more information for criminal statistics analysis. The department continues to learn the new technologies and expand the capabilities of the Records Management System.

Dispatch:

A critical part of ensuring a continuously operating dispatch center is reliable, integrated and flexible application software. Tiburon's CAD, computer-aided dispatch software, is the fundamental technology cornerstone of incident and emergency response. An upgrade of the Tiburon software is required with an estimated cost of \$1M. The funding for the upgrade has been secured from the State of Alaska. The anticipated expenditure for the upgrade is budgeted at \$553,200 in FY2015 and \$100,500 in FY2016 through FY2019.

Code Compliance/Animal Control Services:

Code Compliance responds to code violations and animal complaints in a timely manner improving the quality of life in our community. Additionally, Code Compliance continues to educate the public on the Wasilla Municipal Code. Since FY2010, the City has been using Code Compliance to respond to animal complaints and uses the Matanuska-Susitna Borough (MSB) for sheltering of any animals detained.

Police – Continued

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Police Chief	1.0	1.0	1.0	1.0
Commissioned Officers (Police Officer I, II)	23.0	23.0	24.0	24.0
Dispatch/Call Takers	20.0	20.0	20.0	20.0
Code Compliance	1.0	1.0	1.0	1.0
Technology Specialist	1.0	1.0	1.0	1.0
Administrative Assistants	3.0	3.0	3.0	3.0
Total	49.0	49.0	50.0	50.0

City of Wasilla
Budget Detail
For Fiscal Year 2016

Public Safety (Wasilla Police Department)
Expenditure Summary

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference Between FY2016 AB FY2015 AMB	% Diff Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 2,887,156	\$ 2,752,738	\$ 3,223,767	\$ 3,278,534	\$ 3,315,614	\$ 37,080	1.13%
10 20	Temporary	123,156	115,077	104,400	104,400	106,000	1,600	1.53%
10 30	Overtime	247,495	271,129	282,827	286,867	321,894	35,027	12.21%
10 31	WPD Traffic Grant	10,128	5,369	-	-	-	-	0.00%
10 32	AST Grant Overtime	8,168	8,587	-	-	-	-	0.00%
	Personnel Services	3,276,103	3,152,900	3,610,994	3,669,801	3,743,508	73,707	2.01%
20 10	Group Insurance	868,343	1,005,657	1,406,148	1,444,193	1,474,449	30,256	2.10%
20 15	Med. Reimb Hlth Expense	-	-	-	-	-	-	0.00%
20 20	FICA	46,835	44,992	52,356	53,209	54,281	1,072	2.01%
20 30	PERS	1,109,790	1,074,408	759,810	772,747	795,152	22,405	2.90%
20 40	SBS	186,004	187,024	214,939	218,544	222,931	4,387	2.01%
20 50	Unemployment	30,589	21,948	21,321	21,744	19,350	(2,394)	-11.01%
20 60	Workers' Compensation	76,860	103,636	146,868	150,428	138,662	(11,766)	-7.82%
	Personnel Svcs-Benefit	2,318,421	2,437,665	2,601,442	2,660,865	2,704,825	43,960	1.65%
30 32	Legal	5,239	4,683	10,050	10,050	11,970	1,920	19.10%
30 34	Other	66,883	76,973	91,350	106,350	106,350	-	0.00%
	Professional Services	72,122	81,656	101,400	116,400	118,320	1,920	1.65%
40 11	Water/Sewerage	2,223	2,745	3,000	3,000	3,000	-	0.00%
40 12	Waste Disposal	3,066	1,835	3,750	3,750	3,750	-	0.00%
40 20	Cleaning	21,331	18,633	22,835	22,835	17,844	(4,991)	-21.86%
40 30	Repair & Maintenance	136,196	141,787	150,636	150,636	150,636	-	0.00%
40 40	Rentals	4,977	4,454	4,169	4,774	4,982	208	4.36%
40 91	Contractual Services	4,754	4,800	5,800	5,800	5,900	100	1.72%
	Purchased-Property	172,547	174,254	190,190	190,795	186,112	(4,683)	-2.45%
50 20	Insurance	70,455	75,062	113,773	113,168	106,501	(6,667)	-5.89%
50 30	Communications	56,146	55,978	57,384	57,384	57,384	-	0.00%
50 36	AST Long Distance	186	(1)	-	-	-	-	0.00%
50 40	Advertising	858	130	500	500	500	-	0.00%
50 50	Printing & Binding	740	599	500	500	500	-	0.00%
50 81	Travel	24,541	23,099	36,300	36,300	36,300	-	0.00%
50 82	Staff Development	13,567	11,576	11,950	11,950	21,900	9,950	83.26%
50 85	Dues & Subscriptions	1,940	2,106	1,779	1,779	1,779	-	0.00%
50 91	Contractual Services	319	129	-	-	-	-	0.00%
50 93	Animal Control	12,448	13,057	14,400	14,400	14,400	-	0.00%
	Other Purchased Services	181,200	181,735	236,586	235,981	239,264	3,283	1.39%
60 10	General Supplies	16,939	11,400	36,886	36,886	23,550	(13,336)	-36.15%
60 12	Ammunition	38,617	43,106	40,000	44,771	40,000	(4,771)	-10.66%
60 15	Small Tools & Equipment	35,021	45,238	57,150	57,150	57,150	-	0.00%
60 16	Uniforms & Clothing	18,242	15,316	26,423	21,652	26,423	4,771	22.03%
60 21	Natural Gas	13,161	11,190	18,345	18,345	14,500	(3,845)	-20.96%
60 22	Electricity	38,358	40,812	39,175	39,175	58,900	19,725	50.35%
60 25	Gasoline	111,718	97,947	106,407	106,407	106,407	-	0.00%
60 30	WPD Reserves	183	107	5,000	5,000	5,000	-	0.00%
60 95	Computer Software	336	-	1,400	1,400	1,400	-	0.00%
	Supplies	272,575	265,116	330,786	330,786	333,330	2,544	0.77%
70 40	Machinery & Equipment	-	8,826	-	-	13,000	13,000	130.00%
	Capital Purchases	-	8,826	-	-	13,000	13,000	130.00%
99 12	Vehicle Fund	150,000	150,000	150,000	150,000	150,000	-	0.00%
99 17	Technology Replacement	55,500	55,500	55,500	55,500	55,500	-	0.00%
	Interfund Transfers	205,500	205,500	205,500	205,500	205,500	-	0.00%
	Division Total:	\$ 6,498,468	\$ 6,507,652	\$ 7,276,898	\$ 7,410,128	\$ 7,543,859	\$ 133,731	1.80%
Summary of expenditures:								
	Personnel	\$ 5,594,524	\$ 5,590,565	\$ 6,212,436	\$ 6,330,666	\$ 6,448,333	\$ 117,667	1.86%
	Operations	698,444	702,761	858,962	873,962	877,026	3,064	0.35%
	Interfund Transfers	205,500	205,500	205,500	205,500	205,500	-	0.00%
	Division Summary Total:	\$ 6,498,468	\$ 6,507,652	\$ 7,276,898	\$ 7,410,128	\$ 7,543,859	\$ 133,731	1.80%
Summary of resources:								
	Intergovernmental	\$ 2,138,021	\$ 2,120,846	\$ 2,191,584	\$ 2,191,584	\$ 2,194,857	\$ 3,273	0.15%
	Other	-	5,135	-	15,000	22,000	7,000	46.67%
	General fund	4,360,447	4,381,671	5,085,314	5,203,544	5,327,002	123,458	2.37%
	Division Summary Total:	\$ 6,498,468	\$ 6,507,652	\$ 7,276,898	\$ 7,410,128	\$ 7,543,859	\$ 133,731	1.80%

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Public Safety (42)
Division: Administration (10)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 140,617	\$ 147,956	\$ 153,560	\$ 153,560	\$ 169,916	\$ 16,356	10.65%
10 20	Temporary	104,580	101,983	104,400	104,400	106,000	1,600	1.53%
10 30	Overtime	313	54	1,591	1,591	1,154	(437)	-27.47%
	Personnel Services	245,510	249,993	259,551	259,551	277,070	17,519	6.75%
20 10	Group Insurance	50,112	60,378	71,922	71,922	71,303	(619)	-0.86%
20 20	FICA	3,532	3,592	3,763	3,763	4,017	254	6.75%
20 30	PERS	51,169	53,495	34,075	34,075	37,464	3,389	9.95%
20 40	SBS	219	9,073	9,495	9,495	10,439	944	9.94%
20 50	Unemployment	2,483	1,982	1,692	1,692	1,548	(144)	-8.51%
20 60	Workers' Compensation	4,122	5,114	7,796	7,796	6,999	(797)	-10.22%
	Personnel Svcs-Benefit	111,637	133,634	128,743	128,743	131,770	3,027	2.35%
30 32	Legal	5,239	4,683	8,750	8,750	10,500	1,750	20.00%
30 34	Other	53,338	65,786	72,850	72,850	72,850	-	0.00%
	Professional Services	58,577	70,469	81,600	81,600	83,350	1,750	2.14%
40 11	Water/Sewerage	2,223	2,745	3,000	3,000	3,000	-	0.00%
40 12	Waste Disposal	3,066	1,835	3,750	3,750	3,750	-	0.00%
40 20	Cleaning	21,331	18,633	22,835	22,835	17,844	(4,991)	-21.86%
40 30	Repair & Maintenance	5,341	4,387	5,200	5,200	5,200	-	0.00%
40 40	Rentals	3,655	3,041	3,148	3,753	4,069	316	8.42%
40 91	Contractual Services	4,754	4,800	5,800	5,800	5,900	100	1.72%
	Purchased-Property	40,370	35,441	43,733	44,338	39,763	(4,575)	-10.32%
50 20	Insurance	10,015	9,283	11,359	10,754	10,884	130	1.21%
50 30	Communications	21,920	22,628	24,326	24,326	24,326	-	0.00%
50 40	Advertising	858	130	500	500	500	-	0.00%
50 50	Printing & Binding	740	399	500	500	500	-	0.00%
50 81	Travel	2,651	2,834	3,000	3,000	3,000	-	0.00%
50 82	Staff Development	2,817	1,833	1,350	1,350	1,350	-	0.00%
50 85	Dues & Subscriptions	1,720	1,627	1,279	1,279	1,279	-	0.00%
	Other Purchased Services	40,721	38,734	42,314	41,709	41,839	130	0.31%
60 10	General Supplies	2,191	1,399	3,000	3,000	3,000	-	0.00%
60 15	Small Tools & Equipment	1,814	1,143	4,000	4,000	4,000	-	0.00%
60 16	Uniforms & Clothing	448	295	550	550	550	-	0.00%
60 21	Natural Gas	13,161	11,190	18,345	18,345	14,500	(3,845)	-20.96%
60 22	Electricity	38,358	40,812	39,175	39,175	58,900	19,725	50.35%
60 25	Gasoline	2,187	2,646	2,883	2,883	2,883	-	0.00%
60 95	Computer Software	336	-	1,400	1,400	1,400	-	0.00%
	Supplies	58,495	57,485	69,353	69,353	85,233	15,880	22.90%
99 17	Technology Replacement	8,000	8,000	8,000	8,000	8,000	-	0.00%
	Interfund Transfers	8,000	8,000	8,000	8,000	8,000	-	0.00%
	Division Total:	\$ 563,310	\$ 593,756	\$ 633,294	\$ 633,294	\$ 667,025	\$ 33,731	5.33%

Summary of expenditures:

Personnel	\$ 357,147	\$ 383,627	\$ 388,294	\$ 388,294	\$ 408,840	\$ 20,546	5.29%
Operations	198,163	202,129	237,000	237,000	250,185	13,185	5.56%
Interfund Transfers	8,000	8,000	8,000	8,000	8,000	-	0.00%
Division Summary Total:	\$ 563,310	\$ 593,756	\$ 633,294	\$ 633,294	\$ 667,025	\$ 33,731	5.33%

Summary of resources:

General fund	\$ 563,310	\$ 593,756	\$ 633,294	\$ 633,294	\$ 667,025	\$ 33,731	5.33%
Division Summary Total:	\$ 563,310	\$ 593,756	\$ 633,294	\$ 633,294	\$ 667,025	\$ 33,731	5.33%

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 001-4210: Public Safety - Administration

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4210-420.30-32	Professional Services	Legal	GENERAL LEGAL SUPPORT	10,500
001-4210-420.30-32 Total				10,500
001-4210-420.30-34	Professional Services	Other	IT SUPPORT SERVICES	70,350
			SART - SEXUAL ASSAULT RESPONSE TEAM	2,500
001-4210-420.30-34 Total				72,850
001-4210-420.40-11	Purchased-Property	Water/Sewerage	WATER/SEWAGE FOR WASILLA POLICE DEPARTMENT	3,000
001-4210-420.40-11 Total				3,000
001-4210-420.40-12	Purchased-Property	Waste Disposal	TRASH REMOVAL FOR WASILLA POLICE DEPARTMENT	3,750
001-4210-420.40-12 Total				3,750
001-4210-420.40-20	Purchased-Property	Cleaning	JANITORIAL SERVICES FOR WASILLA POLICE DEPARTMENT	15,984
			ALSCO MATS WEEKLY REPLACEMENT	660
			CARPET CLEANING 2X	1,200
001-4210-420.40-20 Total				17,844
001-4210-420.40-30	Purchased-Property	Repair & Maintenance	REPAIR AND MAINTENANCE FOR TWO VEHICLES/EQUIPMENT	1,700
			OTIS ELEVATOR INSPECTION	3,500
001-4210-420.40-30 Total				5,200
001-4210-420.40-40	Purchased-Property	Rentals	COPIER RENTAL	4,069
001-4210-420.40-40 Total				4,069
001-4210-420.40-91	Purchased-Property	Contractual Services	CREEKSIDE PLAZA ANNUAL ASSESSMENT	2,500
			PIONEER PEAK SNOW REMOVAL	2,400
			CUMMINS NORTHWEST GENERATOR INSPECTION	1,000
001-4210-420.40-91 Total				5,900
001-4210-420.50-20	Services	Insurance	GENERAL LIABILITY, PROPERTY, AND AUTO INSURANCE	10,884
001-4210-420.50-20 Total				10,884
001-4210-420.50-30	Services	Communications	MTA WIRELESS FOR TWO PDA PHONES	720
			POSTAGE	1,900
			GCI LONG DISTANCE	1,000
			MTA LINES FOR ELEVATOR, FAXES, DATAMASTER, DTV	2,880
			METRONET SERVICES LINKING CITY HALL W/POLICE DEPT	9,150
			HCNA 2869 CIRCUIT WHICH HOUSES 23 TRUNK LINES	8,676
001-4210-420.50-30 Total				24,326
001-4210-420.50-40	Services	Advertising	FRONTIERSMAN LEGAL NOTICES/ANNOUNCEMENTS/ADS	500
001-4210-420.50-40 Total				500
001-4210-420.50-50	Services	Printing & Binding	INKSPOT - PRINTING FORMS	250
			VALLEY BUSINESS MACHINES - BUSINESS CARDS	250
001-4210-420.50-50 Total				500
001-4210-420.50-81	Services	Travel	TRAVEL FOR TRAINING	3,000
001-4210-420.50-81 Total				3,000
001-4210-420.50-82	Services	Staff Development	ALASKA PEACE OFFICERS ASSOCIATION CONFERENCE	500
			PROPERTY AND EVIDENCE TRAINING	350
			CRIME ANALYST TRAINING	500
001-4210-420.50-82 Total				1,350
001-4210-420.50-85	Services	Dues & Subscriptions	INTERNATIONAL ASSOCIATION OF POLICE CHIEFS	120
			LEXIS NEXIS AND POCKET PRESS	800
			INTERNATIONAL ASSOCIATION FOR PROPERTY/EVIDENCE	100
			PUBLIC EMPLOYMENT LAW BULLETIN	159
			ALASKA CHIEFS OF POLICE	100
001-4210-420.50-85 Total				1,279
001-4210-420.60-10	Supplies	General Supplies	PAPER AND OFFICE SUPPLIES	3,000
001-4210-420.60-10 Total				3,000
001-4210-420.60-15	Supplies	Small Tools & Equipment	TARGETS, RANGE GEAR, CAMERAS, RECORDERS	1,500
			REPLACEMENT OF DAMAGED/BROKEN EQUIPMENT	2,500
001-4210-420.60-15 Total				4,000
001-4210-420.60-16	Supplies	Uniforms & Clothing	UNIFORMS AND DUTY GEAR FOR CHIEF OF POLICE	250
			UNIFORMS FOR 3 ADMINISTRATIVE STAFF MEMBERS	300
001-4210-420.60-16 Total				550
001-4210-420.60-21	Supplies	Natural Gas	ENSTAR NATURAL GAS	14,500
001-4210-420.60-21 Total				14,500
001-4210-420.60-22	Supplies	Electricity	MATANUSKA ELECTRIC ASSOCIATION	58,900
001-4210-420.60-22 Total				58,900
001-4210-420.60-25	Supplies	Gasoline	GASOLINE FOR TWO ADMINISTRATIVE VEHICLES	2,883
001-4210-420.60-25 Total				2,883
001-4210-420.60-95	Supplies	Computer Software	EMULATING SOFTWARE TO RUN APSIN ON WINDOWS 7	700
			FLOW CHART SOFTWARE	200
			SMART DRAW LICENSE UPGRADES	500
001-4210-420.60-95 Total				1,400

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Public Safety (42)
Division: MultiTask Drug Enforcement (22)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference		% Diff	
							FY2015 AMBS	FY2016 AB	FY2015 AMBS	FY2016 AB
10 10	Regular	\$ 79,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
10 30	Overtime	5,959	-	-	-	-	-	-	0.00%	
	Personnel Services	85,067	-	-	-	-	-	-	0.00%	
20 10	Group Insurance	17,732	-	-	-	-	-	-	0.00%	
20 20	FICA	1,224	-	-	-	-	-	-	0.00%	
20 30	PERS	24,773	-	-	-	-	-	-	0.00%	
20 40	SBS	5,224	-	-	-	-	-	-	0.00%	
20 50	Unemployment	694	-	-	-	-	-	-	0.00%	
20 60	Workers' Compensation	2,791	-	-	-	-	-	-	0.00%	
	Personnel Svcs-Benefit	52,438	-	-	-	-	-	-	0.00%	
50 20	Insurance	938	-	-	-	-	-	-	0.00%	
50 30	Communications	2,297	-	-	-	-	-	-	0.00%	
	Other Purchased Services	3,235	-	-	-	-	-	-	0.00%	
60 16	Uniforms & Clothing	283	-	-	-	-	-	-	0.00%	
60 25	Gasoline	6,978	-	-	-	-	-	-	0.00%	
	Supplies	7,261	-	-	-	-	-	-	0.00%	
99 17	Technology Replacement	500	-	-	-	-	-	-	0.00%	
	Interfund Transfers	500	-	-	-	-	-	-	0.00%	
Division Total:		\$ 148,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Summary of expenditures:										
	Personnel	\$ 137,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	Operations	10,496	-	-	-	-	-	-	0.00%	
	Interfund Transfers	500	-	-	-	-	-	-	0.00%	
	Division Summary Total	\$ 148,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Summary of resources:										
	Intergovernmental	\$ 82,801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	General fund	65,700	-	-	-	-	-	-	0.00%	
	Division Summary Total:	\$ 148,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Public Safety (42)
Division: General Investigation (24)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 173,848	\$ 167,527	\$ 256,648	\$ 256,648	\$ 249,808	\$ (6,840)	-2.67%
10 30	Overtime	6,482	11,509	28,422	28,422	28,778	356	1.25%
	Personnel Services	180,330	179,036	285,070	285,070	278,586	(6,484)	-2.27%
20 10	Group Insurance	48,204	55,883	111,417	111,417	110,198	(1,219)	-1.09%
20 20	FICA	2,565	2,552	4,133	4,133	4,039	(94)	-2.27%
20 30	PERS	63,954	62,990	62,716	62,716	61,289	(1,427)	-2.28%
20 40	SBS	11,055	10,990	17,475	17,475	17,077	(398)	-2.28%
20 50	Unemployment	1,331	864	1,269	1,269	1,161	(108)	-8.51%
20 60	Workers' Compensation	6,080	8,282	17,637	17,637	15,005	(2,632)	-14.92%
	Personnel Svcs-Benefit	133,189	141,561	214,647	214,647	208,769	(5,878)	-2.74%
30 34	Other	1,221	829	2,000	2,000	22,000	-	0.00%
	Professional Services	1,221	829	2,000	2,000	22,000	-	0.00%
40 30	Repair & Maintenance	552	674	686	686	686	-	0.00%
40 40	Rentals	456	298	278	278	124	(154)	-55.40%
	Purchased-Property	1,008	972	964	964	810	(154)	-15.98%
50 20	Insurance	4,152	2,902	7,315	7,315	7,771	456	6.23%
50 30	Communications	670	575	650	650	650	-	0.00%
50 81	Travel	2,009	1,550	2,200	2,200	2,200	-	0.00%
50 82	Staff Development	495	645	1,000	1,000	1,000	-	0.00%
50 91	Contractual Services	319	129	-	-	-	-	0.00%
	Other Purchased Services	7,645	5,801	11,165	11,165	11,621	456	4.08%
60 10	General Supplies	200	-	300	300	300	-	0.00%
60 15	Small Tools & Equipment	157	281	300	300	300	-	0.00%
60 16	Uniforms & Clothing	112	15	250	250	250	-	0.00%
60 25	Gasoline	4,180	5,166	5,031	5,031	5,031	-	0.00%
	Supplies	4,649	5,462	5,881	5,881	5,881	-	0.00%
99 12	Vehicle Fund	7,000	7,000	7,000	7,000	7,000	-	0.00%
99 17	Technology Replacement	3,000	3,000	3,500	3,500	3,500	-	0.00%
	Interfund Transfers	10,000	10,000	10,500	10,500	10,500	-	0.00%
Division Total:		\$ 338,042	\$ 343,661	\$ 530,227	\$ 550,227	\$ 538,167	\$ (12,060)	-2.19%

Summary of expenditures:

Personnel	\$ 313,519	\$ 320,597	\$ 499,717	\$ 499,717	\$ 487,355	\$ (12,362)	-2.47%
Operations	14,523	13,064	20,010	40,010	40,312	302	0.75%
Interfund Transfers	10,000	10,000	10,500	10,500	10,500	-	0.00%
Division Summary Total:	\$ 338,042	\$ 343,661	\$ 530,227	\$ 550,227	\$ 538,167	\$ (12,060)	-2.19%

Summary of resources:

Other	\$ -	\$ 5,135	\$ -	\$ 15,000	\$ 22,000	\$ 7,000	0.4667
General fund	338,042	338,526	530,227	535,227	516,167	(19,060)	-3.56%
Division Summary Total:	\$ 338,042	\$ 343,661	\$ 530,227	\$ 550,227	\$ 538,167	\$ (12,060)	-2.19%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4224: Public Safety - General Investigation

Sum of Budget Amt					Total
Account Number	Account Group	Account Description	Line Item Explanations		Total
001-4224-420.30-34	Professional Services	Other	FORENSIC EXAMINATIONS FOR SEXUAL ASSAULTS		22,000
001-4224-420.30-34 Total					22,000
001-4224-420.40-30	Purchased-Property	Repair & Maintenance	VEHICLE REPAIR AND MAINTENANCE		686
001-4224-420.40-30 Total					686
001-4224-420.40-40	Purchased-Property	Rentals	COPIER RENTAL		124
001-4224-420.40-40 Total					124
001-4224-420.50-20	Services	Insurance	GENERAL LIABILITY AND AUTO INSURANCE		7,771
001-4224-420.50-20 Total					7,771
001-4224-420.50-30	Services	Communications	MTA WIRELESS		250
			MTA LANDLINES		200
			GCI LONG DISTANCE		200
001-4224-420.50-30 Total					650
001-4224-420.50-81	Services	Travel	TRAVEL FOR TRAINING		2,200
001-4224-420.50-81 Total					2,200
001-4224-420.50-82	Services	Staff Development	INVESTIGATIONS TRAINING		1,000
001-4224-420.50-82 Total					1,000
001-4224-420.60-10	Supplies	General Supplies	PRINTER PAPER, OFFICE SUPPLIES		300
001-4224-420.60-10 Total					300
001-4224-420.60-15	Supplies	Small Tools & Equipment	INVESTIGATIVE TOOLS AND EQUIPMENT		300
001-4224-420.60-15 Total					300
001-4224-420.60-16	Supplies	Uniforms & Clothing	UNIFORMS AND DUTY GEAR FOR INVESTIGATIONS		250
001-4224-420.60-16 Total					250
001-4224-420.60-25	Supplies	Gasoline	GASOLINE FOR INVESTIGATIONS VEHICLE		5,031
001-4224-420.60-25 Total					5,031

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Public Safety (42)
Division: Patrol (30)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 1,291,078	\$ 1,207,157	\$ 1,410,145	\$ 1,464,912	\$ 1,488,652	\$ 23,740	1.62%
10 30	Overtime	105,602	133,109	138,333	142,373	143,696	1,323	0.93%
10 31	WPD Traffic Grant	10,128	5,369	-	-	-	-	0.00%
	Personnel Services	1,406,808	1,345,635	1,548,478	1,607,285	1,632,348	25,063	1.56%
20 10	Group Insurance	360,302	423,398	543,983	582,028	621,708	39,680	6.82%
20 20	FICA	20,105	19,175	22,453	23,306	23,670	364	1.56%
20 30	PERS	491,089	468,020	331,019	343,956	354,188	10,232	2.97%
20 40	SBS	86,237	82,473	94,921	98,526	100,065	1,539	1.56%
20 50	Unemployment	11,778	8,301	8,278	8,701	7,508	(1,193)	-13.71%
20 60	Workers' Compensation	48,789	71,906	94,257	97,817	85,306	(12,511)	-12.79%
	Personnel Svcs-Benefit	1,018,300	1,073,273	1,094,911	1,154,334	1,192,445	38,111	3.30%
30 34	Other	11,795	10,295	16,000	11,000	11,000	-	0.00%
	Professional Services	11,795	10,295	16,000	11,000	11,000	-	0.00%
40 30	Repair & Maintenance	43,400	34,955	41,650	41,650	41,650	-	0.00%
40 40	Rentals	-	390	-	-	-	-	0.00%
	Purchased-Property	43,400	35,345	41,650	41,650	41,650	-	0.00%
50 20	Insurance	37,394	44,039	76,118	76,118	68,319	(7,799)	-10.25%
50 30	Communications	6,392	7,965	7,200	7,200	7,200	-	0.00%
50 50	Printing & Binding	-	200	-	-	-	-	0.00%
50 81	Travel	13,514	7,550	21,700	21,700	21,700	-	0.00%
50 82	Staff Development	6,420	3,296	3,600	3,600	13,550	9,950	276.39%
50 85	Dues & Subscriptions	-	259	-	-	-	-	0.00%
	Other Purchased Services	63,720	63,309	108,618	108,618	110,769	2,151	1.98%
60 10	General Supplies	9,726	6,534	28,336	28,336	15,000	(13,336)	-47.06%
60 12	Ammunition	38,617	43,106	40,000	44,771	40,000	(4,771)	-10.66%
60 15	Small Tools & Equipment	27,071	38,873	44,950	44,950	44,950	-	0.00%
60 16	Uniforms & Clothing	17,149	15,006	24,853	20,082	24,853	4,771	23.76%
60 25	Gasoline	87,533	81,281	88,993	88,993	88,893	(100)	-0.11%
60 30	WPD Reserves	183	107	5,000	5,000	5,000	-	0.00%
	Supplies	180,279	184,907	232,132	232,132	218,696	(13,436)	-5.79%
70 40	Machinery & Equipment	-	8,826	-	-	13,000	13,000	130.00%
	Capital Purchases	-	8,826	-	-	13,000	13,000	130.00%
99 12	Vehicle Fund	133,000	133,000	133,000	133,000	133,000	-	0.00%
99 17	Technology Replacement	18,250	18,750	18,250	18,250	18,250	-	0.00%
	Interfund Transfers	151,250	151,750	151,250	151,250	151,250	-	0.00%
Division Total:		\$ 2,875,552	\$ 2,873,340	\$ 3,193,039	\$ 3,306,269	\$ 3,371,158	\$ 64,889	1.96%

Summary of expenditures:

Personnel	\$ 2,425,108	\$ 2,418,908	\$ 2,643,389	\$ 2,761,619	\$ 2,824,793	\$ 63,174	2.29%
Operations	299,194	293,856	398,400	393,400	382,115	(11,285)	-2.87%
Capital Purchases	-	8,826	-	-	13,000	13,000	130.00%
Interfund Transfers	151,250	151,750	151,250	151,250	151,250	-	0.00%
Division Summary Total:	\$ 2,875,552	\$ 2,873,340	\$ 3,193,039	\$ 3,306,269	\$ 3,371,158	\$ 64,889	1.96%

Summary of resources:

Intergovernmental	\$ 308,998	\$ 208,498	\$ 348,162	\$ 348,162	\$ 251,784	\$ (96,378)	-27.68%
General fund	2,566,554	2,664,842	2,844,877	2,958,107	3,119,374	161,267	5.45%
Division Summary Total:	\$ 2,875,552	\$ 2,873,340	\$ 3,193,039	\$ 3,306,269	\$ 3,371,158	\$ 64,889	1.96%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4230: Public Safety - Patrol

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4230-420.30-34	Professional Services	Other	MEDICAL BILLS AND TOWING/IMPOUND FEES	11,000
001-4230-420.30-34 Total				11,000
001-4230-420.40-30	Purchased-Property	Repair & Maintenance	REPAIR AND MAINTENANCE FOR VEHICLES AND EQUIPMENT	41,650
001-4230-420.40-30 Total				41,650
001-4230-420.50-20	Services	Insurance	GENERAL LIABILITY AND AUTO INSURANCE	68,319
001-4230-420.50-20 Total				68,319
001-4230-420.50-30	Services	Communications	MTA WIRELESS	6,000
			GCI LONG DISTANCE	1,200
001-4230-420.50-30 Total				7,200
001-4230-420.50-81	Services	Travel	AIRFARE	5,600
			PER DIEM WHILE AT TRAINING	9,500
			LODGING	6,000
			GROUND TRANSPORTATION/RENTAL CAR	600
001-4230-420.50-81 Total				21,700
001-4230-420.50-82	Services	Staff Development	ALASKA PEACE OFFICERS ASSOCIATION CONFERENCE FOR 2	1,000
			POLICE SUBJECTS/SUPERVISOR TRAINING FOR 2	1,200
			INSTRUCTOR DEVELOPMENT TRAINING FOR 2	1,200
			RECERTIFICATION FOR NEGOTIATOR	150
001-4230-420.50-82 Total				10,000
001-4230-420.50-82 Total				13,550
001-4230-420.60-10	Supplies	General Supplies	COPIER PAPER AND GENERAL OFFICE SUPPLIES	15,000
001-4230-420.60-10 Total				15,000
001-4230-420.60-12	Supplies	Ammunition	WEAPONS AND LETHAL AMMUNITION	35,000
			LESS-THAN LETHAL AMMO AND CHEMICAL MUNITIONS	5,000
001-4230-420.60-12 Total				40,000
001-4230-420.60-15	Supplies	Small Tools & Equipment	THUMB DRIVES, AUDIO RECORDERS, DIGITAL CAMERAS,	-
			GUN CLEANING SUPPLIES, PARTS, RANGE SUPPLIES	44,950
001-4230-420.60-15 Total				44,950
001-4230-420.60-16	Supplies	Uniforms & Clothing	UNIFORMS, VESTS AND DUTY GEAR	24,853
001-4230-420.60-16 Total				24,853
001-4230-420.60-25	Supplies	Gasoline	GASOLINE FOR PATROL VEHICLES	88,893
001-4230-420.60-25 Total				88,893
001-4230-420.60-30	Supplies	WPD Reserves	GEAR TO OUTFIT 3 NEW RESERVE OFFICERS	5,000
001-4230-420.60-30 Total				5,000
001-4230-420.70-40	Capital Purchases	Machinery & Equipment	CAR CAMERA EQUIPMENT REPLACEMENT	13,000
001-4230-420.70-40 Total				13,000
001-4230-420.99-12	Interfund Transfers	Vehicle Fund	NEW VEHICLES AND EQUIPMENT TO OUTFIT THEM	133,000
001-4230-420.99-12 Total				133,000

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Public Safety (42)
Division: Mat-Su SRO (33)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2015 AMB FY2016 AB	Between FY2015 AMB FY2016 AB
10 10	Regular	\$ 79,690	\$ 86,218	\$ 87,198	\$ 87,198	\$ 91,158	\$ 3,960	4.54%
10 30	Overtime	9,219	12,328	7,593	7,593	7,944	351	4.62%
	Personnel Services	88,909	98,546	94,791	94,791	99,102	4,311	4.55%
20 10	Group Insurance	24,197	35,679	42,515	42,515	42,045	(470)	-1.11%
20 20	FICA	1,266	1,391	1,374	1,374	1,437	63	4.59%
20 30	PERS	31,734	34,009	20,854	20,854	21,802	948	4.55%
20 40	SBS	5,450	6,041	5,811	5,811	6,075	264	4.54%
20 50	Unemployment	678	423	423	423	387	(36)	-8.51%
20 60	Workers' Compensation	2,835	3,853	5,865	5,865	5,338	(527)	-8.99%
	Personnel Svcs-Benefit	66,160	81,396	76,842	76,842	77,084	242	0.31%
40 30	Repair & Maintenance	505	250	350	350	350	-	0.00%
	Purchased-Property	505	250	350	350	350	-	0.00%
50 20	Insurance	1,665	1,734	4,000	4,000	3,417	(583)	-14.58%
50 30	Communications	748	609	800	800	800	-	0.00%
50 81	Travel	2,326	2,683	2,400	2,400	2,400	-	0.00%
50 82	Staff Development	600	500	1,000	1,000	1,000	-	0.00%
	Other Purchased Services	5,339	5,526	8,200	8,200	7,617	(583)	-7.11%
60 10	General Supplies	-	-	100	100	100	-	0.00%
60 15	Small Tools & Equipment	-	-	50	50	50	-	0.00%
60 16	Uniforms & Clothing	-	-	450	450	450	-	0.00%
60 25	Gasoline	3,267	3,224	2,500	2,500	2,600	100	4.00%
	Supplies	3,267	3,224	3,100	3,100	3,200	100	3.23%
99 12	Vehicle Fund	5,000	5,000	5,000	5,000	5,000	-	0.00%
99 17	Technology Replacement	1,000	1,000	1,000	1,000	1,000	-	0.00%
	Interfund Transfers	6,000	6,000	6,000	6,000	6,000	-	0.00%
Division Total:		\$ 170,180	\$ 194,942	\$ 189,283	\$ 189,283	\$ 193,353	\$ 4,070	2.15%

Summary of expenditures:

Personnel	\$ 155,069	\$ 179,942	\$ 171,633	\$ 171,633	\$ 176,186	\$ 4,553	2.65%
Operations	9,111	9,000	11,650	11,650	11,167	(483)	-4.15%
Interfund Transfers	6,000	6,000	6,000	6,000	6,000	-	0.00%
Division Summary Total:	\$ 170,180	\$ 194,942	\$ 189,283	\$ 189,283	\$ 193,353	\$ 4,070	2.15%

Summary of resources:

Intergovernmental	\$ 114,409	\$ 128,260	\$ 137,462	\$ 137,462	\$ 147,088	\$ 9,626	7.00%
General fund	55,771	66,682	51,821	51,821	46,265	(5,556)	-10.72%
Division Summary Total:	\$ 170,180	\$ 194,942	\$ 189,283	\$ 189,283	\$ 193,353	\$ 4,070	2.15%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4233: Public Safety - Safety Resource Officer (SRO)

Sum of Budget Amt				Total
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4233-420.40-30	Purchased-Property	Repair & Maintenance	VEHICLE & EQUIPMENT MAINTENANCE	350
001-4233-420.40-30 Total				350
001-4233-420.50-20	Services	Insurance	GENERAL LIABILITY AND AUTO INSURANCE	3,417
001-4233-420.50-20 Total				3,417
001-4233-420.50-30	Services	Communications	MTA WIRELESS FOR PHONE USAGE	800
001-4233-420.50-30 Total				800
001-4233-420.50-81	Services	Travel	TRAVEL FOR NATIONAL SRO TRAINING	2,400
001-4233-420.50-81 Total				2,400
001-4233-420.50-82	Services	Staff Development	NATIONAL SRO TRAINING COURSE EXPENSE	1,000
001-4233-420.50-82 Total				1,000
001-4233-420.60-10	Supplies	General Supplies	AWARDS FOR STUDENTS	100
001-4233-420.60-10 Total				100
001-4233-420.60-15	Supplies	Small Tools & Equipment	SCREW DRIVERS AND TOOLS FOR SURVEILLANCE EQUIPMENT	50
001-4233-420.60-15 Total				50
001-4233-420.60-16	Supplies	Uniforms & Clothing	UNIFORM AND DUTY GEAR REPLACEMENT	450
001-4233-420.60-16 Total				450
001-4233-420.60-25	Supplies	Gasoline	GASOLINE FOR SRO VEHICLE	2,600
001-4233-420.60-25 Total				2,600
001-4233-420.99-12	Interfund Transfers	Vehicle Fund	VEHICLE FUND	5,000
001-4233-420.99-12 Total				5,000
001-4233-420.99-17	Interfund Transfers	Replacement	TECHNOLOGY REPLACEMENT FUND	1,000
001-4233-420.99-17 Total				1,000

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Public Safety (42)
Division: Dispatch Center (40)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2015 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 1,053,441	\$ 1,073,349	\$ 1,242,132	\$ 1,242,132	\$ 1,238,608	\$ (3,524)	-0.28%
10 30	Overtime	119,791	114,129	105,888	105,888	139,276	33,388	31.53%
10 32	AST Grant Overtime	8,168	8,587	-	-	-	-	0.00%
	Personnel Services	1,181,400	1,196,065	1,348,020	1,348,020	1,377,884	29,864	2.22%
20 10	Group Insurance	356,567	416,704	620,098	620,098	613,165	(6,933)	-1.12%
20 20	FICA	16,866	17,069	19,544	19,544	19,979	435	2.23%
20 30	PERS	423,060	431,060	294,628	294,628	303,135	8,507	2.89%
20 40	SBS	72,420	73,321	82,634	82,634	84,462	1,828	2.21%
20 50	Unemployment	12,636	9,718	9,236	9,236	8,359	(877)	-9.50%
20 60	Workers' Compensation	9,292	10,557	16,668	16,668	21,785	5,117	30.70%
	Personnel Svcs-Benefit	890,841	958,429	1,042,808	1,042,808	1,050,885	8,077	0.77%
30 32	Legal	-	-	1,300	1,300	1,470	170	13.08%
30 34	Other	529	63	500	500	500	-	0.00%
	Professional Services	529	63	1,800	1,800	1,970	170	9.44%
40 30	Repair & Maintenance	86,107	100,607	102,000	102,000	102,000	-	0.00%
40 40	Rentals	866	725	743	743	789	46	6.19%
	Purchased-Property	86,973	101,332	102,743	102,743	102,789	46	0.04%
50 20	Insurance	14,748	15,543	11,052	11,052	13,421	2,369	21.44%
50 30	Communications	24,083	23,981	24,170	24,170	24,170	-	0.00%
50 36	AST Long Distance	186	(1)	-	-	-	-	0.00%
50 81	Travel	2,938	8,482	7,000	7,000	7,000	-	0.00%
50 82	Staff Development	2,475	5,302	5,000	5,000	5,000	-	0.00%
50 85	Dues & Subscriptions	220	220	500	500	500	-	0.00%
	Other Purchased Services	44,650	53,527	47,722	47,722	50,091	2,369	4.96%
60 10	General Supplies	4,769	3,467	5,000	5,000	5,000	-	0.00%
60 15	Small Tools & Equipment	5,979	4,941	7,600	7,600	7,600	-	0.00%
60 25	Gasoline	1,594	629	1,000	1,000	1,000	-	0.00%
	Supplies	12,342	9,037	13,600	13,600	13,600	-	0.00%
99 17	Technology Replacement	24,750	24,750	24,750	24,750	24,750	-	0.00%
	Interfund Transfers	24,750	24,750	24,750	24,750	24,750	-	0.00%
	Division Total:	\$ 2,241,485	\$ 2,343,203	\$ 2,581,443	\$ 2,581,443	\$ 2,621,969	\$ 40,526	1.57%
Summary of expenditures:								
	Personnel	\$ 2,072,241	\$ 2,154,494	\$ 2,390,828	\$ 2,390,828	\$ 2,428,769	\$ 37,941	1.59%
	Operations	144,494	163,959	165,865	165,865	168,450	2,585	1.56%
	Interfund Transfers	24,750	24,750	24,750	24,750	24,750	-	0.00%
	Division Summary Total:	\$ 2,241,485	\$ 2,343,203	\$ 2,581,443	\$ 2,581,443	\$ 2,621,969	\$ 40,526	1.57%
Summary of resources:								
	Intergovernmental	\$ 1,631,813	\$ 1,784,088	\$ 1,705,960	\$ 1,705,960	\$ 1,795,985	\$ 90,025	5.28%
	General fund	609,672	559,115	875,483	875,483	825,984	(49,499)	-5.65%
	Division Summary Total:	\$ 2,241,485	\$ 2,343,203	\$ 2,581,443	\$ 2,581,443	\$ 2,621,969	\$ 40,526	1.57%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4240: Public Safety - Dispatch Center

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4240-420.30-32	Professional Services	Legal	GENERAL LEGAL SUPPORT	1,470
001-4240-420.30-32 Total				1,470
001-4240-420.30-34	Professional Services	Other	LANGUAGE LINE FOR LANGUAGE BARRIER CALLS	500
001-4240-420.30-34 Total				500
001-4240-420.40-30	Purchased-Property	Repair & Maintenance	TIBURON CAD/ARS/RMS/MDT MAINTENANCE	90,000
			VOICE PRINT	4,000
			ESRI-GSI MAPPING MAINTENANCE	500
			PROCOMM FCC LICENSE MODIFICATIONS/MAINTENANCE	5,000
			MAINTENANCE ON OFFICE EQUIPMENT	2,500
001-4240-420.40-30 Total				102,000
001-4240-420.40-40	Purchased-Property	Rentals	COPIER RENTAL	789
001-4240-420.40-40 Total				789
001-4240-420.50-20	Services	Insurance	GENERAL LIABILITY AND AUTO INSURANCE	13,421
001-4240-420.50-20 Total				13,421
001-4240-420.50-30	Services	Communications	MTA WIRELESS FOR ONE PHONE	360
			MTA LANDLINES FOR SEVEN LINES	210
			GCI LONG DISTANCE	500
			PACIFIC APPLIED TECHNOLOGY TCP/IP APSIN	2,000
			ALASKA APSIN IP CONNECTIONS	7,100
			BECKWITT SITE SPACE AND POWER	14,000
001-4240-420.50-30 Total				24,170
001-4240-420.50-81	Services	Travel	TRAVEL FOR TRAINING	7,000
001-4240-420.50-81 Total				7,000
001-4240-420.50-82	Services	Staff Development	TRAINING FOR MATCOM DISPATCH EMPLOYEES	5,000
001-4240-420.50-82 Total				5,000
001-4240-420.50-85	Services	Dues & Subscriptions	NATIONAL EMERGENCY NUMBER ASSOCIATION MEMBERSHIP	500
001-4240-420.50-85 Total				500
001-4240-420.60-10	Supplies	General Supplies	COPIER PAPER, OFFICE SUPPLIES, WATER	5,000
001-4240-420.60-10 Total				5,000
001-4240-420.60-15	Supplies	Small Tools & Equipment	HEAD SETS AND REPLACEMENT PARTS AND EQUIPMENT	7,600
001-4240-420.60-15 Total				7,600
001-4240-420.60-25	Supplies	Gasoline	GASOLINE FOR ONE DISPATCH VEHICLE	1,000
001-4240-420.60-25 Total				1,000

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Public Safety (42)
Division: Code Compliance (60)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 69,374	\$ 70,531	\$ 74,084	\$ 74,084	\$ 77,472	\$ 3,388	4.57%
10 20	Temporary	18,576	13,094	-	-	-	-	0.00%
10 30	Overtime	129	-	1,000	1,000	1,046	46	4.60%
	Personnel Services	88,079	83,625	75,084	75,084	78,518	3,434	4.57%
20 10	Group Insurance	11,229	13,615	16,213	16,213	16,030	(183)	-1.13%
20 20	FICA	1,277	1,213	1,089	1,089	1,139	50	4.59%
20 30	PERS	24,011	24,834	16,518	16,518	17,274	756	4.58%
20 40	SBS	5,399	5,126	4,603	4,603	4,813	210	4.56%
20 50	Unemployment	989	660	423	423	387	(36)	-8.51%
20 60	Workers' Compensation	2,951	3,924	4,645	4,645	4,229	(416)	-8.96%
	Personnel Svcs-Benefit	45,856	49,372	43,491	43,491	43,872	381	0.88%
40 30	Repair & Maintenance	291	914	750	750	750	-	0.00%
	Purchased-Property	291	914	750	750	750	-	0.00%
50 20	Insurance	1,543	1,561	3,929	3,929	2,689	(1,240)	-31.56%
50 30	Communications	36	220	238	238	238	-	0.00%
50 81	Travel	1,103	-	-	-	-	-	0.00%
50 82	Staff Development	760	-	-	-	-	-	0.00%
50 93	Animal Control	12,448	13,057	14,400	14,400	14,400	-	0.00%
	Other Purchased Services	15,890	14,838	18,567	18,567	17,327	(1,240)	-6.68%
60 10	General Supplies	53	-	150	150	150	-	0.00%
60 15	Small Tools & Equipment	-	-	250	250	250	-	0.00%
60 16	Uniforms & Clothing	250	-	320	320	320	-	0.00%
60 25	Gasoline	5,979	5,001	6,000	6,000	6,000	-	0.00%
	Supplies	6,282	5,001	6,720	6,720	6,720	-	0.00%
99 12	Vehicle Fund	5,000	5,000	5,000	5,000	5,000	-	0.00%
	Interfund Transfers	5,000	5,000	5,000	5,000	5,000	-	0.00%
	Division Total:	\$ 161,398	\$ 158,750	\$ 149,612	\$ 149,612	\$ 152,187	\$ 2,575	1.72%

Summary of expenditures:

Personnel	\$ 133,935	\$ 132,997	\$ 118,575	\$ 118,575	\$ 122,390	\$ 3,815	3.22%
Operations	22,463	20,753	26,037	26,037	24,797	(1,240)	-4.76%
Interfund Transfers	5,000	5,000	5,000	5,000	5,000	-	0.00%
Division Summary Total:	\$ 161,398	\$ 158,750	\$ 149,612	\$ 149,612	\$ 152,187	\$ 2,575	1.72%

Summary of resources:

General fund	\$ 161,398	\$ 158,750	\$ 149,612	\$ 149,612	\$ 152,187	\$ 2,575	1.72%
Division Summary Total:	\$ 161,398	\$ 158,750	\$ 149,612	\$ 149,612	\$ 152,187	\$ 2,575	1.72%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4260: Public Safety - Code Compliance

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4260-420.40-30	Purchased-Property	Repair & Maintenance	VEHICLE REPAIR AND MAINTENANCE	750
001-4260-420.40-30 Total				750
001-4260-420.50-20	Services	Insurance	GENERAL LIABILITY AND AUTO INSURANCE	2,689
001-4260-420.50-20 Total				2,689
001-4260-420.50-30	Services	Communications	MTA WIRELESS	150
			GCI LONG DISTANCE	88
001-4260-420.50-30 Total				238
001-4260-420.50-93	Services	Animal Control	MAT-SU BOROUGH FOR ANIMAL CONTROL SERVICES	14,400
001-4260-420.50-93 Total				14,400
001-4260-420.60-10	Supplies	General Supplies	NOTEBOOKS, NOTICE TAGS	150
001-4260-420.60-10 Total				150
001-4260-420.60-15	Supplies	Small Tools & Equipment	BROOMS, SHOVELS, ANIMAL CAGES AND EQUIPMENT	250
001-4260-420.60-15 Total				250
001-4260-420.60-16	Supplies	Uniforms & Clothing	UNIFORMS AND DUTY GEAR FOR CODE OFFICER	320
001-4260-420.60-16 Total				320
001-4260-420.60-25	Supplies	Gasoline	GASOLINE FOR ONE CODE COMPLIANCE VEHICLE	6,000
001-4260-420.60-25 Total				6,000

City of Wasilla
Budget Detail
For Fiscal Year 2016

Public Works
Expenditure Summary

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 692,251	\$ 728,462	\$ 788,183	\$ 788,183	\$ 768,466	\$ (19,717)	-2.50%
10 20	Temporary	-	-	17,920	17,920	16,800	(1,120)	-6.25%
10 30	Overtime	19,785	20,461	30,986	30,986	30,783	(203)	-0.66%
	Personnel Services	712,036	748,923	837,089	837,089	816,049	(21,040)	-2.51%
20 10	Group Insurance	196,931	252,381	306,783	306,783	276,248	(30,535)	-9.95%
20 20	FICA	9,387	9,860	12,141	12,141	11,834	(307)	-2.53%
20 30	PERS	257,211	266,485	174,710	174,710	171,593	(3,117)	-1.78%
20 40	SBS	43,649	45,909	51,311	51,311	50,026	(1,285)	-2.50%
20 50	Unemployment	7,251	5,683	5,576	5,576	4,368	(1,208)	-21.66%
20 60	Workers' Compensation	31,463	37,165	56,908	56,067	48,139	(7,928)	-14.14%
	Personnel Svcs-Benefit	545,892	617,483	607,429	606,588	562,208	(44,380)	-7.32%
30 32	Legal	6,470	1,953	950	1,148	4,550	3,402	296.34%
30 34	Other	8,986	8,483	7,000	17,000	7,100	(9,900)	-58.24%
	Professional Services	15,456	10,436	7,950	18,148	11,650	(6,498)	-35.81%
40 11	Water/Sewerage	16,080	6,865	12,300	12,300	13,100	800	6.50%
40 12	Waste Disposal	15,649	14,583	11,100	11,490	19,200	7,710	67.10%
40 20	Cleaning	44,211	42,576	42,948	44,148	53,573	9,425	21.35%
40 30	Repair & Maintenance	86,557	105,174	159,884	158,702	137,791	(20,911)	-13.18%
40 31	Computer Software Maint	2,720	3,119	3,585	3,585	3,300	(285)	-7.95%
40 40	Rentals	10,650	13,112	18,672	18,474	18,450	(24)	-0.13%
40 91	Contractual Services	185,695	111,368	175,474	180,087	182,355	2,268	1.26%
	Purchased-Property	361,562	296,797	423,963	428,786	427,769	(1,017)	-0.24%
50 20	Insurance	46,355	44,395	42,143	42,984	42,476	(508)	-1.18%
50 30	Communications	7,397	6,666	11,569	11,569	12,289	720	6.22%
50 40	Advertising	6,926	8,735	7,350	7,350	7,350	-	0.00%
50 81	Travel	2,447	3,028	1,400	1,400	1,400	-	0.00%
50 82	Staff Development	4,156	1,235	6,200	6,200	6,351	151	2.44%
50 85	Dues & Subscriptions	3,198	2,055	1,455	1,455	1,299	(156)	-10.72%
50 90	Oth Purchased Services	4,731	5,544	8,985	22,581	5,860	(16,721)	-74.05%
	Other Purchased Services	75,210	71,658	79,102	93,539	77,025	(16,514)	-17.65%
60 10	General Supplies	175,551	209,790	231,288	217,067	240,485	23,418	10.79%
60 15	Small Tools & Equipment	15,365	23,363	15,200	15,200	15,200	-	0.00%
60 16	Uniforms & Clothing	891	396	2,350	2,350	2,350	-	0.00%
60 21	Natural Gas	28,396	25,849	28,720	28,720	38,700	9,980	34.75%
60 22	Electricity	118,434	123,722	119,360	119,360	172,000	52,640	44.10%
60 25	Gasoline	65,015	54,412	71,635	71,635	73,752	2,117	2.96%
	Supplies	403,652	437,532	468,553	454,332	542,487	88,155	19.40%
70 40	Machinery & Equipment	12,500	4,912	5,000	5,000	5,000	-	0.00%
	Capital Purchases	12,500	4,912	5,000	5,000	5,000	-	0.00%
80 92	Property Tax	22,179	22,777	24,000	21,759	24,000	2,241	10.30%
	Other Expenditures	22,179	22,777	24,000	21,759	24,000	2,241	10.30%
99 12	Vehicle Fund	50,000	50,000	50,000	50,000	50,000	-	0.00%
99 17	Technology Replacement	5,500	5,500	5,500	5,500	5,500	-	0.00%
	Interfund Transfers	55,500	55,500	55,500	55,500	55,500	-	0.00%
	Division Total:	\$ 2,203,987	\$ 2,266,018	\$ 2,508,586	\$ 2,520,741	\$ 2,521,688	\$ 947	0.04%

Summary of expenditures:

Personnel	\$ 1,257,928	\$ 1,366,406	\$ 1,444,518	\$ 1,443,677	\$ 1,378,257	\$ (65,420)	-4.53%
Operations	855,880	816,423	979,568	994,805	1,058,931	64,126	6.45%
Capital Purchases	12,500	4,912	5,000	5,000	5,000	-	0.00%
Other Expenditures	22,179	22,777	24,000	21,759	24,000	2,241	10.30%
Interfund Transfers	55,500	55,500	55,500	55,500	55,500	-	0.00%
Division Summary Total:	\$ 2,203,987	\$ 2,266,018	\$ 2,508,586	\$ 2,520,741	\$ 2,521,688	\$ 947	0.04%

Summary of resources:

Rental revenue	\$ 221,703	\$ 148,489	\$ 186,600	\$ 186,600	\$ 191,800	\$ 5,200	2.79%
Other	20	90	200	200	200	-	0.00%
General fund	1,982,264	2,117,439	2,321,786	2,333,941	2,329,688	(4,253)	-0.18%
Division Summary Total:	\$ 2,203,987	\$ 2,266,018	\$ 2,508,586	\$ 2,520,741	\$ 2,521,688	\$ 947	0.04%

**PUBLIC WORKS – ADMINISTRATION
BUDGET SUMMARY**

Mission

Administration’s mission is to preserve and expand the City’s infrastructure including the airport, public buildings, roads, parks and water and sewer systems.

Program

Administration: A division of Public Works that provides support and management for all public works divisions including the Airport, Property Maintenance, Parks Maintenance, Roads, and the Water and Sewer Utility. These divisions provide a broad range of services to the public.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Director	1.0	1.0	1.0	1.0
Public Works Deputy Director (split General Fund, Sewer Fund, Water Fund)	.2	.2	.2	.2
Finance Clerk II	1.0	2.0	2.0	1.0
Finance Clerk II (split General Fund, Sewer Fund, Water Fund)	-	-	-	.5
Public Works Clerical Assistant	1.0	-	-	-
Public Works – Clerk – (Split Public Works Admin & Airport)	.95	.95	.95	.95
Total	4.15	4.15	4.15	3.65

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Public Works (43)
Division: Administration (10)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference Between FY2016 AB FY2015 AMB	% Diff Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 263,150	\$ 275,652	\$ 310,529	\$ 310,529	\$ 292,172	\$ (18,357)	-5.91%
10 20	Temporary	-	-	1,280	1,280	1,200	(80)	-6.25%
10 30	Overtime	735	445	1,111	1,111	1,216	105	9.45%
	Personnel Services	263,885	276,097	312,920	312,920	294,588	(18,332)	-5.86%
20 10	Group Insurance	66,925	77,908	96,201	96,201	89,729	(6,472)	-6.73%
20 20	FICA	2,966	3,126	4,539	4,539	4,272	(267)	-5.88%
20 30	PERS	93,897	98,055	63,053	63,053	60,303	(2,750)	-4.36%
20 40	SBS	16,176	16,925	19,180	19,180	18,059	(1,121)	-5.84%
20 50	Unemployment	2,556	2,017	2,257	2,257	1,425	(832)	-36.86%
20 60	Workers' Compensation	1,245	1,093	2,669	2,669	2,017	(652)	-24.43%
	Personnel Svcs-Benefit	183,765	199,124	187,899	187,899	175,805	(12,094)	-6.44%
30 32	Legal	6,470	1,120	-	198	3,500	3,302	1667.68%
30 34	Other	8,986	8,483	7,000	7,000	7,100	100	1.43%
	Professional Services	15,456	9,603	7,000	7,198	10,600	3,402	47.26%
40 30	Repair & Maintenance	379	10	5,650	5,650	5,650	-	0.00%
40 31	Computer Software Maint	2,720	3,119	3,585	3,585	3,300	(285)	-7.95%
40 40	Rentals	4,010	3,260	4,632	4,434	4,550	116	2.62%
	Purchased-Property	7,109	6,389	13,867	13,669	13,500	(169)	-1.24%
50 20	Insurance	3,157	3,206	2,095	2,095	1,840	(255)	-12.17%
50 30	Communications	5,742	4,105	6,374	6,374	7,094	720	11.30%
50 40	Advertising	6,740	7,813	5,150	5,150	5,150	-	0.00%
50 81	Travel	2,447	3,028	1,400	1,400	1,400	-	0.00%
50 82	Staff Development	545	270	1,400	1,400	1,500	100	7.14%
50 85	Dues & Subscriptions	2,255	1,112	512	512	356	(156)	-30.47%
	Other Purchased Services	20,886	19,534	16,931	16,931	17,340	409	2.42%
60 10	General Supplies	2,131	3,123	3,200	3,200	3,200	-	0.00%
60 15	Small Tools & Equipment	112	285	500	500	500	-	0.00%
60 16	Uniforms & Clothing	-	-	250	250	250	-	0.00%
60 25	Gasoline	894	529	1,400	1,400	1,400	-	0.00%
	Supplies	3,137	3,937	5,350	5,350	5,350	-	0.00%
99 12	Vehicle Fund	5,000	5,000	5,000	5,000	5,000	-	0.00%
99 17	Technology Replacement	3,500	3,500	3,500	3,500	3,500	-	0.00%
	Interfund Transfers	8,500	8,500	8,500	8,500	8,500	-	0.00%
	Division Total:	\$ 502,738	\$ 523,184	\$ 552,467	\$ 552,467	\$ 525,683	\$ (26,784)	-4.85%

Summary of expenditures:

Personnel	\$ 447,650	\$ 475,221	\$ 500,819	\$ 500,819	\$ 470,393	\$ (30,426)	-6.08%
Operations	46,588	39,463	43,148	43,148	46,790	3,642	8.44%
Interfund Transfers	8,500	8,500	8,500	8,500	8,500	-	0.00%
Division Summary Total:	\$ 502,738	\$ 523,184	\$ 552,467	\$ 552,467	\$ 525,683	\$ (26,784)	-4.85%

Summary of resources:

Other	\$ 20	\$ 90	\$ 200	\$ 200	\$ 200	\$ -	0.00%
General fund	502,718	523,094	552,267	552,267	525,483	(26,784)	-4.85%
Division Summary Total:	\$ 502,738	\$ 523,184	\$ 552,467	\$ 552,467	\$ 525,683	\$ (26,784)	-4.85%

Changes for FY2016:

Moved 50% of funding for Finance Clerk II from Department 4310: Public Works Administration (\$37,256) to Sewer Customer Accounting Services: 310-4352, \$18,628 and Water Customer Accounting Services: 320-4362, \$18,628.

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 001-4310: Public Works - Administration

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4310-431.30-32	Professional Services	Legal	GENERAL LEGAL AND L302 GRIEVANCE COVERAGE	3,500
001-4310-431.30-32 Total				3,500
001-4310-431.30-34	Professional Services	Other	MATSU BOROUGH-PLAT RECORDINGS	500
			ASSESSMENT ENGINEERING - SURVEYING	5,300
			SAFETY PROGRAM DEVELOPMENT	800
			WELLS FARGO PAYMENT PROCESSING FEE(FOR PLANS)	500
001-4310-431.30-34 Total				7,100
001-4310-431.40-30	Purchased-Property	Repair & Maintenance	SERVICE TO PLOTTERS	800
			VEHICLES-TIRE CHANGEOVER,WIPERBLADE INSTALL, MECHANICAL WORK,VEHICLE LICENSE FEES	4,000
			SERVICE TO PRINTERS	850
001-4310-431.40-30 Total				5,650
001-4310-431.40-31	Purchased-Property	Computer Software Maint	DLT SOLUTIONS-AUTOCAD MAP 3D AND AUTODESK GOLD	2,100
			ESRI-ARC GIS(FORMERLY ARCVIEW)	1,200
001-4310-431.40-31 Total				3,300
001-4310-431.40-40	Purchased-Property	Rentals	ROOM RENTALS FOR MEETINGS	500
			VALLEY BUSINESS MACHINES-RENT PUBLIC WORKS COPIER	3,400
			EQUIPMENT AND/OR VEHICLES	650
001-4310-431.40-40 Total				4,550
001-4310-431.50-20	Services	Insurance	GENERAL LIABILITY AND AUTO INSURANCE	1,840
001-4310-431.50-20 Total				1,840
001-4310-431.50-30	Services	Communications	GENERAL COMMUNICATIONS INC-LONG DISTANCE	600
			MATANUSKA TELEPHONE ASSOCIATION-WIRELESS- 354-0791-DIRECTOR	307
			354-4130-DEPUTY DIRECTOR	307
			373-6748-PUBLIC WORKS MODEM	500
			POSTAGE	5,130
			COURIER-PACKAGE AND LETTER DELIVERIES	250
001-4310-431.50-30 Total				7,094
001-4310-431.50-40	Services	Advertising	NEWSPAPER ADS FOR GRANTS,PURCHASING,ROAD CLOSURES STICKERS,SIGNS,CITY SEALS, AND OTHER ADVERTISING	4,500
				650
001-4310-431.50-40 Total				5,150
001-4310-431.50-81	Services	Travel	JUNEAU LOBBYING-MILEAGE,AIRFARE,HOTEL,MEALS,TAXI, PARKING, AND FOR TRAINING-DIRECTOR	1,400
001-4310-431.50-81 Total				1,400
001-4310-431.50-82	Services	Staff Development	SAFETY TRAINING AND CERTIFICATION-CPR,FIRST AID, FIRE EXTINGUISHER	1,000
			CEU'S FOR DEPUTY DIRECTOR	500
001-4310-431.50-82 Total				1,500
001-4310-431.50-85	Services	Dues & Subscriptions	AMERICAN PUBLIC WORKS ASSOCIATION MEMBERSHIP- DIRECTOR, DEPUTY DIRECTOR	232
			FRONTIERSMAN-ANNUAL SUBSCRIPTION	124
001-4310-431.50-85 Total				356
001-4310-431.60-10	Supplies	General Supplies	OPERATIONAL SUPPLIES-OFFICE SUPPLIES,COFFEE,MAPS OIL,ANTIFREEZE,WIPERBLADES,BATTERIES	2,000
			FASTENAL-PERSONAL PROTECTIVE EQUIPMENT,SUPPLIES	200
			THREE TONER CARTRIDGE-HP LASERJET 4100DTN PRINTER- BEHIND WATER/SEWER FILES	400
			THREE TONER CARTRIDGE-HP DESIGNJET 4050-PLOTTER- UTILITIES OFFICE	400
001-4310-431.60-10 Total				3,200
001-4310-431.60-15	Supplies	Small Tools & Equipment	OFFICE FURNITURE,OFFICE EQUIPMENT,RADIOS,FANS	500
001-4310-431.60-15 Total				500
001-4310-431.60-16	Supplies	Uniforms & Clothing	CLOTHING-CITY LOGO SHIRTS	250
001-4310-431.60-16 Total				250
001-4310-431.60-25	Supplies	Gasoline	GASOLINE	1,400
001-4310-431.60-25 Total				1,400
001-4310-431.99-12	Interfund Transfers	Vehicle Fund	REPLACE SERVICE VEHICLE	5,000
001-4310-431.99-12 Total				5,000
001-4310-431.99-17	Interfund Transfers	Replacement	COMPUTERS	3,500
001-4310-431.99-17 Total				3,500

**PUBLIC WORKS – ROAD MAINTENANCE
BUDGET SUMMARY**

Mission

Public Works' mission is to preserve and expand the City's road system infrastructure.

Program

The Roads Maintenance division is responsible for the paving, grading, snow removal and preventative maintenance of all road surfaces within the City limits. The Department maintains streets and roads to a degree that will provide safe driving conditions for year-round travel. The Department also maintains drainage structures, ditches and street signs and lighting.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Maintenance Supervisor – (Split Roads & Airport)	.75	.75	.75	.75
Road Technician I	1.95	1.95	1.95	1.95
Road Technician II	2.0	2.0	2.0	2.0
Total	4.70	4.70	4.70	4.70

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Public Works (43)
Division: Roads (20)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2015 AB FY2015 AMB	Between FY2015 AB FY2016 AB
10 10	Regular	\$ 273,696	\$ 290,055	\$ 303,122	\$ 303,122	\$ 307,848	\$ 4,726	1.56%
10 20	Temporary	-	-	16,640	16,640	15,600	(1,040)	-6.25%
10 30	Overtime	16,407	16,440	25,719	25,719	25,003	(716)	-2.78%
	Personnel Services	290,103	306,495	345,481	345,481	348,451	2,970	0.86%
20 10	Group Insurance	68,741	102,417	124,732	124,732	107,414	(17,318)	-13.88%
20 20	FICA	4,180	4,380	5,011	5,011	5,053	42	0.84%
20 30	PERS	105,525	109,339	72,346	72,346	73,228	882	1.22%
20 40	SBS	17,785	18,788	21,177	21,177	21,361	184	0.87%
20 50	Unemployment	2,942	2,314	2,176	2,176	1,975	(201)	-9.24%
20 60	Workers' Compensation	19,782	23,698	36,057	35,216	30,261	(4,955)	-14.07%
	Personnel Svcs-Benefit	218,955	260,936	261,499	260,658	239,292	(21,366)	-8.20%
40 11	Water/Sewerage	8,548	373	4,600	4,600	4,600	-	0.00%
40 12	Waste Disposal	-	-	-	-	1,500	1,500	#DIV/0!
40 20	Cleaning	-	-	-	-	5,208	5,208	#DIV/0!
40 30	Repair & Maintenance	57,841	45,212	58,700	58,700	59,700	1,000	1.70%
40 40	Rentals	4,629	7,505	10,120	10,120	10,000	(120)	-1.19%
40 91	Contractual Services	183,625	110,733	173,119	173,119	180,000	6,881	3.97%
	Purchased-Property	254,643	163,823	246,539	246,539	261,008	14,469	5.87%
50 20	Insurance	11,805	12,948	11,517	12,358	12,172	(186)	-1.51%
50 30	Communications	1,211	2,162	4,465	4,465	4,465	-	0.00%
50 40	Advertising	186	115	1,000	1,000	1,000	-	0.00%
50 82	Staff Development	1,100	880	1,950	1,950	2,650	700	35.90%
50 85	Dues & Subscriptions	943	943	943	943	943	-	0.00%
50 90	Oth Purchased Services	4,051	3,191	7,835	21,431	4,810	(16,621)	-77.56%
	Other Purchased Services	19,296	20,239	27,710	42,147	26,040	(16,107)	-38.22%
60 10	General Supplies	135,119	143,489	160,000	146,404	170,000	23,596	16.12%
60 15	Small Tools & Equipment	8,008	14,822	5,000	5,000	5,000	-	0.00%
60 16	Uniforms & Clothing	891	300	1,500	1,500	1,500	-	0.00%
60 21	Natural Gas	-	-	5,000	5,000	7,500	2,500	50.00%
60 22	Electricity	70,270	72,549	71,160	71,160	97,200	26,040	36.59%
60 25	Gasoline	53,385	42,758	55,000	55,000	56,750	1,750	3.18%
	Supplies	267,673	273,918	297,660	284,064	337,950	53,886	18.97%
70 40	Machinery & Equipment	12,500	4,912	5,000	5,000	5,000	-	0.00%
	Capital Purchases	12,500	4,912	5,000	5,000	5,000	-	0.00%
99 12	Vehicle Fund	40,000	40,000	40,000	40,000	40,000	-	0.00%
99 17	Technology Replacement	1,000	1,000	1,000	1,000	1,000	-	0.00%
	Interfund Transfers	41,000	41,000	41,000	41,000	41,000	-	0.00%
	Division Total:	\$ 1,104,170	\$ 1,071,323	\$ 1,224,889	\$ 1,224,889	\$ 1,258,741	\$ 33,852	2.76%

Summary of expenditures:

Personnel	\$ 509,058	\$ 567,431	\$ 606,980	\$ 606,139	\$ 587,743	\$ (18,396)	-3.03%
Operations	541,612	457,980	571,909	572,750	624,998	52,248	9.12%
Capital Purchases	12,500	4,912	5,000	5,000	5,000	-	0.00%
Interfund Transfers	41,000	41,000	41,000	41,000	41,000	-	0.00%
Division Summary Total:	\$ 1,104,170	\$ 1,071,323	\$ 1,224,889	\$ 1,224,889	\$ 1,258,741	\$ 33,852	2.76%

Summary of resources:

General fund	\$ 1,104,170	\$ 1,071,323	\$ 1,224,889	\$ 1,224,889	\$ 1,258,741	\$ 33,852	2.76%
Division Summary Total:	\$ 1,104,170	\$ 1,071,323	\$ 1,224,889	\$ 1,224,889	\$ 1,258,741	\$ 33,852	2.76%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4320: Public Works - Roads

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4320-432.40-11	Purchased-Property	Water/Sewerage	BULK WATER-DUST CONTROL,SWEEPING,STREET CLEANING, STEAM THAWING	- 4,600
001-4320-432.40-11 Total				4,600
001-4320-432.40-12	Purchased-Property	Waste Disposal	NEW CITY SHOP (CENTAUR)	1,500
001-4320-432.40-12 Total				1,500
001-4320-432.40-20	Purchased-Property	Cleaning	ALSCO MAT CLEANING ALSCO COVERALL CLEANING JANITORIAL - ROADS SHOP (BLIND NICK)	480 1,908 2,820
001-4320-432.40-20 Total				5,208
001-4320-432.40-30	Purchased-Property	Repair & Maintenance	VEHICLES-TIRE CHANGEOVERS,WIPERBLADE INSTALL, MECHANICAL WORK,VEHICLE LICENSE FEES STREET LIGHT REPAIRS HEAVY EQUIPMENT UPKEEP,DOT INSPECTIONS FABRICATION-ENDGATES,SPINNERS,GRATES STEAM THAWING-CULVERTS,RIGHTS-OF-WAY,GLACIATION	- 4,250 5,500 39,950 5,500 4,500
001-4320-432.40-30 Total				59,700
001-4320-432.40-40	Purchased-Property	Rentals	COMPACTOR,COMPRESSOR,EXCAVATOR,SWEEPER,CONCRETE SAW,DRUM ROLLER	- 10,000
001-4320-432.40-40 Total				10,000
001-4320-432.40-91	Purchased-Property	Contractual Services	ROAD MAINTENANCE-GRADING,SWEEPING,DITCHING AND SNOW REMOVAL AND OTHER CONTRACTED MAINTENANCE ALASKA RAILROAD-RAILROAD CROSSINGS PERMIT FEE	- 160,000 20,000
001-4320-432.40-91 Total				180,000
001-4320-432.50-20	Services	Insurance	GENERAL LIABILITY, MOBILE EQUIP AND AUTO INSURANCE	12,172
001-4320-432.50-20 Total				12,172
001-4320-432.50-30	Services	Communications	MATANUSKA TELEPHONE ASSOCIATION-LOCAL- 373-4762-FAX MLIT3377 MATANUSKA TELEPHONE ASSOCIATION-WIRELESS- 355-3663-WOLFE 355-5630-MCGUIRE 355-7563-COOPER 354-4135-GRIFFITHS 354-7174-LEONI COURIER-PACKAGE AND LETTER DELIVERIES	- 1,100 1,665 - 290 290 290 290 290 250
001-4320-432.50-30 Total				4,465
001-4320-432.50-40	Services	Advertising	NEWSPAPER ADS-SNOW REMOVAL,ROAD CLOSURES	1,000
001-4320-432.50-40 Total				1,000
001-4320-432.50-82	Services	Staff Development	SAFETY AND TRAINING CERTIFICATION-CPR,FIRST AID, FIRE EXTINGUISHER WORK ZONE SAFETY AND FLAGGING-LEONI,WOLFE,MCGUIRE, GRIFFITHS AMERICAN PUBLIC WORKS ASSOCIATION-LEONI	- 1,800 - 700 150
001-4320-432.50-82 Total				2,650
001-4320-432.50-85	Services	Dues & Subscriptions	ALASKA DIGLINE-DUES FOR LOCATE SERVICE	943
001-4320-432.50-85 Total				943
001-4320-432.50-90	Services	Oth Purchased Services	EMERALD ALASKA-USED OIL,ANTIFREEZE DISPOSAL ALASKA RAILROAD-BLANKET PERMIT-SEWER/WATER STORM SEWER LINES(33%-SEE ALSO WATER ADMINISTRATION AND SEWER ADMINISTRATION) TRAFFIC CONTROL SERVICES MEA-STREETLIGHT INSTALL	350 - - 380 2,580 1,500
001-4320-432.50-90 Total				4,810
001-4320-432.60-10	Supplies	General Supplies	STREET SIGNS, POSTS, CAPS STRIPING PAINT-WHITE,YELLOW,MMA(PLASTIC EPOXY), SUPPLIES SALT,CALCIUM,SAND,CHIPS,COLD PATCH ASPHALT GRAVEL CRACK SEALING MATERIAL-(25% OF PAVEMENT PER YEAR) CUTTING EDGES HEAVY EQUIPMENT,VEHICLE PARTS AND SUPPLIES FASTENAL-PERSONAL PROTECTIVE EQUIPMENT,SUPPLIES PROPANE-INFRARED, HEAT LANCE SAFETY INC/ZEE MEDICAL-FIRST AID SUPPLIES-SHOP	10,500 - 11,000 105,500 7,500 6,000 5,700 9,500 7,270 1,200 2,150 180

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4320: Public Works - Roads

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4320-432.60-10	Supplies	General Supplies	CULVERTS,FLARES,DRYWELLS,STREETLIGHT CONTROLS	3,500
001-4320-432.60-10 Total				170,000
001-4320-432.60-15	Supplies	Small Tools & Equipment	ELECTRIC,PNEUMATIC,HAND TOOLS AND EQUIPMENT	5,000
001-4320-432.60-15 Total				5,000
001-4320-432.60-16	Supplies	Uniforms & Clothing	CLOTHING-BOOTS,BIBS,RAINGEAR,JACKETS,VESTS	1,500
001-4320-432.60-16 Total				1,500
001-4320-432.60-21	Supplies	Natural Gas	ENSTAR-ROADS SHOP(CENTAUR AVENUE)	7,500
001-4320-432.60-21 Total				7,500
001-4320-432.60-22	Supplies	Electricity	MATANUSKA ELECTRIC ASSOCIATION-RATE INCR ADJ	6,500
			SPRUCE AND N LUCILE (SIGNAL LIGHT)	340
			RR CROSSING ARM S MACK	2,250
			HALLEA RD RR CROSSING	1,500
			COTTONWOOD PK LIGHTS	925
			RR CROSSING BY TREATMENT PLANT	150
			GLENWOOD RR CROSSING	1,000
			TALLERICO	3,400
			PHASE TWO STREET LIGHTS/SWANSON	9,000
			MEA STREET LIGHTS	44,100
			KGB/SUSITNA STREET LIGHTS	2,450
			FRED NELSON L44 (CEMETERY)	375
			BRIDGESTONE	675
			CENTURY PARK TWO L2B3 LIGHT	1,075
			FISHHOOK AND PECK	575
			CENTURY PARK TWO L3&L4 B3	90
			GGL L7 B1	725
			GVC L20 B3	1,550
			PROSPECTOR HILLS	1,075
			WASILLA AIRPK IND/T MOE STORM	1,750
			MISSION HILLS 1	345
			CRUSEY STREET LIGHTS	7,000
			CENTURY PARK #3	100
MISSION HILLS	350			
BRIDGESTONE S/L	300			
NEW CITY SHOP	9,600			
001-4320-432.60-22 Total				97,200
001-4320-432.60-25	Supplies	Gasoline	DIESEL	51,000
			VEHICLE FUEL	5,750
001-4320-432.60-25 Total				56,750
001-4320-432.70-40	Capital Purchases	Machinery & Equipment	COMPRESSOR, COMPACTOR	5,000
001-4320-432.70-40 Total				5,000
001-4320-432.99-12	Interfund Transfers	Vehicle Fund	REPLACE SERVICE VEHICLES	40,000
001-4320-432.99-12 Total				40,000
001-4320-432.99-17	Interfund Transfers	Replacement	COMPUTERS	1,000
001-4320-432.99-17 Total				1,000

**PUBLIC WORKS – PROPERTY MAINTENANCE
BUDGET SUMMARY**

Mission

Property's mission is to preserve and maintain the city owned property and buildings.

Program

Property, a division of Public Works, is responsible for the safe operation and maintenance of City-owned grounds and facilities included in the General Fund. The facilities include City Hall, City Shop, Police Station, Library, Museum and Meta Rose Square Building.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Maintenance Supervisor – (split Buildings & Parks)	.5	.5	.5	.5
Facilities Maintenance I	1.0	1.0	1.0	1.0
Facilities Maintenance II	1.0	1.0	1.0	1.0
Total	2.50	2.50	2.50	2.50

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Public Works (43)
Division: Property Maintenance (30)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2015 AB FY2015 AMP	Between FY2015 AB FY2016 AB
10 10	Regular	\$ 155,405	\$ 162,755	\$ 174,532	\$ 174,532	\$ 168,446	\$ (6,086)	-3.49%
10 30	Overtime	2,643	3,576	4,156	4,156	4,564	408	9.82%
	Personnel Services	158,048	166,331	178,688	178,688	173,010	(5,678)	-3.18%
20 10	Group Insurance	61,265	72,056	85,850	85,850	79,105	(6,745)	-7.86%
20 20	FICA	2,241	2,354	2,591	2,591	2,509	(82)	-3.16%
20 30	PERS	57,789	59,091	39,311	39,311	38,062	(1,249)	-3.18%
20 40	SBS	9,688	10,196	10,954	10,954	10,606	(348)	-3.18%
20 50	Unemployment	1,753	1,352	1,143	1,143	968	(175)	-15.31%
20 60	Workers' Compensation	10,436	12,374	18,182	18,182	15,861	(2,321)	-12.77%
	Personnel Svcs-Benefit	143,172	157,423	158,031	158,031	147,111	(10,920)	-6.91%
40 11	Water/Sewerage	2,446	2,414	2,700	2,700	2,500	(200)	-7.41%
40 12	Waste Disposal	10,099	7,915	6,160	6,550	10,900	4,350	66.41%
40 20	Cleaning	31,901	31,506	31,548	32,748	34,655	1,907	5.82%
40 30	Repair & Maintenance	26,839	39,389	75,063	75,640	58,235	(17,405)	-23.01%
40 40	Rentals	1,980	893	2,420	2,420	2,400	(20)	-0.83%
	Purchased-Property	73,265	82,117	117,891	120,058	108,690	(11,368)	-9.47%
50 20	Insurance	25,711	23,021	23,094	23,094	23,369	275	1.19%
50 30	Communications	444	399	730	730	730	-	0.00%
50 82	Staff Development	2,511	85	2,850	2,850	2,201	(649)	-22.77%
50 90	Oth Purchased Services	680	2,353	1,150	1,150	1,050	(100)	-8.70%
	Other Purchased Services	29,346	25,858	27,824	27,824	27,350	(474)	-1.70%
60 10	General Supplies	34,853	42,937	58,189	58,177	58,189	12	0.02%
60 15	Small Tools & Equipment	7,245	8,256	9,700	9,700	9,700	-	0.00%
60 16	Uniforms & Clothing	-	96	600	600	600	-	0.00%
60 21	Natural Gas	19,892	18,019	15,000	15,000	22,000	7,000	46.67%
60 22	Electricity	36,151	36,700	36,056	36,056	51,500	15,444	42.83%
60 25	Gasoline	10,736	11,125	15,235	15,235	15,602	367	2.41%
	Supplies	108,877	117,133	134,780	134,768	157,591	22,823	16.94%
99 12	Vehicle Fund	5,000	5,000	5,000	5,000	5,000	-	0.00%
99 17	Technology Replacement	1,000	1,000	1,000	1,000	1,000	-	0.00%
	Interfund Transfers	6,000	6,000	6,000	6,000	6,000	-	0.00%
	Division Total:	\$ 518,708	\$ 554,862	\$ 623,214	\$ 625,369	\$ 619,752	\$ (5,617)	-0.90%

Summary of expenditures:

Personnel	\$ 301,220	\$ 323,754	\$ 336,719	\$ 336,719	\$ 320,121	\$ (16,598)	-4.93%
Operations	211,488	225,108	280,495	282,650	293,631	10,981	3.89%
Interfund Transfers	6,000	6,000	6,000	6,000	6,000	-	0.00%
Division Summary Total:	\$ 518,708	\$ 554,862	\$ 623,214	\$ 625,369	\$ 619,752	\$ (5,617)	-0.90%

Summary of resources:

Rental revenue	\$ 10,599	\$ 7,011	\$ 6,600	\$ 6,600	\$ 6,800	\$ 200	3.03%
General fund	508,109	547,851	616,614	618,769	612,952	(5,817)	-0.94%
Division Summary Total:	\$ 518,708	\$ 554,862	\$ 623,214	\$ 625,369	\$ 619,752	\$ (5,617)	-0.90%

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 001-4330: Public Works - Property Maintenance

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4330-433.40-11	Purchased-Property	Water/Sewerage	UB CHARGE- CITY HALL,SHOP	2,500
001-4330-433.40-11 Total				2,500
001-4330-433.40-12	Purchased-Property	Waste Disposal	WASTE DISPOSAL-CITY HALL	1,500
			ROADS PARKS PROPERTIES SHOP (BLIND NICK)	5,000
			DUMP FEES-FOR WASTE DISPOSAL	4,000
			HOMELESS CLEANUP ONCE PER YEAR	400
001-4330-433.40-12 Total				10,900
001-4330-433.40-20	Purchased-Property	Cleaning	JANITORIAL-CITY HALL	30,876
			ALSCO-MATS	1,104
			WINDOW CLEANING	1,175
			CARPET CLEANING 2X	1,500
001-4330-433.40-20 Total				34,655
001-4330-433.40-30	Purchased-Property	Repair & Maintenance	OFFICE EQUIPMENT SERVICE AND REPAIR	1,615
			VEHICLES-TIRE CHANGEOVER,WIPERBLADE INSTALL,	-
			MECHANICAL WORK,VEHICLE LICENSE AND	-
			REGISTRATION FEES	5,384
			CITY BUILDINGS,BOILERS,HEATERS,AIR CONDITIONERS,	-
			FENCES,CEMETERY WELL REPAIR	40,000
			TAYLOR FIRE PROTECTION-EXTINGUISHER AND ALARM	-
			INSPECTION AND REPAIR	7,000
			TOWING SERVICES	513
			MK ENTERPRISES-SWEEP CITY PARKING LOTS	3,500
			TRIMS-SOFTWARE UPDATES AND SUPPORT(50%-SEE ALSO	-
			PARKS)	223
001-4330-433.40-30 Total				58,235
001-4330-433.40-40	Purchased-Property	Rentals	AERIAL LIFTS,BOOMS,GENIE,CHERRY PICKER	2,400
001-4330-433.40-40 Total				2,400
001-4330-433.50-20	Services	Insurance	GENERAL LIABILITY, PROPERTY AND AUTO INSURANCE	23,369
001-4330-433.50-20 Total				23,369
001-4330-433.50-30	Services	Communications	MATANUSKA TELEPHONE ASSOCIATION-WIRELESS-	-
			355-8919-JONES	120
			354-4339-GLATZ	240
			355-3167-LANGLAND	120
			COURIER-PACKAGE AND LETTER DELIVERIES	250
001-4330-433.50-30 Total				730
001-4330-433.50-82	Services	Staff Development	UNIVERSITY ALASKA ANCHORAGE-MINING AND PETROLEUM-	-
			CERTIFICATION-BOILER MAINTENANCE-JONES, GLATZ	1,100
			SAFETY TRAINING AND CERTIFICATION-CPR,FIRST AID,	-
			FIRE EXTINGUISHER	1,076
			PESTICIDE APPLICATOR CERTIFICATION- GLATZ	25
001-4330-433.50-82 Total				2,201
001-4330-433.50-90	Services	Oth Purchased Services	ALASKA DIVERSIFIED PROPERTIES-AFTER HOURS ON CALL	-
			PROPERTY MANAGEMENT	900
			RECYCLING-SEE ALSO FINANCE AND CLERK	150
001-4330-433.50-90 Total				1,050
001-4330-433.60-10	Supplies	General Supplies	OPERATIONAL AND MAINTENANCE SUPPLIES	45,869
			JANITORIAL SUPPLIES	10,250
			FASTENAL-PERSONAL PROTECTIVE EQUIPMENT,SUPPLIES	300
			FLAGS-STATE, CITY, FEDERAL	1,770
001-4330-433.60-10 Total				58,189
001-4330-433.60-15	Supplies	Small Tools & Equipment	ELECTRIC,PNEUMATIC,HAND TOOLS,OFFICE FURNITURE,	-
			OFFICE EQUIPMENT,RADIOS	2,700
			REPLACEMENT TRUCK SNOW PLOW - GLATZ	7,000
001-4330-433.60-15 Total				9,700
001-4330-433.60-16	Supplies	Uniforms & Clothing	CLOTHING-JACKETS,BOOTS,RAINGEAR,BIBS,VESTS	600
001-4330-433.60-16 Total				600
001-4330-433.60-21	Supplies	Natural Gas	ENSTAR- 22-3 TOWNSITE CITY HALL	12,000
			1-4 INDIAN HILLS CITY SHOP BLIND KNICK	10,000
001-4330-433.60-21 Total				22,000
001-4330-433.60-22	Supplies	Electricity	MATANUSKA ELECTRIC ASSOCIATION-	-
			CITY HALL MAIN BLDG	15,700
			CITY HALL SCHOOL PORTION	22,400
			CITY SHOP BLIND NICK	13,400
001-4330-433.60-22 Total				51,500
001-4330-433.60-25	Supplies	Gasoline	DIESEL	500

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4330: Public Works - Property Maintenance

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4330-433.60-25	Supplies	Gasoline	VEHICLE FUEL	15,102
001-4330-433.60-25 Total				15,602
001-4330-433.99-12	Interfund Transfers	Vehicle Fund	REPLACE SERVICE VEHICLE	5,000
001-4330-433.99-12 Total				5,000
001-4330-433.99-17	Interfund Transfers	Replacement	COMPUTERS	1,000
001-4330-433.99-17 Total				1,000

META ROSE SQUARE**BUDGET SUMMARY****Mission**

Public Works' mission is to preserve and enhance the City's downtown landmark infrastructure.

Program

The building was originally purchased to potentially serve as the community's new library. In FY2014, the residents supported a ballot proposition to increase the sales tax by 1% to solely fund the construction of a new library removing any potential need for the building to serve this purpose. The building is located in the City's downtown and offers significant character to this historic district. The City leases commercial space in the Square to several boutique businesses.

Personnel

The maintenance and business operations of the building are supported by various City staff. Personnel costs are not allocated to this department.

Department Statistics

Description	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY2014
Rental revenues	\$187,074	\$205,473	\$213,349	\$141,478
Operating expenditures	\$108,927	\$98,242	\$78,372	\$113,650
Capital expenditures		\$25,525		
Summary of revenues over expenditures	\$78,147	\$81,706	\$134,977	\$24,828

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Public Works (43)
Division: Meta Rose Square (32)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2015 AMB FY2016 AB	Between FY2015 AMB FY2016 AB
30 32	Legal	\$ -	\$ 833	\$ 950	\$ 950	\$ 1,050	\$ 100	10.53%
30 34	Other	-	-	-	10,000	-	(10,000)	0.00%
	Professional Services	-	833	950	10,950	1,050	(9,900)	-90.41%
40 11	Water/Sewerage	5,086	4,078	5,000	5,000	6,000	1,000	20.00%
40 12	Waste Disposal	5,550	6,668	4,940	4,940	6,800	1,860	37.65%
40 20	Cleaning	12,310	11,070	11,400	11,400	13,710	2,310	20.26%
40 30	Repair & Maintenance	1,498	20,563	20,471	18,712	14,206	(4,506)	-24.08%
40 40	Rentals	31	1,454	1,500	1,500	1,500	-	0.00%
40 91	Contractual Services	2,070	635	2,355	6,968	2,355	(4,613)	-66.20%
	Purchased-Property	26,545	44,468	45,666	48,520	44,571	(3,949)	-8.14%
50 20	Insurance	5,682	5,220	5,437	5,437	5,095	(342)	-6.29%
50 40	Advertising	-	807	1,200	1,200	1,200	-	0.00%
	Other Purchased Services	5,682	6,027	6,637	6,637	6,295	(342)	-5.15%
60 10	General Supplies	3,448	20,241	9,899	9,286	9,096	(190)	-2.05%
60 21	Natural Gas	8,504	7,830	8,720	8,720	9,200	480	5.50%
60 22	Electricity	12,013	14,473	12,144	12,144	23,300	11,156	91.86%
	Supplies	23,965	42,544	30,763	30,150	41,596	11,446	37.96%
80 92	Property Tax	22,179	22,777	24,000	21,759	24,000	2,241	10.30%
	Other Expenditures	22,179	22,777	24,000	21,759	24,000	2,241	10.30%
	Division Total:	\$ 78,371	\$ 116,649	\$ 108,016	\$ 118,016	\$ 117,512	\$ (504)	-0.43%

Summary of expenditures:

Operations	\$ 56,192	\$ 93,872	\$ 84,016	\$ 96,257	\$ 93,512	\$ (2,745)	-2.85%
Other Expenditures	22,179	22,777	24,000	21,759	24,000	2,241	10.30%
Division Summary Total:	\$ 78,371	\$ 116,649	\$ 108,016	\$ 118,016	\$ 117,512	\$ (504)	-0.43%

Summary of resources:

Rental revenue	\$ 211,104	\$ 141,478	\$ 180,000	\$ 180,000	\$ 185,000	\$ 5,000	2.78%
General fund	(132,733)	(24,829)	(72,984)	(61,984)	(67,488)	(5,504)	8.88%
Division Summary Total:	\$ 78,371	\$ 116,649	\$ 108,016	\$ 118,016	\$ 117,512	\$ (504)	-0.43%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4332: Public Works - Meta Rose

Sum of Budget Amt				Total
Account Number	Account Group	Account Description	Line Item Explanations	
001-4332-433.30-32	Professional Services	Legal	GENERAL LEGAL SUPPORT	1,050
001-4332-433.30-32 Total				1,050
001-4332-433.40-11	Purchased-Property	Water/Sewerage	UB CHARGE	6,000
001-4332-433.40-11 Total				6,000
001-4332-433.40-12	Purchased-Property	Waste Disposal	WASTE DISPOSAL	4,000
			DUMP FEES-WASTE DISPOSAL	2,800
001-4332-433.40-12 Total				6,800
001-4332-433.40-20	Purchased-Property	Cleaning	JANITORIAL	12,156
			ALSCO MATS	1,284
			DRAIN CLEANING	270
001-4332-433.40-20 Total				13,710
001-4332-433.40-30	Purchased-Property	Repair & Maintenance	CARPET-ONE UNIT	6,663
			WINDOW WASH AND REPAIR	1,845
			TAYLOR FIRE PROTECTION-FIRE ALARM INSPECTION AND REPAIR	-
			ELECTRICAL REPAIRS	538
			BOILER,HEATER,AIR CONDITIONER REPAIRS	2,627
			PEST CONTROL	1,050
			ALSCO MAT CLEANING	250
				1,233
001-4332-433.40-30 Total				14,206
001-4332-433.40-40	Purchased-Property	Rentals	EQUIPMENT-BOOM,CHERRY PICKER,GENIE,AERIAL LIFT	1,500
001-4332-433.40-40 Total				1,500
001-4332-433.40-91	Purchased-Property	Contractual Services	SECURITY SERVICES	660
			ALASKA DIVERSIFIED PROPERTIES-AFTER HOURS ON CALL	-
			PROPERTY MANAGEMENT	1,695
001-4332-433.40-91 Total				2,355
001-4332-433.50-20	Services	Insurance	PROPERTY INSURANCE	5,095
001-4332-433.50-20 Total				5,095
001-4332-433.50-40	Services	Advertising	NEWSPAPER ADS	1,200
001-4332-433.50-40 Total				1,200
001-4332-433.60-10	Supplies	General Supplies	OPERATIONAL AND MAINTENANCE SUPPLIES	3,900
			PAINT AND SUPPLIES	1,538
			FIXTURES AND ENERGY SAVING BULBS	1,025
			MATS	1,233
			ATRIUM SUPPLIES	1,400
001-4332-433.60-10 Total				9,096
001-4332-433.60-21	Supplies	Natural Gas	ENSTAR-5A 1 FRED NELSON 1 META ROSE	9,200
001-4332-433.60-21 Total				9,200
001-4332-433.60-22	Supplies	Electricity	MATANUSKA ELECTRIC ASSOCIATION-	-
			FRED NELSON L5A META ROSE- METER # 3Y690	20,000
			FRED NELSON L5A META ROSE- METER # 3N150	3,300
001-4332-433.60-22 Total				23,300
001-4332-433.80-92	Other Expenditures	Property Tax	MAT-SU BOROUGH PROPERTY TAX	24,000
001-4332-433.80-92 Total				24,000

City of Wasilla
Budget Detail
For Fiscal Year 2016

Cultural & Recreation Services
Expenditure Summary

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2015 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 732,509	\$ 725,010	\$ 793,451	\$ 793,451	\$ 830,487	\$ 37,036	4.67%
10 20	Temporary	116,212	101,440	147,375	147,375	146,750	(625)	-0.42%
10 25	ALPAR	16,899	15,305	25,870	25,870	21,890	(3,980)	-15.38%
10 30	Overtime	6,132	7,707	8,606	8,606	8,647	41	0.48%
10 35	Honorarium	4,275	3,750	4,875	4,875	4,875	-	0.00%
	Personnel Services	876,027	853,212	980,177	980,177	1,012,649	32,472	3.31%
20 10	Group Insurance	244,013	272,149	340,441	340,441	318,369	(22,072)	-6.48%
20 20	FICA	12,458	12,105	14,211	14,211	14,682	471	3.31%
20 30	PERS	264,129	264,602	176,451	176,451	184,610	8,159	4.62%
20 40	SBS	52,231	52,248	60,085	60,085	62,078	1,993	3.32%
20 50	Unemployment	10,757	8,588	8,140	8,140	6,594	(1,546)	-18.99%
20 60	Workers' Compensation	22,868	28,050	41,280	41,280	38,234	(3,046)	-7.38%
	Personnel Svcs-Benefit	606,456	637,742	640,608	640,608	624,567	(16,041)	-2.50%
30 32	Legal	-	-	500	500	630	130	26.00%
30 34	Other	30,085	33,449	45,393	45,593	36,659	(8,934)	-19.60%
	Professional Services	30,085	33,449	45,893	46,093	37,289	(8,804)	-19.10%
40 11	Water/Sewerage	8,394	7,308	7,160	9,660	7,305	(2,355)	-24.38%
40 12	Waste Disposal	3,359	2,035	4,685	4,685	3,800	(885)	-18.89%
40 20	Cleaning	22,585	24,465	20,220	30,470	28,870	(1,600)	-5.25%
40 30	Repair & Maintenance	17,552	24,263	32,884	32,154	35,505	3,351	10.42%
40 40	Rentals	5,567	6,568	12,967	12,967	12,675	(292)	-2.25%
40 90	Other Property Services	395	345	700	700	700	-	0.00%
40 91	Contractual Services	9,221	7,013	9,021	9,021	10,422	1,401	15.53%
	Purchased-Property	67,073	72,402	87,637	99,657	99,277	(380)	-0.38%
50 20	Insurance	25,683	26,157	22,780	22,780	20,733	(2,047)	-8.99%
50 30	Communications	19,613	20,088	25,812	25,812	24,009	(1,803)	-6.99%
50 40	Advertising	10,317	9,261	7,000	5,500	8,000	2,500	45.45%
50 50	Printing & Binding	472	199	1,800	1,800	1,750	(50)	-2.78%
50 81	Travel	9,593	6,288	3,734	4,734	3,825	(909)	-19.20%
50 82	Staff Development	5,820	2,500	6,025	5,025	6,685	1,660	33.03%
50 85	Dues & Subscriptions	1,821	2,012	2,832	2,832	2,550	(282)	-9.96%
50 90	Oth Purchased Services	451	234	250	250	250	-	0.00%
50 97	Recreation Programs	5,873	15,256	17,000	18,300	28,500	10,200	55.74%
	Other Purchased Services	79,643	81,995	87,233	87,033	96,302	9,269	10.65%
60 10	General Supplies	98,070	97,120	84,663	82,163	82,295	132	0.16%
60 15	Small Tools & Equipment	18,270	18,389	18,050	17,200	18,949	1,749	10.17%
60 16	Uniforms & Clothing	308	1,462	1,550	1,550	1,550	-	0.00%
60 21	Natural Gas	8,871	7,489	9,250	9,250	10,144	894	9.66%
60 22	Electricity	20,924	22,738	24,410	24,410	27,200	2,790	11.43%
60 25	Gasoline	17,638	16,621	15,600	15,600	16,600	1,000	6.41%
60 40	Books & Periodicals	62,509	54,515	65,000	64,850	60,512	(4,338)	-6.69%
60 41	Subscriptions	2,447	2,294	2,236	2,386	2,400	14	0.59%
60 42	Audiovisual	12,389	9,205	10,739	10,739	13,103	2,364	22.01%
60 43	Electronic Materials	1,008	3,479	2,685	2,685	3,501	816	30.39%
60 45	Special Programs	5,523	4,614	5,225	5,225	5,225	-	0.00%
60 47	Target - Summer Program	1,480	2,000	-	2,000	-	(2,000)	0.00%
60 95	Computer Software	281	10	2,000	2,000	1,000	(1,000)	-50.00%
	Supplies	249,718	239,936	241,408	240,058	242,479	2,421	1.01%
69 10	Cash Over/Short	(10)	(198)	-	-	-	-	0.00%
	Other Expenditures	(10)	(198)	-	-	-	-	0.00%
70 40	Machinery & Equipment	8,990	10,955	5,000	5,850	5,000	(850)	-14.53%
	Capital Purchases	8,990	10,955	5,000	5,850	5,000	(850)	-14.53%

City of Wasilla
Budget Detail
For Fiscal Year 2016

Cultural & Recreation Services
Expenditure Summary

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
99 12	Vehicle Fund	10,000	10,000	10,000	10,000	10,000	-	0.00%
99 17	Technology Replacement	20,500	20,500	20,500	20,500	23,500	3,000	14.63%
	Interfund Transfers	30,500	30,500	30,500	30,500	33,500	3,000	9.84%
Division Total:		\$ 1,948,482	\$ 1,959,993	\$ 2,118,456	\$ 2,129,976	\$ 2,151,063	\$ 21,087	0.99%

Summary of expenditures:

Personnel	\$ 1,482,483	\$ 1,490,954	\$ 1,620,785	\$ 1,620,785	\$ 1,637,216	\$ 16,431	1.01%
Operations	426,509	427,584	462,171	472,841	475,347	2,506	0.53%
Capital Purchases	8,990	10,955	5,000	5,850	5,000	(850)	-14.53%
Interfund Transfers	30,500	30,500	30,500	30,500	33,500	3,000	9.84%
Division Summary Total:	\$ 1,948,482	\$ 1,959,993	\$ 2,118,456	\$ 2,129,976	\$ 2,151,063	\$ 21,087	0.99%

Summary of resources:

Intergovernmental	\$ 85,443	\$ 78,761	\$ 7,600	\$ 60,150	\$ 8,000	\$ (52,150)	-86.70%
Museum revenue	4,940	7,012	5,000	5,000	5,000	-	0.00%
Library revenue	36,037	40,194	36,500	38,500	34,600	(3,900)	-10.13%
Parks revenue	15,799	15,186	16,500	16,500	17,500	1,000	6.06%
Recreation program revenue	500	890	500	500	500	-	0.00%
General fund	1,805,763	1,817,950	2,052,356	2,009,526	2,085,463	76,137	3.79%
Division Summary Total:	\$ 1,948,482	\$ 1,959,993	\$ 2,118,456	\$ 2,129,976	\$ 2,151,063	\$ 21,087	0.99%

MUSEUM BUDGET SUMMARY

Mission

The mission of the Dorothy G. Page Museum is to identify, collect, preserve, research, interpret, and exhibit the cultural and historical heritage of the Wasilla, Knik, and Willow Creek areas.

The Museum preserves the heritage and culture of the Wasilla, Knik, and Willow Creek areas; provides information on the area to tourists and local residents; assists local schools, civic groups and tour groups in the education of students and visitors; accurately registers all artifacts on a computerized system and cares for items loaned or donated in a responsible manner in accordance to national standards and practices.

Program

The Museum Department's main function is to operate the Dorothy G. Page Museum & Visitor Center. Other functions include:

- Public outreach and programming
- Programming including, but not limited to, the Wasilla Community Christmas Celebration, Old Town Autumn Fest
- Programming related to exhibits including special tours, brochures, activities, and lectures or classes
- Provide maps, brochures, and information about the valley area to visitors and local residents
- Exhibit research, development fabrication, and installation
- Guided tours and educational programming for visitors and local residents
- Conservation, preservation, rehabilitation, restoration and interpretation of historic buildings
- Accession, registration, yearly inventory and cleaning, condition reporting and secure display and interpretation of artifacts with historical significance to the Wasilla, Knik, and Willow Creek areas.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Museum Curator	1.0	1.0	1.0	1.0
Museum Aide	.5	.5	.5	.5
Total	1.5	1.5	1.5	1.5

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Cultural & Recreation Services (45)
Division: Museum (10)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 69,819	\$ 71,312	\$ 73,851	\$ 73,851	\$ 75,927	\$ 2,076	2.81%
10 20	Temporary	8,813	12,202	12,400	12,400	12,000	(400)	-3.23%
10 30	Overtime	2,261	1,498	1,881	1,881	1,912	31	1.65%
	Personnel Services	80,893	85,012	88,132	88,132	89,839	1,707	1.94%
20 10	Group Insurance	11,394	13,788	16,398	16,398	16,225	(173)	-1.06%
20 20	FICA	1,173	1,233	1,278	1,278	1,303	25	1.96%
20 30	PERS	26,286	26,566	16,661	16,661	17,124	463	2.78%
20 40	SBS	4,959	5,208	5,402	5,402	5,508	106	1.96%
20 50	Unemployment	1,018	911	757	757	677	(80)	-10.57%
20 60	Workers' Compensation	418	412	752	752	659	(93)	-12.37%
	Personnel Svcs-Benefit	45,248	48,118	41,248	41,248	41,496	248	0.60%
30 34	Other	3,015	3,811	500	700	400	(300)	-42.86%
	Professional Services	3,015	3,811	500	700	400	(300)	-42.86%
40 11	Water/Sewerage	1,082	1,387	1,400	1,400	1,400	-	0.00%
40 12	Waste Disposal	1,366	952	1,500	1,500	1,500	-	0.00%
40 20	Cleaning	4,430	4,065	4,020	4,750	5,180	430	9.05%
40 30	Repair & Maintenance	-	95	1,000	270	1,000	730	270.37%
40 40	Rentals	3,846	2,759	3,172	3,172	3,032	(140)	-4.41%
40 90	Other Property Services	395	345	700	700	700	-	0.00%
	Purchased-Property	11,119	9,603	11,792	11,792	12,812	1,020	8.65%
50 20	Insurance	3,962	5,192	4,967	4,967	3,231	(1,736)	-34.95%
50 30	Communications	3,342	3,488	5,000	5,000	5,079	79	1.58%
50 40	Advertising	9,479	6,115	5,000	3,500	6,000	2,500	71.43%
50 50	Printing & Binding	472	199	1,600	1,600	1,500	(100)	-6.25%
50 81	Travel	5,889	2,671	1,000	2,000	1,300	(700)	-35.00%
50 82	Staff Development	2,972	1,676	1,800	800	1,700	900	112.50%
50 85	Dues & Subscriptions	715	987	1,400	1,400	1,100	(300)	-21.43%
50 90	Oth Purchased Services	451	234	250	250	250	-	0.00%
50 97	Recreation Programs	-	-	2,000	3,300	3,500	200	6.06%
	Other Purchased Services	27,282	20,562	23,017	22,817	23,660	843	3.69%
60 10	General Supplies	8,076	7,774	6,600	6,600	7,000	400	6.06%
60 15	Small Tools & Equipment	5,653	4,712	4,000	4,000	4,000	-	0.00%
60 16	Uniforms & Clothing	-	687	800	800	800	-	0.00%
60 21	Natural Gas	4,158	3,291	4,875	4,875	4,800	(75)	-1.54%
60 22	Electricity	5,426	5,206	6,720	6,720	5,500	(1,220)	-18.15%
60 95	Computer Software	281	10	2,000	2,000	1,000	(1,000)	-50.00%
	Supplies	23,594	21,680	24,995	24,995	23,100	(1,895)	-7.58%
69 10	Cash Over/Short	(1)	(1)	-	-	-	-	0.00%
	Other Expenditures	(1)	(1)	-	-	-	-	0.00%
99 17	Technology Replacement	2,000	2,000	2,000	2,000	2,000	-	0.00%
	Interfund Transfers	2,000	2,000	2,000	2,000	2,000	-	0.00%
Division Total:		\$ 193,150	\$ 190,785	\$ 191,684	\$ 191,684	\$ 193,307	\$ 1,623	0.85%

Summary of expenditures:

Personnel	\$ 126,141	\$ 133,130	\$ 129,380	\$ 129,380	\$ 131,335	\$ 1,955	1.51%
Operations	65,009	55,655	60,304	60,304	59,972	(332)	-0.55%
Interfund Transfers	2,000	2,000	2,000	2,000	2,000	-	0.00%
Division Summary Total:	\$ 193,150	\$ 190,785	\$ 191,684	\$ 191,684	\$ 193,307	\$ 1,623	0.85%

Summary of resources:

Museum revenue	\$ 4,940	\$ 7,012	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
General fund	188,210	183,773	186,684	186,684	188,307	1,623	0.87%
Division Summary Total:	\$ 193,150	\$ 190,785	\$ 191,684	\$ 191,684	\$ 193,307	\$ 1,623	0.85%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4510: Museum

Sum of Budget Amt				Total
Account Number	Account Group	Account Description	Line Item Explanations	
001-4510-451.30-34	Professional Services	Other	APPRAISALS OF COLLECTIONS	200
			CONSULTANTS	200
001-4510-451.30-34 Total				400
001-4510-451.40-12	Purchased-Property	Waste Disposal	RED BOX WASTE DISPOSAL	1,500
001-4510-451.40-12 Total				1,500
001-4510-451.40-20	Purchased-Property	Cleaning	FACILITY CLEANING	4,680
			CARPET CLEANING 2X	500
001-4510-451.40-20 Total				5,180
001-4510-451.40-30	Purchased-Property	Repair & Maintenance	FURNACE MAINTENANCE	500
			COMPUTER HARDWARE REPAIR AND REPLACEMENT	500
001-4510-451.40-30 Total				1,000
001-4510-451.40-40	Purchased-Property	Rentals	COPIER RENTAL	3,032
001-4510-451.40-40 Total				3,032
001-4510-451.40-90	Purchased-Property	Oth Property Services	GUARDIAN SECURITY FOR FIRE AND SAFETY ALARMS	700
001-4510-451.40-90 Total				700
001-4510-451.50-20	Services	Insurance	GENERAL LIABILITY AND PROPERTY INSURANCE	3,231
001-4510-451.50-20 Total				3,231
001-4510-451.50-30	Services	Communications	GENERAL MONTHLY PHONE CHARGES	3,000
			SHIPPING OF MUSEUM MERCHANDISE TO CUSTOMERS	279
			SHIPPING OF TRAVEL INFORMATION/NEWSLETTERS/POSTCAR	300
			SHIPPING OF EXHIBITS TO AND FROM MUSEUM	1,500
001-4510-451.50-30 Total				5,079
001-4510-451.50-40	Services	Advertising	CONSTANT CONTACT ONLINE NEWSLETTER	300
			MAT SU CONVENTION AND VISITOR BUREAU	395
			ANCHORAGE CONVENTION AND VISITOR BUREAU	100
			ALASKA MAGAZINE MARCH EDITION	432
			KAYO COUNTRY LEGENDS RADIO	2,500
			FRONTIERSMAN	1,650
			ALASKA TRAVEL INDUSTRY ASSOCIATION	300
			AGS RV PARK ADVERTISING	323
001-4510-451.50-40 Total				6,000
001-4510-451.50-50	Services	Printing & Binding	VINYL LETTERS FOR EXHIBITS	500
			EVENT BROCHURES AND CATALOGS	500
			NEW LOGO DESIGNS FOR MUSEUM EVENTS	500
001-4510-451.50-50 Total				1,500
001-4510-451.50-81	Services	Travel	MUSEUMS ALASKA CONFERENCE - ANCHORAGE	500
			MUSEUMS ALASKA CONFERENCE - CORDOVA	500
			MILEAGE REIMBURSEMENT FOR HANGING FLYERS	300
001-4510-451.50-81 Total				1,300
001-4510-451.50-82	Services	Staff Development	CONFERENCE FEES	500
			WEBINARS AND ONLINE CLASSES	1,200
001-4510-451.50-82 Total				1,700
001-4510-451.50-85	Services	Dues & Subscriptions	AMERICAN ALLIANCE FOR MUSEUMS	150
			ANCHORAGE CVB	375
			ALASKA ASSOCIATION FOR HISTORICAL PRESERVATION	45
			MUSEUMS ALASKA	160
			ALASKA HISTORICAL SOCIETY	120
			REGISTRARS AND CONSERVATORS ASSOCIATION	25
			FRONTIERSMAN NEWSPAPER	120
			ALASKA TRAVEL INDUSTRY ASSOCIATION	105
001-4510-451.50-85 Total				1,100
001-4510-451.50-90	Services	Oth Purchased Services	CREDIT CARD MACHINE FEES	250
001-4510-451.50-90 Total				250
001-4510-451.50-97	Services	Recreation Programs	OLD TOWN AUTUMN FEST	900
			WASILLA COMMUNITY CHRISTMAS CELEBRATION	800
			BRASSIERES TO NOWHERE	1,000
			WEDNESDAY NIGHT AT THE MUSEUM	800
001-4510-451.50-97 Total				3,500
001-4510-451.60-10	Supplies	General Supplies	ARCHIVAL SUPPLIES	4,000
			MUSEUM STORE MERCHANDISE	1,500
			COPIER PAPER/PENCILS/PENS	1,500
001-4510-451.60-10 Total				7,000
001-4510-451.60-15	Supplies	Small Tools & Equipment	10 DRAWER FLAT FILE WITH BASE FOR ARCHIVES	2,000
			1700 3D PRINTER KIT	2,000
001-4510-451.60-15 Total				4,000

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4510: Museum

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4510-451.60-16	Supplies	Uniforms & Clothing	UNIFORM REPLACEMENT	800
001-4510-451.60-16 Total				800
001-4510-451.60-21	Supplies	Natural Gas	ENSTAR NATURAL GAS	4,800
001-4510-451.60-21 Total				4,800
001-4510-451.60-22	Supplies	Electricity	MATANUSKA ELECTRIC ASSOCIATION	5,500
001-4510-451.60-22 Total				5,500
001-4510-451.60-95	Supplies	Computer Software	PAST PERFECT UPGRADE	300
			ADOBE PHOTOSHOP ON LAPTOP	500
			DIGITAL SOFTWARE UPGRADES FOR ORAL HISTORY AND	-
			VIDEO CREATION	200
001-4510-451.60-95 Total				1,000

PARKS MAINTENANCE



BUDGET SUMMARY

Mission

Public Works' mission is to preserve and enhance the City's recreational infrastructure and improve operational efficiency of parks maintenance.

Program

The Parks Maintenance Division is dedicated to the upkeep of the City's parks, playgrounds, ball fields and cemetery. The division also performs beautification of the City by planting and maintaining flower beds and hanging baskets throughout the City.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Maintenance Supervisor – (Split Buildings & Parks)	.5	.5	.5	.5
Parks & Property Technician I	2.0	2.0	2.0	2.0
Parks & Property Technician II	1.0	1.0	1.0	1.0
Total	3.5	3.5	3.5	3.5

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Cultural & Recreation Services (45)
Division: Parks Maintenance (20)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference Between FY2016 AB FY2015 AMB	% Diff Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 180,741	\$ 165,282	\$ 197,336	\$ 197,336	\$ 211,402	\$ 14,066	7.13%
10 20	Temporary	101,865	83,311	128,000	128,000	128,000	-	0.00%
10 25	ALPAR	16,899	15,305	25,870	25,870	21,890	(3,980)	-15.38%
10 30	Overtime	3,495	5,203	6,087	6,087	6,084	(3)	-0.05%
	Personnel Services	303,000	269,101	357,293	357,293	367,376	10,083	2.82%
20 10	Group Insurance	65,979	70,393	87,316	87,316	79,191	(8,125)	-9.31%
20 20	FICA	4,343	3,859	5,180	5,180	5,327	147	2.84%
20 30	PERS	66,638	60,718	44,753	44,753	47,847	3,094	6.91%
20 40	SBS	18,575	16,496	21,902	21,902	22,520	618	2.82%
20 50	Unemployment	3,914	2,930	3,134	3,134	1,961	(1,173)	-37.43%
20 60	Workers' Compensation	20,025	25,295	35,964	35,964	33,501	(2,463)	-6.85%
	Personnel Svcs-Benefit	179,474	179,691	198,249	198,249	190,347	(7,902)	-3.99%
30 34	Other	-	400	1,200	1,200	500	(700)	-58.33%
	Professional Services	-	400	1,200	1,200	500	(700)	-58.33%
40 11	Water/Sewerage	5,665	3,672	3,560	6,060	3,650	(2,410)	-39.77%
40 12	Waste Disposal	627	131	2,035	2,035	1,000	(1,035)	-50.86%
40 30	Repair & Maintenance	13,475	20,495	27,205	27,205	29,643	2,438	8.96%
40 40	Rentals	1,153	3,213	9,120	9,120	9,000	(120)	-1.32%
40 91	Contractual Services	9,221	7,013	9,021	9,021	10,422	1,401	15.53%
	Purchased-Property	30,141	34,524	50,941	53,441	53,715	274	0.51%
50 20	Insurance	10,164	9,914	8,789	8,789	8,822	33	0.38%
50 30	Communications	2,575	2,533	3,904	3,904	3,206	(698)	-17.88%
50 81	Travel	-	-	1,000	1,000	1,000	-	0.00%
50 82	Staff Development	1,329	76	1,910	1,910	2,670	760	39.79%
50 85	Dues & Subscriptions	210	210	400	400	400	-	0.00%
	Other Purchased Services	14,278	12,733	16,003	16,003	16,098	95	0.59%
60 10	General Supplies	76,031	77,909	61,495	58,995	60,795	1,800	3.05%
60 15	Small Tools & Equipment	11,356	7,425	13,500	12,650	14,449	1,799	14.22%
60 16	Uniforms & Clothing	308	775	750	750	750	-	0.00%
60 21	Natural Gas	1,498	1,387	1,150	1,150	1,700	550	47.83%
60 22	Electricity	11,448	13,478	13,209	13,209	16,200	2,991	22.64%
60 25	Gasoline	17,638	16,621	15,600	15,600	16,600	1,000	6.41%
	Supplies	118,279	117,595	105,704	102,354	110,494	8,140	7.95%
70 40	Machinery & Equipment	8,990	10,955	5,000	5,850	5,000	(850)	-14.53%
	Capital Purchases	8,990	10,955	5,000	5,850	5,000	(850)	-14.53%
99 12	Vehicle Fund	10,000	10,000	10,000	10,000	10,000	-	0.00%
99 17	Technology Replacement	1,000	1,000	1,000	1,000	1,000	-	0.00%
	Interfund Transfers	11,000	11,000	11,000	11,000	11,000	-	0.00%
	Division Total:	\$ 665,162	\$ 635,999	\$ 745,390	\$ 745,390	\$ 754,530	\$ 9,140	1.23%

Summary of expenditures:

Personnel	\$ 482,474	\$ 448,792	\$ 555,542	\$ 555,542	\$ 557,723	\$ 2,181	0.39%
Operations	162,698	165,252	173,848	172,998	180,807	7,809	4.51%
Capital Purchases	8,990	10,955	5,000	5,850	5,000	(850)	-14.53%
Interfund Transfers	11,000	11,000	11,000	11,000	11,000	-	0.00%
Division Summary Total:	\$ 665,162	\$ 635,999	\$ 745,390	\$ 745,390	\$ 754,530	\$ 9,140	1.23%

Summary of resources:

Parks revenue	\$ 15,799	\$ 15,186	\$ 16,500	\$ 16,500	\$ 17,500	\$ 1,000	6.06%
General fund	649,363	620,813	728,890	728,890	737,030	8,140	1.12%
Division Summary Total:	\$ 665,162	\$ 635,999	\$ 745,390	\$ 745,390	\$ 754,530	\$ 9,140	1.23%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4520: Public Works - Parks Maintenance

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4520-452.30-34	Professional Services	Other	HEPATITIS B VACCINE INJECTIONS	500
001-4520-452.30-34 Total				500
001-4520-452.40-11	Purchased-Property	Water/Sewerage	UB CHARGES- CARTER PARK (LAKE STREET)	730
			NUNLEY PARK (KNIK STREET)	730
			NEWCOMB PARK (WASILLA LAKE PARK)	730
			WONDERLAND PARK (IDITAPARK)	730
			CARL FRITZER PARK (BOGARD ROAD)	730
001-4520-452.40-11 Total				3,650
001-4520-452.40-12	Purchased-Property	Waste Disposal	WASTE DISPOSAL- CLEAN UP WEEK	800
			HONOR GARDEN JULY 4TH	200
001-4520-452.40-12 Total				1,000
001-4520-452.40-30	Purchased-Property	Repair & Maintenance	PARKS BUILDINGS, GROUND, FENCE REPAIRS	6,804
			TRIMS-SOFTWARE SUPPORT AND UPGRADES	223
			VEHICLES-TIRE CHANGE OVER, WIPERBLADE INSTALL,	-
			MECHANICAL WORK, VEHICLE LICENSE FEES	2,100
			REFINISH 25 BRICKS-HONOR GARDEN AND MAINTAIN TREE	-
			MEMORIAL PLAQUES	1,300
			KENERSON GROUP-GIS SOFTWARE SUPPORT AND UPGRADES	-
			(TREE WORKS)	666
			TOWING SERVICE	250
			PARK AND INFORMATIONAL SIGNS (LAKE LUCILE PARK)	3,000
			INSTALL NEW METAL DOORS ON RESTROOMS AT NEWCOMB,	-
			NUNLEY, CARTER PARKS	7,200
			REFURBISH NEWCOMB PARK SIGN	3,100
			REPAIR LIGHTS IN TUNNEL	5,000
001-4520-452.40-30 Total				29,643
001-4520-452.40-40	Purchased-Property	Rentals	DOZER, AERIAL LIFTS, BOOMS, GENIE, CHERRY PICKER, TENTS	9,000
001-4520-452.40-40 Total				9,000
001-4520-452.40-91	Purchased-Property	Contractual Services	PORTAPOTTIES- GREENHOUSE (HANDICAP CITY-OWNED UNIT)	845
			SUSITNA BOAT LAUNCH (HANDICAP UNIT)	730
			CEMETERY (STANDARD UNIT)	609
			NEWCOMB PARK (WASILLA LAKE) SKATING	-
			RINK (HANDICAP UNIT)	557
			JULY 4TH PICNIC (4 STANDARD AND	-
			2 HANDICAP UNITS)	574
			GUARDIAN SECURITY-PATROL PARKS RESTROOMS	3,574
			GUARDIAN SECURITY-PEDESTRIAN TUNNEL	1,233
			GUARDIAN SECURITY-CEMETERY	800
			CAMP HOST-LAKE LUCILE CAMPGROUND	1,500
001-4520-452.40-91 Total				10,422
001-4520-452.50-20	Services	Insurance	GENERAL LIABILITY, MOBILE EQUIP AND AUTO INSURANCE	8,822
001-4520-452.50-20 Total				8,822
001-4520-452.50-30	Services	Communications	MATANUSKA TELEPHONE ASSOCIATION-WIRELESS	-
			354-0839-FOLLETT	245
			355-3168-O'SULLIVAN	600
			355-7733-BORG	240
			355-1969-ALPAR	50
			MATANUSKA TELEPHONE ASSOCIATION-LOCAL	-
			MLIT 3383	1,930
			COURIER-PACKAGE AND LETTER DELIVERIES	141
001-4520-452.50-30 Total				3,206
001-4520-452.50-81	Services	Travel	ANCHORAGE-MILEAGE, HOTEL, MEALS, PARKING, TAXI-	-
			JONES, FOLLETT, BORG	1,000
001-4520-452.50-81 Total				1,000
001-4520-452.50-82	Services	Staff Development	ALASKA COMMUNITY FOREST COUNCIL TRAINING AND	-
			CERTIFICATION-PETERSON, FOLLETT	120
			WORK ZONE TRAFFIC SAFETY-CERTIFICATION-	-
			FOLLETT, JONES	1,300
			MUNICIPALITY OF ANCHORAGE-PARKS AND RECREATION-	-
			PLAYGROUND SAFETY TRAINING AND CERTIFICATION	-
			JONES, FOLLETT	1,000
			GROWN IN ALASKA-FOLLETT, PETERSON	200
			PESTICIDE APPLICATOR CERT- JONES, FOLLETT	50
001-4520-452.50-82 Total				2,670
001-4520-452.50-85	Services	Dues & Subscriptions	INTERNATIONAL SOCIETY OF ARBORICULTURE MEMBERSHIP-	-

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4520: Public Works - Parks Maintenance

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4520-452.50-85	Services	Dues & Subscriptions	FOLLETT, JONES, O'SULLIVAN	175
			ALASKA RECREATION AND PARK ASSOCIATION MEMBERSHIP-	-
			FOLLETT, O'SULLIVAN, BORG	225
001-4520-452.50-85 Total				400
001-4520-452.60-10	Supplies	General Supplies	OFFICE, JANITORIAL, PARKS BUILDING AND EQUIPMENT	-
			MATERIALS(BENCH AND TABLE FRAMES)	14,900
			TREES-RUNOFF RANGERS	1,000
			PLANTS AND FLOWER BEDDING	20,000
			HANGING BASKETS	4,000
			LIGHTS	1,200
			FLAGS-MILITARY FLAGS FOR HONOR GARDEN	1,500
			SAFETY INC/ZEE MEDICAL-FIRST AID SUPPLY-GREENHOUSE	595
			GRAVEL, CRUSHED ROCK, SAND, TOPSOIL	5,000
			MATERIAL TO RE-DO FENCING AT LAKE LUCILE PARK-	-
			PARKING LOT AND SOCCER FIELD	3,000
			INSTALL NEW DOORS AT WONDERLAND PARK RESTROOM	3,600
			FERTILIZER AND GRASS SEED	3,000
GRAFFITI REMOVAL SODA MEDIA-PARKS RESTROOMS	3,000			
001-4520-452.60-10 Total				60,795
001-4520-452.60-15	Supplies	Small Tools & Equipment	ELECTRIC, PNEUMATIC, HAND TOOLS-WEED EATERS, FANS,	-
			HEATERS, PRUNERS, RAKES, GARBAGE CANS	6,000
			PAINT SPRAYER	2,499
			PARK BENCHES	2,200
			PICNIC TABLES-FIVE	3,750
001-4520-452.60-15 Total				14,449
001-4520-452.60-16	Supplies	Uniforms & Clothing	CLOTHING, BOOTS, JACKETS, BIBS, RAINGEAR, VESTS	750
001-4520-452.60-16 Total				750
001-4520-452.60-21	Supplies	Natural Gas	IDITAPARK WELLHOUSE 50/50(AND HONOR GARDEN STORAGE	-
			BUILDING)	400
			WONDERLAND RESTROOMS	1,300
001-4520-452.60-21 Total				1,700
001-4520-452.60-22	Supplies	Electricity	MATANUSKA ELECTRIC ASSOCIATION- 15% INCREASE	2,400
			CABOOSE	72
			WONDERLAND PARK	459
			LAKE LUCILE	3,000
			PARADE GROUNDS IDITAPARK	71
			MUC WELLHOUSE/CENTAUR	1,271
			PUBLIC WORKS FACILITY 5%	335
			BUMPUS BALLFIELDS	185
			CARTER PARK	132
			LAKE LUCILE PARK	1,538
			RAILROAD AVENUE FLAG SITE	989
			FESTOON LIGHTING	281
			WASILLA INDUSTRIAL AIRPORT L4AB2	2,342
			LS PK/SKATING RINK	873
WASILLA AIRPORT HTS L9B2(WONDERLAND)	2,252			
001-4520-452.60-22 Total				16,200
001-4520-452.60-25	Supplies	Gasoline	DIESEL	3,100
			VEHICLE FUEL	13,500
001-4520-452.60-25 Total				16,600
001-4520-452.70-40	Capital Purchases	Machinery & Equipment	"SMOKE EATER" WELDING AIR REMOVAL FAN	5,000
001-4520-452.70-40 Total				5,000
001-4520-452.99-12	Interfund Transfers	Vehicle Fund	REPLACE SERVICE VEHICLE	10,000
001-4520-452.99-12 Total				10,000
001-4520-452.99-17	Interfund Transfers	Replacement	COMPUTERS	1,000
001-4520-452.99-17 Total				1,000

LIBRARY BUDGET SUMMARY

History & Mission

On January 23, 1938, the Wasilla Library Association founded a library with a collection of ninety-one books on a bookcase in a one room schoolhouse on Knik Street. For the last 76 years, the library has been serving the residents of the greater Wasilla area by providing opportunities for improving the quality of life through providing access to a broad range of resources designed to meet the educational, professional, intellectual, cultural and recreational needs of the area's diverse, rapidly growing population.

Vision

The library aims to provide cost-effective, reliable, and equitable information access for the local community. Technology applications are being merged with traditional resources to meet the increasing demand for information beyond the library's walls. The library recognizes the increasing public expectation for information access options, additional electronic resources, and reliable network connections. As the community grows, so do the needs of the people the library serves. The library pursues resources in all formats which can supplement, enhance and add value both to the library's collection and to services offered.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Director	1.0	1.0	1.0	1.0
Youth Services Librarian	1.0	1.0	1.0	1.0
Adult Services Librarian	1.0	1.0	1.0	1.0
Interlibrary Loan Coordinator	1.0	1.0	-	-
Library Aide I, II, III	5.0	5.0	5.0	6.0
Library Helper	.5	.5	.5	.5
Total	9.5	9.5	9.5	9.5

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Cultural & Recreation Services (45)
Division: Library (50)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 457,400	\$ 466,203	\$ 493,303	\$ 493,303	\$ 513,075	\$ 19,772	4.01%
10 20	Temporary	5,534	5,927	6,975	6,975	6,750	(225)	-3.23%
10 30	Overtime	376	1,006	638	638	651	13	2.04%
	Personnel Services	463,310	473,136	500,916	500,916	520,476	19,560	3.90%
20 10	Group Insurance	160,509	182,237	228,801	228,801	215,121	(13,680)	-5.98%
20 20	FICA	6,519	6,640	7,263	7,263	7,546	283	3.90%
20 30	PERS	166,565	170,277	108,666	108,666	113,021	4,355	4.01%
20 40	SBS	28,234	29,003	30,706	30,706	31,906	1,200	3.91%
20 50	Unemployment	5,555	4,599	4,122	4,122	3,840	(282)	-6.84%
20 60	Workers' Compensation	2,252	2,137	4,272	4,272	3,813	(459)	-10.74%
	Personnel Svcs-Benefit	369,634	394,893	383,830	383,830	375,247	(8,583)	-2.24%
30 32	Legal	-	-	500	500	630	130	26.00%
30 34	Other	27,070	29,238	43,693	43,693	35,759	(7,934)	-18.16%
	Professional Services	27,070	29,238	44,193	44,193	36,389	(7,804)	-17.66%
40 11	Water/Sewerage	1,647	2,249	2,200	2,200	2,255	55	2.50%
40 12	Waste Disposal	1,366	952	1,150	1,150	1,300	150	13.04%
40 20	Cleaning	18,155	20,400	16,200	25,720	23,690	(2,030)	-7.89%
40 30	Repair & Maintenance	4,077	3,673	4,679	4,679	4,862	183	3.91%
40 31	Computer Software Maint	-	405	-	-	-	-	0.00%
40 40	Rentals	568	596	675	675	643	(32)	-4.74%
	Purchased-Property	25,813	28,275	24,904	34,424	32,750	(1,674)	-4.86%
50 20	Insurance	9,809	9,411	7,508	7,508	7,281	(227)	-3.02%
50 30	Communications	13,696	14,067	16,908	16,908	15,724	(1,184)	-7.00%
50 81	Travel	3,704	3,617	1,734	1,734	1,525	(209)	-12.05%
50 82	Staff Development	1,519	748	2,315	2,315	2,315	-	0.00%
50 85	Dues & Subscriptions	896	815	832	832	900	68	8.17%
	Other Purchased Services	29,624	28,658	29,297	29,297	27,745	(1,552)	-5.30%
60 10	General Supplies	11,773	11,377	14,168	14,168	12,500	(1,668)	-11.77%
60 15	Small Tools & Equipment	757	5,928	-	-	-	-	0.00%
60 21	Natural Gas	3,215	2,811	3,225	3,225	3,644	419	12.99%
60 22	Electricity	4,050	4,054	4,481	4,481	5,500	1,019	22.74%
60 40	Books & Periodicals	62,509	54,515	65,000	64,850	60,512	(4,338)	-6.69%
60 41	Subscriptions	2,447	2,294	2,236	2,386	2,400	14	0.59%
60 42	Audiovisual	12,389	9,205	10,739	10,739	13,103	2,364	22.01%
60 43	Electronic Materials	1,008	3,479	2,685	2,685	3,501	816	30.39%
60 45	Special Programs	5,523	4,614	5,225	5,225	5,225	-	0.00%
60 47	Target - Summer Program	1,480	2,000	-	2,000	-	(2,000)	0.00%
	Supplies	105,151	100,277	107,759	109,759	106,385	(3,374)	-3.07%
69 10	Cash Over/Short	(9)	(197)	-	-	-	-	0.00%
	Other Expenditures	(9)	(197)	-	-	-	-	0.00%
99 17	Technology Replacement	17,500	17,500	17,500	17,500	20,500	3,000	17.14%
	Interfund Transfers	17,500	17,500	17,500	17,500	20,500	3,000	17.14%
	Division Total:	\$ 1,038,093	\$ 1,071,780	\$ 1,108,399	\$ 1,119,919	\$ 1,119,492	\$ (427)	-0.04%

Summary of expenditures:

Personnel	\$ 832,944	\$ 868,029	\$ 884,746	\$ 884,746	\$ 895,723	\$ 10,977	1.24%
Operations	187,649	186,251	206,153	217,673	203,269	(14,404)	-6.62%
Capital Purchases	-	-	-	-	-	-	0.00%
Interfund Transfers	17,500	17,500	17,500	17,500	20,500	3,000	17.14%
Division Summary Total:	\$ 1,038,093	\$ 1,071,780	\$ 1,108,399	\$ 1,119,919	\$ 1,119,492	\$ (427)	-0.04%

Summary of resources:

Intergovernmental	\$ 85,443	\$ 78,761	\$ 7,600	\$ 60,150	\$ 8,000	\$ (52,150)	-86.70%
Library revenue	36,037	40,194	36,500	38,500	34,600	(3,900)	-10.13%
General fund	916,613	952,825	1,064,299	1,021,269	1,076,892	55,623	5.45%
Division Summary Total:	\$ 1,038,093	\$ 1,071,780	\$ 1,108,399	\$ 1,119,919	\$ 1,119,492	\$ (427)	-0.04%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4550: Library

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4550-455.30-32	Professional Services	Legal	GENERAL LEGAL SUPPORT	630
001-4550-455.30-32 Total				630
001-4550-455.30-34	Professional Services	Other	OCLC BIBLIOGRAPHIC DATABASE; UNDER GROUP SERVICES	2,584
			AGREEMENT INCREASE CAN BE NO MORE THAN 4%;	-
			BUDGETED AT 3.5%	-
			CORNERSTONE CREDIT COLLECTION FEES (FOR THE LAST	1,584
			THREE YEARS \$132/MONTH HAS BEEN AVERAGE FEE)	-
			COURIER: 6 RUNS PER WEEK; INCREASED FROM 2/WEEK	10,320
			WITH BECOMING PART OF JOINT LIBRARY CATALOG	-
			LIBRARY AUTOMATION TECHNICIAN COST ESTIMATED	14,586
			LIBRARY AUTOMATION FEE (JOINT LIBRARY CATALOG)EST	6,685
001-4550-455.30-34 Total				35,759
001-4550-455.40-11	Purchased-Property	Water/Sewerage	EXPECTED FY15 AVG OF \$183/MONTH, BUDGETED WITH A	2,255
			2.5% INCREASE	-
001-4550-455.40-11 Total				2,255
001-4550-455.40-12	Purchased-Property	Waste Disposal	WASTE REMOVAL AND DUMP FEES	1,300
001-4550-455.40-12 Total				1,300
001-4550-455.40-20	Purchased-Property	Cleaning	JANITORIAL CLEANING	22,680
			CARPET CLEANING	350
			ALSCO FLOOR MATS	660
001-4550-455.40-20 Total				23,690
001-4550-455.40-30	Purchased-Property	Repair & Maintenance	SECURITY SOFTWARE MAINTENANCE & UPDATES;	350
			RESERVATION SYSTEM MAINTENANCE & UPDATES	-
			3M MAINTENANCE AGREEMENT (SECURITY GATE TO	1,541
			PREVENT THEFT OF LIBRARY MATERIALS, BOOK	-
			SENSITIZERS/DESENSITIZERS), AGREEMENT INCREASES	-
			AVERAGE 3% ANNUALLY	-
			GENERAL REPAIR AND MAINTENANCE AND COMPUTER	500
			HARDWARE REPAIR AND MAINTENANCE	-
			OTIS CONTRACT - LIFT & DUMBWAITER INSPECTION	2,221
			ALASKA DEPARTMENT OF LABOR MECHANICAL INSPECTION	250
			(EVERY TWO YEARS)	-
001-4550-455.40-30 Total				4,862
001-4550-455.40-40	Purchased-Property	Rentals	COPIER RENTAL	643
001-4550-455.40-40 Total				643
001-4550-455.50-20	Services	Insurance	GENERAL LIABILITY AND PROPERTY INSURANCE	7,281
001-4550-455.50-20 Total				7,281
001-4550-455.50-30	Services	Communications	LONG DISTANCE, AVERAGE \$6/MONTH	72
			TELECOMMUNICATIONS: CONNECTION TO BOROUGH BUILDING	8,400
			FOR LIBRARY AUTOMATION SYSTEM; INTERNET; LOCAL	-
			AND TAXES (AVERAGE \$700/MONTH)	-
			POSTAGE: EXPECT TO SEE 4.2% ANNUAL INCREASE	7,252
001-4550-455.50-30 Total				15,724
001-4550-455.50-81	Services	Travel	LIBRARY DIRECTOR ATTENDANCE AT ANNUAL DIRLEAD	74
			CONFERENCE; ALL EXPENSES EXCEPT THREE DINNERS PAID	-
			THROUGH STATE GRANT	-
			ALASKA LIBRARY ASSOCIATION CONFERENCE IN FAIRBANKS	951
			(WILL ONLY BE USED WITH RECEIPT OF STATE LIBRARY	-
			CONTINUING EDUCATION GRANT; HOWEVER, THAT IS A	-
			REIMBURSEMENT GRANT SO FUNDS MUST BE AVAILABLE TO	-
			FRONT COSTS)	-
			MILEAGE; BASED ON PAST AVERAGE MILEAGE COSTS	500
001-4550-455.50-81 Total				1,525
001-4550-455.50-82	Services	Staff Development	ALASKA LIBRARY ASSOCIATION CONFERENCE REGISTRATION	200
			(WILL ONLY BE USED IF CONTINUING EDUCATION GRANT	-
			IS AWARDED)	-
			STAFF DEVELOPMENT/TUITION REIMBURSEMENT; ENOUGH	2,115
			FOR THREE GRADUATE SCHOOL CREDIT HOURS FOR STAFF	-
			ENROLLING IN LIBRARY SCIENCE DEGREE PROGRAM	-
001-4550-455.50-82 Total				2,315
001-4550-455.50-85	Services	Dues & Subscriptions	ALASKA LIBRARY NETWORK MEMBERSHIP	250
			COLLECTION DEVELOPMENT PERIODICALS	650
001-4550-455.50-85 Total				900
001-4550-455.60-10	Supplies	General Supplies	LIBRARY CARDS AND REGISTRATION FORMS	1,000
			MATERIALS TO PROTECT LIBRARY ITEMS	4,500

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4550: Library

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4550-455.60-10	Supplies	General Supplies	OFFICE & PRINTER SUPPLIES, PROPERTIES SUPPLIES	7,000
001-4550-455.60-10 Total				12,500
001-4550-455.60-21	Supplies	Natural Gas	13% INCREASE - ENSTAR NATURAL GAS	3,644
001-4550-455.60-21 Total				3,644
001-4550-455.60-22	Supplies	Electricity	MATANUSKA ELECTRIC ASSOCIATION	5,500
001-4550-455.60-22 Total				5,500
001-4550-455.60-40	Supplies	Books & Periodicals	JUVENILE, EASY READER, AND YOUNG ADULT BOOKS	21,779
			BOOKS FOR THE ADULT COLLECTION	38,733
001-4550-455.60-40 Total				60,512
001-4550-455.60-41	Supplies	Subscriptions	MAGAZINES AND NEWSPAPERS FOR LIBRARY COLLECTIONS	2,400
001-4550-455.60-41 Total				2,400
001-4550-455.60-42	Supplies	Audiovisual	AUDIOVISUAL MATERIALS FOR YOUTH COLLECTION	4,586
			AUDIOVISUAL MATERIALS FOR ADULT COLLECTION	8,517
001-4550-455.60-42 Total				13,103
001-4550-455.60-43	Supplies	Electronic Materials	WASILLA'S SHARE OF LISTENALASKA SUBSCRIPTION	1,300
			DIGITAL ITEMS (E-AUDIOBOOKS, E-BOOKS)	2,201
001-4550-455.60-43 Total				3,501
001-4550-455.60-45	Supplies	Special Programs	YOUTH SERVICES/CHILDREN'S PROGRAMMING (STORYTIMES FOR TODDLERS, PRESCHOOLERS AND BABIES; LITERACY PROGRAMS, PROGRAMMING SUPPLIES)	4,175
			ADULT PROGRAMMING - SUMMER READING PROGRAM	800
			VOLUNTEER INCENTIVES	250
				-
001-4550-455.60-45 Total				5,225

**RECREATION SERVICES DEPARTMENT
BUDGET SUMMARY**

Mission

Recreation and Cultural Services' mission is to preserve and expand the City's recreational infrastructure based on the needs and interests of the community at-large.

Program

The Recreation Services Department provides community events and activities to engage the general population, promote healthy lifestyles, and cultivate traditions that promote a colorful city center. The program requires a strong collaboration with local businesses, non-profit organizations and volunteers who contribute time, talents and resources toward these events.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Recreation & Culture Services Manager	.3	.3	.3	.3

Significant Budget Changes

In FY2016 will be the 100th year celebration for the City of Wasilla. With this, administration has proposed a \$10,000 budget line increase to the recreational programs line item.

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Cultural & Recreation Services (45)
Division: Recreation Services (70)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2015 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 24,549	\$ 22,213	\$ 28,961	\$ 28,961	\$ 30,083	\$ 1,122	3.87%
10 35	Honorarium	4,275	3,750	4,875	4,875	4,875	-	0.00%
	Personnel Services	28,824	25,963	33,836	33,836	34,958	1,122	3.32%
20 10	Group Insurance	6,131	5,731	7,926	7,926	7,832	(94)	-1.19%
20 20	FICA	423	373	490	490	506	16	3.27%
20 30	PERS	4,640	7,041	6,371	6,371	6,618	247	3.88%
20 40	SBS	463	1,541	2,075	2,075	2,144	69	3.33%
20 50	Unemployment	270	148	127	127	116	(11)	-8.66%
20 60	Workers' Compensation	173	206	292	292	261	(31)	-10.62%
	Personnel Svcs-Benefit	12,100	15,040	17,281	17,281	17,477	196	1.13%
50 20	Insurance	1,748	1,640	1,516	1,516	1,399	(117)	-7.72%
50 40	Advertising	838	3,146	2,000	2,000	2,000	-	0.00%
50 50	Printing & Binding	-	-	200	200	250	50	25.00%
50 85	Dues & Subscriptions	-	-	200	200	150	(50)	-25.00%
50 97	Recreation Programs	5,873	15,256	15,000	15,000	25,000	10,000	66.67%
	Other Purchased Services	8,459	20,042	18,916	18,916	28,799	9,883	52.25%
60 10	General Supplies	2,190	60	2,400	2,400	2,000	(400)	-16.67%
60 15	Small Tools & Equipment	504	324	550	550	500	(50)	-9.09%
	Supplies	2,694	384	2,950	2,950	2,500	(450)	-15.25%
Division Total:		\$ 52,077	\$ 61,429	\$ 72,983	\$ 72,983	\$ 83,734	\$ 10,751	14.73%
Summary of expenditures:								
Personnel		\$ 40,924	\$ 41,003	\$ 51,117	\$ 51,117	\$ 52,435	\$ 1,318	2.58%
Operations		11,153	20,426	21,866	21,866	31,299	9,433	43.14%
Division Summary Total:		\$ 52,077	\$ 61,429	\$ 72,983	\$ 72,983	\$ 83,734	\$ 10,751	14.73%
Summary of resources:								
Recreation program revenue		\$ 500	\$ 890	\$ 500	\$ 500	\$ 500	-	0.00%
General fund		51,577	60,539	72,483	72,483	83,234	10,751	14.83%
Division Summary Total:		\$ 52,077	\$ 61,429	\$ 72,983	\$ 72,983	\$ 83,734	\$ 10,751	14.73%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4570: Recreational Services

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4570-457.50-20	Services	Insurance	GENERAL LIABILITY AND PROPERTY INSURANCE	1,399
001-4570-457.50-20 Total				1,399
001-4570-457.50-40	Services	Advertising	LOCAL MEDIA	2,000
001-4570-457.50-40 Total				2,000
001-4570-457.50-50	Services	Printing & Binding	FLYERS/POSTERS/BANNERS	250
001-4570-457.50-50 Total				250
001-4570-457.50-85	Services	Dues & Subscriptions	MAGAZINE/ORGANIZATIONS	150
001-4570-457.50-85 Total				150
001-4570-457.50-97	Services	Recreation Programs	PYROTECHNICS/FIREWORKS - 4TH OF JULY	15,000
			SPRING CLEAN UP DAYS	-
			SKATE AT THE PARK	-
			CHRISTMAS ON ICE SHOW	-
			100 YEAR CELEBRATION	10,000
001-4570-457.50-97 Total				25,000
001-4570-457.60-10	Supplies	General Supplies	GENERAL ADMIN OFFICE	2,000
			DECORATIONS/TOYS/GAMES/OTHER	-
001-4570-457.60-10 Total				2,000
001-4570-457.60-15	Supplies	Small Tools & Equipment	BROOMS/RAKES/TRAIL EQUIPMENT	500
001-4570-457.60-15 Total				500

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: General Fund (001)
Department: Debt Service (47)
Division: 2007(1998) GO Bond - Road (91)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
80 10	Principal	\$ 310,000	\$ 320,000	\$ 340,000	\$ 340,000	\$ 355,000	\$ 15,000	4.41%
80 20	Interest	112,744	97,744	82,263	82,263	65,819	(16,444)	-19.99%
	Other Expenditures	422,744	417,744	422,263	422,263	420,819	(1,444)	-0.34%
Division Total:		\$ 422,744	\$ 417,744	\$ 422,263	\$ 422,263	\$ 420,819	\$ (1,444)	-0.34%

Summary of expenditures:

Debt Service	\$ 422,744	\$ 417,744	\$ 422,263	\$ 422,263	\$ 420,819	\$ (1,444)	-0.34%
Division Summary Total:	\$ 422,744	\$ 417,744	\$ 422,263	\$ 422,263	\$ 420,819	\$ (1,444)	-0.34%

Summary of resources:

General fund	\$ 422,744	\$ 417,744	\$ 422,263	\$ 422,263	\$ 420,819	\$ (1,444)	-0.34%
Division Summary Total:	\$ 422,744	\$ 417,744	\$ 422,263	\$ 422,263	\$ 420,819	\$ (1,444)	-0.34%

Fund: General Fund (001)
Department: Non-Departmental (49)
Division: Non-Departmental (90)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
80 91	Insurance Deduct/Broker	\$ 46,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
80 92	Property Tax Payments	1,600	-	7,500	7,500	7,500	-	0.00%
80 94	Lawsuit Costs/Settlements	31,125	-	25,000	25,000	25,000	-	0.00%
80 96	Other Agreements	15,000	15,000	15,000	15,000	-	(15,000)	0.00%
	Other Expenditures	93,725	15,000	67,500	67,500	52,500	(15,000)	-22.22%
97 1	Wasilla Area Seniors	35,000	-	-	-	-	-	0.00%
97 2	AK Family Services (SART)	-	190,565	190,565	90,000	190,565	100,565	111.74%
97 10	Valley Performing Arts	11,000	-	-	-	-	-	0.00%
	Pass Thru To Nonprofit	46,000	190,565	190,565	90,000	190,565	100,565	111.74%
99 11	Capital Projects Fund	447,000	748,384	420,000	458,987	379,043	(79,944)	-17.42%
99 13	Right-of-Way Fund	25,000	25,000	25,000	25,000	-	(25,000)	0.00%
99 16	Road CIP Fund	100,000	-	-	-	90,000	90,000	900.00%
99 22	Youth Court Fund	-	-	-	-	-	-	0.00%
99 33	Airport Fund	175,000	258,560	-	-	40,000	40,000	400.00%
99 34	CMMSC Fund	607,215	623,000	681,691	681,691	515,068	(166,623)	-24.44%
99 41	Cemetery Fund	3,273	670	-	-	-	-	0.00%
	Interfund Transfers	1,357,488	1,655,614	1,126,691	1,165,678	1,024,111	(141,567)	-12.14%
Division Total:		\$ 1,497,213	\$ 1,861,179	\$ 1,384,756	\$ 1,323,178	\$ 1,267,176	\$ (56,002)	-4.23%

Summary of expenditures:

Operations	\$ 93,725	\$ 15,000	\$ 67,500	\$ 67,500	\$ 52,500	\$ (15,000)	-22.22%
Pass Thru to Nonprofit	46,000	190,565	190,565	90,000	190,565	100,565	111.74%
Interfund Transfers	1,357,488	1,655,614	1,126,691	1,165,678	1,024,111	(141,567)	-12.14%
Division Summary Total:	\$ 1,497,213	\$ 1,861,179	\$ 1,384,756	\$ 1,323,178	\$ 1,267,176	\$ (56,002)	-4.23%

Summary of resources:

General fund	\$ 1,497,213	\$ 1,861,179	\$ 1,384,756	\$ 1,323,178	\$ 1,267,176	\$ (56,002)	-4.23%
Division Summary Total:	\$ 1,497,213	\$ 1,861,179	\$ 1,384,756	\$ 1,323,178	\$ 1,267,176	\$ (56,002)	-4.23%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

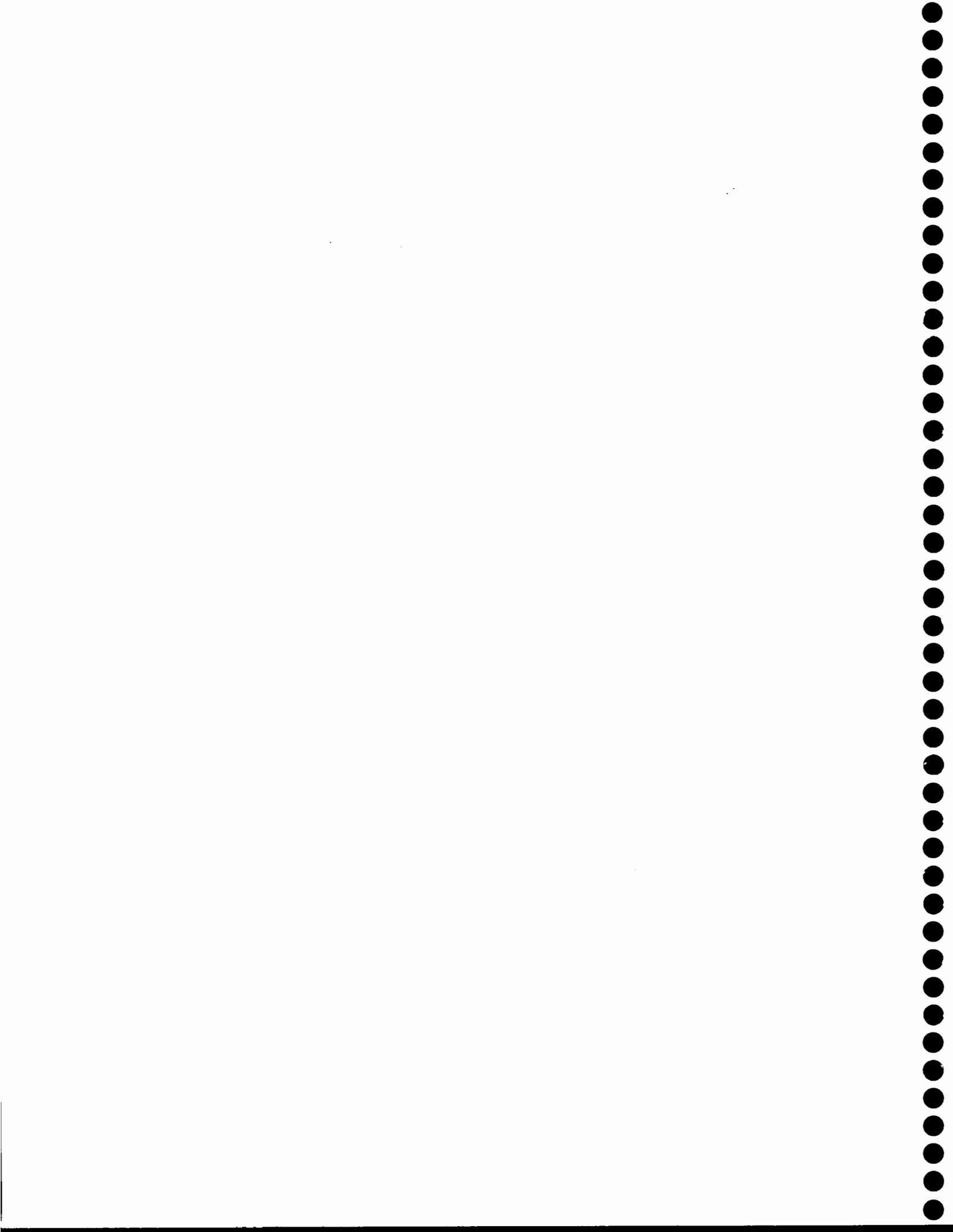
Fund#-Department: 001-4791: Debt Service

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4791-471.80-10	Other Expenditures	Debt Service - Principal	2007 GO BOND	355,000
001-4791-471.80-10 Total				355,000
001-4791-471.80-20	Other Expenditures	Debt Service - Interest	2007 GO BOND	65,819
001-4791-471.80-20 Total				65,819

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 001-4990: Non-Departmental

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
001-4990-499.80-91	Other Expenditures	Insurance Deduct/Broker	INSURANCE DEDUCTIBLE	20,000
001-4990-499.80-91 Total				20,000
001-4990-499.80-92	Other Expenditures	Property Tax Payments	THIS LINE ITEM IS FOR TAXES OWED TO THE MATSU	7,500
			BOROUGH FOR FORECLOSED PROPERTY TAX PARCELS THE	-
			CITY WISHES TO RETAIN. ADDITIONALLY, THIS ACCOUNT	-
			PAYS FOR PROPERTY TAX ON PARCELS THE CITY OWNS BUT	-
			IS REQUIRED TO PAY PROPERTY TAX DUE TO ITS	-
ENTERPRISE TYPE NATURE				-
001-4990-499.80-92 Total				7,500
001-4990-499.80-94	Other Expenditures	Costs/Settlements	COST OR SETTLEMENTS ASSOCIATED TO UNION CONTRACTS	25,000
			PURCHASING DISPUTES OR GENERAL LEGAL CASES	-
001-4990-499.80-94 Total				25,000
001-4990-499.97-02	Pass Thru To Nonprofit	Services(SART)	PASS THRU FROM THE MAT-SU BOROUGH (SART)	190,565
001-4990-499.97-02 Total				190,565





SPECIAL REVENUE FUNDS

YOUTH COURT

This fund accounts for the operation of the Youth Court Program. Youth Court is an early-intervention program for the entire Matanuska-Susitna Valley.

ASSET FORFEITURE

This fund was setup to account for funds received from the United States Department of Justice for the police department's share of federally forfeited property and for the expenditure of those funds received.

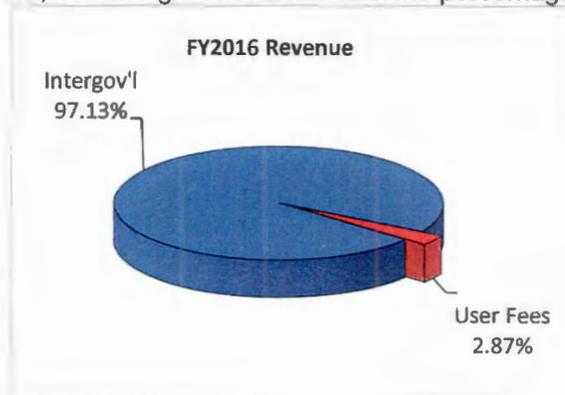
REVENUE SOURCES

Local revenue and user fee sources include class fees and local donations in the Youth Court Fund. Local revenue and user fees account for approximately 2% or \$6,000 of the Special Revenue Fund revenue sources for FY2016.

Intergovernmental Revenue Sources include revenue from the United States Government, State of Alaska and Matanuska- Susitna Borough.

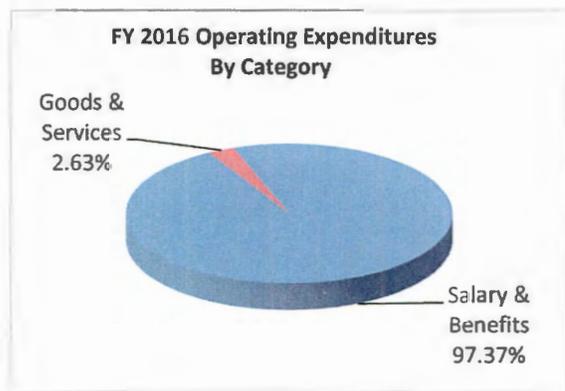
Through successful lobbying efforts by the City administration and Council members to the State of Alaska, Intergovernmental revenues will be able to support the Youth Court operations for FY2016. This source of revenue account for approximately 97% or \$202,700 of the Special Revenue Fund revenue sources for FY2016. While intergovernmental revenue is becoming harder to secure, total special revenue fund expenditures continue to increase. Therefore, the intergovernmental revenue percentage of total revenue may decrease unless the City is successful in lobbying for more grants to cover the increasing expenditures.

Fund Transfers consists of operating transfers from the General Fund to the Youth Court Fund. The City is not anticipating a transfer from the General Fund, however future decisions may need to be made as to the viability of this program and whether the City will assume the burden by providing continued operating transfers should intergovernmental revenue sources fall short of expectations.



EXPENDITURES

Operating expenditures for the Special Revenue funds are projected to be \$198,315 for FY2016. Personnel costs including fringe benefits comprise the largest classification of expenditures. Personnel cost are approximately 97% or \$193,090 FY2016. Goods and services needed for the operation of the program are projected to be \$5,225 in FY2016. An increase in cost for FY2016 compared to FY2015 can be attributed to scheduled salary increases and associated increases in related benefits.



Fund Balance: In FY2016 it is anticipated that expenditures will be under that of revenue providing for

an net change to fund balance increase of \$10,385 with an ending fund balances at \$83,387 to Youth Court and \$13,146 attributable to the Asset Forfeiture Funds. As specified earlier, the City will need to monitor the Youth Courts fund balance closely and make any necessary adjustments required so as not to fall into a deficit.

Significant Budget Changes for FY2016: No budget changes are anticipated for FY2016; however as the City moves forward, administration will be monitoring the progresses of our intergovernmental fund sources and make necessary adjustments if required.

**COMBINED REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS**

<u>Fiscal Year 2016</u>	Youth Court	Asset Forfeiture	Total
Est. Fund balance beginning 07/01/2015	\$ 72,972	\$ 13,146	\$ 86,118
Revenues			
Intergovernmental	202,700	-	202,700
User Fees & Charges	6,000	-	6,000
Transfer In	-	-	-
Total Revenue	<u>208,700</u>	<u>-</u>	<u>208,700</u>
Total available funds	<u>\$ 281,672</u>	<u>\$ 13,146</u>	<u>\$ 294,818</u>
Expenditures			
Public Safety	198,315	-	198,315
Total uses of funds	<u>198,315</u>	<u>-</u>	<u>198,315</u>
Net change in fund balance	<u>10,385</u>	<u>-</u>	<u>10,385</u>
Fund balance ending 06/30/2016	<u>\$ 83,357</u>	<u>\$ 13,146</u>	<u>\$ 96,503</u>



Mission

The Mission of the Mat-Su Youth Court (MSYC) is to provide a diversion program for juvenile offenders, which promotes accountability, restorative justice, and education through early intervention.

Program

The Mat-Su Youth Court is a diversion program acting on authority from the State of Alaska, Division of Juvenile Justice. Mat-Su Youth Court provides intervention services to assist the state in resolving criminal cases of juveniles who are typically first-time, minor offenders living in the Matanuska Susitna Borough area. MSYC also offers criminal law training to middle and high school students in the Mat-Su Borough, allowing them to defend, prosecute, and judge their peers who have committed first-time, minor offenses. Student members are offered high school credit for their active participation in the program. Juvenile offenders do not receive a criminal conviction as a result of completing the MSYC program.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Probation Officer	1.5	1.5	1.5	1.5

Youth Court Fund: 220

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Revenues:					
Intergovernmental	214,379	142,155	150,000	205,300	202,700
Fines and charges	4,450	5,345	7,000	7,000	6,000
Investment income	-	-	-	-	-
Other	5,135	9,622	-	9,239	-
Total revenues	223,964	157,122	157,000	221,539	208,700
Expenditures:					
Salaries	86,661	90,447	99,141	99,141	102,534
Employee benefits	80,712	90,399	90,373	90,373	90,556
Professional and technical services	212	214	490	490	370
Property services	1,066	931	766	985	1,063
Other purchased services	3,469	7,305	1,190	13,336	1,142
Supplies	1,309	816	2,650	4,824	2,650
Capital expenditures	-	-	-	-	-
Debt service - principal	-	-	-	-	-
Total expenditures	173,429	190,112	194,610	209,149	198,315
 Excess of revenues over (under) expenditures	 50,535	 (32,990)	 (37,610)	 12,390	 10,385
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	-
 Net change in fund balance	 50,535	 (32,990)	 (37,610)	 12,390	 10,385
 Beginning fund balance	 43,037	 93,572	 46,904	 60,582	 72,972
Ending fund balance	93,572	60,582	9,294	72,972	83,357

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Youth Court Fund (220)
Department: Public Safety (42)
Division: Youth Court (70)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 86,661	\$ 90,447	\$ 98,687	\$ 98,687	\$ 102,065	\$ 3,378	3.42%
10 30	Overtime	-	-	454	454	469	15	3.30%
	Personnel Services	86,661	90,447	99,141	99,141	102,534	3,393	3.42%
20 10	Group Insurance	41,468	49,821	59,355	59,355	58,700	(655)	-1.10%
20 20	FICA	1,084	1,104	1,438	1,438	1,487	49	3.41%
20 30	PERS	31,715	32,873	21,811	21,811	22,557	746	3.42%
20 40	SBS	5,312	5,545	6,077	6,077	6,286	209	3.44%
20 50	Unemployment	694	629	846	846	774	(72)	-8.51%
20 60	Workers' Compensation	439	427	846	846	752	(94)	-11.11%
	Personnel Svcs-Benefit	80,712	90,399	90,373	90,373	90,556	183	0.20%
30 31	Accounting & Auditing	212	214	490	490	370	(120)	-24.49%
	Professional Services	212	214	490	490	370	(120)	-24.49%
40 40	Rentals	1,066	931	766	985	1,063	78	7.92%
	Purchased-Property	1,066	931	766	985	1,063	78	7.92%
50 20	Insurance	987	999	590	436	542	106	24.31%
50 30	Communications	48	50	200	200	200	-	0.00%
50 81	Travel	2,378	6,256	400	12,700	400	(12,300)	-96.85%
50 82	Staff Development	56	-	-	-	-	-	0.00%
	Other Purchased Services	3,469	7,305	1,190	13,336	1,142	(12,194)	-91.44%
60 10	General Supplies	1,309	816	2,650	4,824	2,650	(2,174)	-45.07%
	Supplies	1,309	816	2,650	4,824	2,650	(2,174)	-45.07%
	Division Total:	\$ 173,429	\$ 190,112	\$ 194,610	\$ 209,149	\$ 198,315	\$ (10,834)	-5.18%

Summary of expenditures:

Salaries	\$ 86,661	\$ 90,447	\$ 99,141	\$ 99,141	\$ 102,534	\$ 3,393	3.42%
Employee Benefits	80,712	90,399	90,373	90,373	90,556	183	0.20%
Prof. and technical services	212	214	490	490	370	(120)	-24.49%
Repair and maintenance	1,066	931	766	985	1,063	78	7.92%
Other purchased services	3,469	7,305	1,190	13,336	1,142	(12,194)	-91.44%
Supplies	1,309	816	2,650	4,824	2,650	(2,174)	-45.07%
Division Summary Total:	\$ 173,429	\$ 190,112	\$ 194,610	\$ 209,149	\$ 198,315	\$ (10,834)	-5.18%

Summary of resources:

Intergovernmental	\$ 214,379	\$ 142,155	\$ 150,000	\$ 205,300	\$ 202,700	\$ (2,600)	-1.27%
Fines and charges	4,450	5,345	7,000	7,000	6,000	(1,000)	-14.29%
Other	5,135	9,622	-	9,239	-	(9,239)	0.00%
(Excess)Use of fund balance	(50,535)	32,990	37,610	(12,390)	(10,385)	2,005	-16.18%
Division Summary Total:	\$ 173,429	\$ 190,112	\$ 194,610	\$ 209,149	\$ 198,315	\$ (10,834)	-5.18%

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 220-4270: Public Safety - Youth Court

Sum of Budget Amt				Total
Account Number	Account Group	Account Description	Line Item Explanations	
220-4270-427.30-31	Professional Services	Accounting & Auditing	ANNUAL AUDIT SERVICES	370
220-4270-427.30-31 Total				370
220-4270-427.40-40	Purchased-Property	Rentals	COPIER RENTAL	1,063
220-4270-427.40-40 Total				1,063
220-4270-427.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	542
220-4270-427.50-20 Total				542
220-4270-427.50-30	Services	Communications	GCI LONG DISTANCE	200
220-4270-427.50-30 Total				200
220-4270-427.50-81	Services	Travel	LOCAL MILEAGE REIMBURSEMENT	400
220-4270-427.50-81 Total				400
220-4270-427.60-10	Supplies	General Supplies	COURT/GRADUATION/CLASS EXPENSES/OFFICE SUPPLIES	2,650
220-4270-427.60-10 Total				2,650

**Mission**

To utilize the funds generated from this program to support community-policing, training and activities determined to enhance future investigations and operations that may result in further seizures and forfeitures of profits and proceeds of illegal activities.

Program

This fund was setup to account for funds received from the United States Department of Justice for the police department's share of federally forfeited property. The primary purpose of the Justice Departments' Forfeiture program is Law Enforcement: to deter crime by depriving criminals of the profits and proceeds of their illegal activities and to weaken criminal enterprises by removing the instrumentalities of crime. An ancillary purpose of the program is to enhance cooperation among federal, state, and local law enforcement agencies through the equitable sharing of federal forfeiture proceeds. The funds from the forfeiture program can be used to support community-policing activities, training and law enforcement operations calculated to result in further seizures and forfeitures.

Performance Goals, Objective and Measures

N/A

Significant Budget Changes

There were no significant budget changes.

Previous Year's Accomplishments

In FY2015, state asset forfeiture funds are planned to be used to purchase a Watch Guard Network Server for the uploading and storage of police in-car videos.

Federal Asset Forfeiture Fund: 230

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Revenues:					
Intergovernmental	58,762	1,650	-	-	-
Investment income	-	-	-	-	-
Total revenues	58,762	1,650	-	-	-
Expenditures:					
Other purchased services	-	1,650	-	-	-
Supplies	-	-	-	-	-
Capital expenditures	58,762	-	-	-	-
Total expenditures	58,762	1,650	-	-	-
 Excess of revenues over (under) expenditures	 -	 -	 -	 -	 -
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	-
 Net change in fund balance	 -	 -	 -	 -	 -
 Beginning fund balance	 2,868	 2,868	 2,868	 2,868	 2,868
Ending fund balance	2,868	2,868	2,868	2,868	2,868

State Asset Forfeiture Fund: 270

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Revenues:					
Intergovernmental	8,584	-	-	-	-
Total revenues	8,584	-	-	-	-
Expenditures:					
Capital expenditures	8,584	-	-	-	-
Total expenditures	8,584	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
Beginning fund balance	10,278	10,278	10,278	10,278	10,278
Ending fund balance	10,278	10,278	10,278	10,278	10,278





ENTERPRISE FUNDS

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Sewer & Water Funds

These funds were setup to account for the revenues and expenses to provide water and sewer services to the residents of the City. All activities necessary to provide water and sewer services are accounted for in these funds, including but not limited to, administration, operations, maintenance, financing and related debt service, billing and collection.

Airport

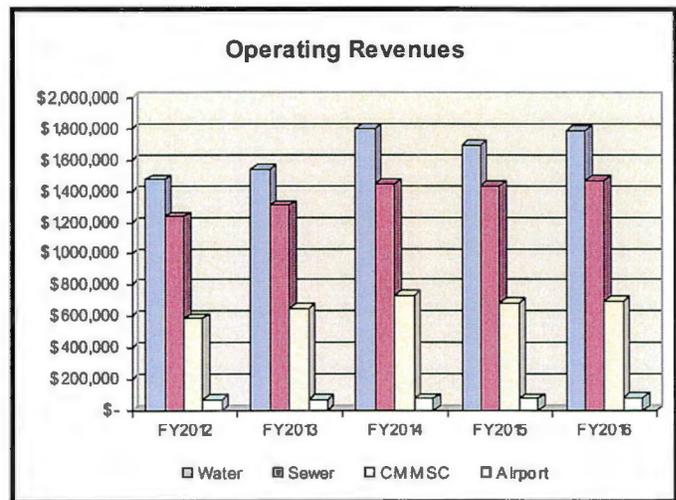
This fund accounts for the activities of the Wasilla Municipal Airport. All activities necessary for the operation of the Airport are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Curtis D. Menard Memorial Sports Center

This fund accounts for the activities of the Curtis D. Menard Memorial Sports Center (CMMSC). All activities necessary for the operation of the Sports Center are accounted for in this fund, including but not limited to, administration, operations, maintenance, and financing of related debt service.

Revenue Sources

Operating Revenue is comprised of user fees & charges for water and sewer services, Curtis D. Menard Memorial Sports Center fees, airport tie-downs and lease fees. These user fees and charges make up \$4,037,955 in FY2016. A water and sewer rate increase of 7.5% was passed in FY2010 through Ordinance 09-52, which required a 5-year phase in of rate increases from FY2010 through FY2014. In FY2014 the rate increase was placed on hold, but reinstated with an effective date of January 1 providing a 6-month increase. These utility rate increases were necessary to counter operational and capital maintenance increases, and to stabilize these funds by requiring an operational reserve of six months. Financial studies have been performed to provide a calculation or a benchmark to reserve funds for infrastructure replacement. It has been



Enterprise Funds - Continued

determined that 10% of total property, plant and equipment will be used to calculate the commitment for infrastructure replacement.

Intergovernmental Revenues are primarily grants relating to capital projects along with some local funding from the City. In FY2016, \$0.00 grant dollars are anticipated.

Non-Operating Revenues consist of interest earnings earned on unexpended funds within the Enterprise Funds and payments in lieu of assessments. Due to reductions in interest rates and low interest earnings, the city has opted to not budget for interest earnings as they are not an integral part of the enterprise revenue streams. Non-operating revenues are projected at \$40,000 in FY2016.

Operating Transfers consist of transfers from the General Fund to cover any deficits between revenue and expenses in the Enterprise Funds. The General Fund transfer to the CMMSC Fund for FY2016 is projected to be \$515,068 solely for the purpose of covering operating (\$425,068) and capital expenses (\$90,000) in the CMMSC Fund. This is a reduction of (32%) from FY2015. The Airport Fund will receive \$40,000 to cover capital projects within the fund. Total transfers from the General Fund to the Enterprise Funds, is projected to be \$555,068 for FY2016.

One of the city's goals is to reduce the operational transfer from the General Fund to the CMMSC Fund by increasing the ratio (net income) of revenue versus cost for events held at the CMMSC. For FY2016, administration has taken the position of using capital reserves of the General Fund to support the CMMSC Fund so that services provided to the public are not diminished. Should additional funding or cost reduction measures not be found, the city may have to consider reducing operational hours and/or reducing staff.

Expenditures

Total expenditures for the enterprise funds are projected to be \$4,617,084 in FY2016. Personnel costs and related benefits account for 47% or \$2,168,377 in FY2016. Capital costs comprise 17% or \$750,000 in FY2016. Specific detail on these projects can be found in the Capital section of the budget document. Goods and services needed for the operation of the enterprise funds are projected to be 28% or \$1,282,294 in FY2016.

The City participates in the Alaska Clean Water Fund, a federally sponsored loan program administered by the Alaska Department of Environmental Conservation (ADEC). The City borrowed under this program for various water and sewer projects. The debt service is 8% or \$369,413 in FY2016. However, the City is planning on paying off its debt in the Sewer Fund in FY2016 and one additional loan in the Water Fund, thereby saving the two funds approximately \$7,365 in interest payments.

The FY2016 transfers to other funds are \$42,000 from the Water, Sewer, Airport and CMMSC Funds which provides for the Technology Replacement Fund and the Vehicle Fund (Capital Project Funds).

The primary increase in the enterprise fund costs is attributable to supply and utility costs of \$82,925 over prior fiscal year.

Fund Balance

In FY2010, the City reviewed and changed its fund stabilization code and policy to include a 20% minimum and a 50% maximum of operational expenses as a portion of Restricted Net Position. This creates a maximum of approximately six month operational reserve within each fund. User rates (within the Sewer and Water Funds) were increased 50% in FY2010 followed by 7.5% in FY2011 through FY2014 to cover operating expenses, debt service and to stabilize these funds whereby the City would be better equipped to handle its aging infrastructure. The Sewer and Water Utility Funds are projecting a net position balance in FY2016 of

Enterprise Funds – Continued

\$2,424,370 and \$3,978,180 respectfully. In the Sewer Fund, \$577,128 would be committed to the fund stabilization requirements and \$1,802,742 would be available for funding infrastructure replacement. In the Water Fund, fund stabilization should be approximately \$463,206, with \$3,273,574 being available for funding infrastructure replacement. Net position in the Airport Fund is projected at \$149,906 with \$97,890 available for commitment to fund stabilization. The decrease in FY2016 net position is caused by using unrestricted funds for a capital match for Airport apron expansion. The Curtis D. Menard Memorial Sports Center net position is estimated at \$1,092,328, with \$611,779 committed to fund stabilization. The General Fund transfers assist in helping stabilize the Airport and Sport Center funds while attempting to reach the fund stabilization goal of six months operational reserve in each of these funds. However, as long as these funds continue to require assistance without increasing their operational revenues, the more difficult it will be for the City to continue to fund at this level.

Debt Service Recap:

Fiscal Year 2016:

	<u>Outstanding Balance 7/1/2014</u>	<u>Principal Additions</u>	<u>Principal Reductions</u>	<u>Outstanding Balance 6/30/2015</u>
ADEC Loans	\$ 1,925,188	\$ -	\$ 340,532	\$ 1,584,656
Totals	<u>\$ 1,925,188</u>	<u>\$ -</u>	<u>\$ 340,532</u>	<u>\$ 1,584,656</u>

Note: Payoff for these loans (Sewer and Water Funds) is projected to be in FY2024.

**Enterprise Funds
Statement of Net Position Summary
for Fiscal Year 2016**

<u>Fiscal Year 2016</u>	<u>SEWER</u>	<u>WATER</u>	<u>AIRPORT</u>	<u>CURTIS MENARD MEMORIAL SPORTS CENTER</u>	<u>TOTAL</u>
Beginning net position, est. July 1, 2015	\$ 2,644,427	\$ 3,528,564	\$ 266,070	\$ 1,191,827	\$ 7,630,888
Revenues:					
Operating revenue	1,471,432	1,788,207	79,616	698,700	4,037,955
Intergovernmental revenue	-	-	-	-	-
Non-operating revenue	15,000	25,000	-	-	40,000
Transfers in	-	-	40,000	515,068	555,068
Total revenue	1,486,432	1,813,207	119,616	1,213,768	4,633,023
Total available funds	\$ 4,130,859	\$ 5,341,771	\$ 385,686	\$ 2,405,595	\$ 12,263,911
Expenditures:					
Operating expenditures	\$ 1,136,755	\$ 911,912	\$ 195,280	\$ 1,214,057	\$ 3,458,004
Capital expenditures	430,000	190,000	40,000	90,000	750,000
Debt service payments	122,234	247,179	-	-	369,413
Operating transfer to other funds	17,500	14,500	500	9,500	42,000
Total use of funds	\$ 1,706,489	\$ 1,363,591	\$ 235,780	\$ 1,313,557	\$ 4,619,417
Net position	\$ 2,424,370	\$ 3,978,180	\$ 149,906	\$ 1,092,038	\$ 7,644,494
Non-spendable net position					
Prepays & inventory	(44,500)	(38,656)	(1,218)	(1,262)	(85,636)
Restricted net position					
Restricted cash	-	-	-	(324,000)	(324,000)
Debt service	-	(202,744)	-	-	(202,744)
Fund stabilization	(577,128)	(463,206)	(97,890)	(611,779)	(1,750,003)
Net position unrestricted June 30, 2016	\$ 1,802,742	\$ 3,273,574	\$ 50,798	\$ 154,997	\$ 5,282,111

City of Wasilla
Budget Detail
For Fiscal Year 2016

Enterprise Funds
Expense Summary

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference Between FY2016 AB FY2015 AMB	% Diff Between FY2016 AB FY2015 AMB
Sewer Fund (Fund 310):							
Personnel	\$ 676,863	\$ 727,240	\$ 756,705	\$ 756,705	\$ 773,649	\$ 16,944	2.24%
Operations	280,917	276,448	335,465	338,859	363,106	24,247	7.16%
Depreciation	464,069	465,628	-	-	-	-	0.00%
Debt Service	2,540	2,455	39,335	39,335	122,234	82,899	210.75%
Capital Projects	66,484	85,407	50,000	3,422,791	430,000	(2,992,791)	-87.44%
Interfund Transfers	16,500	16,500	17,500	17,500	17,500	-	0.00%
Fund Summary Total:	\$ 1,507,373	\$ 1,573,678	\$ 1,199,005	\$ 4,575,190	\$ 1,706,489	\$ (2,868,701)	-62.70%
Water Fund (Fund 320):							
Personnel	\$ 492,060	\$ 518,779	\$ 553,921	\$ 553,921	\$ 571,261	\$ 17,340	3.13%
Operations	234,272	249,489	335,386	352,579	340,651	(11,928)	-3.38%
Depreciation	731,376	739,220	-	-	-	-	0.00%
Debt Service	34,618	32,719	279,250	279,250	247,179	(32,071)	-11.48%
Capital Projects	29,825	60,825	1,315,000	1,940,819	190,000	(1,750,819)	-90.21%
Interfund Transfers	14,500	14,500	14,500	14,500	14,500	-	0.00%
Fund Summary Total:	\$ 1,536,651	\$ 1,615,532	\$ 2,498,057	\$ 3,141,069	\$ 1,363,591	\$ (1,777,478)	-56.59%
Airport Fund (Fund 330):							
Personnel	\$ 45,470	\$ 50,911	\$ 57,748	\$ 57,748	\$ 56,768	\$ (980)	-1.70%
Operations	99,416	107,506	124,117	124,117	133,512	9,395	7.57%
Capital Purchases	-	-	5,000	5,000	5,000	-	0.00%
Depreciation	670,628	672,169	-	-	-	-	0.00%
Capital Projects	17,734	29,314	-	1,853,598	40,000	(1,813,598)	-97.84%
Interfund Transfers	500	500	500	500	500	-	0.00%
Fund Summary Total:	\$ 833,748	\$ 860,400	\$ 187,365	\$ 2,040,963	\$ 235,780	\$ (1,805,183)	-88.45%
Curtis Menard Memorial Fund (Fund 340):							
Personnel	\$ 735,608	\$ 748,619	\$ 837,770	\$ 836,681	\$ 766,699	\$ (69,982)	-8.36%
Operations	427,915	384,516	413,578	414,667	447,358	32,691	7.88%
Capital Purchases	7,454	-	-	-	-	-	0.00%
Depreciation	494,084	500,348	-	-	-	-	0.00%
Capital Projects	60,328	83,308	50,000	140,888	90,000	(50,888)	-36.12%
Interfund Transfers	9,500	9,500	9,500	9,500	9,500	-	0.00%
Fund Summary Total:	\$ 1,734,889	\$ 1,726,291	\$ 1,310,848	\$ 1,401,736	\$ 1,313,557	\$ (88,179)	-6.29%
Total Enterprise Funds:							
Personnel	\$ 1,950,001	\$ 2,045,549	\$ 2,206,144	\$ 2,205,055	\$ 2,168,377	\$ (36,678)	-1.66%
Operations	1,042,520	1,017,959	1,208,546	1,230,222	1,284,627	54,405	4.42%
Capital Purchases	7,454	-	5,000	5,000	5,000	-	0.00%
Depreciation	2,360,157	2,377,365	-	-	-	-	0.00%
Debt Service	37,158	35,174	318,585	318,585	369,413	50,828	15.95%
Capital Projects	174,371	258,854	1,415,000	7,358,096	750,000	(6,608,096)	-89.81%
Interfund Transfers	41,000	41,000	42,000	42,000	42,000	-	0.00%
Fund Summary Total:	\$ 5,612,661	\$ 5,775,901	\$ 5,195,275	\$ 11,158,958	\$ 4,619,417	\$ (6,539,541)	-58.60%

SEWER UTILITY FUND BUDGET SUMMARY



Mission

Public Works' mission is to preserve and expand the City's sewer system infrastructure and provide quality service for the community.

Program

This fund accounts for the revenues and expenses to provide sewer service to the residents, businesses and institutions of the City. All activities necessary to provide sewer services are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service, construction projects and billing and collection.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Public Works Deputy Director (Split Sewer Fund, Water Fund & Public Works Administration)	.40	.40	.40	.40
Maintenance Supervisor – Utilities (Split Sewer Fund & Water Fund)	.00	.50	.50	.50
Finance Clerk II- Utility (Split General Fund, Sewer Fund & Water Fund)	.00	.00	.00	.13
Finance Clerk III- Utility (Split Sewer Fund & Water Fund)	.50	.50	.50	.50
Waste water Technician I	1.0	1.0	1.0	1.0
Waste water Technician II	2.0	2.0	2.0	2.0
Waste water Technician III	.50	0.0	0.0	0.0
Operator in Training (Split Sewer Fund & Water Fund)	2.0	2.0	2.0	2.0
Total	6.4	6.4	6.4	6.53

Sewer Fund: 310

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Operating Revenue	\$ 1,308,737	\$ 1,447,990	\$ 1,433,238	\$ 1,433,238	\$ 1,471,432
Operating Expenditures:					
Salaries	375,162	396,238	429,190	429,190	434,076
Employee benefits	301,701	331,002	327,515	327,515	339,573
Professional and technical services	8,509	11,370	18,042	21,436	17,816
Repair and maintenance	116,427	114,540	56,973	58,143	60,461
Other purchased services	37,036	32,597	42,225	42,225	38,914
Supplies	185,429	203,348	218,225	217,055	245,915
Total operating expenses	<u>1,024,264</u>	<u>1,089,095</u>	<u>1,092,170</u>	<u>1,095,564</u>	<u>1,136,755</u>
Operating income (loss) before depreciation	284,473	358,895	341,068	337,674	334,677
Depreciation	464,069	465,628	-	-	-
Total operating income (loss)	<u>\$ (179,596)</u>	<u>\$ (106,733)</u>	<u>\$ 341,068</u>	<u>\$ 337,674</u>	<u>\$ 334,677</u>
Non-Operating Revenues (expenses):					
Payments in lieu of assessments	6,268	111,563	15,000	15,000	15,000
Interest expense	(2,540)	(2,455)	(2,362)	(2,362)	(1,807)
Other	-	3	-	-	-
Investment income	94	-	-	-	-
Interest and penalties on assessments	709	1,858	-	-	-
State PERS relief	54,042	56,248	-	-	-
Net nonoperating revenues (expenses)	<u>58,573</u>	<u>167,217</u>	<u>12,638</u>	<u>12,638</u>	<u>13,193</u>
Loss before transfers, contributions and special item	(121,023)	60,484	353,706	350,312	347,870
Transfers out	(16,500)	(16,500)	(17,500)	(17,500)	(17,500)
Capital contributions	251,315	417,576	-	3,117,619	-
Change in net position	<u>\$ 113,792</u>	<u>\$ 461,560</u>	<u>\$ 336,206</u>	<u>\$ 3,450,431</u>	<u>\$ 330,370</u>
Beginning net position	<u>\$ 16,392,180</u>	<u>\$ 16,505,972</u>	<u>\$ 20,206,749</u>	<u>\$ 16,967,532</u>	<u>\$ 20,417,963</u>
Ending net position	<u>\$ 16,505,972</u>	<u>\$ 16,967,532</u>	<u>\$ 20,542,955</u>	<u>\$ 20,417,963</u>	<u>\$ 20,748,333</u>
Land	\$ 657,810	\$ 1,008,977	\$ 657,810	\$ 1,008,977	\$ 1,008,977
Depreciable assets	25,070,866	25,096,387	28,842,977	28,519,178	28,949,178
Total property, plant and equipment	<u>25,728,676</u>	<u>26,105,364</u>	<u>29,500,787</u>	<u>29,528,155</u>	<u>29,958,155</u>
Less accumulated depreciation	<u>(11,218,144)</u>	<u>(11,634,192)</u>	<u>(11,218,144)</u>	<u>(11,634,192)</u>	<u>(11,634,192)</u>
Net depreciable assets	<u>\$ 14,510,532</u>	<u>\$ 14,471,172</u>	<u>\$ 18,282,643</u>	<u>\$ 17,893,963</u>	<u>\$ 18,323,963</u>
% of assets depreciated	44.7%	46.4%	38.9%	40.8%	40.2%
Non-Spendable:					
Net investment in capital assets:					
Net depreciable assets	\$ 14,510,532	\$ 14,471,172	\$ 18,282,643	\$ 17,893,963	\$ 18,323,963
Current portion debt	(17,245)	(17,245)	(36,973)	(36,973)	-
Long-term debt	(157,399)	(140,154)	(83,450)	(83,454)	-
Net investment in capital assets	<u>14,335,888</u>	<u>14,313,773</u>	<u>18,162,220</u>	<u>17,773,536</u>	<u>18,323,963</u>
Prepaid expenses	4,266	3,886	4,500	3,886	4,500
Inventory	36,357	37,936	40,000	37,936	40,000
Total non-spendable net position	<u>\$ 14,376,511</u>	<u>\$ 14,355,595</u>	<u>\$ 18,206,720</u>	<u>\$ 17,815,358</u>	<u>\$ 18,368,463</u>
Restricted:					
Restricted for debt service	\$ 19,869	\$ 19,610	\$ 16,860	\$ 16,860	-
Fund stabilization req.	520,382	552,798	554,835	556,532	577,128
Number of months operating fund balance	6.0	6.0	6.0	6.0	6.0
Total restricted net position	<u>\$ 540,251</u>	<u>\$ 572,408</u>	<u>\$ 571,695</u>	<u>\$ 573,392</u>	<u>\$ 577,128</u>
Unrestricted:					
Committed (depreciation)	\$ 1,589,210	\$ 2,039,529	\$ 1,764,540	\$ 2,029,213	\$ 1,802,742
Unassigned	-	-	-	-	-
Total unrestricted net position	<u>\$ 1,589,210</u>	<u>\$ 2,039,529</u>	<u>\$ 1,764,540</u>	<u>\$ 2,029,213</u>	<u>\$ 1,802,742</u>
Total net position	<u>\$ 16,505,972</u>	<u>\$ 16,967,532</u>	<u>\$ 20,542,955</u>	<u>\$ 20,417,963</u>	<u>\$ 20,748,333</u>

City of Wasilla
Budget Detail
For Fiscal Year 2016

Sewer Fund
Expense Summary

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							FY2016 AB FY2015 AMB	FY2016 AB FY2015 AMB
10 10	Regular	\$ 352,473	\$ 373,931	\$ 401,055	\$ 401,055	\$ 412,937	\$ 11,882	2.96%
10 30	Overtime	22,689	22,307	28,135	28,135	21,139	(6,996)	-24.87%
	Personnel Services	375,162	396,238	429,190	429,190	434,076	4,886	1.14%
20 10	Group Insurance	123,726	143,100	174,957	174,957	188,646	13,689	7.82%
20 20	FICA	4,915	5,209	6,224	6,224	6,296	72	1.16%
20 30	PERS	134,273	140,267	93,053	93,053	95,497	2,444	2.63%
20 40	SBS	22,666	24,039	26,311	26,311	26,609	298	1.13%
20 50	Unemployment	3,811	3,072	3,093	3,093	2,575	(518)	-16.75%
20 60	Workers' Compensation	12,310	15,325	23,877	23,877	19,950	(3,927)	-16.45%
	Personnel Svcs-Benefit	301,701	331,002	327,515	327,515	339,573	12,058	3.68%
30 31	Accounting & Auditing	3,274	3,305	4,752	4,752	4,526	(226)	-4.76%
30 34	Other	5,235	8,065	13,290	16,684	13,290	(3,394)	-20.34%
	Professional Services	8,509	11,370	18,042	21,436	17,816	(3,620)	-16.89%
40 12	Waste Disposal	1,098	3,329	1,500	3,300	3,300	-	0.00%
40 30	Repair & Maintenance	40,077	8,750	23,700	23,700	24,150	450	1.90%
40 31	Computer Software Maint	7,640	7,576	10,448	9,818	10,686	868	8.84%
40 40	Rentals	120	120	1,000	1,000	1,000	-	0.00%
40 91	Contractual Services	1,008	9,358	20,325	20,325	21,325	1,000	4.92%
	Purchased-Property	49,943	29,133	56,973	58,143	60,461	2,318	3.99%
45 2	Septic Tank Replacement	61,345	4,450	25,000	148,875	35,000	(113,875)	-76.49%
45 20	Sewer Repairs	4,992	-	25,000	131,297	25,000	(106,297)	-80.96%
45 21	Security Cameras - City	-	-	-	25,000	-	(25,000)	0.00%
45 25	Sewer Plant Exp-State	31,214	351,167	-	117,619	-	(117,619)	0.00%
45 28	Hermon Rd Sewer Assmnt	-	90,929	-	-	-	-	0.00%
45 29	Treatment Plant Imp-State	-	-	-	3,000,000	-	(3,000,000)	0.00%
45 98	Proposed Budget	-	-	-	-	370,000	370,000	3700.00%
45 99	Contra Clearing Account	(31,067)	(361,139)	-	-	-	-	0.00%
	Construction Services	66,484	85,407	50,000	3,422,791	430,000	(2,992,791)	-87.44%
50 20	Insurance	17,393	16,884	15,743	15,743	14,976	(767)	-4.87%
50 30	Communications	6,320	7,120	10,114	10,114	7,870	(2,244)	-22.19%
50 50	Printing & Binding	1,124	1,289	1,500	1,500	1,500	-	0.00%
50 81	Travel	-	356	500	500	500	-	0.00%
50 82	Staff Development	3,518	1,245	5,950	5,950	6,150	200	3.36%
50 85	Dues & Subscriptions	943	943	943	943	943	-	0.00%
50 90	Other Purchased Services	4,574	4,022	5,475	5,475	5,475	-	0.00%
	Other Purchased Services	33,872	31,859	40,225	40,225	37,414	(2,811)	-6.99%
60 10	General Supplies	17,185	21,577	30,525	30,525	31,115	590	1.93%
60 15	Small Tools & Equipment	5,505	13,746	13,000	11,830	7,000	(4,830)	-40.83%
60 16	Uniforms & Clothing	-	331	1,200	1,200	1,300	100	8.33%
60 21	Natural Gas	24,978	21,238	25,000	25,000	25,500	500	2.00%
60 22	Electricity	68,669	72,752	68,500	68,500	100,000	31,500	45.99%
60 25	Gasoline	28,330	31,725	30,000	30,000	31,000	1,000	3.33%
60 99	Inventory Clearing	40,762	41,979	50,000	50,000	50,000	-	0.00%
	Supplies	185,429	203,348	218,225	217,055	245,915	28,860	13.30%
80 10	Debt Service - Principal	-	-	36,973	36,973	120,427	83,454	225.72%
80 20	Debt Service - Interest	2,540	2,455	2,362	2,362	1,807	(555)	-23.50%
80 60	Depreciation	464,069	465,628	-	-	-	-	0.00%
80 70	Uncollectible Accounts	3,164	739	2,000	2,000	1,500	(500)	-25.00%
	Other Expenses	469,773	468,821	41,335	41,335	122,724	82,399	199.34%

City of Wasilla
Budget Detail
For Fiscal Year 2016

Sewer Fund
Expense Summary

99	12	Vehicle Fund	15,000	15,000	15,000	15,000	15,000	-	0.00%
99	17	Technology Replacement	1,500	1,500	2,500	2,500	2,500	-	0.00%
		Interfund Transfers	16,500	16,500	17,500	17,500	17,500	-	0.00%
		Division Total:	\$ 1,507,373	\$ 1,573,678	\$ 1,199,005	\$ 4,575,190	\$ 1,706,489	\$ (2,868,701)	-62.70%

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference Between FY2016 AB FY2015 AMB	% Diff Between FY2016 AB FY2015 AMB
Summary:							
Salaries	\$ 375,162	\$ 396,238	\$ 429,190	\$ 429,190	\$ 434,076	\$ 4,886	1.14%
Employee Benefits	301,701	331,002	327,515	327,515	339,573	12,058	3.68%
Prof. and technical services	8,509	11,370	18,042	21,436	17,816	(3,620)	-16.89%
Repair and maintenance	49,943	29,133	56,973	58,143	60,461	2,318	3.99%
Other purchased services	37,036	32,597	42,225	42,225	38,914	(3,311)	-7.84%
Supplies	185,429	203,348	218,225	217,055	245,915	28,860	13.30%
Depreciation	464,069	465,628	-	-	-	-	0.00%
Debt Service	2,540	2,455	39,335	39,335	122,234	82,899	210.75%
Capital Projects	66,484	85,407	50,000	3,422,791	430,000	(2,992,791)	-87.44%
Interfund Transfers	16,500	16,500	17,500	17,500	17,500	-	0.00%
Division Summary Total:	\$ 1,507,373	\$ 1,573,678	\$ 1,199,005	\$ 4,575,190	\$ 1,706,489	\$ (2,868,701)	-62.70%

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Sewer Fund (310)
Department: Public Works (43)
Division: General Administration (51)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 78,699	\$ 84,098	\$ 93,046	\$ 93,046	\$ 90,778	\$ (2,268)	-2.44%
10 30	Overtime	539	186	655	655	671	16	2.44%
	Personnel Services	79,238	84,284	93,701	93,701	91,449	(2,252)	-2.40%
20 10	Group Insurance	17,387	15,747	19,821	19,821	24,834	5,013	25.29%
20 20	FICA	1,131	1,223	1,359	1,359	1,326	(33)	-2.43%
20 30	PER5	28,890	30,851	19,571	19,571	20,119	548	2.80%
20 40	SBS	4,839	5,204	5,745	5,745	5,606	(139)	-2.42%
20 50	Unemployment	599	391	550	550	349	(201)	-36.55%
20 60	Workers' Compensation	1,913	2,207	3,485	3,485	2,992	(493)	-14.15%
	Personnel Svcs-Benefit	54,759	55,623	50,531	50,531	55,226	4,695	9.29%
30 31	Accounting & Auditing	3,274	3,305	4,752	4,752	4,526	(226)	-4.76%
30 34	Other	1,881	5,092	7,290	10,684	7,290	(3,394)	-31.77%
	Professional Services	5,155	8,397	12,042	15,436	11,816	(3,620)	-23.45%
40 12	Waste Disposal	1,098	3,329	1,500	3,300	3,300	-	0.00%
40 30	Repair & Maintenance	14,562	5,303	6,150	6,150	6,150	-	0.00%
40 31	Computer Software Maint	-	-	1,125	495	1,200	705	142.42%
40 40	Rentals	120	120	1,000	1,000	1,000	-	0.00%
	Purchased-Property	15,780	8,752	9,775	10,945	11,650	705	6.44%
50 20	Insurance	13,626	13,595	13,757	13,757	13,171	(586)	-4.26%
50 30	Communications	3,112	3,454	4,000	4,000	4,070	70	1.75%
50 81	Travel	-	356	500	500	500	-	0.00%
50 82	Staff Development	3,518	1,245	5,950	5,950	6,150	200	3.36%
50 85	Dues & Subscriptions	943	943	943	943	943	-	0.00%
50 90	Other Purchased Services	1,224	-	-	-	-	-	0.00%
	Other Purchased Services	22,423	19,593	25,150	25,150	24,834	(316)	-1.26%
60 10	General Supplies	2,151	2,181	2,500	2,500	2,500	-	0.00%
60 15	Small Tools & Equipment	197	14	2,500	1,330	2,500	1,170	87.97%
60 16	Uniforms & Clothing	-	331	1,200	1,200	1,300	100	8.33%
60 25	Gasoline	28,330	31,725	30,000	30,000	31,000	1,000	3.33%
	Supplies	30,678	34,251	36,200	35,030	37,300	2,270	6.48%
Division Total:		\$ 208,033	\$ 210,900	\$ 227,399	\$ 230,793	\$ 232,275	\$ 1,482	0.64%

Summary:

Salaries	\$ 79,238	\$ 84,284	\$ 93,701	\$ 93,701	\$ 91,449	\$ (2,252)	-2.40%
Employee Benefits	54,759	55,623	50,531	50,531	55,226	4,695	9.29%
Prof. and technical services	5,155	8,397	12,042	15,436	11,816	(3,620)	-23.45%
Repair and maintenance	15,780	8,752	9,775	10,945	11,650	705	6.44%
Other purchased services	22,423	19,593	25,150	25,150	24,834	(316)	-1.26%
Supplies	30,678	34,251	36,200	35,030	37,300	2,270	6.48%
Division Summary Total:	\$ 208,033	\$ 210,900	\$ 227,399	\$ 230,793	\$ 232,275	\$ 1,482	0.64%

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 310-4351: Sewer - General Administration

Sum of Budget Amt				Total
Account Number	Account Group	Account Description	Line Item Explanations	
310-4351-435.30-31	Professional Services	Accounting & Auditing	ANNUAL AUDIT SERVICES	4,526
310-4351-435.30-31 Total				4,526
310-4351-435.30-34	Professional Services	Other	ALASKA RAILROAD-BLANKET PERMIT FOR SEWER,WATER, STORM SEWER LINES(33.33%-SEE ALSO ROADS AND WATER ADMINISTRATION)	- - 360
			STATE OF ALASKA-DEPARTMENT OF ENVIRONMENTAL CONSERVATION-DRAINFIELD PERMIT	- 1,230
			TECPRO-EQUIPMENT PROGRAMMING AND CONTROL SERVICES- PLC CONTROLS	- 5,000
			WASILLA MEDICAL CLINIC-HEPATITIS B VACCINE INJECTIONS	- 200
			ATS ALASKA-ONASI OCULARIS SUPPORT-SECURITY CAMERAS	500
310-4351-435.30-34 Total				7,290
310-4351-435.40-12	Purchased-Property	Waste Disposal	DUMP FEES-FOR TRASH DISPOSAL	3,300
310-4351-435.40-12 Total				3,300
310-4351-435.40-30	Purchased-Property	Repair & Maintenance	VEHICLES-TIRE CHANGEOVERS,WIPERBLADE INSTALL, MECHANICAL WORK,WELLS FARGO BUSINESS	- -
			PAYMENT PROCESSING FOR VEHICLE LICENSE FEES	6,000
			STATE OF ALASKA-DEPARTMENT OF LABOR-MECHANICAL INSPECTION AND CERTIFICATION-STEAMER GENERATOR	- - 150
310-4351-435.40-30 Total				6,150
310-4351-435.40-31	Purchased-Property	Computer Software Maint	BADGER-METER READER SOFTWARE AGREEMENT RENEWAL- (50%-SEE ALSO WATER ADMINISTRATION-40.31)	- 1,200
310-4351-435.40-31 Total				1,200
310-4351-435.40-40	Purchased-Property	Rentals	AERIAL LIFTS,BOOMS,GENIE,CHERRY PICKER	1,000
310-4351-435.40-40 Total				1,000
310-4351-435.50-20	Services	Insurance	GENERAL LIABILITY, PROPERTY, MOBILE EQUIP AND AUTO INSURANCE	13,171 -
310-4351-435.50-20 Total				13,171
310-4351-435.50-30	Services	Communications	MATANUSKA TELEPHONE ASSOCIATION-LOCAL- 373-2635-CENTREX MLIT3384-METROLITE-2900 JUDE STREET MATANUSKA TELEPHONE ASSOCIATION-WIRELESS- 354-4130-HARVEY 354-5967-KOPSACK 354-4131-STETSON 355-4430-WIDMER 354-1459-ORDONA 354-1811-TEMP(50/50 WITH WATER ADMIN) POSTAGE FOR BULK MAILINGS COURIER-PACKAGE AND LETTER DELIVERIES	- 370 2,400 500 - - - - - - 550 250
310-4351-435.50-30 Total				4,070
310-4351-435.50-81	Services	Travel	ANCHORAGE-MILEAGE,MEALS OR PARKING	500
310-4351-435.50-81 Total				500
310-4351-435.50-82	Services	Staff Development	MUNICIPALITY OF ANCHORAGE-BACKFLOW PREVENTION TRAINING AND CERTIFICATION WORK ZONE TRAFFIC-CERTIFICATION-FOUR STAFF-(50%- SEE ALSO WATER ADMINISTRATION) WORK ZONE TRAFFIC-CERTIFICATION-THREE STAFF STATE OF ALASKA-DEPARTMENT OF ENVIRONMENTAL CONSERVATION-WASTEWATER COLLECTION AND TREATMENT-CERTIFICATION-EIGHT STAFF ALASKA RURAL WATER ASSOCIATION-TRAINING-BECKER, HARVEY,BARRETT,CRITZER,WIDMER ALASKA RURAL WATER ASSOCIATION-CONFERENCE FOUR STAFF NORTHERN INDUSTRIAL TRAINING-CHECKRIDE REFRESHER COURSE-COMMERCIAL DRIVERS LICENSE SAFETY TRAINING-CPR,FIRST AID,FIRE EXTINGUISHER	- 300 - 400 600 - 800 - 750 - 700 - 450 2,150
310-4351-435.50-82 Total				6,150
310-4351-435.50-85	Services	Dues & Subscriptions	ALASKA DIGLINE-LOCATES-DUES(33.33%-SEE ALSO WATER ADMINISTRATION AND ROADS)	- 943
310-4351-435.50-85 Total				943
310-4351-435.60-10	Supplies	General Supplies	OFFICE AND OPERATIONAL SUPPLIES	2,000

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 310-4351: Sewer - General Administration

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
310-4351-435.60-10	Supplies	General Supplies	FASTENAL-PERSONAL PROTECTIVE EQUIPMENT,SUPPLIES	500
310-4351-435.60-10 Total				2,500
310-4351-435.60-15	Supplies	Small Tools & Equipment	ELECTRIC,PNEUMATIC AND HAND TOOLS AND RADIOS	2,500
310-4351-435.60-15 Total				2,500
310-4351-435.60-16	Supplies	Uniforms & Clothing	CLOTHING-BOOTS,BIBS,RAINGEAR,JACKETS,VESTS	1,300
310-4351-435.60-16 Total				1,300
310-4351-435.60-25	Supplies	Gasoline	CROWLEY	14,500
			CHEVRON	16,500
310-4351-435.60-25 Total				31,000

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Sewer Fund (310)
Department: Public Works (43)
Division: Customer Accounting Services (52)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 24,113	\$ 26,511	\$ 32,623	\$ 32,623	\$ 43,417	\$ 10,794	33.09%
10 30	Overtime	1,069	227	895	895	307	(588)	-65.70%
	Personnel Services	25,182	26,738	33,518	33,518	43,724	10,206	30.45%
20 10	Group Insurance	10,089	8,624	14,643	14,643	12,024	(2,619)	-17.89%
20 20	FICA	-	-	486	486	634	148	30.45%
20 30	PERS	9,237	9,702	7,046	7,046	9,620	2,574	36.53%
20 40	SBS	1,546	1,631	2,054	2,054	2,680	626	30.48%
20 50	Unemployment	303	272	424	424	291	(133)	-31.37%
20 60	Workers' Compensation	153	105	286	286	321	35	12.24%
	Personnel Svcs-Benefit	21,328	20,334	24,939	24,939	25,570	631	2.53%
40 31	Computer Software Maint	7,640	7,576	8,323	8,323	8,486	163	1.96%
	Purchased-Property	7,640	7,576	8,323	8,323	8,486	163	1.96%
50 20	Insurance	344	314	190	190	232	42	22.11%
50 30	Communications	3,208	3,666	3,800	3,800	3,800	-	0.00%
50 50	Printing & Binding	1,124	1,289	1,500	1,500	1,500	-	0.00%
50 90	Other Purchased Services	3,350	4,022	5,475	5,475	5,475	-	0.00%
	Other Purchased Services	8,026	9,291	10,965	10,965	11,007	42	0.38%
60 10	General Supplies	-	247	600	600	600	-	0.00%
	Supplies	-	247	600	600	600	-	0.00%
80 70	Uncollectible Accounts	3,164	738	2,000	2,000	1,500	(500)	-25.00%
	Other Expenses	3,164	738	2,000	2,000	1,500	(500)	-25.00%
Division Total:		\$ 65,340	\$ 64,924	\$ 80,345	\$ 80,345	\$ 90,887	\$ 10,542	13.12%

Summary:

Salaries	\$ 25,182	\$ 26,738	\$ 33,518	\$ 33,518	\$ 43,724	\$ 10,206	30.45%
Employee Benefits	21,328	20,334	24,939	24,939	25,570	631	2.53%
Repair and maintenance	7,640	7,576	8,323	8,323	8,486	163	1.96%
Other purchased services	11,190	10,029	12,965	12,965	12,507	(458)	-3.53%
Supplies	-	247	600	600	600	-	0.00%
Division Summary Total:	\$ 65,340	\$ 64,924	\$ 80,345	\$ 80,345	\$ 90,887	\$ 10,542	13.12%

Changes for FY2016:

Moved 50% of funding for Finance Clerk II from Department 4310: Public Works Administration (\$37,256) to Sewer Customer Accounting Services: 310-4352, \$18,628 and Water Customer Accounting Services: 320-4362, \$18,628.

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 310-4352: Sewer - Customer Accounting Services

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
310-4352-435.40-31	Purchased-Property	Computer Software Maint	ANNUAL SOFTWARE MAINTENANCE - SUNGARD	8,236
			INTEGRATED CUSTOM SOFTWARE-FORMS PRINT ENHANCED	-
			SUPPORT	250
310-4352-435.40-31 Total				8,486
310-4352-435.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	232
310-4352-435.50-20 Total				232
310-4352-435.50-30	Services	Communications	POSTAGE	3,000
			POSTAGE ON CALL	800
310-4352-435.50-30 Total				3,800
310-4352-435.50-50	Services	Printing & Binding	CTP SOLUTIONS-PRESSURE SEAL FORMS(50%-SEE ALSO	-
			WATER CUSTOMER ACCOUNTING)	1,500
310-4352-435.50-50 Total				1,500
310-4352-435.50-90	Services	Oth Purchased Services	CREDIT CARD FEES(FOR CUSTOMER CREDIT CARD	-
			UTILITIES PAYMENTS)	4,850
			CLICK2GOV VERISIGN FEE	625
310-4352-435.50-90 Total				5,475
310-4352-435.60-10	Supplies	General Supplies	OFFICE AND OPERATIONAL SUPPLIES	600
310-4352-435.60-10 Total				600
310-4352-435.80-70	Other Expenditures	Uncollectible Accounts	UNCOLLECTIBLE ACCOUNTS	1,500
310-4352-435.80-70 Total				1,500

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Sewer Fund (310)
Department: Public Works (43)
Division: Treatment Operations & Maintenance (53)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 117,810	\$ 123,035	\$ 129,340	\$ 129,340	\$ 130,382	\$ 1,042	0.81%
10 30	Overtime	9,724	10,060	13,199	13,199	9,452	(3,747)	-28.39%
	Personnel Services	127,534	133,095	142,539	142,539	139,834	(2,705)	-1.90%
20 10	Group Insurance	45,902	57,067	67,340	67,340	77,955	10,615	15.76%
20 20	FICA	1,762	1,837	2,067	2,067	2,028	(39)	-1.89%
20 30	PERS	45,436	47,162	31,360	31,360	30,763	(597)	-1.90%
20 40	SBS	7,591	7,948	8,739	8,739	8,572	(167)	-1.91%
20 50	Unemployment	1,323	1,074	979	979	890	(89)	-9.09%
20 60	Workers' Compensation	4,765	6,022	9,491	9,491	7,782	(1,709)	-18.01%
	Personnel Svcs-Benefit	106,779	121,110	119,976	119,976	127,990	8,014	6.68%
30 34	Other	3,354	2,973	6,000	6,000	6,000	-	0.00%
	Professional Services	3,354	2,973	6,000	6,000	6,000	-	0.00%
40 30	Repair & Maintenance	22,590	1,537	12,550	12,550	13,000	450	3.59%
40 31	Computer Software Maint	-	-	1,000	1,000	1,000	-	0.00%
40 91	Contractual Services	370	1,239	11,825	11,825	12,325	500	4.23%
	Purchased-Property	22,960	2,776	25,375	25,375	26,325	950	3.74%
50 20	Insurance	1,610	1,353	847	847	738	(109)	-12.87%
50 30	Communications	-	-	2,314	2,314	-	(2,314)	0.00%
	Other Purchased Services	1,610	1,353	3,161	3,161	738	(2,423)	-76.65%
60 10	General Supplies	6,094	7,316	6,250	6,250	6,325	75	1.20%
60 15	Small Tools & Equipment	1,931	1,544	2,500	2,500	2,500	-	0.00%
60 21	Natural Gas	24,978	21,238	25,000	25,000	25,500	500	2.00%
60 22	Electricity	67,489	71,564	67,000	67,000	98,400	31,400	46.87%
60 99	Inventory Clearing	40,762	41,979	50,000	50,000	50,000	-	0.00%
	Supplies	141,254	143,641	150,750	150,750	182,725	31,975	21.21%
Division Total:		\$ 403,491	\$ 404,948	\$ 447,801	\$ 447,801	\$ 483,612	\$ 35,811	8.00%

Summary:

Salaries	\$ 127,534	\$ 133,095	\$ 142,539	\$ 142,539	\$ 139,834	\$ (2,705)	-1.90%
Employee Benefits	106,779	121,110	119,976	119,976	127,990	8,014	6.68%
Prof. and technical services	3,354	2,973	6,000	6,000	6,000	-	0.00%
Repair and maintenance	22,960	2,776	25,375	25,375	26,325	950	3.74%
Other purchased services	1,610	1,353	3,161	3,161	738	(2,423)	-76.65%
Supplies	141,254	143,641	150,750	150,750	182,725	31,975	21.21%
Division Summary Total:	\$ 403,491	\$ 404,948	\$ 447,801	\$ 447,801	\$ 483,612	\$ 35,811	8.00%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 310-4353: Sewer - Operations and Maintenance Treatment

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
310-4353-435.30-34	Professional Services	Other	ANALYTICA-WASTEWATER TREATMENT PROCESS LAB TESTING	6,000
310-4353-435.30-34 Total				6,000
310-4353-435.40-30	Purchased-Property	Repair & Maintenance	EQUIPMENT ONLY-INCLUDING GENERATOR REPAIRS-	-
			UNITS #4 AND #7(FOR VEHICLES SEE SEWER	-
			ADMINISTRATION)	6,500
			SEWER PLANT MAINTENANCE AND REPAIRS	6,500
310-4353-435.40-30 Total				13,000
310-4353-435.40-31	Purchased-Property	Computer Software Maint	SEWER TREATMENT PLANT CONTROL COMPUTER	1,000
310-4353-435.40-31 Total				1,000
310-4353-435.40-91	Purchased-Property	Contractual Services	ELECTRICIAN	3,000
			HVAC	2,000
			EXCAVATION ENGINEERING	5,125
			GENERATOR INSPECTION AND ROUTINE MAINTENANCE-	-
			UNITS #4 AND #7(FOR NON ROUTINE REPAIRS SEE	-
			40.30)	2,200
310-4353-435.40-91 Total				12,325
310-4353-435.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	738
310-4353-435.50-20 Total				738
310-4353-435.60-10	Supplies	General Supplies	OPERATIONAL AND PLANT MAINTENANCE	-
			SUPPLIES	5,000
			JANITORIAL SUPPLIES	550
			SAFETY INC/ZEE MEDICAL-FIRST AID SUPPLIES	250
			OIL,EQUIPMENT	525
310-4353-435.60-10 Total				6,325
310-4353-435.60-15	Supplies	Small Tools & Equipment	ELECTRIC,PNEUMATIC AND HAND TOOLS AND RADIOS	2,500
310-4353-435.60-15 Total				2,600
310-4353-435.60-21	Supplies	Natural Gas	ENSTAR- B4 TAX PARCEL-STORAGE BUILDING	12,750
			ENSTAR - B4 TAX PARCELX13	12,750
310-4353-435.60-21 Total				25,500
310-4353-435.60-22	Supplies	Electricity	MATANUSKA ELECTRIC ASSOCIATION-	98,400
			SEWER TREATMENT PLANT METER # TE90117	-
			DRY STORAGE BUILDING METER # TE400124	-
310-4353-435.60-22 Total				98,400
310-4353-435.60-99	Supplies	Inventory Clearing	SEWER INVENTORY	50,000
310-4353-435.60-99 Total				50,000

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Sewer Fund (310)
Department: Public Works (43)
Division: Collection System Operations & Maintenance (54)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 131,851	\$ 140,287	\$ 146,046	\$ 146,046	\$ 148,360	\$ 2,314	1.58%
10 30	Overtime	11,357	11,834	13,386	13,386	10,709	(2,677)	-20.00%
	Personnel Services	143,208	152,121	159,432	159,432	159,069	(363)	-0.23%
20 10	Group Insurance	50,348	61,662	73,153	73,153	73,833	680	0.93%
20 20	FICA	2,022	2,149	2,312	2,312	2,308	(4)	-0.17%
20 30	PERS	50,710	52,552	35,076	35,076	34,995	(81)	-0.23%
20 40	SBS	8,690	9,256	9,773	9,773	9,751	(22)	-0.23%
20 50	Unemployment	1,586	1,335	1,140	1,140	1,045	(95)	-8.33%
20 60	Workers' Compensation	5,479	6,981	10,615	10,615	8,855	(1,760)	-16.58%
	Personnel Svcs-Benefit	118,835	133,935	132,069	132,069	130,787	(1,282)	-0.97%
40 30	Repair & Maintenance	2,925	1,910	5,000	5,000	5,000	-	0.00%
40 91	Contractual Services	638	8,119	8,500	8,500	9,000	500	5.88%
	Purchased-Property	3,563	10,029	13,500	13,500	14,000	500	3.70%
50 20	Insurance	1,813	1,622	949	949	835	(114)	-12.01%
	Other Purchased Services	1,813	1,622	949	949	835	(114)	-12.01%
60 10	General Supplies	8,940	11,833	21,175	21,175	21,690	515	2.43%
60 15	Small Tools & Equipment	3,377	12,188	8,000	8,000	2,000	(6,000)	-75.00%
60 22	Electricity	1,180	1,188	1,500	1,500	1,600	100	6.67%
	Supplies	13,497	25,209	30,675	30,675	25,290	(5,385)	-17.56%
80 60	Depreciation	464,069	465,628	-	-	-	-	0.00%
	Other Expenses	464,069	465,628	-	-	-	-	0.00%
Division Total:		\$ 744,985	\$ 788,544	\$ 336,625	\$ 336,625	\$ 329,981	\$ (6,644)	-1.97%

Summary:

Salaries	\$ 143,208	\$ 152,121	\$ 159,432	\$ 159,432	\$ 159,069	\$ (363)	-0.23%
Employee Benefits	118,835	133,935	132,069	132,069	130,787	(1,282)	-0.97%
Repair and maintenance	3,563	10,029	13,500	13,500	14,000	500	3.70%
Supplies	13,497	25,209	30,675	30,675	25,290	(5,385)	-17.56%
Depreciation	464,069	465,628	-	-	-	-	0.00%
Division Summary Total:	\$ 744,985	\$ 788,544	\$ 336,625	\$ 336,625	\$ 329,981	\$ (6,644)	-1.97%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 310-4354: Sewer - Collection System Maintenance and Operations

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
310-4354-435.40-30	Purchased-Property	Repair & Maintenance	SEWER LIFT,PUMP,CONTROLS, HYDRAULICS	5,000
310-4354-435.40-30 Total				5,000
310-4354-435.40-91	Purchased-Property	Contractual Services	CLEANING SERVICES	7,500
			PUMPING SERVICES	1,500
310-4354-435.40-91 Total				9,000
310-4354-435.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	835
310-4354-435.50-20 Total				835
310-4354-435.60-10	Supplies	General Supplies	OPERATIONAL AND MAINTENANCE SUPPLIES FOR PUMPS, VALVES,HOSES,VAULT COMPONENTS,CONTROL BOXES	- -
			SAFETY INC/ZEE MEDICAL-FIRST AID SUPPLIES	21,500
				190
310-4354-435.60-10 Total				21,690
310-4354-435.60-15	Supplies	Small Tools & Equipment	ELECTRIC,PNEUMATIC AND HAND TOOLS AND EQUIPMENT	2,000
310-4354-435.60-15 Total				2,000
310-4354-435.60-22	Supplies	Electricity	MATANUSKA ELECTRIC ASSOCIATION- L2B10 KENNEDY(SUSITNA AVENUE LIFT STATION)	1,600
				-
310-4354-435.60-22 Total				1,600

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Sewer Fund (310)
Department: Public Works (43)
Division: Non-Operating - Debt Service (55)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
80 10	Debt Service - Principal	\$ -	\$ -	\$ 36,973	\$ 36,973	\$ 120,427	\$ 83,454	225.72%
80 20	Debt Service - Interest	2,540	2,455	2,362	2,362	1,807	(555)	-23.50%
	Other Expenses	2,540	2,455	39,335	39,335	122,234	82,899	210.75%
	Division Total:	\$ 2,540	\$ 2,455	\$ 39,335	\$ 39,335	\$ 122,234	\$ 82,899	210.75%
Summary:								
	Debt Service	\$ 2,540	\$ 2,455	\$ 39,335	\$ 39,335	\$ 122,234	\$ 82,899	210.75%
	Division Summary Total:	\$ 2,540	\$ 2,455	\$ 39,335	\$ 39,335	\$ 122,234	\$ 82,899	210.75%

Fund: Sewer Fund (310)
Department: Public Works (43)
Division: Capital Projects (59)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
45 2	Septic Tank Replacement	\$ 61,345	\$ 4,450	\$ 25,000	\$ 148,875	\$ 35,000	\$ (113,875)	-76.49%
45 20	Sewer Repairs	4,992	-	25,000	131,297	25,000	(106,297)	-80.96%
45 21	Security Cameras - City	-	-	-	25,000	-	(25,000)	0.00%
45 25	Sewer Plant Exp-State	31,214	351,167	-	117,619	-	(117,619)	0.00%
45 28	Hermon Rd Sewer Assmnt	-	90,929	-	-	-	-	0.00%
45 29	Treatment Plant Imp-State	-	-	-	3,000,000	-	(3,000,000)	0.00%
45 98	Proposed Budget	-	-	-	-	370,000	370,000	3700.00%
45 99	Contra Clearing Account	(31,067)	(361,139)	-	-	-	-	0.00%
	Construction Services	66,484	85,407	50,000	3,422,791	430,000	(2,992,791)	-87.44%
	Division Total:	\$ 66,484	\$ 85,407	\$ 50,000	\$ 3,422,791	\$ 430,000	\$ (2,992,791)	-87.44%
Summary:								
	Capital Projects	\$ 66,484	\$ 85,407	\$ 50,000	\$ 3,422,791	\$ 430,000	\$ (2,992,791)	-87.44%
	Division Summary Total:	\$ 66,484	\$ 85,407	\$ 50,000	\$ 3,422,791	\$ 430,000	\$ (2,992,791)	-87.44%

Fund: Sewer Fund (310)
Department: Public Works (43)
Division: Non-Departmental (90)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
99 12	Vehicle Fund	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
99 17	Technology Replacement	1,500	1,500	2,500	2,500	2,500	-	0.00%
	Interfund Transfers	16,500	16,500	17,500	17,500	17,500	-	0.00%
	Division Total:	\$ 16,500	\$ 16,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	0.00%
Summary:								
	Interfund Transfers	\$ 16,500	\$ 16,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	0.00%
	Division Summary Total:	\$ 16,500	\$ 16,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	0.00%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 310-4355: Sewer - Non-Operational

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
310-4355-435.80-10	Other Expenditures	Debt Service - Principal	LOAN#905031 - PAYOFF	120,427
310-4355-435.80-10 Total				120,427
310-4355-435.80-20	Other Expenditures	Interest	LOAN#905031 - PAYOFF	1,807
310-4355-435.80-20 Total				1,807

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 310-4359: Sewer - Construction Services

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
310-4359-435.45-98	Construction Services	Proposed Budget	PUMPER TRUCK REPLACEMENT	350,000
			IDITAROD SCHOOL SEWER CONNECTION	20,000
310-4359-435.45-98 Total				370,000

WATER UTILITY FUND | BUDGET SUMMARY



Mission

Public Works' mission is to preserve and expand the city's water system infrastructure and provide quality drinking water for the community.

Program

This fund accounts for the revenues and expenses to provide water services to the residents, businesses and institutions of the City. All activities necessary to provide water services are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service, construction projects and billing and collection.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Public Works Deputy Director (Split Sewer Fund, Water Fund & Public Works Administration)	.40	.40	.40	.40
Maintenance Supervisor – Utilities (Split Sewer Fund & Water Fund)	.00	.50	.50	.50
Finance Clerk II- Utility (Split General Fund, Sewer Fund & Water Fund)	.50	.50	.00	.13
Finance Clerk III- Utility (Split Sewer Fund & Water Fund)	.50	.50	.50	.50
Water Technician I	1.0	1.0	1.0	1.0
Water Technician II	1.0	1.0	1.0	1.0
Waste water Technician III	.50	0.0	0.0	0.0
Operator in Training (Split Sewer Fund & Water Fund)	1.0	1.0	1.0	1.0
Total	4.4	4.4	4.4	4.53

Water Utility Fund: 320

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Operating Revenue:					
Sales and user charges	\$ 1,524,547	\$ 1,780,967	\$ 1,677,127	\$ 1,677,127	\$ 1,773,207
Water meters	13,447	24,409	15,000	15,000	15,000
Total operating revenues	1,537,994	1,805,376	1,692,127	1,692,127	1,788,207
Operating Expenditures:					
Salaries	266,375	271,520	309,327	309,327	312,907
Employee benefits	225,685	247,259	244,594	244,594	258,354
Professional and technical services	28,445	26,998	32,282	31,659	23,332
Repair and maintenance	46,107	90,480	44,694	72,835	60,987
Other purchased services	57,618	48,963	55,095	55,782	54,132
Supplies	131,927	143,872	203,315	192,303	202,200
Total operating expenses	756,157	829,092	889,307	906,500	911,912
Operating income (loss) before depreciation	781,837	976,284	802,820	785,627	876,295
Depreciation	731,376	739,220	-	-	-
Total operating income (loss)	\$ 50,461	\$ 237,064	\$ 802,820	\$ 785,627	\$ 876,295
Non-Operating Revenues (expenses):					
Payments in lieu of assessments	12,377	114,051	25,000	25,000	25,000
Interest expense	(34,618)	(32,719)	(30,800)	(30,800)	(27,073)
Other	60	-	-	-	-
Investment income	-	-	-	-	-
Interest and penalties on assessments	3,369	2,971	-	-	-
State PERS relief	37,425	38,242	-	-	-
Net nonoperating revenues (expenses)	18,613	122,545	(5,800)	(5,800)	(2,073)
Income (Loss) before transfers, contributions and special item	69,074	359,609	797,020	779,827	874,222
Transfers out	(14,500)	(14,500)	(14,500)	(14,500)	(14,500)
Capital contributions	627,115	360,206	900,000	1,284,459	-
Change in net position	\$ 681,689	\$ 705,315	\$ 1,682,520	\$ 2,049,786	\$ 859,722
Beginning net position	\$ 26,668,921	\$ 27,350,610	\$ 28,445,895	\$ 28,055,925	\$ 30,105,711
Ending net position	\$ 27,350,610	\$ 28,055,925	\$ 30,128,415	\$ 30,105,711	\$ 30,965,433
Land	\$ 149,170	\$ 169,170	\$ 149,170	\$ 149,170	\$ 149,170
Depreciable assets	36,383,921	36,723,602	38,377,544	38,664,421	38,854,421
Total property, plant and equipment	36,533,091	36,892,772	38,526,714	38,813,591	39,003,591
Less accumulated depreciation	(9,692,547)	(10,431,642)	(9,692,547)	(10,431,642)	(10,431,642)
Net depreciable assets	\$ 26,840,544	\$ 26,461,130	\$ 28,834,167	\$ 28,381,949	\$ 28,571,949
% of assets depreciated	26.6%	28.4%	25.3%	27.0%	26.8%
Non-Spendable:					
Net investment in capital assets:					
Net depreciable assets	\$ 26,840,544	\$ 26,461,130	\$ 28,834,167	\$ 28,381,949	\$ 28,571,949
Current portion debt	(213,429)	(213,429)	(248,450)	(248,450)	(220,106)
Long-term debt	(2,053,233)	(1,839,803)	(1,556,545)	(1,556,312)	(1,364,590)
Net investment in capital assets	24,573,882	24,407,898	27,029,172	26,577,187	26,987,253
Prepaid expenses	4,252	3,873	3,656	3,873	3,656
Inventory	40,056	35,422	35,000	35,422	35,000
Total non-spendable net position	\$ 24,618,190	\$ 24,447,193	\$ 27,067,828	\$ 26,616,482	\$ 27,025,909
Restricted:					
Restricted for debt service	\$ 247,456	\$ 279,250	\$ 231,747	\$ 231,747	\$ 202,744
Fund stabilization req.	385,329	391,384	451,904	460,500	463,206
Number of months operating fund balance	6.0	6.0	6.0	6.0	6.0
Total restricted net position	\$ 632,785	\$ 670,634	\$ 683,651	\$ 692,247	\$ 665,950
Unrestricted:					
Committed (capital reserve)	\$ 2,099,635	\$ 2,938,098	\$ 2,376,936	\$ 2,796,982	\$ 3,273,574
Unassigned	-	-	-	-	-
Total unrestricted net position	\$ 2,099,635	\$ 2,938,098	\$ 2,376,936	\$ 2,796,982	\$ 3,273,574
Total net position	\$ 27,350,610	\$ 28,055,925	\$ 30,128,415	\$ 30,105,711	\$ 30,965,433

City of Wasilla
Budget Detail
For Fiscal Year 2016

Water Fund
Expense Summary

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 248,302	\$ 249,981	\$ 283,135	\$ 283,135	\$ 291,671	\$ 8,536	3.01%
10 20	Temporary	2,971	10,857	10,075	10,075	9,750	(325)	-3.23%
10 30	Overtime	15,102	10,682	16,117	16,117	11,486	(4,631)	-28.73%
	Personnel Services	266,375	271,520	309,327	309,327	312,907	3,580	1.16%
20 10	Group Insurance	99,869	116,771	139,074	139,074	153,317	14,243	10.24%
20 20	FICA	3,341	3,506	4,487	4,487	4,537	50	1.11%
20 30	PERS	95,051	97,809	64,465	64,465	66,696	2,231	3.46%
20 40	SBS	15,994	16,842	18,963	18,963	19,181	218	1.15%
20 50	Unemployment	2,735	2,240	2,359	2,359	1,899	(460)	-19.50%
20 60	Workers' Compensation	8,695	10,091	15,246	15,246	12,724	(2,522)	-16.54%
	Personnel Svcs-Benefit	225,685	247,259	244,594	244,594	258,354	13,760	5.63%
30 31	Accounting & Auditing	2,708	2,733	3,290	3,290	5,190	1,900	57.75%
30 34	Other	25,737	24,265	28,992	28,369	18,142	(10,227)	-36.05%
	Professional Services	28,445	26,998	32,282	31,659	23,332	(8,327)	-26.30%
40 30	Repair & Maintenance	6,310	10,752	18,400	32,741	33,950	1,209	3.69%
40 31	Computer Software Maint	8,629	8,565	9,448	9,448	9,686	238	2.52%
40 40	Rentals	603	580	525	525	530	5	0.95%
40 91	Contractual Services	740	9,759	16,321	30,121	16,821	(13,300)	-44.16%
	Purchased-Property	16,282	29,656	44,694	72,835	60,987	(11,848)	-16.27%
45 02	Water Well Drilling	-	-	-	75,000	-	(75,000)	0.00%
45 39	Water Repairs	29,825	60,825	65,000	105,360	65,000	(40,360)	-38.31%
45 56	Downtown Water Stn-State	24,850	-	-	-	-	-	0.00%
45 58	Dntn Water Stn 2012-State	91,799	66,659	-	385,779	-	(385,779)	0.00%
45 59	SCADA	-	-	-	50,000	25,000	(25,000)	-50.00%
45 60	Oversize Water Main	-	-	-	76,000	-	(76,000)	0.00%
45 61	Wells & Pumphouse	-	-	900,000	898,680	-	(898,680)	0.00%
45 62	Downtown Water Stn-City	-	-	350,000	350,000	-	(350,000)	0.00%
45 98	Proposed Budget	-	-	-	-	100,000	100,000	1000.00%
45 99	Contra Clearing Account	(116,649)	(66,659)	-	-	-	-	0.00%
	Construction Services	29,825	60,825	1,315,000	1,940,819	190,000	(1,750,819)	-90.21%
50 20	Insurance	15,937	15,842	14,955	14,955	14,117	(838)	-5.60%
50 30	Communications	19,903	21,060	23,922	23,922	22,747	(1,175)	-4.91%
50 50	Printing & Binding	1,124	1,289	1,500	1,500	1,500	-	0.00%
50 81	Travel	-	50	500	500	500	-	0.00%
50 82	Staff Development	3,421	770	5,300	4,300	5,300	1,000	23.26%
50 85	Dues & Subscriptions	2,077	3,222	1,443	3,130	2,493	(637)	-20.35%
50 90	Other Purchased Services	4,572	4,022	5,475	5,475	5,475	-	0.00%
	Other Purchased Services	47,034	46,255	53,095	53,782	52,132	(1,650)	-3.07%
60 10	General Supplies	21,677	20,528	29,950	27,950	29,950	2,000	7.16%
60 15	Small Tools & Equipment	1,506	2,414	20,100	11,088	11,200	112	1.01%
60 16	Uniforms & Clothing	192	266	1,200	1,200	1,250	50	4.17%
60 21	Natural Gas	11,881	13,167	15,765	15,765	15,000	(765)	-4.85%
60 22	Electricity	66,648	66,825	73,300	73,300	81,800	8,500	11.60%
60 25	Gasoline	16,771	13,356	13,000	13,000	13,000	-	0.00%
60 99	Inventory Clearing	13,252	27,316	50,000	50,000	50,000	-	0.00%
	Supplies	131,927	143,872	203,315	192,303	202,200	9,897	5.15%

City of Wasilla
Budget Detail
For Fiscal Year 2016

Water Fund
Expense Summary

80	10	Debt Service - Principal	-	-	248,450	248,450	220,106	(28,344)	-11.41%
80	20	Debt Service - Interest	34,618	32,719	30,800	30,800	27,073	(3,727)	-12.10%
80	60	Depreciation	731,376	739,220	-	-	-	-	0.00%
80	70	Uncollectible Accounts	10,584	2,708	2,000	2,000	2,000	-	0.00%
Capital Purchases			776,578	774,647	281,250	281,250	249,179	(32,071)	-11.40%
99	12	Vehicle Fund	10,000	10,000	10,000	10,000	10,000	-	0.00%
99	17	Technology Replacement	4,500	4,500	4,500	4,500	4,500	-	0.00%
Interfund Transfers			14,500	14,500	14,500	14,500	14,500	-	0.00%
Division Total:			<u>\$ 1,536,651</u>	<u>\$ 1,615,532</u>	<u>\$ 2,498,057</u>	<u>\$ 3,141,069</u>	<u>\$ 1,363,591</u>	<u>\$ (1,777,478)</u>	<u>-56.59%</u>

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference Between FY2016 AB FY2015 AMB	% Diff Between FY2016 AB FY2015 AMB
Summary:							
Salaries	\$ 266,375	\$ 271,520	\$ 309,327	\$ 309,327	\$ 312,907	\$ 3,580	1.16%
Employee Benefits	225,685	247,259	244,594	244,594	258,354	13,760	5.63%
Prof. and technical services	28,445	26,998	32,282	31,659	23,332	(8,327)	-26.30%
Repair and maintenance	16,282	29,656	44,694	72,835	60,987	(11,848)	-16.27%
Other purchased services	57,618	48,963	55,095	55,782	54,132	(1,650)	-2.96%
Supplies	131,927	143,872	203,315	192,303	202,200	9,897	5.15%
Depreciation	731,376	739,220	-	-	-	-	0.00%
Debt Service	34,618	32,719	279,250	279,250	247,179	(32,071)	-11.48%
Capital Projects	29,825	60,825	1,315,000	1,940,819	190,000	(1,750,819)	-90.21%
Interfund Transfers	14,500	14,500	14,500	14,500	14,500	-	0.00%
Division Summary Total:	<u>\$ 1,536,651</u>	<u>\$ 1,615,532</u>	<u>\$ 2,498,057</u>	<u>\$ 3,141,069</u>	<u>\$ 1,363,591</u>	<u>\$ (1,777,478)</u>	<u>-56.59%</u>

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Water Fund (320)
Department: Public Works (43)
Division: General Administration (61)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 78,699	\$ 84,098	\$ 93,046	\$ 93,046	\$ 90,778	\$ (2,268)	-2.44%
10 30	Overtime	539	186	655	655	671	16	2.44%
	Personnel Services	79,238	84,284	93,701	93,701	91,449	(2,252)	-2.40%
20 10	Group Insurance	17,387	15,746	19,821	19,821	24,834	5,013	25.29%
20 20	FICA	1,131	1,223	1,359	1,359	1,326	(33)	-2.43%
20 30	PERS	28,890	30,851	19,571	19,571	20,119	548	2.80%
20 40	SBS	4,839	5,203	5,745	5,745	5,606	(139)	-2.42%
20 50	Unemployment	599	391	550	550	349	(201)	-36.55%
20 60	Workers' Compensation	1,913	2,348	3,485	3,485	2,992	(493)	-14.15%
	Personnel Svcs-Benefit	54,759	55,762	50,531	50,531	55,226	4,695	9.29%
30 31	Accounting & Auditing	2,708	2,733	3,290	3,290	5,190	1,900	57.75%
30 34	Other	1,860	4,130	2,492	2,492	2,642	150	6.02%
	Professional Services	4,568	6,863	5,782	5,782	7,832	2,050	35.45%
40 30	Repair & Maintenance	2,884	3,937	4,000	12,325	15,000	2,675	21.70%
40 31	Computer Software Maint	989	989	1,125	1,125	1,200	75	6.67%
40 40	Rentals	603	580	525	525	530	5	0.95%
	Purchased-Property	4,476	5,506	5,650	13,975	16,730	2,755	19.71%
50 20	Insurance	14,138	13,583	13,680	13,680	13,322	(358)	-2.62%
50 30	Communications	630	1,312	3,200	3,200	2,025	(1,175)	-36.72%
50 81	Travel	-	50	500	500	500	-	0.00%
50 82	Staff Development	3,421	770	5,300	4,300	5,300	1,000	23.26%
50 85	Dues & Subscriptions	2,077	3,222	1,443	3,130	2,493	(637)	-20.35%
50 90	Other Purchased Services	1,222	-	-	-	-	-	0.00%
	Other Purchased Services	21,488	18,937	24,123	24,810	23,640	(1,170)	-4.72%
60 10	General Supplies	1,511	1,670	2,100	2,100	2,100	-	0.00%
60 15	Small Tools & Equipment	197	194	9,500	488	6,500	6,012	1231.97%
60 16	Uniforms & Clothing	192	266	1,200	1,200	1,250	50	4.17%
60 25	Gasoline	16,771	13,356	13,000	13,000	13,000	-	0.00%
	Supplies	18,671	15,486	25,800	16,788	22,850	6,062	36.11%
Division Total:		\$ 183,200	\$ 186,838	\$ 205,587	\$ 205,587	\$ 217,727	\$ 12,140	5.91%

Summary:

Salaries	\$ 79,238	\$ 84,284	\$ 93,701	\$ 93,701	\$ 91,449	\$ (2,252)	-2.40%
Employee Benefits	54,759	55,762	50,531	50,531	55,226	4,695	9.29%
Prof. and technical services	4,568	6,863	5,782	5,782	7,832	2,050	35.45%
Repair and maintenance	4,476	5,506	5,650	13,975	16,730	2,755	19.71%
Other purchased services	21,488	18,937	24,123	24,810	23,640	(1,170)	-4.72%
Supplies	18,671	15,486	25,800	16,788	22,850	6,062	36.11%
Division Summary Total:	\$ 183,200	\$ 186,838	\$ 205,587	\$ 205,587	\$ 217,727	\$ 12,140	5.91%

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 320-4361: Water - General Administration

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
320-4361-436.30-31	Professional Services	Accounting & Auditing	ANNUAL AUDIT SERVICES	5,190
320-4361-436.30-31 Total				5,190
320-4361-436.30-34	Professional Services	Other	NORTON CORROSION-CATHODIC PROTECTION-IDITAROD TANK	1,300
			STATE OF ALASKA-DEPARTMENT OF ENVIRONMENTAL	-
			CONSERVATION-SOC MONITORING WAIVER	-
			APPLICATION-LACY LAINE-PWSID # AK2224109	100
			STATE OF ALASKA-DEPARTMENT OF ENVIRONMENTAL	-
			CONSERVATION-SOC MONITORING WAIVER	-
			APPLICATION-SPRUCE AVENUE,EAST SUSITNA,	-
			BUMPUS MAIN-SOCCER,HONOR GARDEN-PWSID #	-
			AK2224646	700
			STATE OF ALASKA-DEPARTMENT OF NATURAL RESOURCES-	-
			ANNUAL WATER FEES-ACCT #LAS5204; #LAS1141;	-
			#LAS24478; #LAS1541	200
			ALASKA RAILROAD-BLANKET PERMIT-SEWER,WATER,AND	-
			STORM SEWER LINES(33.33%-SEE ALSO ROADS	-
			AND SEWER ADMINISTRATION)	342
320-4361-436.30-34 Total				2,642
320-4361-436.40-30	Purchased-Property	Repair & Maintenance	VEHICLES-TIRE CHANGEOVER,WIPERBLADE INSTALL,	-
			MECHANICAL WORK,WELLS FARGO BUSINESS PAYMENT	-
			PROCESSING FOR VEHICLE LICENSE FEES	15,000
320-4361-436.40-30 Total				15,000
320-4361-436.40-31	Purchased-Property	Computer Software Maint	BADGER-METER READER SOFTWARE AGREEMENT RENEWAL	-
			(50/50-SEE ALSO SEWER ADMINISTRATION-40.31)	1,200
320-4361-436.40-31 Total				1,200
320-4361-436.40-40	Purchased-Property	Rentals	AMERIGAS-PROPANE TANK RENTAL-TO HEAT EAST	-
			SUSITNA WELL HOUSE	130
			IDITAROD TANK LEASE-JOURNAL ENTRY DONE BY FINANCE	400
320-4361-436.40-40 Total				530
320-4361-436.50-20	Services	Insurance	GENERAL LIABILITY, PROPERTY AND AUTO INSURANCE	13,322
320-4361-436.50-20 Total				13,322
320-4361-436.50-30	Services	Communications	MATANUSKA TELEPHONE ASSOCIATION-WIRELESS-	775
			354-7721-BECKER	-
			354-4132-BARRETT	-
			354-7806-CRITZER	-
			354-4133-EASTHAM	-
			354-4134-CASAGRANDA	-
			354-1811-TEMP(50/50 WITH SEWER ADMIN)	-
			POSTAGE FOR BULK WATER MAILINGS	1,000
			COURIER-PACKAGE AND LETTER DELIVERIES	250
320-4361-436.50-30 Total				2,025
320-4361-436.50-81	Services	Travel	ANCHORAGE-MILEAGE,MEALS OR PARKING	500
320-4361-436.50-81 Total				500
320-4361-436.50-82	Services	Staff Development	TRAINING OF STATE CERTIFIED OPERATORS TO MAINTAIN	-
			CEU'S FOR CERTIFICATION-COMMERCIAL DRIVERS	-
			LICENSE	300
			MUNICIPALITY OF ANCHORAGE-BACKFLOW PREVENTION	-
			TRAINING AND CERTIFICATION-THREE STAFF	300
			WORK ZONE TRAFFIC-SUPERVISOR(50%-SEE ALSO SEWER	-
			ADMINISTRATION)	100
			WORK ZONE TRAFFIC-TWO STAFF	250
			STATE OF ALASKA-DEPARTMENT OF ENVIRONMENTAL	-
			CONSERVATION-WATER DISTRIBUTION	-
			CERTIFICATION-EIGHT STAFF	400
			STATE OF ALASKA-DEPARTMENT OF WATER TREATMENT-	-
			CERTIFICATION-EIGHT STAFF	400
			ALASKA RURAL WATER ASSOCIATION-CONFERENCE-	-
			FOUR STAFF	700
			ALASKA RURAL WATER ASSOCIATION-LEVEL FOUR	-
			TRAINING	350
			SAFETY TRAINING AND CERTIFICATION-CPR,FIRST AID,	-
			FIRE EXTINGUISHER	2,500
320-4361-436.50-82 Total				5,300
320-4361-436.50-85	Services	Dues & Subscriptions	ALASKA DIGLINE-LOCATES-DUES(33.33%-SEE ALSO SEWER	-
			ADMINISTRATION AND ROADS)	943

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 320-4361: Water - General Administration

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
320-4361-436.50-85	Services	Dues & Subscriptions	AMERICAN WATERWORKS ASSOCIATION-PARTNER AGENCY	1,400
			UNIVERSITY OF SOUTHERN CALIFORNIA-WATER	-
			SURVEYOR-MEMBERSHIP-BECKER,HARVEY	150
320-4361-436.50-85 Total				2,493
320-4361-436.60-10	Supplies	General Supplies	OFFICE AND OPERATIONAL SUPPLIES	700
			PERSONAL PROTECTIVE EQUIPMENT	700
			SAFETY	700
320-4361-436.60-10 Total				2,100
320-4361-436.60-15	Supplies	Small Tools & Equipment	ELECTRIC,PNEUMATIC AND HAND TOOLS AND EQUIPMENT	1,500
			SAFETY EQUIPMENT	5,000
320-4361-436.60-15 Total				6,500
320-4361-436.60-16	Supplies	Uniforms & Clothing	CLOTHING-BOOTS,BIBS,RAINGEAR,JACKETS,VESTS	1,250
320-4361-436.60-16 Total				1,250
320-4361-436.60-25	Supplies	Gasoline	DIESEL	6,500
			VEHICLE FUEL	6,500
320-4361-436.60-25 Total				13,000

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Water Fund (320)
Department: Public Works (43)
Division: Customer Accounting Services (62)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 24,113	\$ 26,511	\$ 32,623	\$ 32,623	\$ 43,417	\$ 10,794	33.09%
10 30	Overtime	1,068	227	895	895	307	(588)	-65.70%
	Personnel Services	25,181	26,738	33,518	33,518	43,724	10,206	30.45%
20 10	Group Insurance	10,218	8,623	14,643	14,643	12,024	(2,619)	-17.89%
20 20	FICA	-	-	486	486	634	148	30.45%
20 30	PER5	9,237	9,702	7,046	7,046	9,620	2,574	36.53%
20 40	SBS	1,545	1,630	2,054	2,054	2,680	626	30.48%
20 50	Unemployment	303	272	424	424	291	(133)	-31.37%
20 60	Workers' Compensation	153	189	286	286	321	35	12.24%
	Personnel Svcs-Benefit	21,456	20,416	24,939	24,939	25,570	631	2.53%
40 31	Computer Software Maint	7,640	7,576	8,323	8,323	8,486	163	1.96%
	Purchased-Property	7,640	7,576	8,323	8,323	8,486	163	1.96%
50 20	Insurance	344	352	190	190	232	42	22.11%
50 30	Communications	3,208	3,689	3,800	3,800	3,800	-	0.00%
50 50	Printing & Binding	1,124	1,289	1,500	1,500	1,500	-	0.00%
50 90	Other Purchased Services	3,350	4,022	5,475	5,475	5,475	-	0.00%
	Other Purchased Services	8,026	9,352	10,965	10,965	11,007	42	0.38%
60 10	General Supplies	-	247	750	750	750	-	0.00%
	Supplies	-	247	750	750	750	-	0.00%
80 70	Uncollectible Accounts	10,584	2,708	2,000	2,000	2,000	-	0.00%
	Capital Purchases	10,584	2,708	2,000	2,000	2,000	-	0.00%
Division Total:		\$ 72,887	\$ 67,037	\$ 80,495	\$ 80,495	\$ 91,537	\$ 11,042	13.72%

Summary:

Salaries	\$ 25,181	\$ 26,738	\$ 33,518	\$ 33,518	\$ 43,724	\$ 10,206	30.45%
Employee Benefits	21,456	20,416	24,939	24,939	25,570	631	2.53%
Repair and maintenance	7,640	7,576	8,323	8,323	8,486	163	1.96%
Other purchased services	18,610	12,060	12,965	12,965	13,007	42	0.32%
Supplies	-	247	750	750	750	-	0.00%
Division Summary Total:	\$ 72,887	\$ 67,037	\$ 80,495	\$ 80,495	\$ 91,537	\$ 11,042	13.72%

Changes for FY2016:

Moved 50% of funding for Finance Clerk II from Department 4310: Public Works Administration (\$37,256) to Sewer Customer Accounting Services: 310-4352, \$18,628 and Water Customer Accounting Services: 320-4362, \$18,628.

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 320-4362: Water - Customer Accounting Services

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
320-4362-436.40-31	Purchased-Property	Computer Software Maint	ANNUAL SOFTWARE MAINTENANCE - SUNGARD	8,236
			INTEGRATED CUSTOM SOFTWARE-FORMS PRINT	250
320-4362-436.40-31 Total				8,486
320-4362-436.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	232
320-4362-436.50-20 Total				232
320-4362-436.50-30	Services	Communications	POSTAGE	3,000
			POSTAGE ON CALL	800
320-4362-436.50-30 Total				3,800
320-4362-436.50-50	Services	Printing & Binding	CTP SOLUTIONS-PRESSURE SEAL FORM(50%-SEE ALSO	-
			SEWER CUSTOMER ACCOUNTING)	1,500
320-4362-436.50-50 Total				1,500
320-4362-436.50-90	Services	Oth Purchased Services	CREDIT CARD FEES FOR CUSTOMER CREDIT CARD	-
			UTILITIES PAYMENTS	4,850
			CLICK2GOV-VERISIGN FEE	625
320-4362-436.50-90 Total				5,475
320-4362-436.60-10	Supplies	General Supplies	OFFICE AND OPERATIONAL SUPPLIES	750
320-4362-436.60-10 Total				750
320-4362-436.80-70	Other Expenditures	Uncollectible Accounts	UNCOLLECTIBLE ACCOUNTS	2,000
320-4362-436.80-70 Total				2,000

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Water Fund (320)
Department: Public Works (43)
Division: Treatment Plant (63)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference Between FY2016 AB FY2015 AMB	% Diff Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 55,737	\$ 49,736	\$ 58,184	\$ 58,184	\$ 57,970	\$ (214)	-0.37%
10 30	Overtime	5,441	3,232	5,697	5,697	3,419	(2,278)	-39.99%
	Personnel Services	61,178	52,968	63,881	63,881	61,389	(2,492)	-3.90%
20 10	Group Insurance	24,152	31,804	34,577	34,577	42,045	7,468	21.60%
20 20	FICA	819	765	927	927	890	(37)	-3.99%
20 30	PERS	21,984	21,600	14,054	14,054	13,506	(548)	-3.90%
20 40	SBS	3,551	3,361	3,916	3,916	3,763	(153)	-3.91%
20 50	Unemployment	649	476	423	423	387	(36)	-8.51%
20 60	Workers' Compensation	2,370	2,802	4,214	4,214	3,410	(804)	-19.08%
	Personnel Svcs-Benefit	53,525	60,808	58,111	58,111	64,001	5,890	10.14%
30 34	Other	23,877	20,135	26,500	25,877	15,500	(10,377)	-40.10%
	Professional Services	23,877	20,135	26,500	25,877	15,500	(10,377)	-40.10%
40 30	Repair & Maintenance	-	2,470	5,500	11,516	10,000	(1,516)	-13.16%
40 91	Contractual Services	740	2,549	7,321	21,121	7,321	(13,800)	-65.34%
	Purchased-Property	740	5,019	12,821	32,637	17,321	(15,316)	-46.93%
50 20	Insurance	283	675	381	381	174	(207)	-54.33%
50 30	Communications	16,065	16,059	16,922	16,922	16,922	-	0.00%
	Other Purchased Services	16,348	16,734	17,303	17,303	17,096	(207)	-1.20%
60 10	General Supplies	11,692	7,833	14,100	12,100	14,100	2,000	16.53%
60 15	Small Tools & Equipment	48	164	2,500	2,500	2,500	-	0.00%
60 21	Natural Gas	11,881	13,167	15,765	15,765	15,000	(765)	-4.85%
60 22	Electricity	66,648	66,825	73,300	73,300	81,800	8,500	11.60%
60 99	Inventory Clearing	13,252	27,316	50,000	50,000	50,000	-	0.00%
	Supplies	103,521	115,305	155,665	153,665	163,400	9,735	6.34%
	Division Total:	\$ 259,189	\$ 270,969	\$ 334,281	\$ 351,474	\$ 338,707	\$ (12,767)	-3.63%

Summary:

Salaries	\$ 61,178	\$ 52,968	\$ 63,881	\$ 63,881	\$ 61,389	\$ (2,492)	-3.90%
Employee Benefits	53,525	60,808	58,111	58,111	64,001	5,890	10.14%
Prof. and technical services	23,877	20,135	26,500	25,877	15,500	(10,377)	-40.10%
Repair and maintenance	740	5,019	12,821	32,637	17,321	(15,316)	-46.93%
Other purchased services	16,348	16,734	17,303	17,303	17,096	(207)	-1.20%
Supplies	103,521	115,305	155,665	153,665	163,400	9,735	6.34%
Division Summary Total:	\$ 259,189	\$ 270,969	\$ 334,281	\$ 351,474	\$ 338,707	\$ (12,767)	-3.63%

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 320-4363: Water - Operations and Maintenance Treatment

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
320-4363-436.30-34	Professional Services	Other	ANALYTICA-WATER LAB TESTING SERVICES TO MEET	-
			ALASKA DEPARTMENT OF ENVIRONMENTAL	-
			CONSERVATION AND ENVIRONMENTAL PROTECTION	-
			AGENCY STANDARDS	15,500
320-4363-436.30-34 Total				15,500
320-4363-436.40-30	Purchased-Property	Repair & Maintenance	EQUIPMENT-PUMPS,BUILDINGS,TANKS,VALVES,AND	-
			NON ROUTINE GENERATOR REPAIRS-UNITS	-
			#1,#2,#3,AND #6-(FOR GENERATOR INSPECTION	-
			AND ROUTINE MAINTENANCE SEE 40.91)	5,000
320-4363-436.40-30 Total				5,000
320-4363-436.40-91	Purchased-Property	Contractual Services	GENERATOR INSPECTION AND ROUTINE MAINTENANCE-	-
			UNITS #1,#2,#3,AND #6-(FOR NON ROUTINE	-
			REPAIRS SEE 40.30)	7,321
320-4363-436.40-91 Total				7,321
320-4363-436.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	174
320-4363-436.50-20 Total				174
320-4363-436.50-30	Services	Communications	MATANUSKA TELEPHONE ASSOCIATION-LOCAL-	-
			373-3858-SPRUCE WELL HOUSE AUTO DIALER	360
			MLIT3241-SPRUCE PUMP HOUSE	1,814
			373-2507-BUMPUS BOOSTER AUTO DIALER	360
			MLIT3359-BUMPUS PUMP HOUSE	1,814
			MLIT3375-SUSITNA PUMP HOUSE	1,814
			MLIT3379-IDITAROD TANK	1,814
			MLIT -DOWNTOWN WATER STATION	1,814
			373-2017-RICHMOND HILLS AUTO DIALER	360
			MLIT3380-RICHMOND HILLS	1,814
			376-2423-GARDEN TERRACE AUTO DIALER	360
			MLIT3382-GARDEN TERRACE PRV STATION	1,814
			357-2383-OLD MATANUSKA AUTO DIALER	360
			MLIT3381-OLD MATANUSKA PRV STATION	1,814
			357-2360-MISSION HILLS AUTO DIALER	360
			320-4363-436.50-30 Total	
320-4363-436.60-10	Supplies	General Supplies	OPERATIONAL AND PLANT MAINTENANCE SUPPLIES-	-
			PIPE,VALVES,GAUGES,TEST SUPPLIES,ICE MELT	4,000
			UNIVAR-CALCIUM HYPOCHLORITE	10,000
			SAFETY INC/ZEE MEDICAL-FIRST AID SUPPLIES	100
320-4363-436.60-10 Total				14,100
320-4363-436.60-15	Supplies	Small Tools & Equipment	ELECTRIC,PNEUMATIC AND HAND TOOLS AND EQUIPMENT	2,500
320-4363-436.60-15 Total				2,500
320-4363-436.60-21	Supplies	Natural Gas	ENSTAR-	-
			SPRUCE AVENUE-WASILLA WOODS 7-2	1,500
			OLD MATANUSKA PRV STATION	1,600
			B5 TAX PARCELX5	4,300
			IDITAPARK WELLHOUSE(50/50-SEE ALSO PARKS)	260
			THE RANCH WELL #1	300
			9-1 RICHMOND HILLS	600
			1 2 GARDEN TERRACE	800
			NEW-LOCATION NOT PROVIDED	800
			2-13 MISSION HILLS WELL HOUSE	700
			1 LAKESIDE TERRACE OLD WELL HOUSE	400
			TRB LACY LAINE	540
			DOWNTOWN WATER STATION	950
			AMERIGAS-EAST SUSITNA WELL HOUSE-PROPANE	2,250
			320-4363-436.60-21 Total	
320-4363-436.60-22	Supplies	Electricity	MATANUSKA ELECTRIC ASSOCIATION-RATE INCR ADJ	5,500
			SPRUCE AVENUE WELLHOUSE METER #TE90286	21,000
			BUMPUS BOOSTER STATION METER #TE90258	12,000
			BUMPUS SOCCER WELLHOUSE METER #T74243	8,890
			EAST SUSITNA WELLHOUSE METER #TE90421	9,274
			IDITAROD WELLHOUSE METER #TE160477	1,642
			IDITAROD RESERVOIR METER #TE16027	1,656
			DOWNTOWN WATER STATION METER #	1,650
			THE RANCH #1	2,000

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 320-4363: Water - Operations and Maintenance Treatment

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
320-4363-436.60-22	Supplies	Electricity	THE RANCH #3	2,000
			RICHMOND HILLS BOOSTER METER #TE90132	5,710
			OLD MATANUSKA PRV METER #TE809434	2,306
			GARDEN TERRACE PRV METER #TE809498	2,400
			WATER PUMP STATION METER #TE160595	1,426
			MISSION HILLS WELLHOUSE METER #T68536261	2,610
			LACY LAINE WELLHOUSE METER #T43452	1,738
320-4363-436.60-22 Total				81,800
320-4363-436.60-99	Supplies	Inventory Clearing	INVENTORY	50,000
320-4363-436.60-99 Total				50,000

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Water Fund (320)
Department: Public Works (43)
Division: Distribution (64)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 89,753	\$ 89,636	\$ 99,282	\$ 99,282	\$ 99,506	\$ 224	0.23%
10 20	Temporary	2,971	10,857	10,075	10,075	9,750	(325)	-3.23%
10 30	Overtime	8,054	7,037	8,870	8,870	7,089	(1,781)	-20.08%
	Personnel Services	100,778	107,530	118,227	118,227	116,345	(1,882)	-1.59%
20 10	Group Insurance	48,112	60,598	70,033	70,033	74,414	4,381	6.26%
20 20	FICA	1,391	1,518	1,715	1,715	1,687	(28)	-1.63%
20 30	PERS	34,940	35,656	23,794	23,794	23,451	(343)	-1.44%
20 40	SBS	6,059	6,648	7,248	7,248	7,132	(116)	-1.60%
20 50	Unemployment	1,184	1,101	962	962	872	(90)	-9.36%
20 60	Workers' Compensation	4,259	4,752	7,261	7,261	6,001	(1,260)	-17.35%
	Personnel Svcs-Benefit	95,945	110,273	111,013	111,013	113,557	2,544	2.29%
40 30	Repair & Maintenance	3,426	4,345	8,900	8,900	8,950	50	0.56%
40 91	Contractual Services	-	7,210	9,000	9,000	9,500	500	5.56%
	Purchased-Property	3,426	11,555	17,900	17,900	18,450	550	3.07%
50 20	Insurance	1,172	1,232	704	704	389	(315)	-44.74%
	Other Purchased Services	1,172	1,232	704	704	389	(315)	-44.74%
60 10	General Supplies	8,474	10,778	13,000	13,000	13,000	-	0.00%
60 15	Small Tools & Equipment	1,261	2,056	8,100	8,100	2,200	(5,900)	-72.84%
	Supplies	9,735	12,834	21,100	21,100	15,200	(5,900)	-27.96%
80 60	Depreciation	731,376	739,220	-	-	-	-	0.00%
	Capital Purchases	731,376	739,220	-	-	-	-	0.00%
Division Total:		\$ 942,432	\$ 982,644	\$ 268,944	\$ 268,944	\$ 263,941	\$ (5,003)	-1.86%

Summary:

Salaries	\$ 100,778	\$ 107,530	\$ 118,227	\$ 118,227	\$ 116,345	\$ (1,882)	-1.59%
Employee Benefits	95,945	110,273	111,013	111,013	113,557	2,544	2.29%
Repair and maintenance	3,426	11,555	17,900	17,900	18,450	550	3.07%
Supplies	9,735	12,834	21,100	21,100	15,200	(5,900)	-27.96%
Depreciation	731,376	739,220	-	-	-	-	0.00%
Division Summary Total:	\$ 942,432	\$ 982,644	\$ 268,944	\$ 268,944	\$ 263,941	\$ (5,003)	-1.86%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 320-4364: Water - Distribution System Maintenance and Operations

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
320-4364-436.40-30	Purchased-Property	Repair & Maintenance	EQUIPMENT,BUILDINGS,PUMPS,TANKS,PIPES,VALVES	5,000
			COMPUTER SYSTEMS,SECURITY CAMERAS	800
			RICHMOND HILLS BOOSTER STATION	650
			ELECTRICIAN	2,500
320-4364-436.40-30 Total				8,950
320-4364-436.40-91	Purchased-Property	Contractual Services	STEAM THAWING	500
			DIGGING	9,000
320-4364-436.40-91 Total				9,500
320-4364-436.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	389
320-4364-436.50-20 Total				389
320-4364-436.60-10	Supplies	General Supplies	OPERATIONAL AND PLANT MAINTENANCE-PIPES,VALVES,	-
			PUMPS,HYDRANTS,PAINT,PERSONAL PROTECTIVE	-
			EQUIPMENT,SAFETY	13,000
320-4364-436.60-10 Total				13,000
320-4364-436.60-15	Supplies	Small Tools & Equipment	ELECTRIC,PNEUMATIC AND HAND TOOLS AND EQUIPMENT	2,200
320-4364-436.60-15 Total				2,200

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Water Fund (320)
Department: Public Works (43)
Division: Non-Operating - Debt Service (65)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
80 10	Debt Service - Principal	\$ -	\$ -	\$ 248,450	\$ 248,450	\$ 220,106	\$ (28,344)	-11.41%
80 20	Debt Service - Interest	34,618	32,719	30,800	30,800	27,073	(3,727)	-12.10%
	Capital Purchases	34,618	32,719	279,250	279,250	247,179	(32,071)	-11.48%
	Division Total:	\$ 34,618	\$ 32,719	\$ 279,250	\$ 279,250	\$ 247,179	\$ (32,071)	-11.48%
Summary:								
	Debt Service	\$ 34,618	32,719	279,250	279,250	247,179	\$ (32,071)	-11.48%
	Division Summary Total:	\$ 34,618	\$ 32,719	\$ 279,250	\$ 279,250	\$ 247,179	\$ (32,071)	-11.48%

Fund: Water Fund (320)
Department: Public Works (43)
Division: Capital Projects (69)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
45 02	Water Well Drilling	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ (75,000)	0.00%
45 39	Water Repairs	29,825	60,825	65,000	105,360	65,000	(40,360)	-38.31%
45 56	Downtown Water Stn-State	24,850	-	-	-	-	-	0.00%
45 58	Dntn Water Stn 2012-State	91,799	66,659	-	385,779	-	(385,779)	0.00%
45 59	SCADA	-	-	-	50,000	25,000	(25,000)	-50.00%
45 60	Oversize Water Main	-	-	-	76,000	-	(76,000)	0.00%
45 61	Wells & Pumphouse	-	-	900,000	898,680	-	(898,680)	0.00%
45 62	Downtown Water Stn-City	-	-	350,000	350,000	-	(350,000)	0.00%
45 98	Proposed Budget	-	-	-	-	100,000	100,000	1000.00%
45 99	Contra Clearing Account	(116,649)	(66,659)	-	-	-	-	0.00%
	Construction Services	29,825	60,825	1,315,000	1,940,819	190,000	(1,750,819)	-90.21%
	Division Total:	\$ 29,825	\$ 60,825	\$ 1,315,000	\$ 1,940,819	\$ 190,000	\$ (1,750,819)	-90.21%
Summary:								
	Capital Projects	\$ 29,825	\$ 60,825	\$ 1,315,000	\$ 1,940,819	\$ 190,000	\$ (1,750,819)	-90.21%
	Division Summary Total:	\$ 29,825	\$ 60,825	\$ 1,315,000	\$ 1,940,819	\$ 190,000	\$ (1,750,819)	-90.21%

Fund: Water Fund (320)
Department: Public Works (43)
Division: Non-Departmental (90)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
99 12	Vehicle Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
99 17	Technology Replacement	4,500	4,500	4,500	4,500	4,500	-	0.00%
	Interfund Transfers	14,500	14,500	14,500	14,500	14,500	-	0.00%
	Division Total:	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	0.00%
Summary:								
	Interfund Transfers	14,500	14,500	14,500	14,500	14,500	-	0.00%
	Division Summary Total:	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	0.00%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 320-4365: Water - Non-Operational

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
320-4365-436.80-10	Other Expenditures	Debt Service - Principal	LOAN#905021	37,294
			LOAN#905051 PAYOFF	17,362
			LOAN#905061	165,450
320-4365-436.80-10 Total				220,106
320-4365-436.80-20	Other Expenditures	Interest	LOAN#905021	4,476
			LOAN#905051 PAYOFF	201
			LOAN#905061	22,336
320-4365-436.80-20 Total				27,073

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 320-4369: Water - Construction Services

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
320-4369-436.45-98	Construction Services	Proposed Budget	SPRUCE AVE WATER TANK REPAIRS: TO REPAIR INSULATED	100,000
			ROOF AND FOR REPAINTING THE INTERIOR OF THE TANK	-
320-4369-436.45-98 Total				100,000


AIRPORT FUND BUDGET SUMMARY

Goal

Public Works' mission is to preserve and expand the City's Airport infrastructure.

Program

This fund accounts for the activities of the Wasilla Municipal Airport. All activities necessary for the operation of the Airport are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service, construction projects and billing and collection.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Maintenance Supervisor – (Split Roads & Airport)	.25	.25	.25	.25
Public Works – Clerk – (Split Public Works Admin & Airport)	.05	.05	.05	.05
Roads Tech I – (Split Roads & Airport)	.05	.05	.05	.05
Total	.35	.35	.35	.35

Municipal Airport Fund: 330

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Operating Revenue	\$ 69,522	\$ 72,121	\$ 73,626	\$ 73,626	\$ 79,616
Operating Expenditures:					
Salaries	27,432	29,601	35,842	35,842	35,108
Employee benefits	18,038	21,310	21,906	21,906	21,660
Professional and technical services	4,461	4,504	4,027	4,027	3,749
Repair and maintenance	24,730	29,696	42,003	42,003	40,005
Other purchased services	29,328	30,627	28,335	28,335	27,838
Supplies	40,895	38,368	49,752	49,752	61,920
Capital	-	-	5,000	5,000	5,000
Total operating expenses	<u>144,884</u>	<u>154,106</u>	<u>186,865</u>	<u>186,865</u>	<u>195,280</u>
Operating income (loss) before depreciation	(75,362)	(81,985)	(113,239)	(113,239)	(115,664)
Depreciation	670,628	672,169	-	-	-
Total operating income (loss)	<u>\$ (745,990)</u>	<u>\$ (754,154)</u>	<u>\$ (113,239)</u>	<u>\$ (113,239)</u>	<u>\$ (115,664)</u>
Non-Operating Revenues (expenses):					
Investment income (expense)	-	-	-	-	-
Other income (expense)	5	-	-	-	-
State PERS relief	3,892	4,078	-	-	-
Plans and studies	(17,733)	(33,629)	-	-	(40,000)
Nonoperating grants	17,290	33,629	-	-	-
Net nonoperating revenues (expenses)	<u>3,454</u>	<u>4,078</u>	<u>-</u>	<u>-</u>	<u>(40,000)</u>
Loss before transfers, contributions and special item	(742,536)	(750,076)	(113,239)	(113,239)	(155,664)
Transfers in	175,000	258,560	-	-	40,000
Transfers out	(500)	(500)	(500)	(500)	(500)
Capital assets transferred to governmental activities	-	(2,070,159)	-	-	-
Capital contributions	1,748,065	1,482,066	-	1,784,672	-
Change in net position	<u>\$ 1,180,029</u>	<u>\$ (1,080,109)</u>	<u>\$ (113,739)</u>	<u>\$ 1,670,933</u>	<u>\$ (116,164)</u>
Beginning net position	<u>\$ 13,735,317</u>	<u>\$ 14,915,346</u>	<u>\$ 18,775,383</u>	<u>\$ 13,835,237</u>	<u>\$ 15,506,170</u>
Ending net position	<u>\$ 14,915,346</u>	<u>\$ 13,835,237</u>	<u>\$ 18,661,644</u>	<u>\$ 15,506,170</u>	<u>\$ 15,390,006</u>
Land	\$ 1,470,000	\$ 1,470,000	\$ 1,470,000	\$ 1,470,000	\$ 1,470,000
Depreciable assets	20,771,865	20,194,325	24,292,437	22,047,923	22,047,923
Total property, plant and equipment	<u>22,241,865</u>	<u>21,664,325</u>	<u>25,762,437</u>	<u>23,517,923</u>	<u>23,517,923</u>
Less accumulated depreciation	(7,630,457)	(8,277,823)	(7,630,457)	(8,277,823)	(8,277,823)
Net depreciable assets	<u>\$ 14,611,408</u>	<u>\$ 13,386,502</u>	<u>\$ 18,131,980</u>	<u>\$ 15,240,100</u>	<u>\$ 15,240,100</u>
% of assets depreciated	36.7%	41.0%	31.4%	37.5%	37.5%
Non-Spendable:					
Net investment in capital assets:					
Net depreciable assets	\$ 14,611,408	\$ 13,386,502	\$ 18,131,980	\$ 15,240,100	\$ 15,240,100
Net investment in capital assets	14,611,408	13,386,502	18,131,980	15,240,100	15,240,100
Prepaid expenses	1,183	1,218	1,183	1,218	1,218
Total non-spendable net position	<u>\$ 14,612,591</u>	<u>\$ 13,387,720</u>	<u>\$ 18,133,163</u>	<u>\$ 15,241,318</u>	<u>\$ 15,241,318</u>
Restricted:					
Fund Stabilization Req.	\$ 72,692	\$ 77,303	\$ 93,683	\$ 93,683	\$ 97,890
Number of months operating fund balance	6.0	6.0	6.0	6.0	6.0
Total restricted net position	<u>\$ 72,692</u>	<u>\$ 77,303</u>	<u>\$ 93,683</u>	<u>\$ 93,683</u>	<u>\$ 97,890</u>
Unrestricted:					
Unrestricted	\$ 230,063	\$ 370,214	\$ 434,798	\$ 171,169	\$ 50,796
Total unrestricted net position	<u>\$ 230,063</u>	<u>\$ 370,214</u>	<u>\$ 434,798</u>	<u>\$ 171,169</u>	<u>\$ 50,796</u>
Total net position	<u>\$ 14,915,346</u>	<u>\$ 13,835,237</u>	<u>\$ 18,661,644</u>	<u>\$ 15,506,170</u>	<u>\$ 15,390,006</u>

City of Wasilla
Budget Detail
For Fiscal Year 2016

Airport Fund
Expense Summary

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 25,694	\$ 27,597	\$ 29,729	\$ 29,729	\$ 30,581	\$ 852	2.87%
10 30	Overtime	688	1,104	1,913	1,913	1,902	(11)	-0.58%
10 35	Honorarium	1,050	900	4,200	4,200	2,625	(1,575)	-37.50%
	Personnel Services	27,432	29,601	35,842	35,842	35,108	(734)	-2.05%
20 10	Group Insurance	4,388	6,916	9,597	9,597	9,489	(108)	-1.13%
20 20	FICA	359	374	521	521	507	(14)	-2.69%
20 30	PERS	9,758	10,264	6,698	6,698	6,922	224	3.34%
20 40	SBS	1,699	1,779	2,199	2,199	2,152	(47)	-2.14%
20 50	Unemployment	230	157	169	169	135	(34)	-20.12%
20 60	Workers' Compensation	1,604	1,820	2,722	2,722	2,455	(267)	-9.81%
	Personnel Svcs-Benefit	18,038	21,310	21,906	21,906	21,660	(246)	-1.12%
30 31	Accounting & Auditing	4,461	4,504	4,027	4,027	3,749	(278)	-6.90%
	Professional Services	4,461	4,504	4,027	4,027	3,749	(278)	-6.90%
40 12	Waste Disposal	1,998	2,059	3,950	3,950	2,900	(1,050)	-26.58%
40 30	Repair & Maintenance	12,405	17,369	16,800	16,800	17,300	500	2.98%
40 31	Computer Software Maint	2,337	2,396	2,553	2,553	2,605	52	2.04%
40 40	Rentals	1,489	478	2,600	2,600	2,600	-	0.00%
40 91	Contractual Services	6,500	11,705	16,100	16,100	14,600	(1,500)	-9.32%
	Purchased-Property	24,729	34,007	42,003	42,003	40,005	(1,998)	-4.76%
45 01	Airport Master Plan-City	362	-	-	262	-	(262)	0.00%
45 18	Apron D Ph2-Fed	47,186	-	-	-	-	-	0.00%
45 19	Apron D Ph2-State	1,242	-	-	-	-	-	0.00%
45 20	Apron D Ph2-City	1,242	-	-	-	-	-	0.00%
45 23	Security Improve-Fed	-	41,855	-	556,577	-	(556,577)	0.00%
45 24	Snow Removal Equip - City	-	-	-	-	-	-	0.00%
45 26	Airport Blvd PH 1 09DC537	284,805	1,967	-	-	-	-	0.00%
45 29	Security Improve-State	-	19,948	-	-	-	-	0.00%
45 30	Security Improve-City	-	19,948	-	76,112	-	(76,112)	0.00%
45 31	Airport Master Plan - State	362	-	-	262	-	(262)	0.00%
45 32	Airport Master Plan - Fed	13,758	-	-	9,992	-	(9,992)	0.00%
45 35	Airport Train Stn 10DC031	-	7,383	-	326,476	-	(326,476)	0.00%
45 39	Airport Train Station-FTA	-	26,246	-	677,305	-	(677,305)	0.00%
45 40	Seaplane Base Study-FAA	3,089	-	-	-	-	-	0.00%
45 41	Seaplane Base Study-State	81	-	-	-	-	-	0.00%
45 42	Seaplane Base Study-City	81	-	-	-	-	-	0.00%
45 43	Airport Access Road-State	1,414,832	1,418,296	-	206,612	-	(206,612)	0.00%
45 47	1000g Diesel Fuel Tank	-	11,092	-	-	-	-	0.00%
45 98	Proposed Budget	-	-	-	-	40,000	40,000	400.00%
45 99	Contra Clearing Account	(1,749,306)	(1,517,421)	-	-	-	-	0.00%
	Construction Services	17,734	29,314	-	1,853,598	40,000	(1,813,598)	-97.84%
50 20	Insurance	23,856	21,114	21,935	21,935	21,433	(502)	-2.29%
50 30	Communications	5,302	4,770	5,590	5,590	5,590	-	0.00%
50 50	Printing & Binding	-	-	210	210	215	5	2.38%
50 85	Dues & Subscriptions	-	-	250	250	250	-	0.00%
50 90	Other Purchased Services	173	4,743	350	350	350	-	0.00%
	Other Purchased Services	29,331	30,627	28,335	28,335	27,838	(497)	-1.75%
60 10	General Supplies	5,749	3,996	10,250	10,250	13,750	3,500	34.15%
60 15	Small Tools & Equipment	1,001	1,187	2,500	2,500	2,500	-	0.00%
60 21	Natural Gas	2,713	2,715	4,050	4,050	4,370	320	7.90%
60 22	Electricity	25,964	24,387	25,952	25,952	35,300	9,348	36.02%
60 25	Gasoline	5,468	6,083	7,000	7,000	6,000	(1,000)	-14.29%
	Supplies	40,895	38,368	49,752	49,752	61,920	12,168	24.46%

City of Wasilla
Budget Detail
For Fiscal Year 2016

Airport Fund
Expense Summary

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
70 40	Machinery & Equipment	-	-	5,000	5,000	5,000	-	0.00%
	Capital Purchases	-	-	5,000	5,000	5,000	-	0.00%
80 60	Depreciation	670,628	672,169	-	-	-	-	0.00%
80 62	Loss on Disposal of Asset	-	2,070,159	-	-	-	-	0.00%
	Capital Purchases	670,628	2,742,328	-	-	-	-	0.00%
99 26	Technology Replcmt Fund	500	500	500	500	500	-	0.00%
	Interfund Transfers	500	500	500	500	500	-	0.00%
Division Total:		\$ 833,748	\$ 2,930,559	\$ 187,365	\$ 2,040,963	\$ 235,780	\$ (1,805,183)	-88.45%

Summary:

Salaries	\$ 27,432	\$ 29,601	\$ 35,842	\$ 35,842	\$ 35,108	\$ (734)	-2.05%
Employee Benefits	18,038	21,310	21,906	21,906	21,660	(246)	-1.12%
Prof. and technical services	4,461	4,504	4,027	4,027	3,749	(278)	-6.90%
Repair and maintenance	24,729	34,007	42,003	42,003	40,005	(1,998)	-4.76%
Other purchased services	29,331	30,627	28,335	28,335	27,838	(497)	-1.75%
Supplies	40,895	38,368	49,752	49,752	61,920	12,168	24.46%
Capital Purchases	-	-	5,000	5,000	5,000	-	0.00%
Depreciation	670,628	672,169	-	-	-	-	0.00%
Loss on Disposal of Asset	-	2,070,159	-	-	-	-	0.00%
Capital Projects	17,734	29,314	-	1,853,598	40,000	(1,813,598)	-97.84%
Interfund Transfers	500	500	500	500	500	-	0.00%
Division Summary Total:	\$ 833,748	\$ 2,930,559	\$ 187,365	\$ 2,040,963	\$ 235,780	\$ 1,805,183	-88.45%

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Airport Fund (330)
Department: Public Works (43)
Division: General Administration (70)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 25,694	\$ 27,597	\$ 29,729	\$ 29,729	\$ 30,581	\$ 852	2.87%
10 30	Overtime	688	1,104	1,913	1,913	1,902	(11)	-0.58%
10 35	Honorarium	1,050	900	4,200	4,200	2,625	(1,575)	-37.50%
	Personnel Services	27,432	29,601	35,842	35,842	35,108	(734)	-2.05%
20 10	Group Insurance	4,388	6,916	9,597	9,597	9,489	(108)	-1.13%
20 20	FICA	359	374	521	521	507	(14)	-2.69%
20 30	PERS	9,758	10,264	6,698	6,698	6,922	224	3.34%
20 40	SBS	1,699	1,779	2,199	2,199	2,152	(47)	-2.14%
20 50	Unemployment	230	157	169	169	135	(34)	-20.12%
20 60	Workers' Compensation	1,604	1,820	2,722	2,722	2,455	(267)	-9.81%
	Personnel Svcs-Benefit	18,038	21,310	21,906	21,906	21,660	(246)	-1.12%
30 31	Accounting & Auditing	4,461	4,504	4,027	4,027	3,749	(278)	-6.90%
	Professional Services	4,461	4,504	4,027	4,027	3,749	(278)	-6.90%
40 12	Waste Disposal	1,998	2,059	3,950	3,950	2,900	(1,050)	-26.58%
40 30	Repair & Maintenance	12,405	17,369	16,800	16,800	17,300	500	2.98%
40 31	Computer Software Maint	2,337	2,396	2,553	2,553	2,605	52	2.04%
40 40	Rentals	1,489	478	2,600	2,600	2,600	-	0.00%
40 91	Contractual Services	6,500	11,705	16,100	16,100	14,600	(1,500)	-9.32%
	Purchased-Property	24,729	34,007	42,003	42,003	40,005	(1,998)	-4.76%
50 20	Insurance	23,856	21,114	21,935	21,935	21,433	(502)	-2.29%
50 30	Communications	5,302	4,770	5,590	5,590	5,590	-	0.00%
50 50	Printing & Binding	-	-	210	210	215	5	2.38%
50 85	Dues & Subscriptions	-	-	250	250	250	-	0.00%
50 90	Other Purchased Services	173	4,743	350	350	350	-	0.00%
	Other Purchased Services	29,331	30,627	28,335	28,335	27,838	(497)	-1.75%
60 10	General Supplies	5,749	3,996	10,250	10,250	13,750	3,500	34.15%
60 15	Small Tools & Equipment	1,001	1,187	2,500	2,500	2,500	-	0.00%
60 21	Natural Gas	2,713	2,715	4,050	4,050	4,370	320	7.90%
60 22	Electricity	25,964	24,387	25,952	25,952	35,300	9,348	36.02%
60 25	Gasoline	5,468	6,083	7,000	7,000	6,000	(1,000)	-14.29%
	Supplies	40,895	38,368	49,752	49,752	61,920	12,168	24.46%
70 40	Machinery & Equipment	-	-	5,000	5,000	5,000	-	0.00%
	Capital Purchases	-	-	5,000	5,000	5,000	-	0.00%
80 60	Depreciation	670,628	672,169	-	-	-	-	0.00%
80 62	Loss on Disposal of Asset	-	2,070,159	-	-	-	-	0.00%
	Other Expenditures	670,628	2,742,328	-	-	-	-	0.00%
99 26	Technology Replcmt Fund	500	500	500	500	500	-	0.00%
	Interfund Transfers	500	500	500	500	500	-	0.00%
	Division Total:	\$ 816,014	\$ 2,901,245	\$ 187,365	\$ 187,365	\$ 195,780	\$ 8,415	4.49%

Summary:

Salaries	\$ 27,432	\$ 29,601	\$ 35,842	\$ 35,842	\$ 35,108	\$ (734)	-2.05%
Employee Benefits	18,038	21,310	21,906	21,906	21,660	(246)	-1.12%
Prof. and technical services	4,461	4,504	4,027	4,027	3,749	(278)	-6.90%
Repair and maintenance	24,729	34,007	42,003	42,003	40,005	(1,998)	-4.76%
Other purchased services	29,331	30,627	28,335	28,335	27,838	(497)	-1.75%
Supplies	40,895	38,368	49,752	49,752	61,920	12,168	24.46%
Capital Purchases	-	-	5,000	5,000	5,000	-	0.00%
Depreciation	670,628	672,169	-	-	-	-	0.00%
Loss on Disposal of Asset	-	2,070,159	-	-	-	-	0.00%
Interfund Transfers	500	500	500	500	500	-	0.00%
Division Summary Total:	\$ 816,014	\$ 2,901,245	\$ 187,365	\$ 187,365	\$ 195,780	\$ 8,415	4.49%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 330-4370: Airport

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
330-4370-437.30-31	Professional Services	Accounting & Auditing	ANNUAL AUDIT SERVICES	3,749
330-4370-437.30-31 Total				3,749
330-4370-437.40-12	Purchased-Property	Waste Disposal	EMERALD ALASKA-USED AIRCRAFT OIL DISPOSAL	200
			TRASH DISPOSAL	2,000
			DUMP FEES-TRASH DISPOSAL	700
330-4370-437.40-12 Total				2,900
330-4370-437.40-30	Purchased-Property	Repair & Maintenance	EQUIPMENT-LOADER,GRADER,BLOWER,RUNWAY LIGHTS	5,500
			GATE REPAIR AND MAINTENANCE	3,500
			LIGHTING AND ELECTRICAL MAINTENANCE	3,500
			FENCE REPAIR AND MARKINGS	3,000
			GENERATOR REPAIRS-NON ROUTINE-UNIT #9 (FOR	-
			INSPECTIONS AND ROUTINE MAINTENANCE SEE	-
			40.91)	1,800
330-4370-437.40-30 Total				17,300
330-4370-437.40-31	Purchased-Property	Computer Software Maint	ANNUAL SOFTWARE MAINTENANCE - SUNGARD	2,605
330-4370-437.40-31 Total				2,605
330-4370-437.40-40	Purchased-Property	Rentals	SPECIALIZED EQUIPMENT-AERIAL LIFTS,JACKHAMMER,ETC	2,500
			AMERIGAS-TANK RENTAL(TANK FOR GENERATOR)	100
330-4370-437.40-40 Total				2,600
330-4370-437.40-91	Purchased-Property	Contractual Services	EQUIPMENT AND OPERATOR-SNOW REMOVAL,SWEEPING,	-
			TARMAC REPAIRS	7,000
			RENT-A-CAN PORTAPOTTIES (FOUR STANDARD UNITS)	6,600
			GENERATOR INSPECTIONS AND ROUTINE MAINTENANCE-	-
			UNIT # 9 (FOR NON ROUTINE REPAIRS SEE 40.30)	1,000
330-4370-437.40-91 Total				14,600
330-4370-437.50-20	Services	Insurance	GENERAL LIAB, PROPERTY AND MOBILE EQUIP INSURANCE	21,433
330-4370-437.50-20 Total				21,433
330-4370-437.50-30	Services	Communications	MATANUSKA TELEPHONE ASSOCIATION-LOCAL-	-
			357-6769-MANAGERS TRAILER AND INTERNET	3,540
			POSTAGE FOR AIRPORT COMMISSION MEETINGS	1,800
			COURIER-PACKAGE AND LETTER DELIVERIES	250
330-4370-437.50-30 Total				5,590
330-4370-437.50-50	Services	Printing & Binding	CTP SOLUTIONS-BILLING FORMS	215
330-4370-437.50-50 Total				215
330-4370-437.50-85	Services	Dues & Subscriptions	ALASKA AIRPORTS ASSOCIATION DUES-(JANE DALE,	-
			PRESIDENT)	250
330-4370-437.50-85 Total				250
330-4370-437.50-90	Services	Oth Purchased Services	CREDIT CARD FEES(FOR CUSTOMER CREDIT CARD TIE	350
			DOWN PAYMENTS)	-
330-4370-437.50-90 Total				350
330-4370-437.60-10	Supplies	General Supplies	MAINTENANCE SUPPLIES-TIEDOWNS,RUNWAY,TAXIWAY,	-
			LIGHTING,MARKINGS TRANSIENT,WINDSOCKS,	-
			PAVEMENT	13,000
			FASTENAL-PERSONAL PROTECTIVE EQUIPMENT,SUPPLIES	750
330-4370-437.60-10 Total				13,750
330-4370-437.60-15	Supplies	Small Tools & Equipment	ELECTRIC,PNEUMATIC,HAND TOOLS,OFFICE FURNITURE,	-
			OFFICE EQUIPMENT, RADIOS	2,500
330-4370-437.60-15 Total				2,500
330-4370-437.60-21	Supplies	Natural Gas	ENSTAR-MAINTENANCE BUILDING METER	3,500
			AMERIGAS-PROPANE FOR GENERATOR TANK	870
330-4370-437.60-21 Total				4,370
330-4370-437.60-22	Supplies	Electricity	MATANUSKA ELECTRIC ASSOCIATION-RATE INCR ADJ	2,400
			AIRPORT TIE DOWNS METER # TE815765	4,500
			AIRPORT TIE DOWNS METER # T49361	1,500
			AIRPORT SECURITY LIGHTS METER # 63088	4,000
			AIRPORT RUNWAY LIGHTS METER # 61857	3,000
			AIRPORT MAINTENANCE METER # TE809366	6,000
			AIRPORT SECURITY GATES METER # T55914	1,500
			AIRPORT LEASE METER # TE805148	1,000
			AIRPORT PILOT SHACK METER # TE812040	400
			NEW WASILLA AIRPORT METER # TE90397	11,000

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 330-4370: Airport

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
330-4370-437.60-22 Total				35,300
330-4370-437.60-25	Supplies	Gasoline	CROWLEY	6,000
330-4370-437.60-25 Total				6,000
330-4370-437.70-41	Capital Purchases	Machinery	REPLACE EQUIP-LIGHTED WIND SOCKS AND CONTROLLER	5,000
330-4370-437.70-41 Total				5,000
330-4370-437.99-17	Interfund Transfers	Replacement	COMPUTERS AND COMPUTER EQUIPMENT	500
330-4370-437.99-17 Total				500

**City of Wasilla
Budget Detail
For Fiscal Year 2016**

Fund: Airport Fund (330)
Department: Public Works (43)
Division: Capital Projects (79)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
45 01	Airport Master Plan-City	\$ 362	\$ -	\$ -	\$ 262	\$ -	\$ (262)	0.00%
45 18	Apron D Ph2-Fed	47,186	-	-	-	-	-	0.00%
45 19	Apron D Ph2-State	1,242	-	-	-	-	-	0.00%
45 20	Apron D Ph2-City	1,242	-	-	-	-	-	0.00%
45 23	Security Improve-Fed	-	41,855	-	556,577	-	(556,577)	0.00%
45 26	Airport Blvd PH 1 09DC537	284,805	1,967	-	-	-	-	0.00%
45 29	Security Improve-State	-	19,948	-	-	-	-	0.00%
45 30	Security Improve-City	-	19,948	-	76,112	-	(76,112)	0.00%
45 31	Airport Master Plan - State	362	-	-	262	-	(262)	0.00%
45 32	Airport Master Plan - Fed	13,758	-	-	9,992	-	(9,992)	0.00%
45 35	Airport Train Stn 10DC031	-	7,383	-	326,476	-	(326,476)	0.00%
45 39	Airport Train Station-FTA	-	26,246	-	677,305	-	(677,305)	0.00%
45 40	Seaplane Base Study-FAA	3,089	-	-	-	-	-	0.00%
45 41	Seaplane Base Study-State	81	-	-	-	-	-	0.00%
45 42	Seaplane Base Study-City	81	-	-	-	-	-	0.00%
45 43	Airport Access Road-State	1,414,832	1,418,296	-	206,612	-	(206,612)	0.00%
45 47	1000g Diesel Fuel Tank	-	11,092	-	-	-	-	0.00%
45 98	Proposed Budget	-	-	-	-	40,000	40,000	400.00%
45 99	Contra Clearing Account	(1,749,306)	(1,517,421)	-	-	-	-	0.00%
Construction Services		17,734	29,314	-	1,853,598	40,000	(1,813,598)	-97.84%
Division Total:		\$ 17,734	\$ 29,314	\$ -	\$ 1,853,598	\$ 40,000	\$ (1,813,598)	-97.84%

Summary:

Capital Projects	\$ 17,734	\$ 29,314	\$ -	\$ 1,853,598	\$ 40,000	\$ (1,813,598)	-97.84%
Division Summary Total:	\$ 17,734	\$ 29,314	\$ -	\$ 1,853,598	\$ 40,000	\$ (1,813,598)	-97.84%

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 330-4379: Airport - Construction Services

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
330-4379-437.45-98	Construction Services	Proposed Budget	APRON EXPANSION	40,000
330-4379-437.45-98 Total				40,000

**CURTIS D. MENARD MEMORIAL SPORTS CENTER
DEPARTMENT BUDGET SUMMARY**

Mission

The Curtis D. Menard Memorial Sports Center's mission is to provide and maintain a first-rate facility to enhance the quality of life for the surrounding community.

Program

The Curtis D. Menard Memorial Sports Center is responsible for maintaining a quality facility that provides recreational opportunities for residents and non-residents of the City of Wasilla. The department's resources are dedicated to developing programs for all ages and to introducing the youth to sporting activities promoting a quality and healthy lifestyle.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Recreation & Culture Services Manager – (Split Recreation Services & Sports Center)	.7	.7	.7	.7
Events Coordinator & Facility Supervisor	1.0	1.0	1.0	1.0
Secretary II	1.0	1.0	1.0	1.0
Building Support Lead	1.0	2.0	1.0	1.0
Maintenance Specialist	1.0	1.0	1.0	1.0
Building Support Laborer	2.0	1.0	2.0	2.0
Total	6.7	6.7	6.7	6.7

Curtis Menard Memorial Sports Center Fund: 340

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Operating Revenue	\$ 651,344	\$ 732,704	\$ 685,000	\$ 685,000	\$ 698,700
Operating Expenditures:					
Salaries	417,668	409,626	465,521	465,521	439,025
Employee benefits	317,940	338,993	372,249	371,160	327,674
Professional and technical services	9,795	19,654	4,564	10,291	5,470
Repair and maintenance	128,005	141,145	74,003	74,144	75,620
Other purchased services	68,422	61,828	66,511	61,732	65,768
Supplies	289,477	245,216	268,500	268,500	300,500
Total operating expenses	<u>1,231,307</u>	<u>1,216,462</u>	<u>1,251,348</u>	<u>1,251,348</u>	<u>1,214,057</u>
Operating income (loss) before depreciation	(579,963)	(483,758)	(566,348)	(566,348)	(515,357)
Depreciation	494,084	500,348	-	-	-
Total operating income (loss)	<u>\$ (1,074,047)</u>	<u>\$ (984,116)</u>	<u>\$ (566,348)</u>	<u>\$ (566,348)</u>	<u>\$ (515,357)</u>
Non-Operating Revenues (expenses):					
Investment income	6,542	3,479	-	-	-
Other revenue (expenses)	2,837	286	-	-	-
State PERS relief	47,846	49,244	-	-	-
Net nonoperating revenues (expenses)	<u>57,225</u>	<u>53,009</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers, contributions and special item	(1,016,822)	(931,097)	(566,348)	(566,348)	(515,357)
Transfers in	607,215	623,000	681,691	681,691	515,068
Transfers out	(9,500)	(9,500)	(9,500)	(9,500)	(9,500)
Capital contributions	14,667	24,666	-	4,200	-
Change in net position	<u>\$ (404,440)</u>	<u>\$ (292,931)</u>	<u>\$ 105,843</u>	<u>\$ 110,043</u>	<u>\$ (9,789)</u>
Beginning net position	<u>\$ 17,245,668</u>	<u>\$ 16,841,228</u>	<u>\$ 16,929,420</u>	<u>\$ 16,548,297</u>	<u>\$ 16,658,340</u>
Ending net position	<u>\$ 16,841,228</u>	<u>\$ 16,548,297</u>	<u>\$ 17,035,263</u>	<u>\$ 16,658,340</u>	<u>\$ 16,648,551</u>
Land	\$ 1,771,990	\$ 1,771,990	\$ 1,771,990	\$ 1,771,991	\$ 1,771,990
Depreciable assets	17,349,358	17,369,502	17,639,960	17,510,390	17,600,390
Total property, plant and equipment	<u>19,121,348</u>	<u>19,141,492</u>	<u>19,411,950</u>	<u>19,282,381</u>	<u>19,372,380</u>
Less accumulated depreciation	(3,373,268)	(3,815,867)	(3,373,268)	(3,815,867)	(3,815,867)
Net depreciable assets	<u>\$ 15,748,080</u>	<u>\$ 15,325,625</u>	<u>\$ 16,038,682</u>	<u>\$ 15,466,514</u>	<u>\$ 15,556,513</u>
% of assets depreciated	19.4%	22.0%	19.1%	21.8%	21.7%
Non-Spendable:					
Net investment in capital assets:					
Net depreciable assets	\$ 15,748,080	\$ 15,325,625	\$ 16,038,682	\$ 15,466,514	\$ 15,556,513
Net investment in capital assets	<u>15,748,080</u>	<u>15,325,625</u>	<u>16,038,682</u>	<u>15,466,514</u>	<u>15,556,513</u>
Prepaid Expenses	1,222	1,262	1,157	1,262	1,262
Total non-spendable net assets	<u>\$ 15,749,302</u>	<u>\$ 15,326,887</u>	<u>\$ 16,039,839</u>	<u>\$ 15,467,776</u>	<u>\$ 15,557,775</u>
Restricted:					
Restricted cash	\$ 370,109	\$ 373,588	\$ 365,000	\$ 374,000	\$ 324,000
Fund stabilization req.	617,979	571,327	605,424	630,424	611,779
Number of months operating fund balance	6.0	6.0	6.0	6.0	6.0
Total restricted net position	<u>\$ 988,088</u>	<u>\$ 944,915</u>	<u>\$ 970,424</u>	<u>\$ 1,004,424</u>	<u>\$ 935,779</u>
Unrestricted:					
Unassigned	\$ 103,834	\$ 276,495	\$ 25,000	\$ 186,110	\$ 154,997
Total unrestricted net position	<u>\$ 103,834</u>	<u>\$ 276,495</u>	<u>\$ 25,000</u>	<u>\$ 186,110</u>	<u>\$ 154,997</u>
Total net position	<u>\$ 16,841,228</u>	<u>\$ 16,548,297</u>	<u>\$ 17,035,263</u>	<u>\$ 16,658,340</u>	<u>\$ 16,648,551</u>

City of Wasilla
Budget Detail
For Fiscal Year 2016

Curtis Menard Memorial Sports Center
Expense Summary

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 352,256	\$ 360,032	\$ 397,700	\$ 397,700	\$ 372,455	\$ (25,245)	-6.35%
10 20	Temporary	56,059	47,083	60,450	60,450	60,000	(450)	-0.74%
10 30	Overtime	9,353	2,522	7,371	7,371	6,570	(801)	-10.87%
	Personnel Services	417,668	409,626	465,521	465,521	439,025	(26,496)	-5.69%
20 10	Group Insurance	147,757	162,017	220,821	220,821	189,504	(31,317)	-14.18%
20 20	FICA	5,903	5,747	6,750	6,750	6,366	(384)	-5.69%
20 30	PERS	119,764	127,747	89,116	89,116	83,384	(5,732)	-6.43%
20 40	SBS	22,976	24,847	28,537	28,537	26,912	(1,625)	-5.69%
20 50	Unemployment	4,992	4,219	3,257	3,257	2,980	(277)	-8.50%
20 60	Workers' Compensation	16,548	14,416	23,768	22,679	18,528	(4,151)	-18.30%
	Personnel Svcs-Benefit	317,940	338,993	372,249	371,160	327,674	(43,486)	-11.72%
30 31	Accounting & Auditing	1,319	1,331	1,564	1,564	1,900	336	21.48%
30 32	Legal	8,476	18,323	3,000	8,727	3,570	(5,157)	-59.09%
	Professional Services	9,795	19,654	4,564	10,291	5,470	(4,821)	-46.85%
40 11	Water Sewerage	23,819	18,657	24,500	24,500	25,000	500	2.04%
40 12	Waste Disposal	6,267	5,127	6,000	6,000	6,300	300	5.00%
40 20	Cleaning	-	59	-	-	-	-	0.00%
40 30	Repair & Maintenance	22,811	20,409	24,500	24,500	25,000	500	2.04%
40 31	Computer Software Maint	4,053	4,046	4,203	4,203	4,280	77	1.83%
40 40	Rentals	3,739	1,649	1,800	1,941	2,040	99	5.10%
40 91	Contractual Services	6,988	7,890	13,000	13,000	13,000	-	0.00%
	Purchased-Property	67,677	57,837	74,003	74,144	75,620	1,476	1.99%
45 1	Land	-	61,349	-	-	-	-	-
45 5	Multi-Use Sp Complex-Build	64,147	21,960	30,000	55,295	20,000	(35,295)	-63.83%
45 8	08-RR-030 Gen/Kit - State	11,571	4,203	-	4,200	-	(4,200)	0.00%
45 9	Portable Floor - State	566	-	-	-	-	-	0.00%
45 15	DCCED MUSC Kitchen	2,530	20,463	-	-	-	-	0.00%
45 19	Grounds Maint Equipment	3,850	8,997	20,000	37,153	20,000	(17,153)	-46.17%
45 25	Emergency Generator	-	760	-	44,240	-	(44,240)	0.00%
45 28	Events Marquee Sign	-	-	-	-	50,000	50,000	500.00%
45 29	Water Treatment	30,503	-	-	-	-	-	0.00%
45 30	Standby Generator	2,516	24,555	-	-	-	-	0.00%
45 99	Contra Clearing Account	(55,355)	(58,979)	-	-	-	-	0.00%
	Construction Services	60,328	83,308	50,000	140,888	90,000	(50,888)	-36.12%
50 20	Insurance	48,233	43,711	43,711	38,932	40,868	1,936	4.97%
50 30	Communications	8,458	8,282	8,500	8,500	8,700	200	2.35%
50 40	Advertising	8,470	7,437	10,000	10,000	12,000	2,000	20.00%
50 50	Printing & Binding	69	66	150	150	200	50	33.33%
50 81	Travel	89	-	100	100	200	100	100.00%
50 82	Staff Development	375	359	1,000	1,000	1,000	-	0.00%
50 85	Dues & Subscriptions	635	718	750	750	800	50	6.67%
50 90	Other Purchased Services	2,091	1,255	2,300	2,300	2,000	(300)	-13.04%
	Other Purchased Services	68,420	61,828	66,511	61,732	65,768	4,036	6.54%
60 10	General Supplies	33,267	20,697	22,000	22,000	22,500	500	2.27%
60 15	Small Tools & Equipment	5,366	876	2,000	2,000	2,500	500	25.00%
60 21	Natural Gas	88,691	71,083	88,000	88,000	91,000	3,000	3.41%

City of Wasilla
Budget Detail
For Fiscal Year 2016

Curtis Menard Memorial Sports Center
Expense Summary

60	22	Electricity	145,144	145,166	147,500	147,500	175,000	27,500	18.64%
60	25	Gasoline	9,555	7,394	9,000	9,000	9,500	500	5.56%
		Supplies	282,023	245,216	268,500	268,500	300,500	32,000	11.92%
69	10	Cash over/Short	39	(19)	-	-	-	-	0.00%
		Other Expenses	39	(19)	-	-	-	-	0.00%
70	40	Machinery & Equipment	7,454	-	-	-	-	-	0.00%
		Capital Purchases	7,454	-	-	-	-	-	0.00%
80	60	Depreciation	494,084	500,348	-	-	-	-	0.00%
		Other Expenditures	494,084	500,348	-	-	-	-	0.00%
99	17	Technology Replacement	9,500	9,500	9,500	9,500	9,500	-	0.00%
		Interfund Transfers	9,500	9,500	9,500	9,500	9,500	-	0.00%
		Division Total:	\$ 1,734,928	\$ 1,726,291	\$ 1,310,848	\$ 1,401,736	\$ 1,313,557	\$ (88,179)	-6.29%

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference Between FY2016 AB FY2015 AMB	% Diff Between FY2016 AB FY2015 AMB
Summary:							
Salaries	\$ 417,668	\$ 409,626	\$ 465,521	\$ 465,521	\$ 439,025	\$ (26,496)	-5.69%
Employee Benefits	317,940	338,993	372,249	371,160	327,674	(43,486)	-11.72%
Prof. and technical services	9,795	19,654	4,564	10,291	5,470	(4,821)	-46.85%
Repair and maintenance	67,677	57,837	74,003	74,144	75,620	1,476	1.99%
Other purchased services	68,420	61,828	66,511	61,732	65,768	4,036	6.54%
Supplies	282,023	245,197	268,500	268,500	300,500	32,000	11.92%
Capital Purchases	7,454	-	-	-	-	-	0.00%
Depreciation	494,084	500,348	-	-	-	-	0.00%
Capital Projects	60,328	83,308	50,000	140,888	90,000	(50,888)	-36.12%
Interfund Transfers	9,500	9,500	9,500	9,500	9,500	-	0.00%
Division Summary Total:	\$ 1,734,889	\$ 1,726,291	\$ 1,310,848	\$ 1,401,736	\$ 1,313,557	\$ (88,179)	-6.29%

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Curtis Menard Memorial Sports Center Fund (340)
Department: Cultural & Recreation (45)
Division: Operations (30)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference Between FY2016 AB FY2015 AMB	% Diff Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 352,256	\$ 360,032	\$ 397,700	\$ 397,700	\$ 372,455	\$ (25,245)	-6.35%
10 20	Temporary	56,059	47,083	60,450	60,450	60,000	(450)	-0.74%
10 30	Overtime	9,353	2,511	7,371	7,371	6,570	(801)	-10.87%
	Personnel Services	417,668	409,626	465,521	465,521	439,025	(26,496)	-5.69%
20 10	Group Insurance	147,757	162,017	220,821	220,821	189,504	(31,317)	-14.18%
20 20	FICA	5,903	5,747	6,750	6,750	6,366	(384)	-5.69%
20 30	PERS	119,764	127,747	89,116	89,116	83,384	(5,732)	-6.43%
20 40	SBS	22,976	24,847	28,537	28,537	26,912	(1,625)	-5.69%
20 50	Unemployment	4,992	4,219	3,257	3,257	2,980	(277)	-8.50%
20 60	Workers' Compensation	16,548	14,416	23,768	22,679	18,528	(4,151)	-18.30%
	Personnel Svcs-Benefit	317,940	338,993	372,249	371,160	327,674	(43,486)	-11.72%
30 31	Accounting & Auditing	1,319	1,331	1,564	1,564	1,900	336	21.48%
30 32	Legal	8,476	18,323	3,000	8,727	3,570	(5,157)	-59.09%
	Professional Services	9,795	19,654	4,564	10,291	5,470	(4,821)	-46.85%
40 11	Water Sewerage	23,819	18,657	24,500	24,500	25,000	500	2.04%
40 12	Waste Disposal	6,267	5,127	6,000	6,000	6,300	300	5.00%
40 20	Cleaning	-	59	-	-	-	-	0.00%
40 30	Repair & Maintenance	22,811	20,409	24,500	24,500	25,000	500	2.04%
40 31	Computer Software Maint	4,053	4,046	4,203	4,203	4,280	77	1.83%
40 40	Rentals	3,739	1,649	1,800	1,941	2,040	99	5.10%
40 91	Contractual Services	6,988	7,890	13,000	13,000	13,000	-	0.00%
	Purchased-Property	67,677	57,837	74,003	74,144	75,620	1,476	1.99%
50 20	Insurance	48,233	43,711	43,711	38,932	40,868	1,936	4.97%
50 30	Communications	8,458	8,282	8,500	8,500	8,700	200	2.35%
50 40	Advertising	8,470	7,437	10,000	10,000	12,000	2,000	20.00%
50 50	Printing & Binding	69	66	150	150	200	50	33.33%
50 81	Travel	89	-	100	100	200	100	100.00%
50 82	Staff Development	375	359	1,000	1,000	1,000	-	0.00%
50 85	Dues & Subscriptions	635	718	750	750	800	50	6.67%
50 90	Other Purchased Services	2,091	1,255	2,300	2,300	2,000	(300)	-13.04%
	Other Purchased Services	68,420	61,828	66,511	61,732	65,768	4,036	6.54%
60 10	General Supplies	33,267	20,697	22,000	22,000	22,500	500	2.27%
60 15	Small Tools & Equipment	5,366	876	2,000	2,000	2,500	500	25.00%
60 21	Natural Gas	88,691	71,083	88,000	88,000	91,000	3,000	3.41%
60 22	Electricity	145,144	145,166	147,500	147,500	175,000	27,500	18.64%
60 25	Gasoline	9,555	7,394	9,000	9,000	9,500	500	5.56%
	Supplies	282,023	245,216	268,500	268,500	300,500	32,000	11.92%
69 10	Cash over/Short	39	(19)	-	-	-	-	0.00%
	Other Expenses	39	(19)	-	-	-	-	0.00%
70 40	Machinery & Equipment	7,454	-	-	-	-	-	0.00%
	Capital Purchases	7,454	-	-	-	-	-	0.00%
80 60	Depreciation	494,084	500,348	-	-	-	-	0.00%
80 70	Uncollectible Accounts	-	-	-	-	-	-	0.00%
	Other Expenditures	494,084	500,348	-	-	-	-	0.00%
99 17	Technology Replacement	9,500	9,500	9,500	9,500	9,500	-	0.00%
	Interfund Transfers	9,500	9,500	9,500	9,500	9,500	-	0.00%
	Division Total:	\$1,674,600	\$1,642,983	\$1,260,848	\$1,260,848	\$1,223,557	\$ (37,291)	-2.96%

Summary:

Salaries	\$ 417,668	\$ 409,626	\$ 465,521	\$ 465,521	\$ 439,025	\$ (26,496)	-5.69%
Employee Benefits	317,940	338,993	372,249	371,160	327,674	(43,486)	-11.72%
Prof. and technical services	9,795	19,654	4,564	10,291	5,470	(4,821)	-46.85%
Repair and maintenance	67,716	57,837	74,003	74,144	75,620	1,476	1.99%
Other purchased services	68,420	61,828	66,511	61,732	65,768	4,036	6.54%
Supplies	282,023	245,197	268,500	268,500	300,500	32,000	11.92%
Capital Purchases	7,454	-	-	-	-	-	0.00%
Depreciation	494,084	500,348	-	-	-	-	0.00%
Interfund Transfers	9,500	9,500	9,500	9,500	9,500	-	0.00%
Division Summary Total:	<u>\$ 1,674,600</u>	<u>\$ 1,642,983</u>	<u>\$ 1,260,848</u>	<u>\$ 1,260,848</u>	<u>\$ 1,223,557</u>	<u>\$ (37,291)</u>	<u>-2.96%</u>

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 340-4530: Curtis D. Menard Memorial Sports Center - Operations

Sum of Budget Amt					
Account Number	Account Group	Account Description	Line Item Explanations	Total	
340-4530-453.30-31	Professional Services	Accounting & Auditing	ANNUAL AUDIT SERVICES	1,900	
340-4530-453.30-31 Total				1,900	
340-4530-453.30-32	Professional Services	Legal	GENERAL LEGAL SUPPORT	3,570	
340-4530-453.30-32 Total				3,570	
340-4530-453.40-11	Purchased-Property	Water/Sewerage	WATER & SEWER	25,000	
340-4530-453.40-11 Total				25,000	
340-4530-453.40-12	Purchased-Property	Waste Disposal	TRASH DISPOSAL AND DUMP FEES	6,300	
340-4530-453.40-12 Total				6,300	
340-4530-453.40-30	Purchased-Property	Repair & Maintenance	BUILDING INTERIOR/EXTERIOR	25,000	
			PARTS/ZAMBONI/LAWN TRCTOR/TRCK/GROOMER/BOBCAT/LIFT	-	
			PARTS REPAIR SNOW PLOW	-	
			ELECTRICAL REPAIRS	-	
			LOBBY FLOORING/CARPETS/REPLACE	-	
			GENERATOR/COMPRESSORS/MAINTENANCE	-	
			REPLACE REMAINING LIGHTING TURF & RINK/ENERGY SAVE	-	
			PLUMBING REPAIR/REPLACE	-	
			PARKING LOT/LIGHTING REPAIR & REPLACE	-	
			GROUND/SWEEP/FERTILIZE/SAND	-	
340-4530-453.40-30 Total				25,000	
340-4530-453.40-31	Purchased-Property	Computer Software Maint	ANNUAL SOFTWARE MAINTENANCE - SUNGARD	2,605	
			MAXIMUM SOLUTIONS	1,675	
340-4530-453.40-31 Total				4,280	
340-4530-453.40-40	Purchased-Property	Rentals	COPIER RENTAL	1,190	
			LIFT RENTAL FOR FIRE INSPECTION/WINDOW WASHING	850	
340-4530-453.40-40 Total				2,040	
340-4530-453.40-91	Purchased-Property	Contractual Services	GUARDIAN SECURITY/ALARM MONITOR	13,000	
			MAT SU YARD SERVICES/SWEEP LAWN	-	
			THYSSENKRUPP ELEVATOR INSPECTION/MAINT.	-	
			TAYLOR FIRE PROTECTION SERVICE	-	
			TEW'S/SNOW REMOVAL/SANDING	-	
			PACIFIC POWER PRODUCTS/GENERATOR INSPEC./REPAIR	-	
			MK ENTERPRISES/SWEEP LOTS	-	
340-4530-453.40-91 Total				13,000	
340-4530-453.50-20	Services	Insurance	GENERAL LIABILITY, PROPERTY, MOBILE EQUIP AND AUTO	40,868	
			INSURANCE	-	
340-4530-453.50-20 Total				40,868	
340-4530-453.50-30	Services	Communications	MTA, GCI, MTA WIRELESS, AND POSTAGE ON CALL	8,700	
340-4530-453.50-30 Total				8,700	
340-4530-453.50-40	Services	Advertising	LOCAL MEDIA/RADIO/CABLE TV/NEWSPAPER/OTHER	12,000	
340-4530-453.50-40 Total				12,000	
340-4530-453.50-50	Services	Printing & Binding	PUNCHCARDS, BUSINESS CARDS AND FLYERS	200	
340-4530-453.50-50 Total				200	
340-4530-453.50-81	Services	Travel	TRAVEL/LOCAL	200	
340-4530-453.50-81 Total				200	
340-4530-453.50-82	Services	Staff Development	STAR REFRESHER COURSE/RINK	1,000	
340-4530-453.50-82 Total				1,000	
340-4530-453.50-85	Services	Dues & Subscriptions	ICE SKATING INSTITUTE	800	
			STAR/RINK MANAGEMENT	-	
			SESAC/MUSIC LICENSE	-	
340-4530-453.50-85 Total				800	
340-4530-453.50-90	Services	Oth Purchased Services	R&R PRODUCTIONS/LIGHTING/SOUND/DJ	2,000	
			SOUND DECISION/LIGHTING/SOUND	-	
340-4530-453.50-90 Total				2,000	
340-4530-453.60-10	Supplies	General Supplies	BANNERS/DASHERS/SIGNAGE	22,500	
			ADMIN/OFFICE SUPPLIES	-	
			LOCKS/KEYS/REPAIR	-	
			TP/PAPER PRODUCTS/TRASH LINERS/ SANITIZERS/CLEANER	-	
			PAINT/PRODUCTS/EQUIPMENT	-	
			MISC. JANITORIAL/SAFETY	-	
			BATTERIES	-	
			SOFTENER SALT	-	
340-4530-453.60-10 Total				22,500	
340-4530-453.60-15	Supplies	Small Tools & Equipment	REPAIR AND/OR REPLACE	2,500	
				TABLES/CHAIRS/MEETING ROOM ITEMS	-

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 340-4530: Curtis D. Menard Memorial Sports Center - Operations

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
340-4530-453.60-15 Total				2,500
340-4530-453.60-21	Supplies	Natural Gas	ENSTAR NATURAL GAS	91,000
340-4530-453.60-21 Total				91,000
340-4530-453.60-22	Supplies	Electricity	MATANUSKA ELECTRIC ASSOCIATION	175,000
340-4530-453.60-22 Total				175,000
340-4530-453.60-25	Supplies	Gasoline	GAS/TRUCK/LAWN MOWER/GROOMER	9,500
			SUBURBAN PROPANE/ZAMBONI/FORK LIFT	-
			FUEL FOR BOBCAT	-
			GENERATOR DIESEL	-
340-4530-453.60-25 Total				9,500

City of Wasilla
Budget Detail
For Fiscal Year 2016

Fund: Curtis Menard Memorial Sports Center Fund (340)
Department: Cultural & Recreation (45)
Division: Capital Projects (39)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference	% Diff
							Between FY2016 AB FY2015 AMB	Between FY2016 AB FY2015 AMB
45 1	Land	\$ -	\$ 61,349	\$ -	\$ -	\$ -	-	0.00%
45 5	Multi-Use Sp Complex-Build	64,147	21,960	30,000	55,295	20,000	(35,295)	-63.83%
45 8	08-RR-030 Gen/Kit - State	566	-	-	-	-	-	0.00%
45 11	Commercial Kitchen - State	11,571	4,203	-	4,200	-	(4,200)	0.00%
45 15	DCCED MUSC Kitchen	2,530	20,463	-	-	-	-	0.00%
45 19	Equipment Replacement	3,850	8,997	20,000	37,153	20,000	(17,153)	-46.17%
45 25	Emergency Generator	-	760	-	44,240	-	(44,240)	0.00%
45 28	Events Marquee Sign	-	-	-	-	50,000	50,000	500.00%
45 29	Water Treatment	30,503	-	-	-	-	-	0.00%
45 30	Standby Generator	2,516	24,555	-	-	-	-	0.00%
45 99	Contra Clearing Account	(55,355)	(58,979)	-	-	-	-	0.00%
Construction Services		60,328	83,308	50,000	140,888	90,000	(50,888)	-36.12%
Division Total:		\$ 60,328	\$ 83,308	\$ 50,000	\$ 140,888	\$ 90,000	\$ (50,888)	-36.12%

Summary:

Capital Projects	60,328	83,308	50,000	140,888	90,000	(50,888)	-36.12%
Division Summary Total:	\$ 60,328	\$ 83,308	\$ 50,000	\$ 140,888	\$ 90,000	\$ (50,888)	-36.12%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

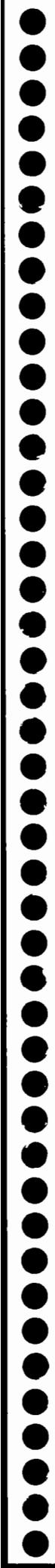
Fund#-Department: 340-4539: Curtis D. Menard Memorial Sports Center - Construction Services

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
340-4539-453.45-05	Construction Services	Bd	FLOORING AND LIGHTING IMPROVEMENTS	20,000
			NEW PRIVACY CURTAIN FOR THE TURF FIELD	-
			NETTING AROUND TURF FIELD	-
			HAVAC SOFTWARE UPGRADES	-
			ELECTRONIC READER BOARD FOR MAIN LOBBY ENTRANCE	-
			BIG SCREEN VIEWERS IN THE ARENA-USED FOR REPLAYS	-
			AND ADVERTISING	-
			ELECTRICAL UPGRADES IN ICE ARENA FOR SHOWS/EVENTS	-
			TRUSSES AND ROOFING OVER CONEX STORAGE AREAS.	-
			FENCING IN THE REAR SECTION TO MAKE LOCKABLE	-
			AND SECURE.	-
340-4539-453.45-05 Total				20,000

This page intentionally
left blank







CEMETERY



BUDGET SUMMARY

Mission

The goal is to provide efficient access to cemetery records and quality grounds maintenance to ensure a serene and beautiful setting for all visitors.

Program

The Wasilla Aurora Cemetery is located at Mile 1.1 Wasilla Fishhook Road. The property was deeded to the City in 1980 from the Wasilla Cemetery Association. The cemetery currently has approximately 500 plots. The City has consistently made improvements to the cemetery since its acquisition. Per WMC 13.24.030, it is the intent of the City to sell all lots and to maintain the existing cemetery in perpetuity, with no further acquisitions of land. Funds from the sale of lots are deposited in an irreducible, non-expendable trust accounting fund, the interest of which shall be used exclusively for the maintenance, operation of and capital improvements in the cemetery, with actual operations continuing in the general fund.

Performance Goals, Objectives, and Measures

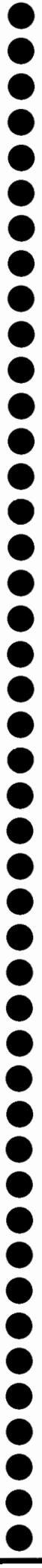
Since FY2014, interest earned on this fund is deposited within the General Fund to be used exclusively for the maintenance, operation of and capital improvements in the cemetery.

Significant Budget changes

In FY2014 the City has sold all plots available, therefore the City has opted to appropriate \$95,000 to fund capital improvements to the City cemetery to include a new sign, road paving and a columbarium. These projects are part of the Capital Improvement Fund and will continue into FY2016, but will add more space for those who wish to purchase space in the columbarium.

Cemetery Permanent Fund: 410

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
<u>Assets</u>					
Cash and investments	253,745	285,734	260,915	289,215	289,215
Accrued interest receivable	-	-	-	-	-
Total assets	253,745	285,734	260,915	289,215	289,215
<u>Fund Balance</u>					
Fund balance - reserve for investment	253,745	285,734	260,915	289,215	289,215
Revenues:					
Lot sales	14,800	34,800	-	-	-
Investment income	-	-	-	-	-
Total revenues	14,800	34,800	-	-	-
Expenses:					
Capital outlay	-	3,481	-	-	-
Total expenses	-	3,481	-	-	-
Other financing sources - transfers in	3,273	670	-	3,481	-
Other financing uses - transfers out	-	-	-	-	-
Net change in fund balance	18,073	31,989	-	3,481	-
Beginning fund balance	235,672	253,745	260,915	285,734	289,215
Ending fund balance	253,745	285,734	260,915	289,215	289,215
Nonspendable fund balance:					
Permanent fund principal	253,745	285,734	260,915	289,215	289,215
Total nonspendable fund balance	253,745	285,734	260,915	289,215	289,215





DEBT SERVICE FUNDS

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for and the payment of general obligation and special assessment debt principal, interest and related cost for Local Improvement Districts (LIDs). Debt incurred by the Enterprise Funds are backed by the revenue generated from the Enterprise Funds and are listed and summarized in the Enterprise Fund section of the operating budget.

In FY2011 the City had paid in-full all its special assessment debt related to projects outside that financed and recorded within the Enterprise Funds. The City then opted to budget for the annual general obligation debt within the General Fund. By these combined efforts, the City currently does not have any Debt Service Funds. Therefore, the information contained in this section is for informational purposes regarding the City's debt policies.

Debt Administration

The City of Wasilla has incurred rapid population growth over the past ten years. The population of the City of Wasilla has increased by over 34% and the population of the Matanuska-Susitna Borough has increased by over 32% in the past ten years. This rapid growth has challenged the City of Wasilla's ability to meet the demands of the residents of the City of Wasilla and the residents of the Matanuska-Susitna Borough to expand public facilities. In order to meet the challenge of expanding public facilities, the City of Wasilla has used three techniques to finance the City of Wasilla's Capital Improvement Program: pay-as-you-go financing, debt financing (issuance of general obligation bonds) and public-private financing (special assessment districts).

The necessity to incur debt in order to finance the Capital Improvement program carries with it the obligation to manage the debt program effectively. Based on this obligation, the City of Wasilla passed an ordinance adopting debt policies (WMC 5.02.040) in Fiscal Year 2002. The objective of the City of Wasilla debt policies is to maintain the City's ability to incur present and future debt at the best interest rates available in amounts needed to finance the Capital Improvement plan without adversely affecting the City's ability to finance essential city services.

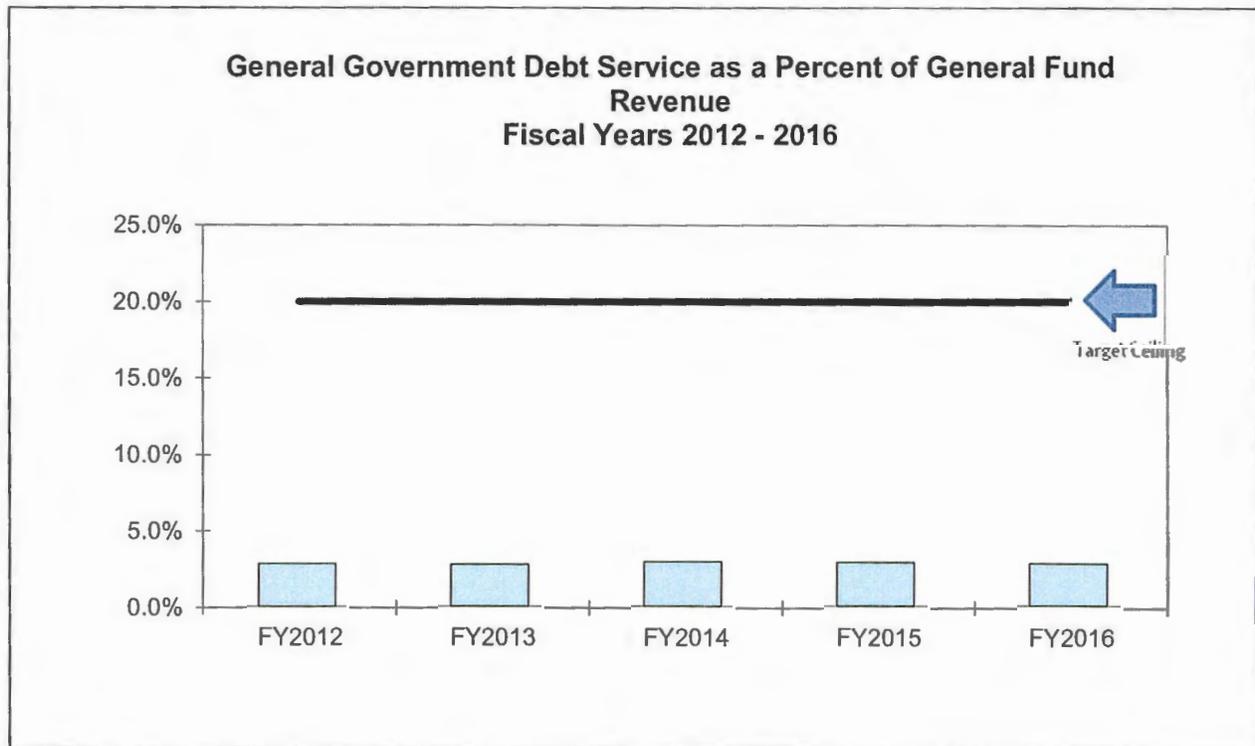
Policy statements include:

- A five-year capital improvement budget will be developed and updated annually along with corresponding anticipated funding sources.
- The City will not fund current operations from the proceeds of borrowed funds.
- Capital projects financed through the issuance of bonded debt will be financed for a period not to exceed the useful life of the project.
- Target debt ratios will be annually calculated and included in the review of financial trends.
- Annual general obligation debt service should not exceed 20 percent of annual general fund revenue.
- The City will maintain good communications about its financial condition with bond and credit institutions.
- The City will avoid borrowing on tax anticipation and maintain an adequate fund balance.
- Pay-as you-go financing will be an integral part of each capital program.

Debt Service Funds - Continued

Legal Debt Margin

Under Alaska State Statutes and the City of Wasilla Municipal Code, there is no legal debt limit. The amount of debt outstanding is determined by the residents of the City of Wasilla, and ultimately, by the market place. The City of Wasilla's new debt policy directs management to monitor direct city debt. Management will evaluate general government annual debt service as a percent of General Fund revenue. The target goal is that annual debt service will be less than 20 percent of General Fund revenue. Since the holders of the special assessment bonds have no claims against the City of Wasilla, except for the payments from the special assessments made for the improvements for which the special assessment bonds were issued, the special assessment debt is not included in the annual general debt service. The chart below shows how general government debt service compares to General Fund revenue (not including state dispatch contract revenue) from Fiscal Year 2012 through Fiscal Year 2016.



This chart indicates that the debt service as a percent of General Fund revenue remains constant from Fiscal Year 2012 through Fiscal Year 2016. Currently, the City only maintains a 2007 GO Bond for street improvements scheduled to be paid in full by FY2019.

CITY OF WASILLA
SUMMARY OF DEBT SERVICE PAYMENTS
UNTIL MATURITY

<u>Governmental Activities</u>			
<u>2007 GO Bond</u>			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	355,000	65,819	420,819
2017	375,000	46,681	421,681
2018	395,000	28,241	423,241
2019	415,000	9,588	424,588
Total	<u>\$ 1,540,000</u>	<u>\$ 150,329</u>	<u>\$ 1,690,329</u>

<u>Business-Type Activities</u>			
<u>Loans</u>			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	340,532	28,878	369,410
2017	202,744	23,770	226,514
2018	202,744	20,729	223,473
2019	202,744	17,688	220,432
2020	202,744	14,646	217,390
2021-2024	773,681	28,173	801,854
Total	<u>\$ 1,925,189</u>	<u>\$ 133,884</u>	<u>\$ 2,059,073</u>

**DEBT SERVICE FUNDS
LONG-TERM DEBT**

Fiscal Year 2015

	<u>Outstanding Balance 6/30/2014</u>	<u>Principal Additions</u>	<u>Principal Reductions</u>	<u>Outstanding Balance 6/30/2015</u>
<u>Governmental Activities</u>				
General Obligation Debt	\$ 1,880,000	\$ -	\$ 340,000	\$ 1,540,000
Total	<u>\$ 1,880,000</u>	<u>\$ -</u>	<u>\$ 340,000</u>	<u>\$ 1,540,000</u>
<u>Enterprise Activities</u>				
Sewer Loan Payable	\$ 157,398	\$ -	\$ 36,972	\$ 120,426
Water Loan Payable	2,053,232	-	248,470	1,804,762
	<u>\$ 2,210,630</u>	<u>\$ -</u>	<u>\$ 285,442</u>	<u>\$ 1,925,188</u>
Total Governmental Activities and Enterprise Activities	<u>\$ 4,090,630</u>	<u>\$ -</u>	<u>\$ 625,442</u>	<u>\$ 3,465,188</u>

Fiscal Year 2016

	<u>Outstanding Balance 6/30/2015</u>	<u>Principal Additions</u>	<u>Principal Reductions</u>	<u>Outstanding Balance 6/30/2016</u>
<u>Governmental Activities</u>				
General Obligation Debt	\$ 1,540,000	\$ -	\$ 355,000	\$ 1,185,000
Total	<u>\$ 1,540,000</u>	<u>\$ -</u>	<u>\$ 355,000</u>	<u>\$ 1,185,000</u>
<u>Enterprise Activities</u>				
Sewer Loan Payable	\$ 120,426	\$ -	\$ 120,426	\$ -
Water Loan Payable	1,804,762	-	220,106	1,584,656
	<u>\$ 1,925,188</u>	<u>\$ -</u>	<u>\$ 340,532</u>	<u>\$ 1,584,656</u>
Total Governmental Activities and Enterprise Activities	<u>\$ 3,465,188</u>	<u>\$ -</u>	<u>\$ 695,532</u>	<u>\$ 2,769,656</u>

Debt Service Requirement:

	<u>FY2016</u>
General Fund Revenue	16,899,499
Target Goal - less than 20%	3,379,900
Debt Requirement	695,532
Target Goal Met As Required	Yes





CAPITAL PROJECT IMPROVEMENT PLAN

Introduction

One of the primary responsibilities of local government is to preserve, maintain, and improve its community's stock of public buildings, roads, parks, water and sewer facilities, and equipment. Planning for capital improvements is a matter of prudent financial management as well as a sound development practice. City of Wasilla Municipal Code (WMC 05.04.020 (E)) requires that the city administration prepare a five-year capital plan and include the plan in a section of the annual budget labeled "Capital Projects". All projects must have their funding appropriated in the annual budget process (see-following CIP Fund sections for breakdown). Pursuant to WMC 05.04.160, an appropriation for a capital project continues in force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation is deemed abandoned if three years pass without any disbursement from the original appropriation

In the FY2015 biennial budget, the City developed a list of capital projects that will be undertaken in the next two fiscal years, along with a tentative list of projects anticipated to be initiated in the subsequent three years is called a Capital Improvements Plan (CIP). The CIP is a planning document and does not authorize funding of projects. Included in the CIP are all capital expenditures projected to cost in excess of \$10,000. It is the policy of the City of Wasilla to include all projects listed in the first year of the CIP in the ensuing budget draft submitted to the City Council. Preparation of the CIP document is currently assigned to the Public Works Department. The projects are submitted to the Planning and Park and Recreation commissions for their review and comments. The Mayor, Public Works Director, City Planner and the Finance Director review all projects during their preparation.

In developing the City of Wasilla's Capital Improvement Plan, the Mayor has directed that the CIP plan must:

- Support City Council budget goals and initiatives;
- Satisfactorily address all state and City legal and financial limitations;
- Not place in danger the financial integrity of the City of Wasilla.

The Mayor has also directed that the Capital Improvement Plan should:

- Prevent the deterioration of the city's existing infrastructure;
- Respond to and anticipate future growth in the City;
- Encourage and sustain the City of Wasilla's economic growth;
- Be based on the City's Five-Year Financial Forecast;
- Be financed on pay-as-you go financing, when ever possible;
- Be responsive to the needs of the residents and businesses; and ensure that there is citizen input into the Annual CIP updating process;
- Coordinate CIP planning with other units of government where appropriate in order to take maximum advantage of improvements provided by other units of government.

Once a proposed CIP is added to the CIP listing within the budget for appropriation, the City Council reviews all of the existing and proposed projects, considers citizen comments and evaluates staff recommendations before making the final decision about which projects should be included in the annual CIP budget.

Financing the Capital Improvement Plan

Wasilla's five-year CIP includes the projects the city will need to implement during the capital plan period. Potential funding sources are identified for each of the CIP projects (see - detailed CIP detail project sheets provided in the first year's biennial budget document). There are three types of financing techniques that the City of Wasilla utilizes to finance CIP projects:

- Pay-as-you-go financing (General Fund transfers & Grant funding);
- Debt Financing (General Obligation Bonds & Revenue Bonds);
- Public-Private Financing (Local Improvement Districts).

Based on the financial forecast for the next five years and the type of capital projects in the CIP, the City of Wasilla anticipates completing its capital projects for the next five years based on a pay-as-you-go financing through a combination of grant funding through State and Federal sources and transfers from the General Fund. The City of Wasilla is not planning, at this time, to incur any amount of additional indebtedness for capital improvement over the next five years.

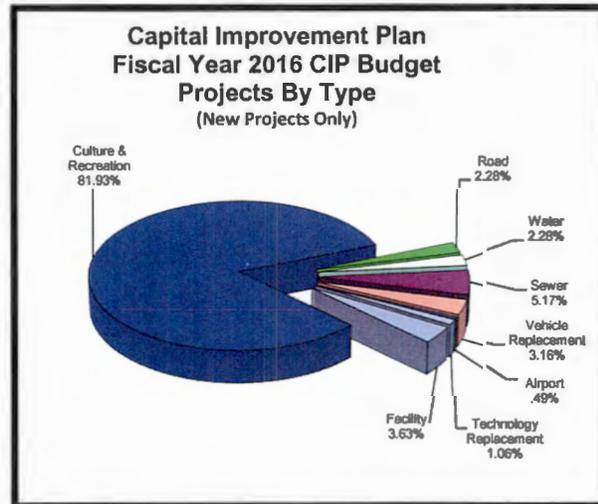
Summary of City of Wasilla's Capital improvement Plan

The graph to the right depicts the breakdown of the FY2016 budget of capital projects by major category type.

In FY2015 the City reviewed its five year capital plan and made modifications accordingly. In the sections following the Capital Improvement Programs, are the individual Capital Project Funds Budget Preparation Worksheets to include revenues and expenditures. Capital projects related to the Enterprise Funds will be reported within the Enterprise Funds section.

Significant Budget Changes for FY2016:

In FY2014, the taxpayer's of the City voted and passed a 1% sales tax increase from the current 2% (General Fund), to 3%. The 1% increase is restricted and accounted for within the Capital Projects Fund beginning January 1, 2014. The purpose of the 1% increase is for the construction of a new Wasilla Library with an estimated \$15 million construction cost and additional \$1.4 million in in-kind donations such as land and/or equipment. The referendum requires the 1% to be collected until December 31, 2016 or when \$15 million is collected, whichever comes first. The Library operation is currently accounted for within the General Fund and it is anticipated that this new library will add approximately \$135,000 to the operational cost to be budgeted for in FY2017 with the grand opening slated for July 2016.



**COMBINED REVENUES AND APPROPRIATIONS
CAPITAL PROJECT FUNDS
FISCAL YEAR 2016**

	Capital Project Funds					TOTAL
	CIP Fund	Vehicle Replacement Fund	Right- of-Way Fund	Road Fund	Technology Replacement Fund	
Fund Balance (est): Beginning July 1, 2015	\$ 2,996,265	\$ 398,434	\$ 80,652	\$ 14,339	\$ 436,563	\$ 3,926,253
Revenues:						
Federal revenue	-	-	-	-	-	-
State revenue	-	-	-	-	-	-
Local revenue	-	-	-	-	-	-
Sales tax	6,612,753	-	-	-	-	6,612,753
Transfers in:						
General fund	379,043	214,000	-	90,000	123,000	806,043
Sewer fund	-	15,000	-	-	2,500	17,500
Water fund	-	10,000	-	-	4,500	14,500
Airport fund	-	-	-	-	500	500
CMMSC fund	-	-	-	-	9,500	9,500
Total sources of funds	6,991,796	239,000	-	90,000	140,000	7,460,796
Total available funds	9,988,061	637,434	80,652	104,339	576,563	11,387,049
Expenditures:						
Capital outlay	7,124,253	263,000	-	90,000	88,000	7,565,253
Transfers out:						
Technology replacement fund	-	-	-	-	-	-
Total uses of funds	7,124,253	263,000	-	90,000	88,000	7,565,253
Net sources (uses)	(132,457)	(24,000)	-	-	52,000	(104,457)
Fund Balance (Est) Ending June 30, 2016	<u>\$ 2,863,808</u>	<u>\$ 374,434</u>	<u>\$ 80,652</u>	<u>\$ 14,339</u>	<u>\$ 488,563</u>	<u>\$ 3,821,796</u>

Note:

- 1) Per City of Wasilla Fiscal Policy and Code Section 5.04.160, unexpended appropriations for capital expenditures do not lapse and will continue in force until the purpose for which it was made has been accomplished or abandoned. The purpose of any such appropriation shall be deemed abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriation.
- 2) Capital projects related to the enterprise funds are reported in the enterprise fund section of the budget document. The information reported on this page is to provide additional information as to the total capital project expenditures and expenses to coincide with the City's 5-year capital plan.

**COMBINED REVENUES AND APPROPRIATIONS, cont.
CAPITAL PROJECT FUNDS
FISCAL YEAR 2016**

	Enterprise Funds				TOTAL
	Sewer Fund	Water Fund	Airport Fund	CMMSC Fund	
Fund Balance (est):					
Beginning July 1, 2015	\$ -	\$ -	\$ -	\$ -	\$ 3,926,253
Revenues:					
Federal revenue	-	-	-	-	-
State revenue	-	-	-	-	-
Local revenue	430,000	190,000	40,000	90,000	750,000
Sales tax	-	-	-	-	6,612,753
Transfers in:					
General fund	-	-	-	-	806,043
Sewer fund	-	-	-	-	17,500
Water fund	-	-	-	-	14,500
Airport fund	-	-	-	-	500
CMMSC fund	-	-	-	-	9,500
Total sources of funds	<u>430,000</u>	<u>190,000</u>	<u>40,000</u>	<u>90,000</u>	<u>8,210,796</u>
Total available funds	<u>430,000</u>	<u>190,000</u>	<u>40,000</u>	<u>90,000</u>	<u>12,137,049</u>
Expenditures:					
Capital outlay	430,000	190,000	40,000	90,000	8,315,253
Transfers out:					
Technology replacement fund	-	-	-	-	-
Total uses of funds	<u>430,000</u>	<u>190,000</u>	<u>40,000</u>	<u>90,000</u>	<u>8,315,253</u>
Net sources (uses)	-	-	-	-	(104,457)
Fund Balance (Est)					
Ending June 30, 2016	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,921,796</u>

Note:

1) Per City of Wasilla Fiscal Policy and Code Section 5.04.160, unexpended appropriations for capital expenditures do not lapse and will continue in force until the purpose for which it was made has been accomplished or abandoned. The purpose of any such appropriation shall be deemed abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriation.

2) Capital projects related to the enterprise funds are reported in the enterprise fund section of the budget document. The information reported on this page is to provide additional information as to the total capital project expenditures and expenses to coincide with the City's 5-year capital plan.

Capital Improvement Programs
5-Year Capital Plan

		FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	FY2017 Estimated	FY2018 Estimated	FY2019 Estimated	Funding Source
General Government										
110-4181-499.45-01	Comprehensive Plan	-	1,890	25,000	38,110	25,000	25,000	-	-	General Fund
110-4181-499.45-07	City Website	17,415	-	-	9,949	-	20,000	-	-	General Fund
110-4181-499.45-09	Equipment Replacement	-	7,243	80,000	60,000	66,500	64,500	-	-	General Fund
110-4181-499.45-11	Software Acquisition	58,640	17,338	-	64,105	-	-	-	-	General Fund
110-4181-499.45-98	Sexual Assault Response Team	-	-	100,000	100,000	-	-	-	-	State Grant
110-4340-434.45-01	Economic Dev. Marketing Plan-City	-	-	-	20,000	-	-	-	-	General Fund
110-4340-434.45-03	Area Master Plan-City	-	-	-	20,000	-	-	-	-	General Fund
110-4340-434.45-04	Downtown Study	-	-	-	-	-	-	-	-	General Fund
110-4340-434.45-05	Municipal Facility Study	-	-	-	-	-	-	-	-	General Fund
120-4150-415-70-42	Vehicles	-	-	-	-	28,000	-	-	-	General Fund
170-4181-499.45-08	IT Assessment Review	-	35,635	-	-	-	-	-	-	General Fund
170-4192-416.60-15	Computer Replacement	59,517	31,327	-	-	84,000	39,000	14,000	14,000	General Fund
170-4192-416.70-41	Machinery & Equipment	-	-	171,000	171,000	-	-	-	-	General Fund
170-4192-418.80-10	Phone System	10,505	-	-	-	-	-	-	-	General Fund
		146,077	93,433	356,000	483,164	183,500	148,500	14,000	14,000	
Public Safety										
110-4210-420.45-08	Dispatch Equipment Replacement	-	-	25,000	47,000	-	25,000	-	-	General Fund
110-4210-420.45-(New)	Tiburon Upgrades - State	-	-	883,370	883,370	-	-	-	-	State Grant
110-4210-420.45-(New)	Tiburon Upgrades - State	-	-	150,000	150,000	-	-	-	-	State Grant
120-4230-420.70-42	Vehicles	150,356	28,051	150,000	297,418	150,000	150,000	150,000	150,000	General Fund
170-4192-418.70-41	Machinery & Equipment	-	-	24,000	24,000	24,000	24,000	24,000	24,000	General Fund
		150,356	28,051	1,232,370	1,401,788	174,000	198,000	174,000	174,000	
Public Works										
120-4310-431.70-42	Vehicles	141,925	68,680	85,000	85,000	85,000	85,000	85,000	85,000	General Fund
		141,925	68,680	85,000	85,000	85,000	85,000	85,000	85,000	
Public Works-Roads										
110-4320-432.45-04	Transportation Master Plan	17,832	30,154	-	102,014	-	-	-	-	State Grant
110-4320-432.45-45	New Grader	-	-	-	-	-	300,000	-	-	General Fund
110-4320-432.45-55	Infrared Paving Repair Machine	-	34,702	-	-	-	-	-	-	General Fund
110-4320-432.45-57	Street Sweeper	57,953	-	-	-	-	-	-	-	General Fund
110-4320-432.45-62	Road Brusher	-	127,337	-	-	-	-	-	-	General Fund
110-4320-432.45-63	Loader	-	207,610	-	-	-	-	-	-	General Fund
110-4320-432.45-66	Loader Mounted Snow Blower	-	-	200,000	238,987	-	-	-	-	General Fund
110-4320-432.45-(new)	Sander - 3yd	-	-	-	-	-	-	-	-	General Fund
110-4320-432.45-(new)	Attachments (water tank/plow)	-	-	-	-	100,000	-	-	-	General Fund
110-4320-432.45-(new)	Backhoe Loader/Mini Excavator	-	-	-	-	-	200,000	-	-	General Fund
110-4320-432.45-(new)	Vacuum Sweeper	-	-	-	-	-	250,000	-	-	General Fund
110-4320-432.45-(new)	Paint Stripping Machine	-	-	-	-	-	-	-	40,000	General Fund
	Sub-Total CIP Fund-Roads	75,785	399,803	200,000	341,001	100,000	300,000	450,000	40,000	
130-4320-432.45-29	Easements/ROW	-	-	25,000	75,000	-	25,000	25,000	25,000	General Fund
	Sub-Total ROW Fund	-	-	25,000	75,000	-	25,000	25,000	25,000	
160-4320-432.45-21	Road Paving - City	132,097	27,362	-	38,827	-	100,000	100,000	100,000	General Fund
160-4320-432.45-34	Road Paving - State	-	337,008	-	123,509	-	-	-	-	State Grant
160-4320-432.45-38	S Mack Dr 08-DC-414	382,017	-	-	-	-	-	-	-	State Grant
160-4320-432.45-41	KGB/Fern Street Intersection	71,358	448	-	-	-	-	-	-	State Grant
160-4320-432.45-52	S.Mack Dr Ext 9-DC-539	57,898	-	-	-	-	-	-	-	Federal Grant
160-4320-432.45-59	Swanson/Nelson-State FY11	31,170	75,538	-	171,450	-	-	-	-	State Grant
160-4320-432.45-60	Swanson/Nelson-11DC367	-	10,987	-	-	-	-	-	-	Federal Grant
160-4320-432.45-61	Main St Couplet 12-DC-434	-	-	-	5,000,000	-	-	-	-	Federal Grant
160-4320-432.45-64	Road Paving Upgrades-State	-	68,606	-	1,431,394	-	-	-	-	State Grant
160-4320-432.45-65	S.Mack Dr-Reapp-State	-	1,018,244	-	1,375,891	-	-	-	-	State Grant
160-4320-432.45-67	Cemetery Road Paving	-	-	-	45,000	-	-	-	-	State Grant
160-4320-432.45-(new)	Riley Avenue Pathway	-	-	-	-	50,000	-	-	-	General Fund
160-4320-432.45-(new)	Riley Avenue Expansion	-	-	-	-	40,000	-	-	-	General Fund
	Sub-Total Road Fund	874,540	1,538,193	-	8,185,871	90,000	100,000	100,000	100,000	
	Total Public Works-Roads	750,325	1,937,996	225,000	8,601,872	190,000	425,000	575,000	165,000	
Public Works-Property Maintenance										
110-4330-433.45-03	Building Modification	15,887	2,968	-	27,524	-	-	-	-	General Fund
110-4330-433.45-04	New Maintenance Shop	55,339	-	50,000	125,638	100,000	50,000	50,000	50,000	General Fund
110-4330-433.45-13	City Hall Roof Replacement	40,034	-	-	-	-	-	-	-	General Fund
110-4330-433.45-14	Council Chamber Sound System	-	9,428	-	-	-	-	-	-	General Fund
110-4330-433.45-56	Townsite Parking	18,500	-	-	-	-	-	-	-	General Fund
110-4330-433.45-58	Townsite Restoration	18,295	-	10,000	41,705	10,000	10,000	15,000	15,000	General Fund
110-4330-433.45-59	Meta Rose Improvements	-	-	50,000	73,274	-	-	-	-	General Fund
110-4330-433.45-64	Old Maintenance Shop	-	-	-	10,000	-	-	-	-	General Fund
110-4330-433.45-65	Cemetery Columbarium	-	-	-	35,000	-	-	-	-	General Fund
110-4330-433.45-66	Cemetery Sign & Fence	-	-	-	11,519	-	-	-	-	General Fund
110-4330-433.45-(new)	City Hall Standby Generator	-	-	-	-	100,000	-	-	-	General Fund
		148,055	12,396	110,000	324,680	210,000	80,000	65,000	65,000	
Museum										
110-4510-451.45-02	Museum Building	2,543	-	-	17,457	25,000	25,000	-	-	General Fund
110-4510-451.45-(new)	Museum Relocation	-	-	-	-	-	100,000	100,000	-	General Fund
		2,543	-	-	17,457	25,000	125,000	100,000	-	
Public Works-Parks Maintenance										
110-4520-452.45-38	Lake Lucile Park Improvements	-	16,718	-	8,282	-	-	-	-	General Fund
110-4520-452.45-39	FY 07 Iditapark - City	6,504	21,652	-	9,272	-	-	-	-	General Fund
110-4520-452.45-45	Nunley Park Improvements	9,226	-	-	18,196	-	-	-	-	General Fund
110-4520-452.45-47	Iditapark to Completion	1,586	-	-	21,166	15,000	-	-	-	General Fund
110-4520-452.45-48	Lake Lucile Water Quality	-	-	50,000	71,000	-	-	-	-	General Fund
110-4520-452.45-51	Lake Lucile Water 11DC366	79,711	13,129	-	32,160	-	-	-	-	State Grant
110-4520-452.45-52	Wasilla Big Lake Tr-State	-	1,320	-	-	-	-	-	-	State Grant
110-4520-452.45-53	Cottonwood Creek Park	-	3,000	-	72,000	-	-	-	-	State Grant

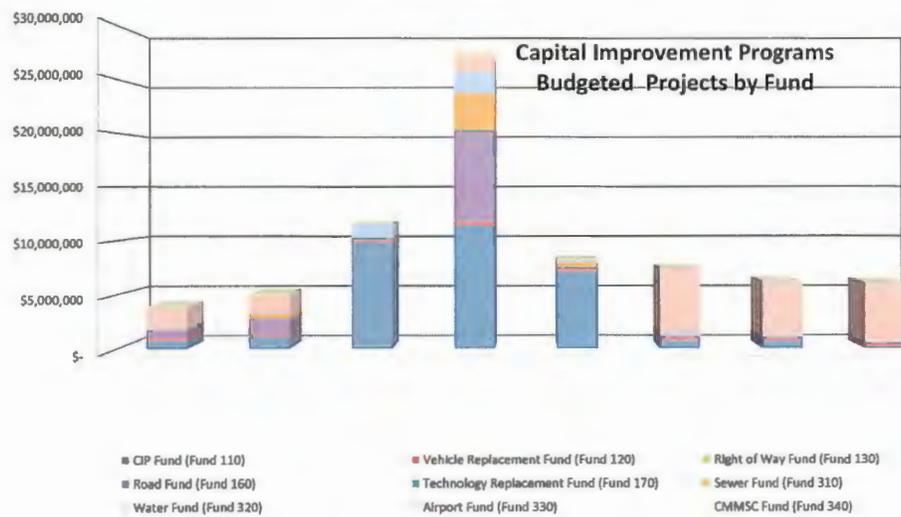
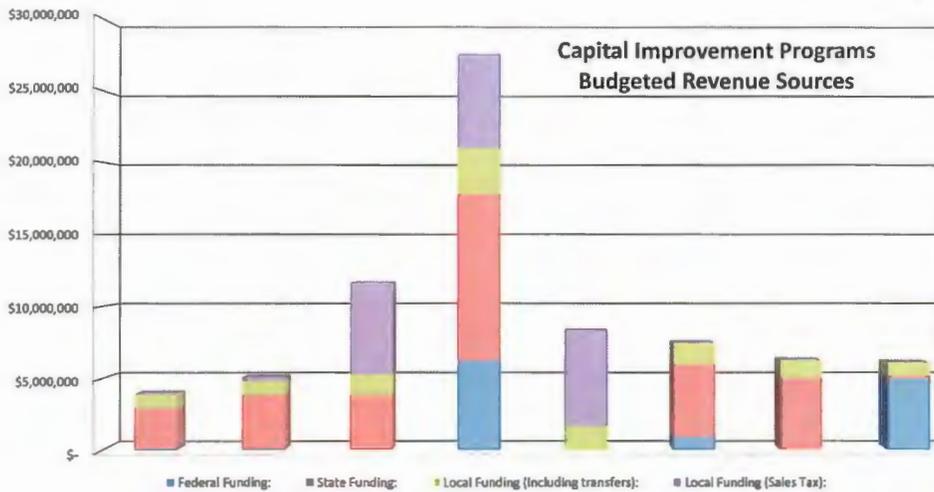
Capital Improvement Programs
5-Year Capital Plan

		FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	FY2017 Estimated	FY2018 Estimated	FY2019 Estimated	Funding Source
110-4520-452.45-54	Lake Lucile Dam-State	315,191	9,986	-	-	-	-	-	-	State Grant
110-4520-452.45-55	Lake Lucile Park Boardwalk/Dock	4,700	75,478	-	19,824	-	-	-	-	State Grant
110-4520-452.45-56	Iditapark Amphitheater-State	-	50,000	-	-	-	-	-	-	State Grant
110-4520-452.45-57	Newcomb Park(MTSU Health)	-	10,000	-	-	-	-	-	-	Local Grant
110-4520-452.45-58	Newcomb Park(AMHT Auth)	-	15,000	-	-	-	-	-	-	Local Grant
110-4520-452.45-59	Newcomb Park(RAS)	-	10,000	-	-	-	-	-	-	Local Grant
110-4520-452.45-60	Lake Lucile Park Impr.-State	-	-	100,000	100,000	-	-	-	-	State Grant
110-4520-452.45-61	Weed Harvester 15-RR-016	-	-	-	174,823	-	-	-	-	State Grant
110-4520-452.45-(New)	Ransome Mower	-	-	-	-	50,000	-	-	-	General Fund
110-4520-452.45-(New)	Parks Hwy Welcome Sign	-	-	-	-	20,000	-	-	-	General Fund
110-4520-452.45-(New)	Trackless and attachments	-	-	-	-	-	150,000	-	-	General Fund
110-4520-452.45-(New)	Brush Chipper	-	-	-	-	-	-	30,000	-	General Fund
110-4520-452.45-(New)	Man Lift	-	-	-	-	-	-	40,000	-	General Fund
110-4520-452.45-(New)	Bobcat Replacement	-	-	-	-	-	-	-	75,000	General Fund
		416,918	228,261	150,000	526,723	85,000	150,000	70,000	75,000	
Library										
110-4550-455.45-01	Library Modification	23,977	-	-	-	-	-	-	-	General Fund
110-4550-455.45-02	New Library - State	7,370	167,450	1,700,000	1,700,180	-	-	-	-	State Grant
110-4550-455.45-03	New Library	-	283,235	6,407,634	6,576,361	6,612,753	-	-	-	Sales Tax
110-4550-455.45-04	New Library-Rasmuson	-	-	-	600,000	-	-	-	-	Local Grant
		31,347	450,685	8,107,634	8,776,541	6,612,753	-	-	-	
Sewer										
310-4359-435.45-02	Septic Tank Replacement	61,345	4,450	25,000	148,875	35,000	35,000	35,000	35,000	Sewer Fund
310-4359-435.45-20	Sewer Repairs	4,992	-	25,000	131,297	25,000	25,000	25,000	25,000	Sewer Fund
310-4359-435.45-21	Security Cameras - City	-	-	-	25,000	-	-	-	-	Sewer Fund
310-4359-435.45-25	Sewer Plant Exp - State	31,214	351,167	-	117,619	-	-	-	-	State Grant
310-4359-435.45-28	Hermon Rd Sewer Assessment	-	90,929	-	-	-	-	-	-	Sewer Fund
310-4359-435.45-29	Sewer Treatment Plant Imp-State	-	-	-	3,000,000	-	-	-	-	State Grant
310-4359-435.45-(new)	Pumper Truck Replacement	-	-	-	-	350,000	-	-	-	Sewer Fund
310-4359-435.45-(new)	Iditarod School Sewer Connect	-	-	-	-	20,000	-	-	-	Sewer Fund
		97,551	446,546	50,000	3,422,791	430,000	60,000	60,000	60,000	
Water										
320-4369-436.45-02	Water Well Drilling	-	-	-	75,000	-	75,000	-	-	Water Fund
320-4369-436.45-39	Water Repairs	29,825	60,825	65,000	105,360	65,000	65,000	65,000	65,000	Water Fund
320-4369-436.45-56	Downtown Water Stn-State	24,850	-	-	-	-	-	-	-	State Grant
320-4369-436.45-58	Downtown Water Stn 2012-State	91,799	66,659	-	365,779	-	-	-	-	State Grant
320-4369-436.45-59	SCADA and GIS	-	-	-	50,000	25,000	25,000	25,000	25,000	Water Fund
320-4369-436.45-60	Oversize Water Main	-	-	-	76,000	-	-	-	-	Water Fund
320-4369-436.45-61	Wells & Completion of Pumphouse	-	-	900,000	898,680	-	-	-	-	State Grant
320-4369-436.45-62	Downtown Water Station-City	-	-	350,000	350,000	-	-	-	-	Water Fund
320-4369-436.45-(new)	Spruce Ave Water Tank Repair	-	-	-	-	100,000	-	-	-	Water Fund
320-4369-436.45-(new)	Spruce Ave Water Main Study	-	-	-	-	-	50,000	-	-	Water Fund
		146,474	127,484	1,315,000	1,940,819	190,000	215,000	90,000	90,000	
Airport										
330-4379-437.45-01	Airport Master Plan	362	-	-	262	-	-	-	-	General Fund
330-4379-437.45-18	Apron D Ph2-Fed	47,186	-	-	-	-	-	-	-	Federal Grant
330-4379-437.45-19	Apron D Ph2-State	1,242	-	-	-	-	-	-	-	State Grant
330-4379-437.45-20	Apron D Ph2-City	1,242	-	-	-	-	-	-	-	Airport Fund
330-4379-437.45-23	Security Improve-Fed	-	41,855	-	556,577	-	-	-	-	Federal Grant
330-4379-437.45-26	Airport Blvd PH I 09DC537	284,805	1,987	-	-	-	-	-	-	State Grant
330-4379-437.45-29	Security Improve-State	-	19,948	-	-	-	-	-	-	State Grant
330-4379-437.45-30	Security Improve-City	-	19,948	-	76,112	-	-	-	-	State Grant
330-4379-437.45-31	Airport Master Plan - State	362	-	-	262	-	-	-	-	State Grant
330-4379-437.45-32	Airport Master Plan - Fed	13,758	-	-	9,992	-	-	-	-	Federal Grant
330-4379-437.45-35	Airport Train Stn 10DC031	-	7,383	-	328,478	-	-	-	-	State Grant
330-4379-437.45-39	Airport Train Station-FTA	-	26,246	-	677,305	-	-	-	-	Federal Grant
330-4379-437.45-40	Seaplane Base Study-FAA	3,089	-	-	-	-	-	-	-	Federal Grant
330-4379-437.45-41	Seaplane Base Study-State	81	-	-	-	-	-	-	-	State Grant
330-4379-437.45-42	Seaplane Base Study-City	81	-	-	-	-	-	-	-	Airport Fund
330-4379-437.45-43	Airport Access Road-State	1,414,832	1,418,296	-	206,612	-	-	-	-	State Grant
330-4379-437.45-47	1000g Diesel Fuel Tank	-	11,092	-	-	-	-	-	-	Airport Fund
330-4379-437.45-(new)	Pilot/Passenger Fac-FAA	-	-	-	-	950,000	-	-	-	Federal Grant
330-4379-437.45-(new)	Pilot/Passenger Fac-State	-	-	-	-	25,000	-	-	-	State Grant
330-4379-437.45-(new)	Pilot/Passenger Fac-City	-	-	-	-	25,000	-	-	-	Airport Fund
330-4379-437.45-(new)	Runway/Taxiway Ext-FAA	-	-	-	-	-	-	5,000,000	-	Federal Grant
330-4379-437.45-(new)	Runway/Taxiway Ext-State	-	-	-	-	-	5,000,000	-	-	State Grant
330-4379-437.45-(new)	Runway/Taxiway Ext-City	-	-	-	-	-	-	-	175,000	Airport Fund
330-4379-437.45-(new)	Apron Expansion - City	-	-	-	-	40,000	-	-	-	Airport Fund
		1,787,040	1,546,735	-	1,853,598	40,000	6,000,000	5,000,000	5,350,000	
Curtis D. Menard Memorial Sports Center (CMMSC)										
340-4539-453.45-01	Land	-	61,349	-	-	-	-	-	-	CMMSC Fund
340-4539-453.45-05	CMMSC-Building Improvements	64,147	21,960	30,000	55,295	20,000	-	-	-	CMMSC Fund
340-4539-453.45-11	Commercial Kitchen-State	11,571	4,203	-	4,200	-	-	-	-	State Grant
340-4539-453.45-12	08-RR-030 Gen/Kit - State	566	-	-	-	-	-	-	-	State Grant
340-4539-453.45-15	DCCED Kitchen	2,530	20,463	-	-	-	-	-	-	State Grant
340-4539-453.45-19	Equipment Replacement	3,850	8,997	20,000	37,153	20,000	20,000	20,000	20,000	CMMSC Fund
340-4539-453.45-25	Emergency Generator	-	760	-	44,240	-	-	-	-	CMMSC Fund
340-4539-453.45-28	Events Marquee Sign	-	-	-	-	50,000	-	-	-	CMMSC Fund
340-4539-453.45-29	Water Treatment	30,503	-	-	-	-	-	-	-	CMMSC Fund
340-4539-453.45-30	Standby Generator	2,516	24,555	-	-	-	-	-	-	CMMSC Fund
		115,683	142,287	50,000	140,888	90,000	20,000	20,000	20,000	
Cemetery										
410-4560-456.45-03	Cemetery Sign & Fencing	-	3,481	-	-	-	-	-	-	CEM Fund
		-	3,481	-	-	-	-	-	-	
TOTAL CAPITAL PROJECTS		\$ 3,914,294	\$ 5,084,055	\$ 11,681,004	\$ 27,375,301	\$ 8,315,253	\$ 7,487,500	\$ 6,253,000	\$ 6,098,000	

**Capital Improvement Programs
5-Year Capital Plan**

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	FY2017 Estimated	FY2018 Estimated	FY2019 Estimated	Funding Source
BUDGETED REVENUE SOURCES:									
Federal Funding:	121,931	79,088	-	6,243,874	-	950,000	-	5,000,000	
State Funding:	2,773,201	3,760,393	3,833,370	11,497,355	-	5,025,000	5,000,000	175,000	
Local Funding (Including transfers):	1,019,162	961,339	1,440,000	3,257,711	1,702,500	1,512,500	1,253,000	923,000	
Local Funding (Sales Tax):	-	283,235	6,407,634	6,576,361	6,612,753	-	-	-	
TOTAL BUDGETED REVENUE SOURCES:	\$ 3,914,294	\$ 5,084,055	\$ 11,681,004	\$ 27,575,301	\$ 8,315,253	\$ 7,487,500	\$ 6,253,000	\$ 6,098,000	

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	FY2017 Estimated	FY2018 Estimated	FY2019 Estimated	Funding Source
BUDGETED PROJECTS BY FUND:									
Capital Project Funds:									
CIP Fund (Fund 110)	750,703	1,115,636	9,811,004	11,378,916	7,124,253	769,500	685,000	180,000	
Vehicle Replacement Fund (Fund 120)	292,281	96,731	235,000	382,418	263,000	235,000	235,000	235,000	
Right of Way Fund (Fund 130)	-	-	25,000	75,000	-	25,000	25,000	25,000	
Road Fund (Fund 160)	674,540	1,538,193	-	8,185,871	90,000	100,000	100,000	100,000	
Technology Replacement Fund (Fund 170)	70,022	66,962	195,000	195,000	88,000	63,000	38,000	38,000	
Sub-Total:	1,787,546	2,817,522	10,266,004	20,217,205	7,565,253	1,192,500	1,083,000	578,000	
Enterprise Funds:									
Sewer Fund (Fund 310)	97,551	446,546	50,000	3,422,791	430,000	60,000	60,000	60,000	
Water Fund (Fund 320)	146,474	127,484	1,315,000	1,940,819	190,000	215,000	90,000	90,000	
Airport Fund (Fund 330)	1,787,040	1,546,735	-	1,853,598	40,000	6,000,000	5,000,000	5,350,000	
CMMSC Fund (Fund 340)	115,683	142,287	50,000	140,888	90,000	20,000	20,000	20,000	
Sub-Total:	2,126,748	2,263,052	1,415,000	7,358,096	750,000	6,295,000	5,170,000	5,520,000	
Cemetery Fund:									
Cemetery Fund (Fund 410)	-	3,481	-	-	-	-	-	-	
Sub-Total:	-	3,481	-	-	-	-	-	-	
Total Projects by Fund:	\$ 3,914,294	\$ 5,084,055	\$ 11,681,004	\$ 27,575,301	\$ 8,315,253	\$ 7,487,500	\$ 6,253,000	\$ 6,098,000	



DEPARTMENT BUDGET SUMMARY

Capital Project Fund

Program

This Fund accounts for capital improvements to various city facilities, road improvements, and major equipment items. Financing is provided from transfers of funds from other funds and intergovernmental grant appropriations.

Goal

- The City shall protect Wasilla citizen's interest in each capital project by ensuring satisfactory job progress and reasonable performance by all parties involved in the projects.
- To administer professional and construction contracts in a manner consistent with appropriate legal requirements, City Polices, Federal and State grant requirements, and department needs for each project.
- To investigate all possible funding sources for upcoming projects to ensure that the City of Wasilla is receiving the maximum outside funding possible for upcoming project needs.

Objectives for Fiscal Year 2016 – Refer to the Capital Improvement Programs for a list of the various projects within each classification below.

- General Government (\$91,500)
- Public Works, Roads (\$100,000)
- Public Works, Property Maintenance (\$210,000)
- Public Works, Parks Maintenance (\$85,000)
- Cultural & Recreational, Museum (\$25,000)
- Cultural & Recreational, Library (\$6,612,753)

Significant Budget Changes

Funding the Capital Improvement Project (CIP) Fund for FY2016 is 100% city funded (\$7,124,253) to include \$6,612,753 of additional sales tax revenue for the new library, \$379,043 being transferred in from the General Fund and \$132,457 being use of fund balance from prior closed projects.

Impact on the Operating Budget:

The City of Wasilla's operating budget is directly affected by the CIP projects. Almost every new capital improvement entails ongoing expenses for routine operation, repairs and maintenance. The cost of future operations and maintenance for new CIP projects are estimated by each department based on the past experience and anticipated increase in the cost of materials, labor, and other project components.

Most of the capital projects for FY2016 are maintenance related and as such, have minimal impact to the operating budget. In FY2015 the City began soliciting for and approving contracts to construct the new library. In FY2014, the State of Alaska responded with a \$175,000 appropriation for design funding, which has allowed the City to move forward. The Library, currently budgeted within the General Fund would increase its operational cost by an estimated \$135,000 in the first year with additional costs in subsequent years of \$200,000. To offset this cost, the City has been looking at options, such as an increase in its sales tax maximum per transaction amount (currently \$500).

Fund Balance:

The Fund balance for all Capital Project Funds is expected to decrease slightly by \$132,457 to \$2,863,808 in FY2016 with the bulk of this balance belonging to the accumulated sales tax revenue to be spent in FY2017. This is managed by full funding of the City portions of the Capital Projects plan. Refer to the Combined Revenue and Appropriations, Capital Project Funds schedules for Fund Balance projections.

Capital Project Fund: 110

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Revenues:					
Intergovernmental	\$ 424,804	\$ 353,515	\$ 2,933,370	\$ 3,334,371	\$ -
Local revenue	-	-	-	500,000	-
Sales tax	-	2,957,767	6,407,634	6,407,634	6,612,753
Investment income	-	95	-	-	-
Other	-	36,000	-	-	-
Total revenues	424,804	3,347,377	9,341,004	10,242,005	6,612,753
Expenditures:					
Other	-	-	-	-	-
Capital outlay	767,998	1,115,635	9,811,004	11,378,916	7,124,253
Total expenditures	767,998	1,115,635	9,811,004	11,378,916	7,124,253
Excess of revenues over (under) expenditures	(343,194)	2,231,742	(470,000)	(1,136,911)	(511,500)
Other financing sources (uses):					
Transfers in	447,000	748,334	420,000	458,987	379,043
Net other financing sources (uses)	447,000	748,334	420,000	458,987	379,043
Net change in fund balance	103,806	2,980,126	(50,000)	(677,924)	(132,457)
Beginning fund balance	590,257	694,063	499,591	3,674,189	7,336,297
Ending fund balance	\$ 694,063	\$ 3,674,189	\$ 449,591	\$ 2,996,265	\$ 7,203,840

City of Wasilla Summary of 5-Year Capital Plan For Capital Project Fund (Fund 110)	FY2015 Amended Budget	FY2016 Adopted Budget	FY2017 Estimated	FY2018 Estimated	FY2019 Estimated
General Government	\$ 312,164	\$ 91,500	\$ 109,500	\$ -	\$ -
Public Safety	1,080,370	-	25,000	-	-
Public Works:					
Roads	341,001	100,000	300,000	450,000	40,000
Property Maintenance	324,660	210,000	60,000	65,000	65,000
Parks Maintenance	526,723	85,000	150,000	70,000	75,000
Sub-Total: Public Works	1,192,384	395,000	510,000	585,000	180,000
Cultural & Recreational:					
Museum	17,457	25,000	125,000	100,000	-
Library	8,776,541	6,612,753	-	-	-
Sub-Total: Cultural & Recreational	8,793,998	6,637,753	125,000	100,000	-
Total project expenditures for Fund 110:	\$ 11,378,916	\$ 7,124,253	\$ 769,500	\$ 685,000	\$ 180,000

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 110-4181: CIP - General Government
 110-4320: CIP - Roads
 110-4330: CIP - Property Maintenance
 110-4520: CIP - Parks Maintenance

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
110-4181-499.45-09	Construction Services	Equipment Replacement	INTERNAL SWITCHING & ROUNTING HARDWARE:	-
			FASTIRON 4802	10,000
			FIREBOX	1,500
			UPS FOR CITY HALL	5,000
			FINANCE AS400 REPLACEMENT (FY2017)	50,000
110-4181-499.45-09 Total				66,500
110-4320-432.45-98	Construction Services	Proposed Budget	ATTACHMENT (WATER TANK/PLOW)	100,000
110-4320-432.45-98 Total				100,000
110-4330-433.45-98	Construction Services	Proposed Budget	CITY HALL STANDBY GENERATOR	100,000
110-4330-433.45-98 Total				100,000
110-4520-452.45-98	Construction Services	Proposed Budget	RANSOME MOWER	50,000
			PARKS HWY WELCOME SIGN	20,000
110-4520-452.45-98 Total				70,000

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:

Project Number:

(Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:

(Assigned By Administration)

Project Narrative:

The Comprehensive Plan is the governing document for the City which sets policy direction for future growth and land use planning. This funding will be used to update the zoning code, develop a downtown overlay district and implement the goals and policies set forth in the Comprehensive Plan.



Impact on Operating Budget:

no impact

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Services	38,110	-	38,110	25,000	25,000	-	-	-	88,110
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ 38,110	\$ -	\$ 38,110	\$ 25,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 88,110

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
General Fund	\$ 38,110	\$ 38,110	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 88,110
Totals	\$ 38,110	\$ 38,110	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 88,110

Cost Beyond 5-Year

Program:

City Of Wasilla
 Capital Improvement Project Detail
 Fiscal Year 2016
 Through Fiscal Year 2020

Project Title:

Project Number:
 (Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
 (Assigned By Administration)

Project Narrative:

Continually replace and upgrade equipment needed for the City information technology network.
 Scheduled replacement:
 Internal Switching & Routing:
 FastIron 4802 2ea \$5,000 Total \$10,000
 Firebox 1ea @ \$1,500
 UPS for City Hall \$5,000
 Finance Server Replacement AS400 1st of 2 payments at \$50,000 each. 2nd budgeted in FY2017.
 FY2015 \$60,000 was budgeted for Disaster Recovery Project and should begin before June 30, 2015.

Impact on Operating Budget:

No impact.

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Equipment	60,000	-	60,000	66,500	64,500	-	-	-	191,000
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ 60,000	\$ -	\$ 60,000	\$ 66,500	\$ 64,500	\$ -	\$ -	\$ -	\$ 191,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
General Fund	\$ 60,000	\$ 60,000	\$ -	\$ 66,500	\$ 64,500	\$ -	\$ -	\$ -	\$ 191,000
Totals	\$ 60,000	\$ 60,000	\$ -	\$ 66,500	\$ 64,500	\$ -	\$ -	\$ -	\$ 191,000

Cost Beyond 5-Year Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:

Project Number:
(Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
(Assigned By Administration)

Project Narrative:

To replace and upgrade attachments for the city's sanding/plow trucks to include the belly blade, nose blade, sander, and brine dispenser. The city currently operates 2 sanding/plow trucks with the older model in need of upgraded attachments.



Impact on Operating Budget:

No Increase.

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2015	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	100,000	-	-	-	-	100,000
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2015	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2020	
Local:									
Operating Transfers									
General Fund	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Totals	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Cost Beyond 5-Year Program:

Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:

Project Number:
(Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
(Assigned By Administration)

Project Narrative:

Continuation of ongoing project to construct 7,000 square foot maintenance building on Centaur Avenue next to City Green House. The foundation was completed 2 years ago and the metal building was erected last year. This building will add to the indoor equipment storage area for roads and parks to supplement the existing shop on Blind Nick Drive. Insulation, heating and lighting have been completed. Office and restroom facilities are planned over the next 2 years with this funding.



Impact on Operating Budget:

\$1,200 per month for utilities beginning in the second quarter of FY2015.

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	125,638	113,727	11,911	100,000	50,000	50,000	50,000	-	375,638
Equipment	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ 125,638	\$ 113,727	\$ 11,911	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 375,638

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
General Fund	\$ 125,638	\$ 113,727	\$ 11,911	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 375,638
Totals	\$ 125,638	\$ 113,727	\$ 11,911	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 375,638

Cost Beyond 5-Year

Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:

Project Number:
(Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
(Assigned By Administration)

Project Narrative:
Continue building improvements and amenities to the historic townsite, including but not limited to painting, roof replacements, electrical, heating and pathway improvements.



Impact on Operating Budget:
Incremental increases will occur as buildings are improved for year around use with additional monthly heating and electrical cost.

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	41,705	9,569	32,136	10,000	10,000	15,000	15,000	15,000	106,705
Equipment	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ 41,705	\$ 9,569	\$ 32,136	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 106,705

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
General Fund	\$ 41,705	\$ 41,705	\$ -	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 106,705
Totals	\$ 41,705	\$ 41,705	\$ -	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 106,705

Cost Beyond 5-Year Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

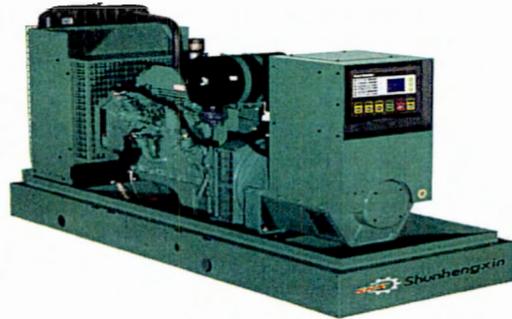
Project Title:

Project Number:
(Assigned By Finance Department)

Project Description:

Ranking:
(Assigned By Administration)

Project Narrative:
To purchase and install a standby diesel generator for city hall to improve the city's ability to operate in the event of a natural disaster.



Impact on Operating Budget:
\$750 annual maintenance

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	100,000	-	-	-	-	100,000
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
General Fund	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
State Grant	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Cost Beyond 5-Year Program:

City Of Wasilla
 Capital Improvement Project Detail
 Fiscal Year 2016
 Through Fiscal Year 2020

Project Title:

Project Number:
 (Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
 (Assigned By Administration)

Project Narrative:
 This funding will continue improvements to pathways and the railcar stage.



Impact on Operating Budget:

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	15,000	-	-	-	-	15,000
Equipment	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
General Fund	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Totals	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000

Cost Beyond 5-Year Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:

Project Number:
(Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
(Assigned By Administration)

Project Narrative:

This funding will be used to purchase a Ransomes or equal mower for parks maintenance. This is an equipment replacement of an aging mower used in city parks.



Impact on Operating Budget:

Replacement equipment will have an expected reduction in repair and maintenance costs for the first 5 years.

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	50,000	-	-	-	-	50,000
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
General Fund	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Totals	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Cost Beyond 5-Year

Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2018
Through Fiscal Year 2020

Project Title:

Project Number:
(Assigned By Finance Department)

Project Description:

Ranking:
(Assigned By Administration)

Department/Div.:

Project Narrative:
To purchase and install a new Welcome to Wasilla sign next to Sears on the hillside along the Parks Highway.



Impact on Operating Budget:

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2018	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	20,000	-	-	-	-	20,000
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2018	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
General Fund	\$ -	\$ -	\$ -	\$ 20,000	\$ -	-	-	-	\$ 20,000
State Grant	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Cost Beyond 5-Year Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:

Project Number:
(Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
(Assigned By Administration)

Project Narrative:

This project will construct a new 23,500 square foot library to replace the existing 2-story 8,000 square foot facility. The new library will be constructed on a 4 acre parcel adjacent to the Wasilla Middle School, at the corner of Swanson Avenue and Crusey Street. The library will contain a mix of large open interior spaces, reading nooks, study tables, group study rooms, computer stations, and conference/community meetings rooms that will give residents a variety of spaces for their use. The library floor plan is being designed as a single story with good sight lines from the circulation desk to allow for a larger facility to operate with no additional staffing.



Impact on Operating Budget:

Estimated increase is \$135,000 in FY2017 for the planned opening in July 2016. This increase is based on an analysis performed by the Foraker Group to operate a larger facility with increases in utility costs, cleaning, repair & maintenance, insurance, and technology replacement and assumes no additional staffing with a more efficient facility.

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	1,688,078	674,191	1,013,887	-	-	-	-	-	1,688,078
Construction Admin.	-	-	-	-	-	-	-	-	-
Construction	6,122,797	-	6,122,797	5,931,753	-	-	-	-	12,054,550
Equipment	-	-	-	667,000	-	-	-	-	667,000
Other Services	-	-	-	48,358	-	-	-	-	48,358
Contingency	-	-	-	542,014	-	-	-	-	542,014
Totals	\$ 7,810,875	\$ 674,191	\$ 7,136,684	\$ 7,189,125	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Operating Transfers	-	-	-	-	-	-	-	-	-
Sales Tax	6,859,596	6,353,693	6,353,693	5,772,774	-	-	-	-	12,632,370
State Grant	1,867,630	167,450	167,450	-	-	-	-	-	1,867,630
Totals	\$ 9,227,226	\$ 6,521,143	\$ 6,521,143	\$ 5,772,774	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000

Cost Beyond 5-Year

Program:

DEPARTMENT BUDGET SUMMARY

Vehicle Replacement Fund

Program

This fund was setup to account for the acquisition of needed vehicles for city operations.

Goal

- The City shall purchase needed vehicles for the departments at the best price available. To provide a means for the City of Wasilla to accumulate funds over a period of time to fund replacement of vehicles as vehicles wear out.
- To administer goods, services (professional and construction) contracts in a manner consistent with appropriate legal requirements; City Polices; Federal and State grant requirements; and, department needs for each project.
- To investigate all possible funding sources for upcoming projects to ensure that the City of Wasilla is receiving the maximum outside funding possible for upcoming project needs.

Objectives for FY2016:

- New vehicle acquisition for use by Public Safety (\$150,000).
- New vehicle acquisition for use by Public Works, Sewer and Water (\$85,000).
- New vehicle acquisition for use by the Finance Department, Purchasing and Tax Auditor (\$28,000)

Significant Budget Changes

An addition to the Finance Department's budget includes a \$4,000 per year transfer to the Vehicle Fund for a period of seven years and will be adjusted to actual when known. This steady transfer prevents budget spikes from occurring within the operating funds.

Impact on the Operating Budget

As older vehicles are replaced, repair cost will decrease due to a newer vehicle fleet.

Vehicle Replacement Fund: 120

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Revenues:					
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:					
Capital outlay	295,175	96,731	235,000	382,418	263,000
Total expenditures	295,175	96,731	235,000	382,418	263,000
Excess of revenues over (under) expenditures	(295,175)	(96,731)	(235,000)	(382,418)	(263,000)
Other financing sources (uses):					
Transfers in	235,000	235,000	235,000	235,000	239,000
Net other financing sources (uses)	235,000	235,000	235,000	235,000	239,000
Net change in fund balance	(60,175)	138,269	-	(147,418)	(24,000)
Beginning fund balance	467,758	407,583	340,654	545,852	398,434
Ending fund balance	\$ 407,583	\$ 545,852	\$ 340,654	\$ 398,434	\$ 374,434
Fund Balance Allocation (by department):					
Administration (incl. interest income)	158,526	158,526	158,526	158,526	134,526
Planning	11,500	11,500	11,500	11,500	11,500
Public Safety	68,299	190,248	42,680	42,830	42,830
Public Works	169,258	185,578	127,948	185,578	185,578
Ending fund balance	\$ 407,583	\$ 545,852	\$ 340,654	\$ 398,434	\$ 374,434

City of Wasilla Summary of 5-Year Capital Plan For Vehicle Replacement Fund (Fund 120)	FY2015 Amended Budget	FY2016 Adopted Budget	FY2017 Estimated	FY2018 Estimated	FY2019 Estimated
General Government	\$ -	\$ 28,000	\$ -	\$ -	\$ -
Public Safety	297,418	150,000	150,000	150,000	150,000
Public Works	85,000	85,000	85,000	85,000	85,000
Total project expenditures for Fund 120:	\$ 387,418	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 120-4150: Vehicle Replacement Fund - General Government - Finance
 120-4230: Vehicle Replacement Fund - Public Safety - Patrol
 120-4310: Vehicle Replacement Fund - Public Works - Administration

Account Number	Account Group	Account Description	Line Item Explanations	Total
120-4150-415.70-42	Capital Purchases	Vehicles	VEHICLE FOR FINANCE, PURCHASING AND AUDITOR	28,000
120-4150-415.70-42 Total				28,000
120-4230-420.70-42	Capital Purchases	Vehicles	REPLACE WPD VEHICLES INCLUDING RETROFITTING	150,000
120-4230-420.70-42 Total				150,000
120-4310-431.70-42	Capital Purchases	Vehicles	REPLACE PUBLIC WORKS VEHICLES	85,000
120-4310-431.70-42 Total				85,000

DEPARTMENT BUDGET SUMMARY

Right-of-Way Fund

Program

This fund was setup to account for the acquisition of needed right-of-ways for city operations.

Goal

- The City shall provide long-term funding for the acquisition of needed right-of-way for city operations.

Objectives for FY2016

- To ensure that there is necessary funding for purchase of needed right-of-way rights.
- The 5-year capital plan appropriates \$25,000 per fiscal year for this purpose, however for FY2016 this funding was skipped as the City has accumulated \$80,652 for this purpose.

Significant Budget Changes

None

Impact on Operating Budget

None anticipated.

Right-of-Way Acquisition Fund: 130

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Revenues:					
Investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
Expenditures:					
Capital outlay	-	-	25,000	75,000	-
Total expenditures	-	-	25,000	75,000	-
Excess of revenues over (under) expenditures	-	-	(25,000)	(75,000)	-
Other financing sources (uses):					
Transfers in	25,000	25,000	25,000	25,000	-
Net other financing sources (uses)	25,000	25,000	25,000	25,000	-
Net change in fund balance	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>
Beginning fund balance	80,652	105,652	68,660	130,652	80,652
Ending fund balance	<u>\$ 105,652</u>	<u>\$ 130,652</u>	<u>\$ 68,660</u>	<u>\$ 80,652</u>	<u>\$ 80,652</u>

City of Wasilla Summary of 5-Year Capital Plan For Right-of-Way Fund (Fund 130)	FY2015 Amended Budget	FY2016 Adopted Budget	FY2017 Estimated	FY2018 Estimated	FY2019 Estimated
Public Works: Roads	\$ 75,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Total project expenditures for Fund 130:	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>

DEPARTMENT BUDGET SUMMARY

Roads Fund

Program

This fund was setup to account for federal, state and local funds used for road construction.

Goal

- The City shall construct and improve roads within the Wasilla city limits to enhance public safety and the quality of life for residents and visitors.
- To administer professional and construction contracts in a manner consistent with appropriate legal requirements; City Policies; Federal and State grant requirements; and, department needs for each project.
- To investigate all possible funding sources for upcoming projects to ensure that the City of Wasilla is receiving the maximum outside funding possible for upcoming project needs.

Objectives for Fiscal Year 2016

- Riley Avenue pathway (\$50,000)
- Riley Avenue expansion (\$40,000)

Significant Budget Changes

None

Road Fund: 160

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Revenues:					
Intergovernmental	\$ 542,443	\$ 1,510,831	\$ -	\$ 8,102,244	\$ -
Investment income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	542,443	1,510,831	-	8,102,244	-
Expenditures:					
Capital outlay	674,541	1,538,192	-	8,185,871	90,000
Total expenditures	674,541	1,538,192	-	8,185,871	90,000
Excess of revenues over (under) expenditures	(132,098)	(27,361)	-	(83,627)	(90,000)
Other financing sources (uses):					
Transfers in	100,000	-	-	-	90,000
Transfers out	-	-	-	-	-
Net other financing sources (uses)	100,000	-	-	-	90,000
Net change in fund balance	(32,098)	(27,361)	-	(83,627)	-
Beginning fund balance	157,425	125,327	59,338	97,966	14,339
Ending fund balance	\$ 125,327	\$ 97,966	\$ 59,338	\$ 14,339	\$ 14,339

**City of Wasilla
Summary of 5-Year Capital Plan
For Road Fund (Fund 160)**

	FY2015 Amended Budget	FY2016 Adopted Budget	FY2017 Estimated	FY2018 Estimated	FY2019 Estimated
Public Works: Roads	\$ -	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000
Total project expenditures for Fund 160:	\$ -	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 160-4320: Road CIP Fund

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
160-4320-432.45-98	Construction Services	Proposed Budget	RILEY AVENUE PATHWAY	50,000
			RILEY AVENUE EXTENSION	40,000
160-4320-432.45-98 Total				90,000

City Of Wasilla
 Capital Improvement Project Detail
 Fiscal Year 2016
 Through Fiscal Year 2020

Project Title:

Project Number:
 (Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
 (Assigned By Administration)

Project Narrative:
 To construct a pathway along the south side of Riley Avenue to improve pedestrian access for the Senior Center.



Impact on Operating Budget:
 Additional cost for pathway snow removal (minimal impact on budget)

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	50,000	-	-	-	-	50,000
Equipment	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
General Fund	\$ -	\$ -	\$ -	50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
State Grant									
Totals	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Cost Beyond 5-Year

Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:
 Project Description:
 Department/Div.:

Project Number:
 (Assigned By Finance Department)

Ranking:
 (Assigned By Administration)

Project Narrative:

The City recently received authorization from the Alaska Department of Natural Resources to extend Riley Avenue across state land next to Lake Lucile Park. This extension will connect Riley Avenue to Endeavor Street and be the first phase of developing an road network around the south side of Lake Lucile. FY2016 funding will be for tree clearing and FY2017 funding will be for excavating and constructing the gravel road.



Impact on Operating Budget:

An increase for road maintenance to maintain a 2-lane gravel road 3/4-mile in length for grading and snow removal estimated at \$3,600 annually.

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	40,000	100,000	-	-	-	140,000
Equipment	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 40,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 140,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
General Fund	\$ -	\$ -	\$ -	\$ 40,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 140,000
Totals	\$ -	\$ -	\$ -	\$ 40,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 140,000

Cost Beyond 5-Year

Program:

DEPARTMENT BUDGET SUMMARY

Technology Replacement Fund

Mission

To accumulate monies for the replacement of technology equipment at the most competitive price possible.

Program

This fund was set up as a mechanism for the City of Wasilla to accumulate the money needed to replace its technology equipment such as network servers, personal computers and other technology related equipment. Each department pays annually into the fund an amount based on the number of personal computers and network servers used in that department. Equipment is purchased and replaced according to the applicable replacement schedule for that type of equipment (usually 3-5 years). Fund balance in the fund will fluctuate from year to year according the replacement schedules.

Performance Goals, Objectives and Measures

N/A

Significant Budget Changes

It is projected that the departments will transfer into this fund approximately \$140,000 in FY2016, based on \$500 per personal computer and \$2,500 per network server. The MIS department has not done a personal computer replacement cycle in 3 fiscal years allowing for a migration to virtualization or thin client to occur. The cost of this migration was budgeted in FY2015; however actual migration will begin in late FY2015 and continue into FY2016. By migrating to this type of platform will reduce repetitive costs of IT personnel from handling individual computer upgrades and various MIS issues.

The FY2016 Adopted Budget includes appropriations to continue migration to virtualization (\$50,000), 2 additional servers (\$14,000) and 6 ToughBooks™ (\$24,000).

Technology Replacement Fund: 170

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Revenues:					
Investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
Expenditures:					
Capital expenditures	59,517	66,963	195,000	195,000	88,000
Debt service - principal	10,505	-	-	-	-
Total expenditures	70,022	66,963	195,000	195,000	88,000
Excess of revenues over (under) expenditures	(70,022)	(66,963)	(195,000)	(195,000)	(88,000)
Other financing sources (uses):					
Transfers in	137,000	137,000	137,500	137,500	140,000
Net other financing sources (uses)	137,000	137,000	137,500	137,500	140,000
Net change in fund balance	66,978	70,037	(57,500)	(57,500)	52,000
Beginning fund balance	357,048	424,026	473,834	494,063	436,563
Ending fund balance	\$ 424,026	\$ 494,063	\$ 416,334	\$ 436,563	\$ 488,563

City of Wasilla Summary of 5-Year Capital Plan For Technology Replacement Fund (Fund 170)	FY2015 Amended Budget	FY2016 Adopted Budget	FY2017 Estimated	FY2018 Estimated	FY2019 Estimated
General Government:					
Migration to virtualization	\$ 150,000	\$ 50,000	\$ 25,000	\$ -	\$ -
Server replacement	21,000	14,000	14,000	14,000	14,000
Public Safety:					
Toughbook (6 ea @ \$4,000)	24,000	24,000	24,000	24,000	24,000
Total project expenditures for Fund 170:	\$ 195,000	\$ 88,000	\$ 63,000	\$ 38,000	\$ 36,000

**CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS**

Fund#-Department: 160-4320: Technology Replacement - MIS

Account Number	Account Group	Account Description	Line Item Explanations	Total
170-4192-416.70-41	Capital Purchases	Machinery & Equipment	TOUGHBOOKS (6EA @ \$4,000)	24,000
			SERVER REPLACEMENT (2 @ \$7,000)	14,000
			MIGRATION TO VIRUALIZATION	50,000
170-4192-416.70-41 Total				88,000

DEPARTMENT BUDGET SUMMARY

Sewer Capital Projects (Included in Enterprise Fund Section)

Program

These funds are setup to account for capital improvements for the Sewer Fund.

Goal

- The City shall protect Wasilla citizen's interest in each capital project by ensuring satisfactory job progress and reasonable performance by all parties involved in the projects.
- To administer professional and construction contracts in a manner consistent with appropriate legal requirements; City Policies; Federal and State grant requirements; and, department needs for each project.
- To investigate all possible funding sources for upcoming projects to ensure that the City of Wasilla is receiving the maximum outside funding possible for upcoming project needs.

Objectives for Fiscal Year 2016

- Septic tank replacement (\$35,000)
- Sewer repairs (normal and reoccurring) (\$25,000)
- Pumper truck replacement (\$350,000)
- Iditarod School sewer connection (\$20,000)

Significant Budget Changes

Funding for these projects for FY2016 will be 100% City funded.

Impact on the Operating Budget

The City of Wasilla's Sewer operating budget are directly affected by the CIP projects. Almost every new capital improvement entails ongoing expenses for routine operation, repairs and maintenance. The cost of future operations and maintenance for new CIP projects are estimated by the Public Works Department based on the past experience and anticipated increase in the cost of materials, labor, and other project components.

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:

Project Number:
(Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
(Assigned By Administration)

Project Narrative:

The sewer utility relies on individual septic tanks as part of the sewage collection system. These tanks need to be replaced when they have rusted through or collapsed. This is an annual program to replace septic tanks as needed for residential and commercial sewer connections.



Impact on Operating Budget:

None

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	148,875	2,560	146,315	35,000	35,000	35,000	35,000	35,000	323,875
Equipment	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ 148,875	\$ 2,560	\$ 146,315	\$ 35,000	\$ 323,875				

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
Enterprise Fund	\$ 148,875	\$ 148,875	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 323,875
Totals	\$ 148,875	\$ 148,875	\$ -	\$ 35,000	\$ 323,875				

Cost Beyond 5-Year

Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:

Project Number:
(Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
(Assigned By Administration)

Project Narrative:

To repair sewer main lines and manholes that fail and cause sewage leaks and to make other preventive maintenance repairs on the sewage collection system that extend the life of the infrastructure.



Impact on Operating Budget:

None

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2015	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	131,297	-	131,297	25,000	25,000	25,000	25,000	25,000	256,297
Equipment	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ 131,297	\$ -	\$ 131,297	\$ 25,000	\$ 256,297				

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2015	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
Enterprise Fund	\$ 131,297	\$ 131,297	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 256,297
Totals	\$ 131,297	\$ 131,297	\$ -	\$ 25,000	\$ 256,297				

Cost Beyond 5-Year

Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:

Project Number:
(Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
(Assigned By Administration)

Project Narrative:

The sewer utility operates a pumper truck to service the septic tanks that are part of each residential and commercial sewer service. The existing pumper truck is nearing the end of its useful life and this is a planned equipment replacement for the sewer utility.



Impact on Operating Budget:

None

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2015	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	350,000	-	-	-	-	350,000
Equipment	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2015	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
Enterprise Fund	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Totals	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

Cost Beyond 5-Year

Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:

Project Number:
(Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
(Assigned By Administration)

Project Narrative:

Sewer service is available across from the new school site, and the line needs to be extended under Fishhook Road to be available for the school to extend onto their property. This project will bore under the road and extend a 3-inch sewer lateral onto the school site.



Impact on Operating Budget:

None

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	20,000	-	-	-	-	20,000
Equipment	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
Enterprise Fund	\$ -	\$ -	\$ -	\$ 20,000	\$ -				\$ 20,000
Totals	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Cost Beyond 5-Year

Program:

DEPARTMENT BUDGET SUMMARY

Water Capital Projects (Included in Enterprise Fund Section)

Program

These funds are setup to account for capital improvements for the Water Fund.

Goal

- The City shall protect Wasilla citizen's interest in each capital project by ensuring satisfactory job progress and reasonable performance by all parties involved in the projects.
- To administer professional and construction contracts in a manner consistent with appropriate legal requirements; City Polices; Federal and State grant requirements; and, department needs for each project.
- To investigate all possible funding sources for upcoming projects to ensure that the City of Wasilla is receiving the maximum outside funding possible for upcoming project needs.

Objectives for Fiscal Year 2016

- Water repairs (\$65,000)
- SCADA and GIS (\$25,000)
- Spruce Avenue Water Tank Repair (\$100,000)

Significant Budget Changes

The significant share of new capital expenditures will be to continue expansion and maintenance of the City's water Lines and water reservoir capacity. For FY2016, funding for these projects will be 100% City funded.

Impact on the Operating Budget

The City of Wasilla's Water operating budget are directly affected by the CIP projects. Almost every new capital improvement entails ongoing expenses for routine operation, repairs and maintenance. The cost of future operations and maintenance for new CIP projects are estimated by the Public Works Department based on the past experience and anticipated increase in the cost of materials, labor, and other project components.

City Of Wasilla
 Capital Improvement Project Detail
 Fiscal Year 2016
 Through Fiscal Year 2020

Project Title:

Project Number:
 (Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
 (Assigned By Administration)

Project Narrative:
 To repair water main lines and valves that fail and cause water leaks and to make other preventive maintenance repairs on the water distribution system that extend the life of the infrastructure.



Impact on Operating Budget:

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	105,360	15,807	89,553	65,000	65,000	65,000	65,000	65,000	430,360
Equipment	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ 105,360	\$ 15,807	\$ 89,553	\$ 65,000	\$ 430,360				

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
Enterprise Fund	\$ 105,360	\$ 105,360	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 430,360
Totals	\$ 105,360	\$ 105,360	\$ -	\$ 65,000	\$ 430,360				

Cost Beyond 5-Year Program:

City Of Wasilla
 Capital Improvement Project Detail
 Fiscal Year 2016
 Through Fiscal Year 2020

Project Title:

Project Number:
 (Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
 (Assigned By Administration)

Project Narrative:

To phase in the installation of a supervisory control and data acquisition (SCADA) system that monitors and controls water and sewage infrastructure. This includes GIS mapping of the water distribution and sewage collection systems.



Impact on Operating Budget:

\$10,000 annually when completed; partially beginning in FY2017 and fully implemented in FY2019.

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Services	50,000	-	50,000	25,000	25,000	25,000	25,000	-	150,000
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ 50,000	\$ -	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 150,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
Enterprise Fund	\$ 50,000	\$ -	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 150,000
Totals	\$ 50,000	\$ -	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 150,000

Cost Beyond 5-Year

Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:

Project Number:
(Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
(Assigned By Administration)

Project Narrative:

The Spruce Avenue reservoir received wind damage to the roof insulation system this past year, and the interior coating systems of all 4 reservoirs are in need of some recoating. The funding will be used to repair the Spruce Avenue insulated roof and address in a priority manner the coating systems of the interior of each reservoir.



Impact on Operating Budget:

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	100,000	-	-	-	-	100,000
Equipment	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
Enterprise Fund	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Totals	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Cost Beyond 5-Year

Program:

DEPARTMENT BUDGET SUMMARY

Airport Capital Project (Included As Part of Airport Enterprise Fund)

Program

This fund was setup to account for capital improvements for the Airport Fund.

Goal

The City shall protect Wasilla's interest in each capital project by ensuring satisfactory job progress and reasonable performance by all parties involved in the projects.

Objectives for Fiscal Year 2016

- Apron expansion (\$40,000)

Significant Budget Changes

For FY2016, the City anticipates funding 100% of budgeted projects.

Impact on the Operating Budget

The City of Wasilla's Airport operating budget are directly affected by the CIP projects. Expansion of aprons entails ongoing expenses for routine operations. The cost of future operations and maintenance for new CIP projects are estimated by the Public Works Department based on the past experience and anticipated increase in the cost of materials, labor, and other project components. It is hopeful; this project will assist in acquiring federal and state funding sources.

City Of Wasilla
 Capital Improvement Project Detail
 Fiscal Year 2016
 Through Fiscal Year 2020

Project Title:

Project Number:
 (Assigned By Finance Department)

Project Description:

Ranking:
 (Assigned By Administration)

Department/Div.:

Project Narrative:
 To provide engineering in support of the runway and apron expansion project. FAA is requiring an updated forecast on potential users of the proposed runway extension to 5,000 feet.



Impact on Operating Budget:

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	40,000	-	-	-	-	40,000
Construction	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
General Fund	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
State Match									
FAA Grant									
Totals	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

Cost Beyond 5-Year

Program:

DEPARTMENT BUDGET SUMMARY

Curtis D. Menard Memorial Sports Center (CMMSC) Capital Projects (Included as part of the CMMSC Enterprise Fund Section)

Program

This fund was established to account for capital improvements for the Curtis D. Menard Memorial Sports Center (CMMSC) Fund.

Goal

The City shall protect Wasilla's interest in each capital project by ensuring satisfactory job progress and reasonable performance by all parties involved in the projects.

Objectives for Fiscal Year 2016

- Building improvements (\$20,000)
- Equipment replacement (\$20,000)
- Events marquee sign (\$50,000)

Significant Budget Changes

The Sports Center opened in February of 2004. For FY2016, the City anticipates funding 100% of budgeted projects.

Impact on the Operating Budget

The events marquee sign will allow patrons of the facility to view what activities and events are scheduled from outside the facility. The cost to operate will increase electrical expenditures for the facility by approximately 3%.

City Of Wasilla
 Capital Improvement Project Detail
 Fiscal Year 2016
 Through Fiscal Year 2020

Project Title:

Project Number:
 (Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
 (Assigned By Administration)

Project Narrative:

This project will continue lighting upgrades to provide for more efficient light fixtures; replace and upgrade aging flooring; and improve the breakroom area for the employees over the next 2 years.



Impact on Operating Budget:

None

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Equipment	55,295	-	55,295	20,000	-	-	-	-	75,295
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ 55,295	\$ -	\$ 55,295	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 75,295

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
CMMSC Fund	\$ 55,295	\$ -	\$ 55,295	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 75,295
Totals	\$ 55,295	\$ -	\$ 55,295	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 75,295

Cost Beyond 5-Year

Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:

Project Number:
(Assigned By Finance Department)

Project Description:

Department/Div.:

Ranking:
(Assigned By Administration)

Project Narrative:

This project provides new and replacement equipment for the Menard Center to improve the facility in ways to increase revenues over the next 5 years to include 400 new chairs, 20 new rounder tables, 30 meeting room tables, a stage backdrop, mobile event lighting, a card swipe system for the running track, exercise equipment and matting, large video screen for meeting rooms, large video screen for exercise area, broom ball equipment and kitchen supplies.



Impact on Operating Budget:

None

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Equipment	37,153	-	37,153	20,000	20,000	20,000	20,000	20,000	137,153
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ 37,153	\$ -	\$ 37,153	\$ 20,000	\$ 137,153				

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
CMMSC Fund	\$ 37,153	\$ -	\$ 37,153	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 137,153
Totals	\$ 37,153	\$ -	\$ 37,153	\$ 20,000	\$ 137,153				

Cost Beyond 5-Year

Program:

City Of Wasilla
Capital Improvement Project Detail
Fiscal Year 2016
Through Fiscal Year 2020

Project Title:

Project Description:

Department/Div.:

Project Number:
(Assigned By Finance Department)

Ranking:
(Assigned By Administration)

Project Narrative:
This project will construct an events marquee sign along Mack Drive at the Menard Center. Mack Drive is planned to be extended to Knik Goose Bay Road in 2015 where 2,000 vehicle a day are expected to pass by the Menard Center with the new road connection in place. The events marquee sign will provide information to the community on upcoming events at the Menard Center.



Impact on Operating Budget:
Increase in electrical cost and ongoing software costs for sign board messaging system, approximately \$1,000 annually.

Project Cost Summary

Expenditure Category:

	Prior Budget	Project Expenditures To Date	Project Balance	Additions					Total CIP Cost
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Administration/OH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-	-	-	-	-	-
Design Services	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	50,000	-	-	-	-	50,000
Other Services	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Funding Source Summary

Funding Sources:

	Prior Budget	Project Revenue To Date	Project Balance	Additions					Total CIP Funding
				Fiscal YR 2016	Fiscal YR 2017	Fiscal YR 2018	Fiscal YR 2019	Fiscal YR 2020	
Local:									
Operating Transfers									
CMMSC Fund	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Totals	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Cost Beyond 5-Year

Program:

This page intentionally
left blank



City of Wasilla
Chart of Accounts

<u>General Fund:</u>	<u>Fund</u>	<u>Fund Description</u>
	001	General Fund
 <u>Capital Project Funds:</u>		
	110	Capital Projects Fund
	120	Vehicle Fund
	130	Right of Way Fund
	160	Road CIP Fund
	170	Technology Replacement Fund
 <u>Special Revenue Funds:</u>		
	220	Youth Court Fund
	230	Federal Asset Forfeiture Fund
	270	State Asset Forfeiture
 <u>Enterprise Funds:</u>		
	310	Sewer Utility Fund
	320	Water Utility Fund
	330	Airport Fund
	340	Curtis D. Menard Memorial Sports Center
 <u>Fiduciary Fund:</u>		
	410	Cemetery Fund
 <u>Debt Service Funds:</u>		
		None for FY2016

Total numbr of funds budgeted: 14

**City of Wasilla
Chart of Accounts**

<u>Code</u>	<u>Title</u>	<u>Description</u>
Wages & Salaries 10-XX		
10-10	Regular Wages	Wages paid to budgeted staff.
10-20	Temporary Wages	Wages paid to temporary help.
10-25	ALPAR Wages	Wages paid to summer litter patrol program help.
10-30	Overtime Wages	Wages paid to regular staff for time exceeding the number of hours in a regular scheduled shift (8 or 10) hours or that exceed 40 actual hours worked in one week.
10-31	Overtime WPD Traffic Grant	Wages paid to police officers for overtime reimbursed by the Alaska State Highway Office grants.
10-35	Honorarium	Payments made to persons serving on one of the City's four Commissions.
10-36	Appeal Officer	Payments made to persons appointed as appeal hearing officers.
10-99	Salary Allocation	Wages allocated to various Public Works projects.
Employee Benefits 20-XX		
20-10	Group Insurance	Cost of health insurance for employees
20-20	FICA	Federal Insurance Contributions Act. Employer's share of social security payroll taxes.
20-30	PERS	Payment to the Public Employees Retirement System (PERS) for employer's share.
20-40	SBS	Payment to the Supplemental Benefit System (SBS) for employer's share.
20-50	Unemployment	Payment to the Employment Security Contribution (ESC) for employer's share.
20-60	Workers' Compensation	Premium for coverage on occupational injuries or illnesses.
Professional & Technical Services 30-XX		
30-31	Accounting & Auditing	<i>Services performed only by persons or firms with specialized skills and knowledge.</i> Fees paid for accounting or auditing services.
30-32	Legal	Fees paid for all legal services.

**City of Wasilla
Chart of Accounts**

<u>Code</u>	<u>Title</u>	<u>Description</u>
30-34	Other	Fees paid for records retention, codification, water analysis, lobbying, drug testing, investment management, architect, medical, veterinarian, towing & storage, courier, and sport official services.
30-37	Appeal Hearings	Fees paid for legal transcripts in appeal hearings.
Property Services 40-XX		<i>Services purchased to operate, repair, maintain and rent property owned or used by the government. Services are performed by persons other than government employees.</i>
40-11	Water/Sewerage	Water and sewerage provided to city properties.
40-12	Waste Disposal	Trash removal.
40-20	Cleaning	Custodial services provided to city properties.
40-30	Repair & Maintenance	Repairs and maintenance to office equipment, heavy equipment, vehicles, properties, dispatch radios.
40-31	Computer Software Maintenance	Maintenance on all software programs and licensing.
40-40	Rentals	Costs for renting or leasing land, buildings, equipment, vehicles, and machinery.
40-91	Contractual Services	Septic, security, snow removal, and inspections.
Other Purchased Services 50-XX		<i>Services rendered by organizations or personnel not on the payroll of the government (separate from professional and technical or property services).</i>
50-10	Elections	Ballot printing, election officials, election materials.
50-20	Insurance	Premiums paid for liability, property, and vehicles.
50-30	Communications	Postage, phone services, and courier services.
50-36	AST Long Distance	Alaska State Trooper's portion of telephone bill for dispatch services that is reimbursed to City.
50-40	Advertising	Newspaper, magazine, and radio advertising.
50-50	Printing & Binding	Printing of forms: including A/R, tax, and utility bills, envelopes, business cards, flyers, posters, letterhead, business licenses, audit and budget books.
50-81	Travel	All transportation and subsistence such as mileage, per diem, meals, airfare, hotels, car rental, and cab fare.

**City of Wasilla
Chart of Accounts**

<u>Code</u>	<u>Title</u>	<u>Description</u>
50-82	Staff Development	All costs of educational, training, and developmental classes, seminars and courses. Cost of transportation to and from event should NOT be in this account.
50-85	Dues & Subscriptions	Dues for professional organizations; subscriptions to newspapers, magazines, trade journals, and publications.
50-90	Other Purchased Services	Credit card fees; utility locates; floor mat cleaning; road maintenance such as sweeping, asphalt repair, plowing, and State road maintenance, Alaska Railroad crossing fees, fire alarm, and furnace maintenance.
50-93	Animal Control	All costs related to animal control.
50-97	Recreation Programs	Events sponsored by the City such as the 4th of July picnic and parade, swimming and Museum activities.
SUPPLIES 60.xx		<i>Expenditures for all supplies (consumable or less than \$5,000) used in operating the City.</i>
60-10	General Supplies	Expenditures for all items that are consumed or deteriorated through use such as: office, archival, beautification, personal protection, building maintenance supplies, janitorial supplies, and flags.
60-13	Arbor Day Program	Tree seedlings, contest awards and brochures.
60-12	Ammunition	Ammunition supplies for public safety officers.
60-15	Small Tools & Equipment	Small tools and equipment with a cost of less than \$5,000 such as: weapons, furniture, computers, hand tools and office equipment.
60-16	Uniforms & Clothing	Uniforms, boots, overalls, rain gear, jackets, and logos.
60-21	Natural Gas	Cost to heat City buildings.
60-22	Electricity	Costs for electric service.
60-25	Gasoline	Gasoline and oil used for the operations of vehicles or other machinery.
60-30	WPD Reserves	Supplies purchased for the Police reserve program.
60-40	Books & Periodicals	Books and periodicals purchased for the Wasilla Library collection.

**City of Wasilla
Chart of Accounts**

<u>Code</u>	<u>Title</u>	<u>Description</u>
60-41	Subscriptions	Subscriptions for the Wasilla Library collection.
60-42	Audiovisual	Audiovisual materials for the Wasilla Library collection.
60-43	Electronic Materials	Electronic resources for the Wasilla Library.
60-45	Special Programs	Library youth and adult programs and volunteer awards.
60-46	Rasmussen Foundation	Library supplies funded by Rasmussen Foundation.
60-47	Target - Summer Program	Library supplies funded by Target, Inc.
60-52	Asset Forfeiture	Items purchased with Federal asset forfeiture funds.
60-95	Computer Software	Software purchased separately from computer hardware.
60-99	Inventory Clearing	Water and sewer supplies used in maintenance or sold to customers.
69-10	Cash Over/Short	Used to record cash receipt shortages and overages.

Capital Outlay 70-XX

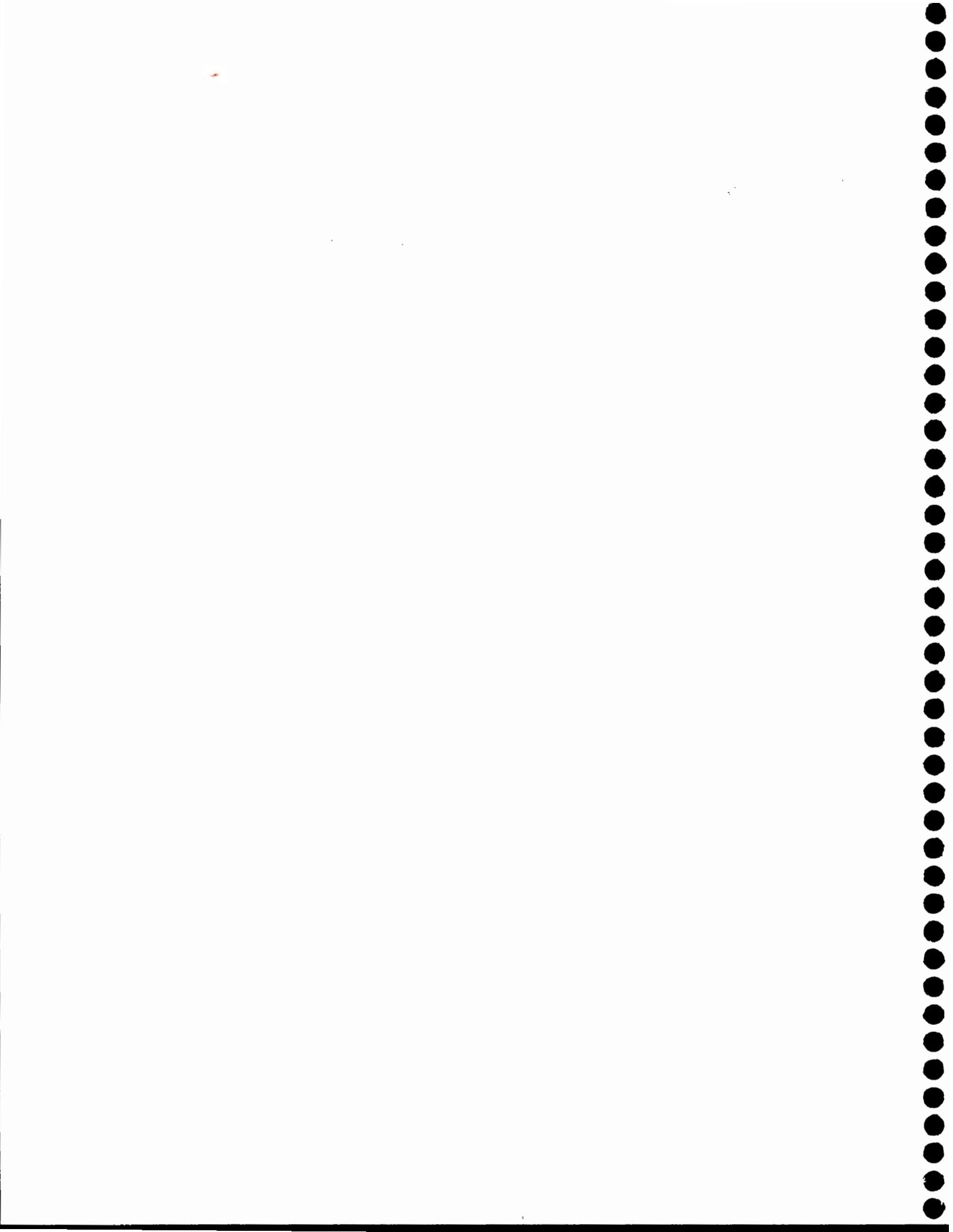
Expenditures over \$5,000 for acquiring capital assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment and replacement of equipment.

70-20	Buildings	Building purchases.
70-40	Machinery & Equipment	Machinery and equipment costing over \$5,000.
70-41	Machinery	Machinery and equipment costing over \$5,000.
70-42	Vehicles	Automobile, trucks, ATV, Snow machines, etc. costing over \$5,000.
70-43	Furniture & Fixtures	Capital furniture and fixtures costing over \$5,000
70-44	Software	Computer software costing over \$5,000

**City of Wasilla
Chart of Accounts**

<u>Code</u>	<u>Title</u>	<u>Description</u>
70-46	Machine & Equipment Library Assistance Grant	Books and audiovisual materials purchased with Public Library Assistance (PLA) grant funds.
Debt Services 80-(05-30)		
80-05	Other Debt Svc Costs	Bond refunding expenditures.
80-06	Amount in Escrow	Funds held in escrow.
80-10	Debt Service - Principal	Payments made on bond principal.
80-20	Debt Service - Interest	Payments made on bond interest.
80-30	Debt Service - Penalties	Penalties incurred on bond payments.
Other Expenditures 80-(40-85)		
80-60	Depreciation	Depreciation expense on capital assets.
80-70	Uncollectible Accounts	Allowance for uncollectible accounts
80-85	Senior Center Grant	Grant from the City council to the Wasilla Senior Center.
80-91	Insurance Deductible/Broker Fee	The deductible portion and any broker fees associated to the City's insurance policies.
80-92	Property Tax Payments	Property tax payments made to the Mat-Su Borough for any City owned properties.
80-94	Lawsuit Costs/Settlements	Attorney costs and/or legal settlement costs.
80-96	Other Agreements	Lowes intersection agreement.
Pass Thru to Non-profit 97-XX		
97-01	Wasilla Area Seniors	Funding support provided by the City to a nonprofit organization.
97-02	SART	Funding support provided by the City to a nonprofit organization.
Transfers 90-XX		
90-**	Interfund Transfers	Transfer of funds from one fund to another. **denotes receiving fund.

END of Chart of Accounts





GLOSSARY

ACCOUNTING SYSTEM – The methods and records established to identify, assemble, analyze record, classify, and report information on the financial position and results of operations of a government or any of its funds, fund types, account groups, or organizational components.

ACCOUNT NUMBER – A system of numbering or otherwise designating accounts, in such a manner that the symbol used reveals certain information. The City of Wasilla uses a 14 digit account number (xxx-xxxx-xxx.xx-xx) read from left to right as illustrated below:

- (xxx) The first three digits denote the fund, i.e., 001 is General Fund.
- (xx-) The first two digits in the next four digit set denote the department, e.g., 41 is General Government and 42 is Public Safety.
- (-xx) The last two digits in the second set of digits denote the division, e.g., 15 is Council and 50 is Finance.
- (xx-) The first two digits in the third set of digits denote the activity, e.g., 41 is General Government and 42 Public Safety.
- (-x) The third digit in the third set of digits denotes the sub-activity, e.g., 1 is Clerk and 5 is Finance.
- (xx) The two digits in the fourth set of digits represent the element, a more specific purpose for the account, e.g., 10 represent Personnel Services and 60 represents Supplies.
- (xx) The last two digits in the account number represent the object, which when combined with the element provides clarification as to the meaning of the account, e.g., 10 representing Regular Wages and 20 representing Temporary Wages.

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 City Council at the beginning of the year and also to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

ANNUAL BUDGET – A budget developed and enacted to apply to a single fiscal year.

APPRAISE – To estimate the value, particularly the value of property. If the property is valued for taxation, the narrower term “assess” is substituted.

APPROPRIATION – The legal authorization granted to the legislative body of a government, which permits officials to incur obligations and make expenditures of governmental resources for specific purpose. Appropriations are usually limited in amounts and time they may be expended.

APPROPRIATION ORDINANCE – The official enactment by the City of Wasilla Council establishing the legal authority for the City’s administrative staff to obligate and expend resources.

ASSESS – To establish an official property value for taxation.

ASSESSED VALUATION – The valuation set upon all real and personal property in the City that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

ASSESSED VALUE – The fair market value placed on personal and real property owned by taxpayers.

ASSETS – A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

ASSIGNED FUND BALANCE – A portion of fund balance where limitations result from its intended use:

- Intended use established by highest level of decision making
- Intended use established by body designated for that purpose
- Intended use established by official designated for that purpose

AUDIT – A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries, and confirmations with third parties.

AVAILABLE FUND BALANCE – The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

BALANCE BUDGET – An annual budget in which revenue anticipated is equal to or exceeds budgeted expenditures or an annual budget in which a portion of Fund Balance is approved for use to finance a specific capital project or program.

BASIS OF ACCOUNTING – A term referring 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.

BOND – Most often, a written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and bond is that the latter is issued for a longer period and requires greater legal formality.

BOND ORDINANCE – An ordinance authorizing a bond issue.

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption and sometimes, the plan finally approved by that body.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT – The official written statement prepared by the City's administrative staff to present a comprehensive financial program to the City Council. The first part 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. The second consists of schedules supporting the summary. These schedules show in detail the past year's actual revenues, expenditures, and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.

BUDGET MESSAGE – A general discussion of the proposed budget presented in writing by the budget-making authority to the City Council. The budget message contains an explanation of the principal budget items, an outline of the City's experience during the past period and its financial status at the time of the message and recommendations regarding the financial policy for the coming period.

BUDGET PROCESS – The schedule of key dates or milestones the City follows in the preparation and adoption of the budget.

CAPITAL IMPROVEMENT PLAN – A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate for each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.

CAPITAL IMPROVEMENT PROJECT – Construction, renovation, or physical improvement projects are termed Capital Improvements or CIP's. This could be the construction of a new structure, the reconstruction of an existing structure, or the renovation of a structure that extends its useful life. The cost of land acquisition, construction, renovation, demolition, equipment, and studies are all included when calculating capital expenditures.

CAPITAL OUTLAY – Expenditures that result in the acquisition of items such as tools, desks, machinery, and vehicles costing more than \$500 each having a useful life of more than one year and are not consumed through use are defined as capital items.

CAPITAL PROJECTS FUND – Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than propriety and trust funds).

COLLATERAL – Assets pledged to secure deposits, investments, or loans.

COMPONENT UNIT – A separate government unit, agency, or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

COMMITTED FUND BALANCE – Portion of fund balance that has self-imposed limitations set in place prior to the end of the reporting period. These limitations are imposed at the highest level of decision making that requires formal action. To remove, the same level of decision making and formal action would be required.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – The official annual report of a government including: (a) the five combined financial statements in the combined statement overview and their related notes, (b) combining statements by fund type and individual fund, and (c) account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes support schedules necessary to demonstrate

compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material, and detailed statistical sections.

CONTINGENCY – Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

CONTRACTUAL SERVICES – Items of expenditure from services the City receives primarily from an outside company.

CREDIT RISK – The risk that a counter-party to an investment transaction will not fulfill its obligations. Credit risk can be associated with the issuer of a security, with a financial institution holding deposits or with parties holding securities or collateral. Credit risk exposure can be affected by a concentration of deposits or investments in any one-investment type or with any one counter-party.

CURRENT YEAR OBJECTIVES – Specific tasks (e.g., often measurable) to be accomplished in the current fiscal year.

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

DEBT SERVICE FUNDS – Funds established to account for the accumulation of resources for and the payment of general long-term debt principal and interest that resulted from the issuance of bonds.

DEFICIT – The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DEPARTMENT – The City Administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.

DIVISION – A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.

EMPLOYEE BENEFITS – Contributions made by the City to designated funds to meet commitments or obligations for employee fringe benefits. Included are the City's share of costs for various pension, medical, and life insurance plans.

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.

ENTERPRISE FUND – A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case, the intent of the governing body is that the expenses, including depreciation, of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

ENTITY – (1) The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and account entity is the individual fund and account group. (2)

That combination of funds and account groups that constitutes the reporting entity for financial reporting purposes.

EXPENDITURE – Decrease in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, intergovernmental grants, entitlements, and shared revenues.

EXPENSES – Outflows or the using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other government units, and/or other funds.

FIDUCIARY FUND TYPES – The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individual, private organizations, other government units, and/or other funds.

FINANCIAL RESOURCES – Cash and other assets that, in the normal course of operations, will become cash.

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 operations. The City's fiscal year extends from July 1 to the following June 30.

FIXED ASSETS – Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than to buildings, and land.

FUND – A fiscal and accounting entity with a self-balancing set of accounts in which cash and /or other financial resources, all related liabilities and residual equities or balances and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE – Excess of an entity's assets over its liabilities.

FUND BALANCE APPROPRIATED – The amount of fund balance budgeted as a revenue source.

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 types are general, special revenue, debt services, capital projects, enterprises, internal service, and trust and agency.

GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) – An organization whose main purpose is to improve and create accounting reporting standards or generally accepted accounting principles (GAAP). These standards make it easier for users to understand and use the financial records of both state and local governments.

GENERAL FUND – A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the City, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP) – Uniform minimum standards and guidelines for financial accounting 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.

GENERAL OBJECTIVES – General activities to be accomplished or performed which have the characteristic of being able to be controlled or affected by management decisions and direction.

GENERAL OBLIGATION BONDS – Bonds that are backed by the full faith and credit of government (e.g., the government's general taxing power, to the repayment of the bonds it issues) are general obligation (GO) bonds. Sometimes, the term is also used to refer to bonds that are to be repaid from taxes and other general revenues. A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with periodic interest paid at a specified interest percentage.

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 funds. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

GRANTS – Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

INTERFUND TRANSFERS – Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers, and operating transfers.

INTERGOVERNMENTAL REVENUES – Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INVESTMENT – Securities held for the production of income in the form of interest in compliance with the policies set out by the City's Code of Ordinances.

LAPSE – As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time.

LEVY – To impose taxes, special assessments, or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments, or service charges imposed by a government.

LIABILITIES – Debt or other legal obligations arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

MAJOR FUND – A governmental fund or enterprise fund reported as a separate column on the basic fund financial statements. The general fund is always a major fund. Otherwise, major fund are funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all government and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that the fund is particularly important to financial statement users.

MEASUREMENT FOCUS – The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenue and expenses).

MIL - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

MILAGE RATE – The tax rate on property, based on mil(s). A rate of 1 mil applied to a taxable value of \$100,000 would yield \$100 in taxes.

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 collectable in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

NON-DEPARTMENTAL – Refers to a group of governmental activities which are not associated with, and cannot be allocated to, any particular department.

NONSPENDABLE FUND BALANCE – A portion of fund balance that is inherently non-spendable:

- Portion of net resources cannot be spent because of their form
- Portion of net resources that cannot be spent because they must be maintained intact.

OBLIGATIONS – Amounts a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING TRANSFERS – All inter-fund transfers other than residual equity transfers.

ORDINANCE – A formal legislative enactment by the legislative body which, if not in conflict with any highest form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges universally require ordinances.

OTHER FINANCING SOURCES – Governmental funds, general long-term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers-in, service charges, and fees for governmental services.

OVERSIGHT RESPONSIBILITY – The basic, but not the only, criterion for including a government department, agency, institution, commission, public authority, or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

PERFORMANCE MEASURES – Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

PERSONNEL SERVICES – Items of expenditures in the operating budget for salaries and wages performed by City employees, including employee benefit costs such as the City's contribution for retirement, health, and life insurance.

PROGRAM – An organized set of related work activities, which are directed toward a common purpose, or goal, and represent a well-defined expenditure of City resources.

PROGRAM BUDGET – A budget which structures budget choices and information in terms of programs and their related activities (e.g. repairing roads and treating water), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives) and measures the degree of achievement of program objectives (performance measures).

PROGRAM DESCRIPTION – A program description describes the function of the program, the various activities involved in the program and other pertinent information about the program. It answers the question, "What does this program do?"

PROGRAM GOAL – A program goal is a general statement on the intended effect or purpose of the program's activities. It includes terms that describe how (a service) provided, to supply (a given need), to control, reduce, or eliminate (an occurrence), to maintain (standards), or to maximize (quality). A goal is not limited to a one-year time frame and should generally not change from year to year. A goal statement describes the essential reason for the program's existence.

PROGRAM OBJECTIVE – Objectives are statements of the intended beneficial and/or tangible effects of a program's activities. They are measurable and related to the proposed budget year.

They are specific targets toward which a manager can plan, schedule work activities, and make staff assignments. Objectives should quantifiably be addressed in terms such as: to increase an activity, to maintain a service level, to reduce the incidence, or to eliminate a problem.

PROPERTY TAX – A tax levied on the assessed value of property.

PROPRIETARY FUNDS – A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. The only proprietary fund type used by the City is the enterprise fund(s).

PURCHASE ORDER – A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated, estimated price. Outstanding purchase orders at the end of a fiscal year are called encumbrances.

RESERVE FOR WORKING CAPITAL – A portion of the general fund balance set aside to provide the necessary cash flow to fund the day-to-day operations of the City. This reserve is not available for appropriation.

RESTRICTED FUND BALANCE – A portion of fund balance that has externally enforceable limitations on use though:

- Limitations imposed by creditors, grantors, contributors, or laws and regulation of other governments
- Limitations imposed by law though constitutional provisions or enabling legislation

RESOLUTION – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS – An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUE – Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions and residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenues.

RISK – In the context of insurance, defined variously as uncertainty of loss, change of loss or variance of actual from expected results. Also, the subject matter of an insurance contract (e.g., the insured property or liability exposure).

SALES TAX – State legislation allows local governments to levy a sales tax on retail sales, rentals and services activities in its jurisdiction.

SINGLE AUDIT – An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

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.

TAX RATE – The level at which taxes are levied. For example, a property tax rate may be proposed to be \$0.12 per \$100 of assessed value.

TAX ROLL – The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

ACRONYMS

A

AAMC	Alaska Association of Municipal Clerks
ADA	American Disability Act
ADEC	Alaska Department of Environmental Conservation
AGFOA	Alaska Government Finance Officers Association
AKDOT/PF	Alaska Department of Transportation/Public Facilities
ALPAR	Alaskans for Litter Prevention and Recycling
AML	Alaska Municipal League
APC	Advisory Planning Commission
AVO	Absentee Voting Office

C

CAFR	Comprehensive Annual Financial Report
CEDD	Community and Economic Development Division
CIP	Capital Improvement Project
CMMSC	Curtis D. Menard Memorial Sports Center

E

EDD	Economic Development District
EOC	Emergency Operation Center
EPA	Environmental Protection Agency

F

FEMA	Federal Emergency Management Agency
FTE	Full-time Equivalent
FY	Fiscal Year

G

GAAP	Generally Accepted Accounting Principals
GAAS	Generally Accepted Auditing Standards
GFOA	Government Finance Officers Association
GASB	Governmental Accounting Standards Board
GO	General Obligation

ACRONYMS

	<u>I</u>	
ICS		Incident Command System
IMT		Incident Management Team
IFB		Invitation for Bid
IIMC		International Institute of Municipal Clerks
ITB		Invitation to Bid
	<u>M</u>	
Mil		Millage
MIS		Management Information Systems
MSB		Matanuska Susitna Borough
MSYC		Mat-Su Youth Court
	<u>P</u>	
PERS		Public Employees Retirement System
PW		Public Works
	<u>R</u>	
RFI		Request for Information
RFP		Request for Proposals
ROW		Right-of-Way
	<u>S</u>	
SBA		Small Business Administration
SBS		Supplemental Benefits System
SECC		State Emergency Center Coordinator
SOA		State of Alaska
	<u>W</u>	
WMC		Wasilla Municipal Code

This page intentionally
left blank

