

Kenai Peninsula Borough

FY2016 Proposed Budget
July 1, 2015 to June 30, 2016

Mike Navarre

Mayor

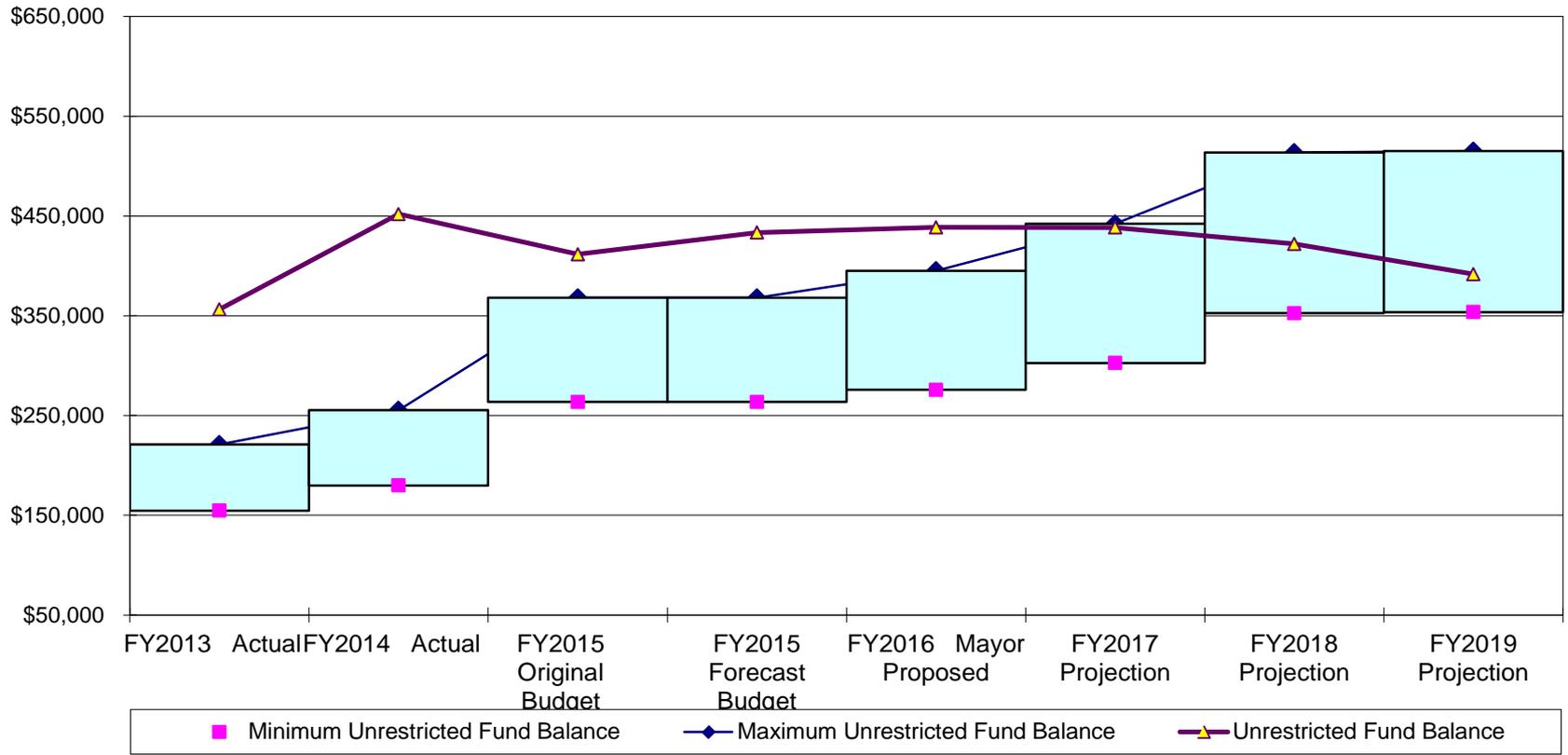
May 5, 2015

The Budget Document

- Operating and capital plans for FY2016
- Operating fund projections through FY2019
- Capital fund projections through FY2020
 - Capital projects detail, pages 323-367
 - Increased detail on most projects in excess of \$50,000, pages 342-367
- Transmittal letter, pages 8-16, overview of document including:
 - Major issues (PERS, school funding)
 - Financial condition summary
 - General Fund
 - Various Service Areas
- Increased assessed values for oil and gas property \$82 million, \$414 million increase since FY2013
- Some Service Areas operating fund balances are in excess of their recommended fund balance amounts as of 6/30/2015, but are projected to be within range by the end of the budget document projections
 - Nikiski Fire
 - North Pen Rec
 - Anchor Point Fire & EMS
 - Seward Bear Creek Flood Service Area
 - Road Service Area
 - South Peninsula Hospital Service Area
- Some Service Areas operating fund balances are below their recommended fund balance amounts as of 6/30/2014, and are not projected to be within range by the end of the budget document projections
 - Bear Creek
 - KESA

Example of fund balance chart

**Anchor Point Fire and Emergency Medical Service Area
Unreserved Fund Balance**



Fund Balance

- Fund Balance is the cumulative difference of all revenues and expenditures from the government's creation
- Fund balance allows government to provide a stable taxing policy and revenue structure to fund its services
- Adequate levels of unreserved fund balance enables a government to spread the effect of such items as economic uncertainty and natural disasters over many years
- An adequate level of unreserved fund balance is also a major consideration of credit rating agencies during their evaluation of a government's credit worthiness
- The Borough's fund balance policy allows for a range, ie minimum and maximum
- Five year plan to achieve compliance

Fund Balance, continued

- Designations for working capital requirements
 - necessary to cover cash flow requirement and normal variations in revenue and expenditure estimates
- Designations for operating contingencies
 - Revenue volatility amount
 - Unexpected expenditure
- Designated for future capital expansion and contingencies

Borough Powers

Mandatory	Acquired areawide	Acquired Service Area	Acquired non-areawide
Public schools	Solid waste (ord)	Emergency services (ele)	Tourism promotion (ord)
Assessment and collection of taxes	Postsecondary funding (ele)	Road maintenance and improvements (ele)	Ports & harbor (ele)
Planning, platting, land use	Senior citizen funding (ele)	Hospital (ele)	Special assessment district for USAD (ele & ord)
	E911 call taking (ord)	Recreation (ele)	Rural development (ord)
	Transportation (ord)	Senior citizen services (ele)	Economic development (ord)
Ord-ordinance Ele-election		Flood protection, planning, mitigation (ele)	
		RIADS (ord)	

Proposed Mill rates-FY2016

History FY2011 to FY2016

	2011	2012	2013	2014	2015	2016
Borough	4.50	4.50	4.50	4.50	4.50	4.50
Service Areas:						
Nikiski Fire	3.00	3.00	3.00	2.90	2.90	2.90
Bear Creek Fire	2.25	2.25	2.25	3.25	3.25	3.25
Anchor Point Fire & Emergency Medical	1.60	2.25	2.25	2.25	2.25	2.75
Central Emergency Services	2.45	2.45	2.65	2.65	2.65	2.65
Kachemak Emergency Services	2.25	2.25	2.25	2.25	2.50	2.50
Central Peninsula Emergency Medical	1.00	1.00	1.00	1.00	1.00	1.00
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Seldovia Recreation	-	-	0.75	0.75	0.75	0.75
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seward Bear Creek Flood	0.50	0.50	0.50	0.50	0.75	0.75
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
Central Kenai Peninsula Hospital	0.02	0.02	0.02	0.02	0.01	0.01
South Kenai Peninsula Hospital	2.30	2.30	2.30	2.30	2.30	2.30

FY16 Budget Challenges

- State budget woes
 - Impact state and local budgets due to decline in the price of oil
 - School funding
 - Grants
 - Revenue sharing
- Health insurance
 - Cost increases
 - Additional insured
 - Temps
 - Dependents up to age 26

General Fund

pages 53-138 & 332

FY16 Budget Highlights-General Fund, page 53

Revenues

Property Taxes

- Taxable Property Values, increase from \$6.932 billion to \$7.269 billion
 - Taxable Oil and Gas up \$83 million
 - Taxable Real Property, up \$249 million
 - compared to FY2015 which was down \$171 million
 - New construction/change in assessed values, increase of \$133 million, a 2% increase
 - \$20K to \$50k change, reduction of \$304 million
 - Taxable Personal Property up \$9 million
- Approximately 38% of Borough property owned by taxpayers reside outside the Borough
- Mill rate 4.50 mills, no change from prior year

Sales Tax

- Budgeted at \$30,835,546, equivalent to 4.24 mills
- Approximately 25% of sales tax revenue is tourist related

Federal

- PILT, change when revenue is recognized

State

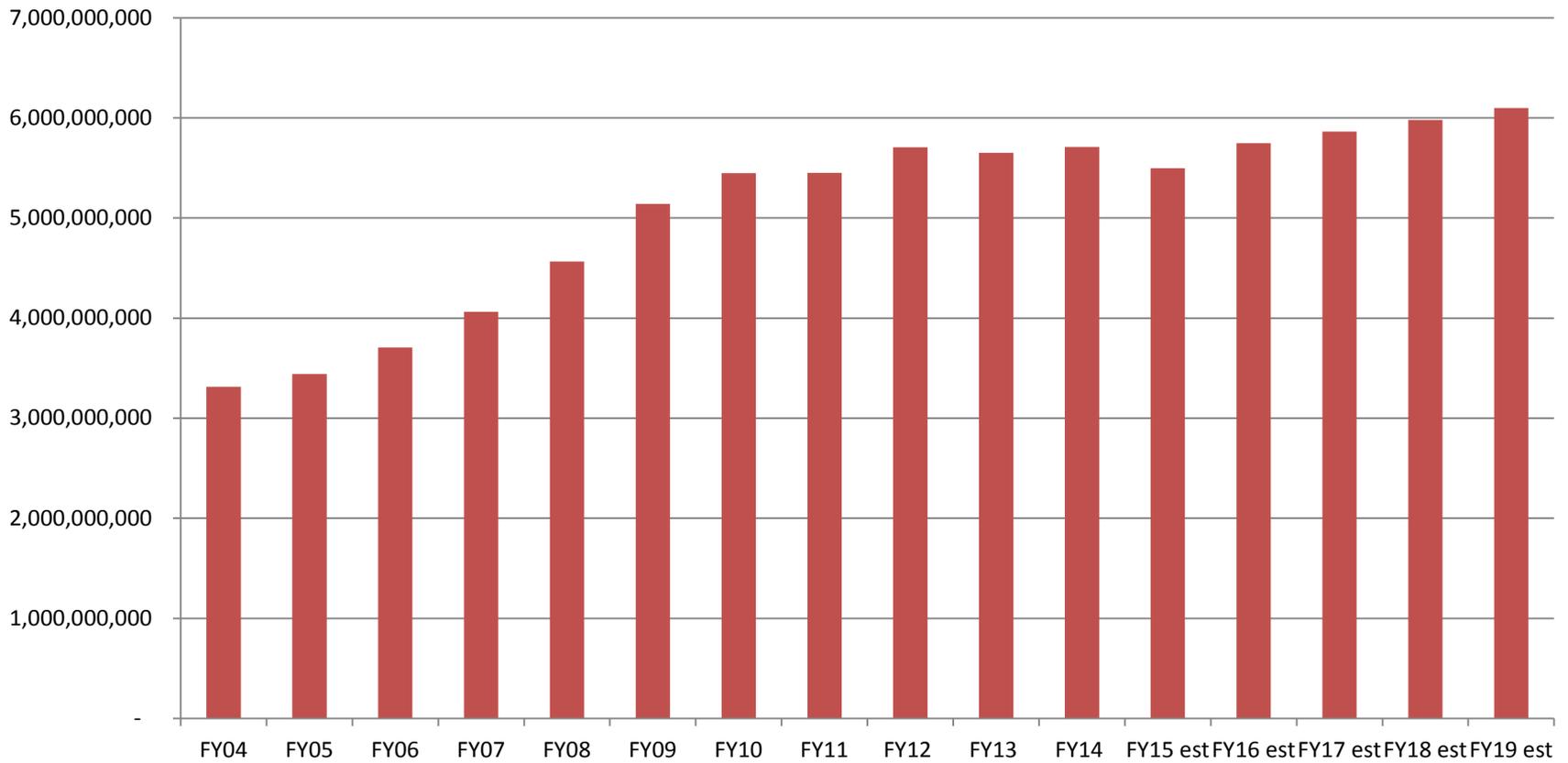
- Revenue sharing of \$2,150,000
- Fish tax of \$750,000
- School Debt reimbursement of \$2,893,727
- Other \$220,000

Fund Balance

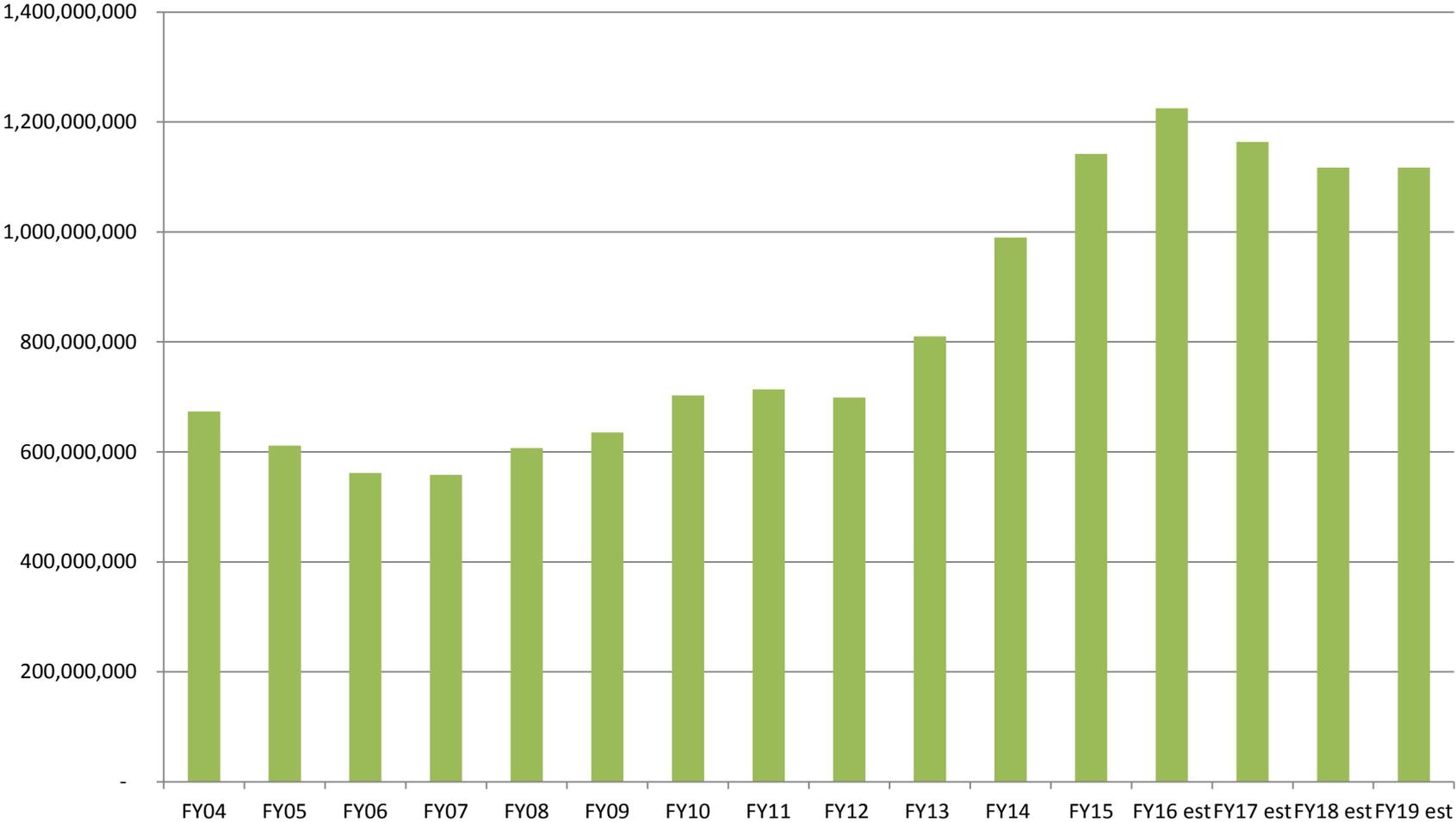
- FY2016 use of .21 mills (net of projected lapse); FY2015 decrease of .09 mills (net of projected lapse); FY2014 increase of .64 mills (revised, original was .22 increase); FY2013 use of .28 mills; FY 2012 use of .04 mills
- Projected ending fund balance represents the equivalent of 31% of budgeted expenditures, equivalent to 3.26 mills

Taxable Assessed Values - Real

Taxable Assessed Values Real

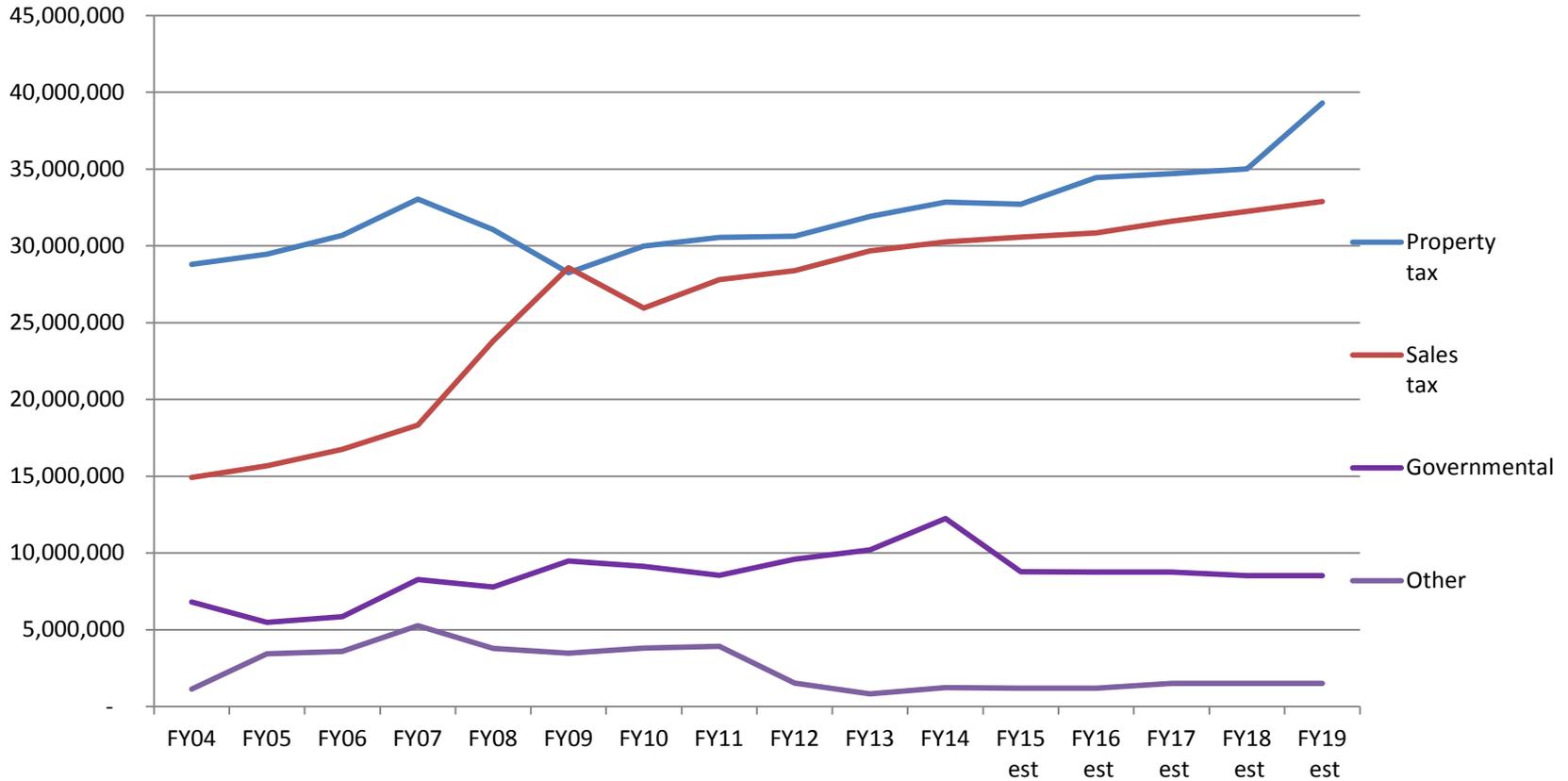


Taxable Assessed Values – Oil & Gas



General Fund, Revenue Sources FY2004 to FY2019

General Fund, Revenue Sources FY2004 to FY2019



FY2016 Expenditure Highlights-General Fund

Expenditures highlights

- KPBSD funding including debt and capital projects \$ 51,519,994 66.4%
- General Government \$ 18,406,189 23.7%
- Solid Waste \$ 6,401,679 8.2%
- Other \$ 716,464 .9%
- Non departmental contractual \$ 610,000 .8%
- Total expenditures- \$ 77,654,326
 increase of \$2,779,090 from FY15; 3.71%
- Staffing Changes
 1.0 FTE Mayor's office – Oil & Gas
 (.25) FTE OEM – IT support

Expenditure changes in the proposed FY2016 General Fund budget compared to the FY2015 budget

General government:		
Personnel		\$ 715,265
Supplies		14,521
Services		37,503
Capital		(34,577)
Other		<u>(39,888)</u>
	subtotal	692,824
Transfers (G/F support for other programs)		(28,367)
School funding:		
Operations		2,000,000
Debt service		(10,367)
Capital projects		<u>125,000</u>
	subtotal	2,114,633
Total expenditure changes from FY2015 to FY2016		\$ <u>2,779,090</u>

	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	Change between FY2007 & FY2016
Assembly											
Clerk's Office	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	0.00
Records Management	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	0.00
Department Total	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	0.00
Mayor											
Administration	6.00	6.00	6.00	6.00	5.00	4.00	5.00	5.00	5.00	6.00	0.00
Community and Economic	-	-	-	-	-	-	-	-	-	-	0.00
Purchasing and Contracting	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	1.00
Total	10.00	10.00	10.00	10.00	9.00	8.00	9.00	10.00	10.00	11.00	1.00
Office of Emergency Mgmt	2.80	3.55	3.55	4.55	4.55	4.00	4.00	4.25	4.25	4.00	1.20
General Services											
Administration/Human Resources	3.50	3.70	4.00	4.50	4.50	4.50	4.50	5.00	5.00	5.00	1.50
Printing/Mail	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.25	1.25	1.25	(0.55)
Custodial Maintenance	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Department Total	6.60	6.80	7.10	7.60	7.60	7.60	7.60	7.55	7.55	7.55	0.95
IT	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.50	11.50	11.50	0.50
Legal	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Finance											
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Financial Services	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	0.00
Property Tax and Collections	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	(1.00)
Sales Tax	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Department Total	23.00	23.00	23.00	23.00	23.00	22.00	22.00	22.00	22.00	22.00	(1.00)
Assessing											
Administration	8.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	2.00
Appraisal	13.00	13.00	13.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	(1.00)
Department Total	21.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	1.00
Resource Planning											
Administration	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00
GIS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
River Center	4.50	4.50	5.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	0.50
Department Total	17.50	17.50	18.00	19.00	19.00	19.00	19.00	19.00	18.00	18.00	0.50
Capital Projects	8.00	8.00	9.00	8.50	6.50	6.00	7.00	7.00	9.00	9.00	1.00
Total General Government	110.40	112.35	114.15	116.15	113.15	110.10	112.10	113.80	114.80	115.55	5.15

FY2006 to FY2016 comparisons

	FY2006	Inflation adjusted (29.45%)	FY2016 proposed
General Government	12,504,404	16,186,950	18,299,479
School Operational Funding	34,973,682	45,273,432	46,000,000
School Capital & Debt	4,969,707	6,433,285	5,519,994
Solid Waste	5,106,901	6,610,883	6,401,679
Other Exp	1,232,328	1,595,250	1,326,464
Total	58,787,022	76,099,800	77,547,616
Gen/Fund FTE's	111.27		115.55

Comparisons, continued

General Fund	FY2006	Inflation adjusted	FY2016 proposed
Health care cost	1,382,898	1,790,161	2,637,606
PERS Rate	12.81%		22.0%
PERS cost	994,677	1,287,610	1,856,280

Comparisons, continued

	FY2006		FY2016 proposed
School related items			
School operational funding	34,973,682		46,000,000
School Capital & Debt	4,969,707		5,519,994
Total	39,943,389		51,519,994
School enrollment	9,392		8,820
School FTE's	947.88		1,110.46
Per student funding	3,724		5,215

Kenai Peninsula Borough School Funding FY2011 to FY2016



Total proposed funding of \$51,519,994
 Operations \$46,000,000
 Debt Service \$4,144,941
 Capital projects \$1,375,000

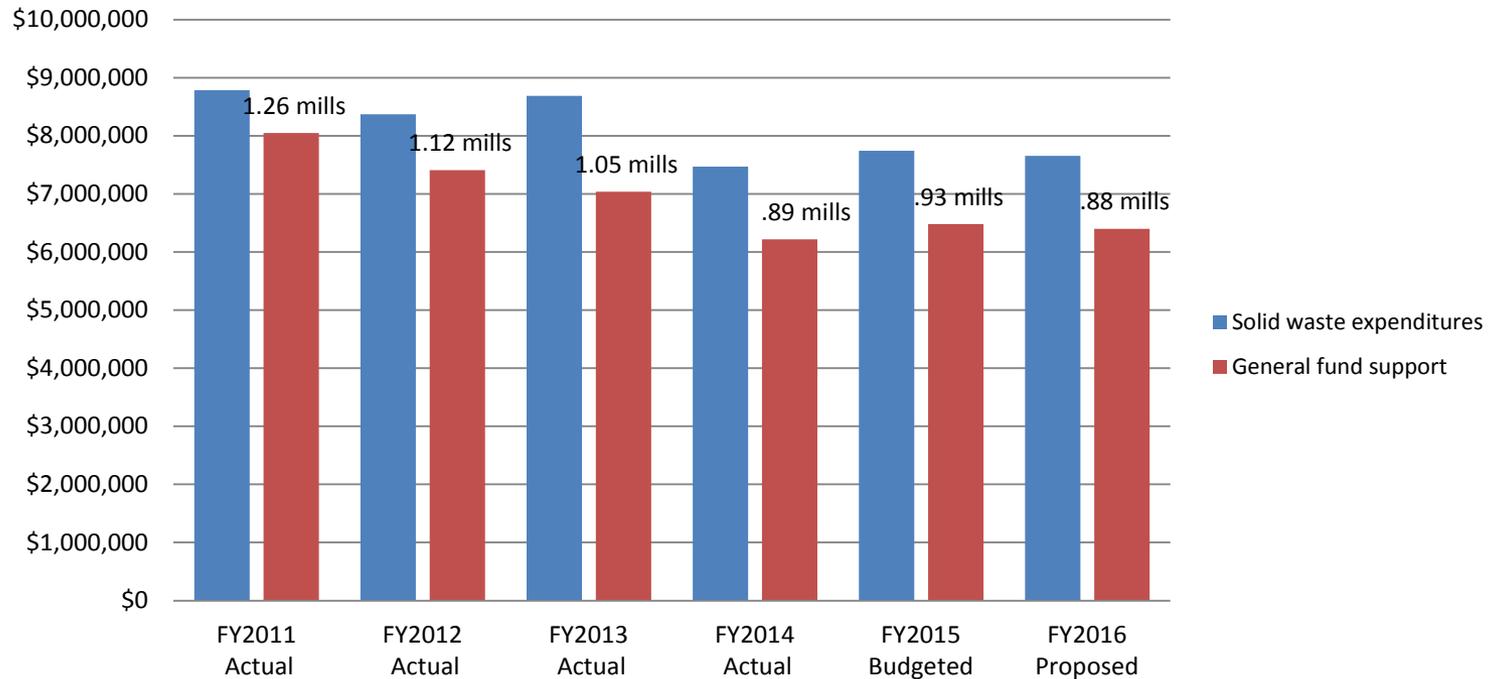
66.4% of General fund expenditures— 7.08 mill rate; less sales tax and debt reimbursement, the equivalent mill rate is 2.48 mills

Solid Waste Program

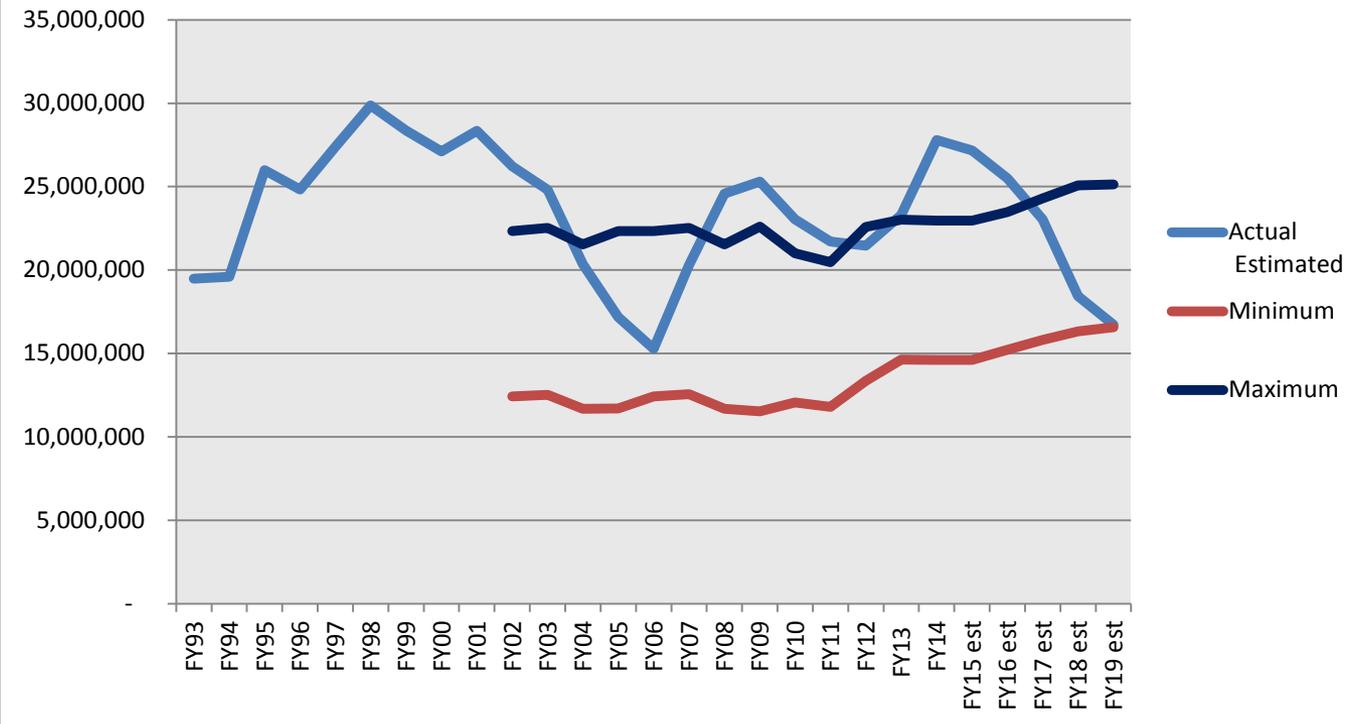
Operating budget of \$7,657,999, decrease of \$83,869

General Fund support of \$6,401,679 – (equivalent to .88 mills),
decrease of \$77,626

Summary of Expenditures and Support FY2011 to FY2016



General Fund, Fund Balance FY1993 to FY2019



Service Areas

Comparison of FY2016 Proposed Budget and FY2015 budget

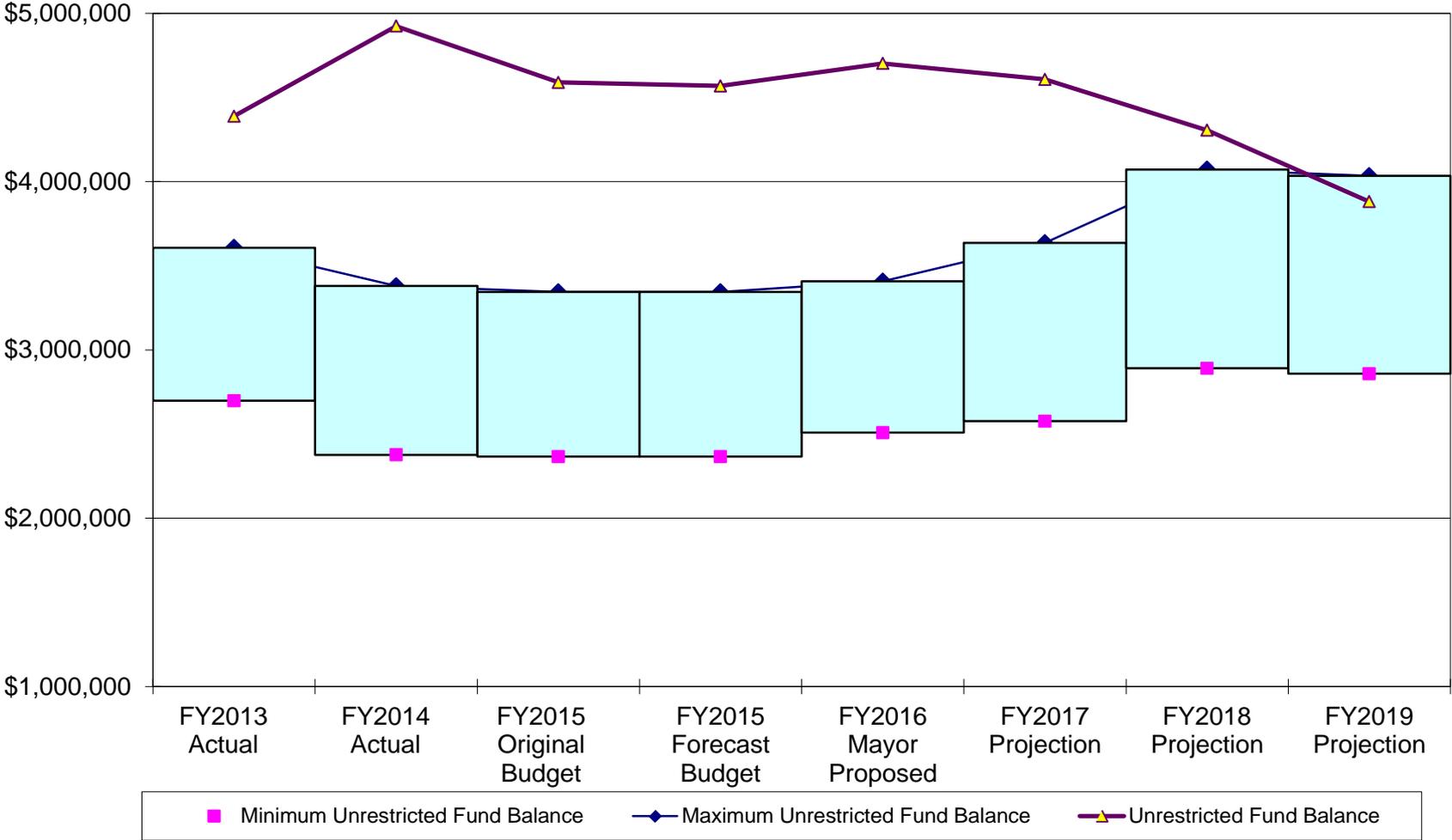
	<u>FY2015</u>	<u>FY2016</u>	<u>Variance</u>	<u>% change</u>
Nikiski Fire	5,129,113	5,146,864	17,751	.35%
Bear Creek	536,839	535,660	(1,179)	(.22%)
Anchor Pt	734,147	896,806	162,659	22.16%
CES	7,703,062	7,984,510	281,448	3.65%
CPEMS	6,580	5,981	(599)	(9.1%)
KESA	977,220	1,014,536	37,316	3.82%
Flood Service	261,242	317,023	55,781	21.35%
911	2,141,578	2,279,056	137,478	6.42%
North Pen Rec	1,774,767	1,964,224	189,457	10.68%
Seldovia Rec	54,435	52,065	(2,370)	(4.35%)
Roads	7,016,902	7,470,215	453,313	6.46%
KPC	697,159	726,987	29,828	4.28%
Land Trust	989,471	1,049,379	44,560	5.22%
Nikiski Seniors	318,942	332,712	13,770	4.31%
Solid Waste	7,741,868	7,657,999	(83,869)	(1.08%)
CPGH	6,735,550	6,807,149	71,599	1.06%
SPH	3,636,742	3,796,040	159,298	4.38%

	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	Change between FY2007 & FY2016
School											
Custodial Maintenance	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Maintenance Department	43.00	44.00	45.00	45.00	45.00	44.00	45.00	45.00	45.00	45.00	2.00
Department Total	44.30	45.30	46.30	46.30	46.30	45.30	46.30	46.30	46.30	46.30	2.00
Nikiski Fire Service Area	23.00	23.00	21.00	21.00	21.00	20.00	20.00	20.00	20.75	21.75	(1.25)
Bear Creek Fire Service Area	0.40	0.40	0.75	0.75	1.50	1.50	1.50	1.50	1.50	1.50	1.10
Anchor Point Fire & Emergency Medical Service Area	1.00	1.00	1.00	1.00	1.00	2.50	2.50	2.50	3.50	4.00	3.00
Central Emergency Service Area	30.50	33.50	33.50	37.50	37.50	38.50	42.00	42.00	41.00	39.00	8.50
Kachemak Emergency Service Area	-	0.75	1.00	2.00	3.00	3.50	3.50	4.00	4.00	4.00	4.00
911 Communication	7.20	8.70	8.70	10.70	10.70	11.25	11.25	11.75	12.25	12.50	5.30
Seward-Bear Creek Flood Service Area	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.25
North Peninsula Recreation Service Area	13.25	13.25	13.25	14.25	14.25	14.25	14.65	14.65	14.65	14.65	1.40
Roads Service Area	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	1.00
Land Trust	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Nikiski Senior Service Area	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)
Solid Waste											
Administration	3.25	4.25	4.75	5.00	5.00	5.00	5.00	5.00	5.00	5.00	1.75
Central Peninsula Landfill	11.80	11.80	12.00	12.00	12.00	11.00	12.00	12.00	12.00	12.00	0.20
Seward Landfill/Transfer Facility	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.20
Homer Baler	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0.00	-4.00
Department Total	19.25	20.25	20.75	21.00	21.00	20.00	21.00	17.00	17.00	17.00	(2.25)
Insurance and Litigation	4.60	4.60	3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	(0.60)
Total Other Funds	157.00	164.50	163.50	172.25	174.00	174.55	180.45	177.45	178.70	178.45	21.45
Total - All Funds	267.40	276.85	277.65	288.40	287.15	284.65	292.55	291.25		294.00	26.60

Nikiski Fire Service Area, pages 151-158 & 333

- Mill rate of 2.90
- Assessed values up \$153M, oil & gas up \$112M, total revenue up \$471,000
- Increase in one FF/Paramedic, total staffing now 21.75. FY2008 staffing was 23FTE.
- Total expenditures up \$17,751; increases in wages offset by reducing transfers to capital projects
- Transitioning from on-call to volunteer program
- Capital project appropriations total \$375,000, page 356-360
- Fund balance above range, but expected to be within range by FY2019

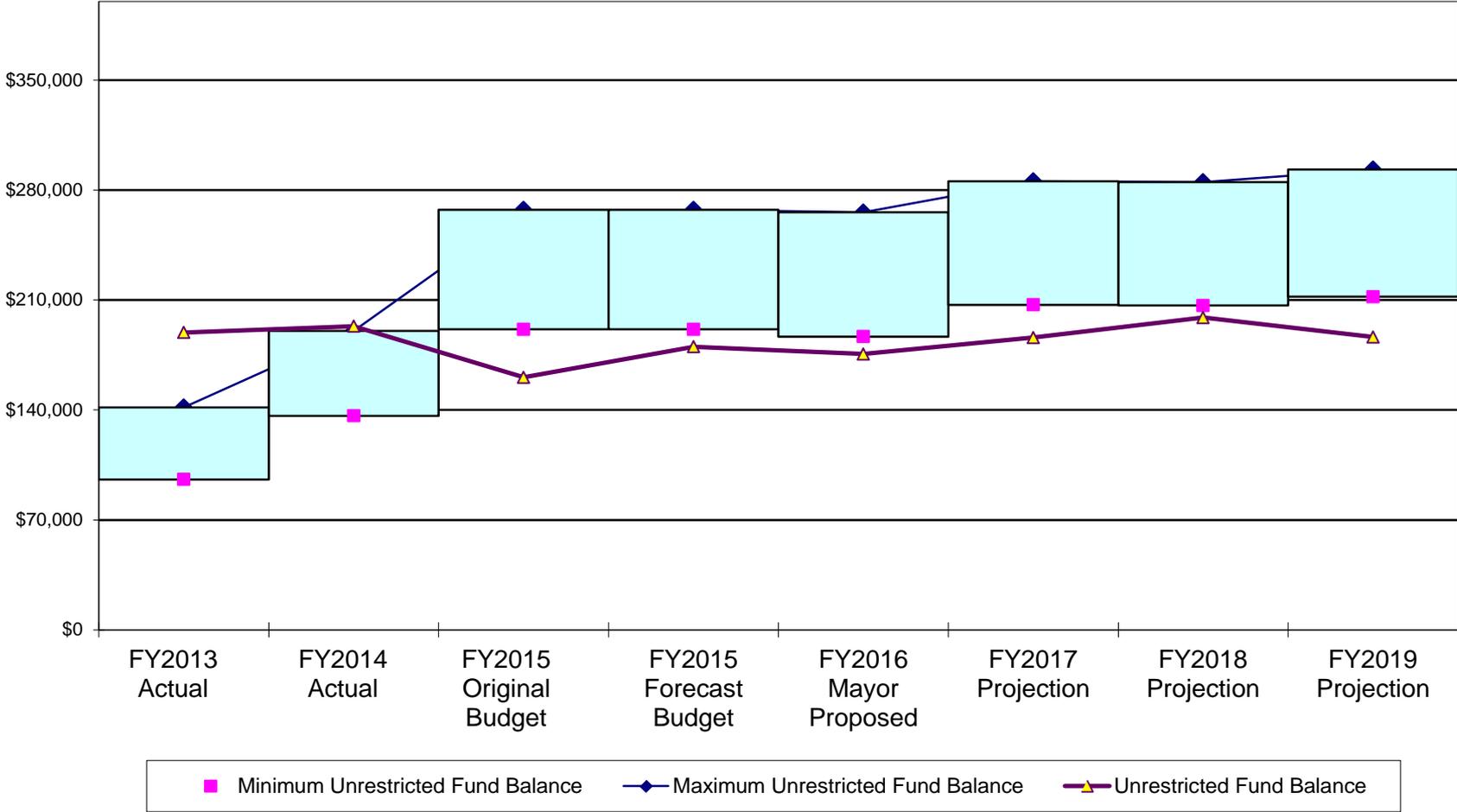
Nikiski Fire Service Area Unreserved Fund Balance



Bear Creek Fire, pages 159-166 & 334

- Mill rate of 3.25
- Enhance search & rescue training to include glacier rescue, there are now 4 tour guide companies in the area
- Leadership changes resulted in 6 new members and the return of 6 trained volunteers
- Completed FF I, FF II, and ETT/EMT I training
- Maintained ISO rating of 6
- Assessed values increased \$7M, revenues up \$26,000 to \$507,000. compared to FY2013, assessed values are down \$463,000
- Expenditures down \$1,179; from \$536,839 to \$535,660
- Fund balance usage; FY2015 \$32,520 vs FY2016 \$4,629
- Service area is challenged to bring fund balance within recommended ranges
- No capital projects planned

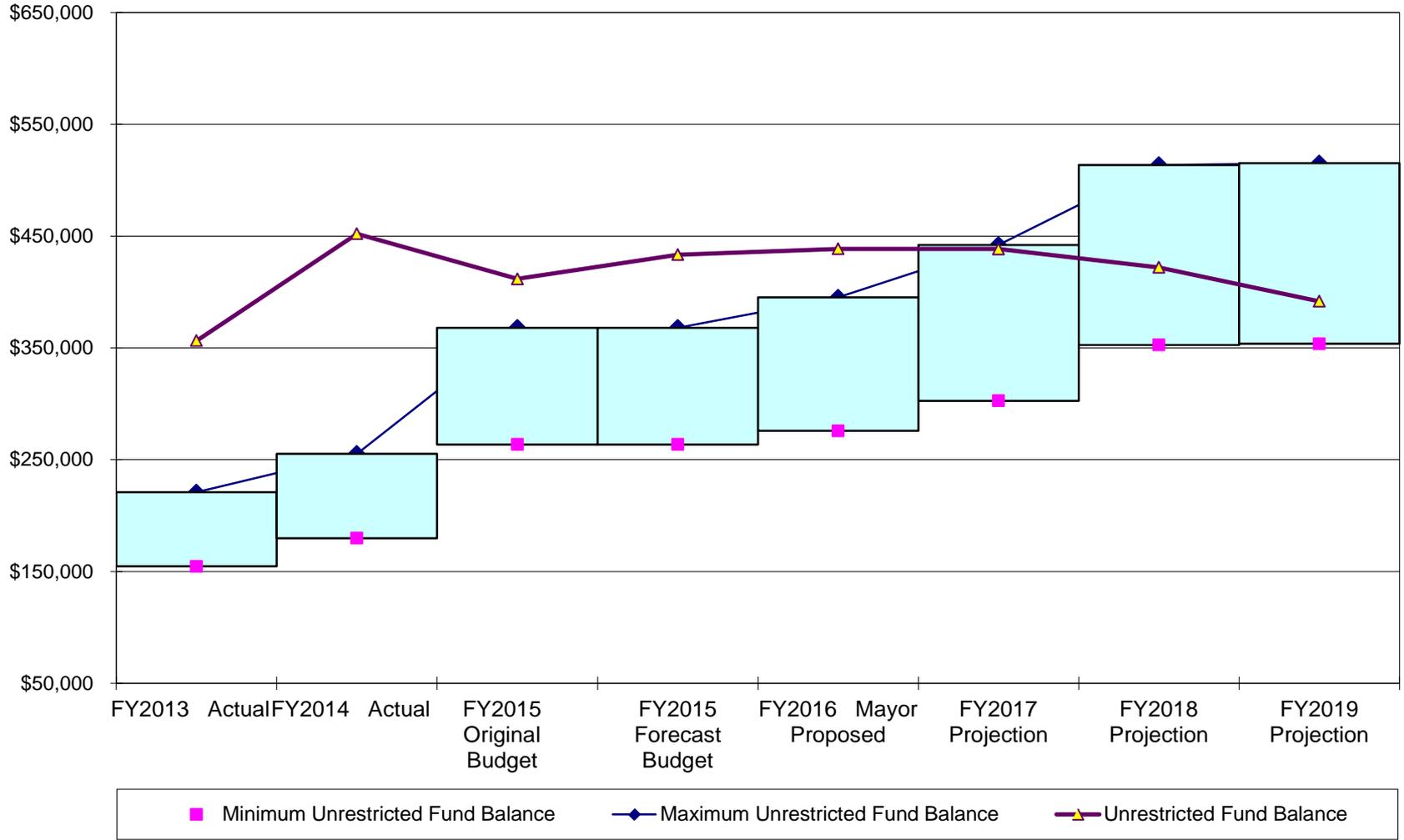
Bear Creek Fire Service Area Unreserved Fund Balance



Anchor Point Fire and Emergency Medical Service Area, pages 167-173 & 335

- Mill rate of 2.75, increase of .50 mills
- In FY2015, hired a full time assistant chief and firefighter technician
- Completed State accreditation to offer FF I and Haz Mat classes
- New tank and pump for tanker 1
- FY2016, addition of ½ time firefighter tech
- Complete accreditation to conduct FF II class
- Increasing numbers of ems calls and transports, FY2015 was first year for ambulance revenues
- Overall expenditures up \$162,659; personnel is up \$63,972
- Equipment expenditures up \$59,619; some of it one-time purchases
- Mill rate increasing from 2.25 to 2.75 mills
- No capital expenditures planned

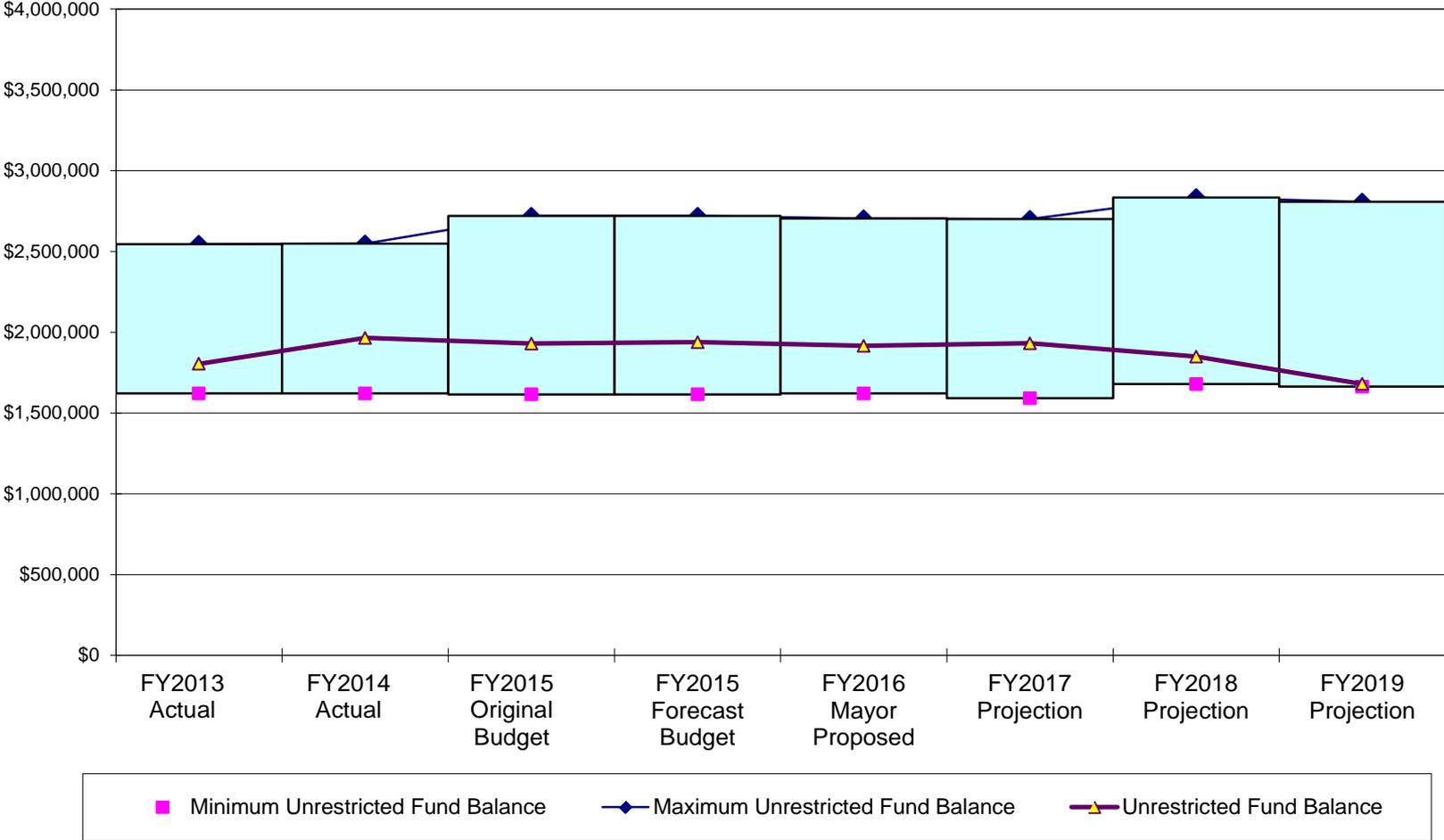
Anchor Point Fire and Emergency Medical Service Area Unreserved Fund Balance



CES, pages 175-185 & 336

- Mill rate of 2.65
- Revenues increased \$290,851
- Expenditures increased \$281,448 or 3.65%
- Personnel cost increasing \$69,812
 - Reduction in 1 admin assistant position
 - Reduction in 1 professional position
- Contributions to capital projects increased \$150,000 to \$250,000; FY2013 was \$600,000; FY2014 was \$250,000; FY2015 was \$100,000
- Need to address long term funding in order to maintain current levels of service
- Completed Arc Loop fire training facility
- Recruited and trained 36 volunteers
- Capital project appropriations of \$95,000; pages 361-363

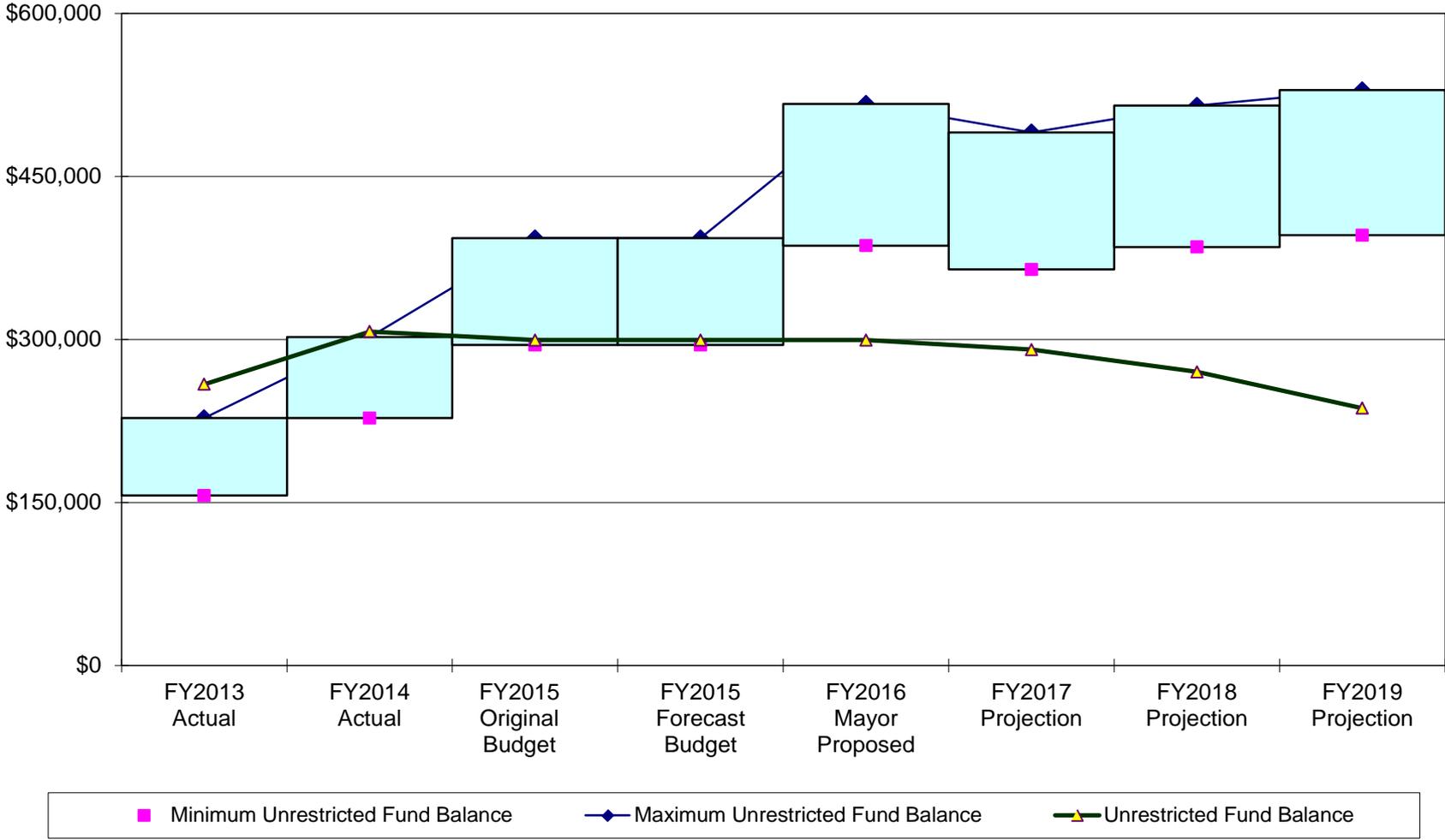
Central Emergency Services Unreserved Fund Balance



Kachemak Emergency Service Area

- Mill rate of 2.60
- FY2015 completed construction of Diamond Ridge Station
- Assessed values increased \$16.8M from FY2015, but down \$13.7M from FY2013
- Revenues up \$44,468
- Expenditures up \$37,536
- Service area is challenged to bring fund balance within recommended ranges
- New aerial apparatus coming in FY2016
- Insurance increase due to number of responders
- Mutual aid responses is impacting operating budget
- No capital expenditures planned

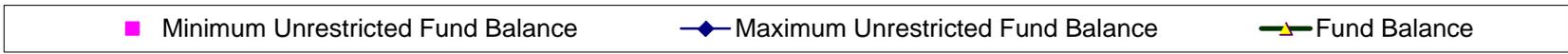
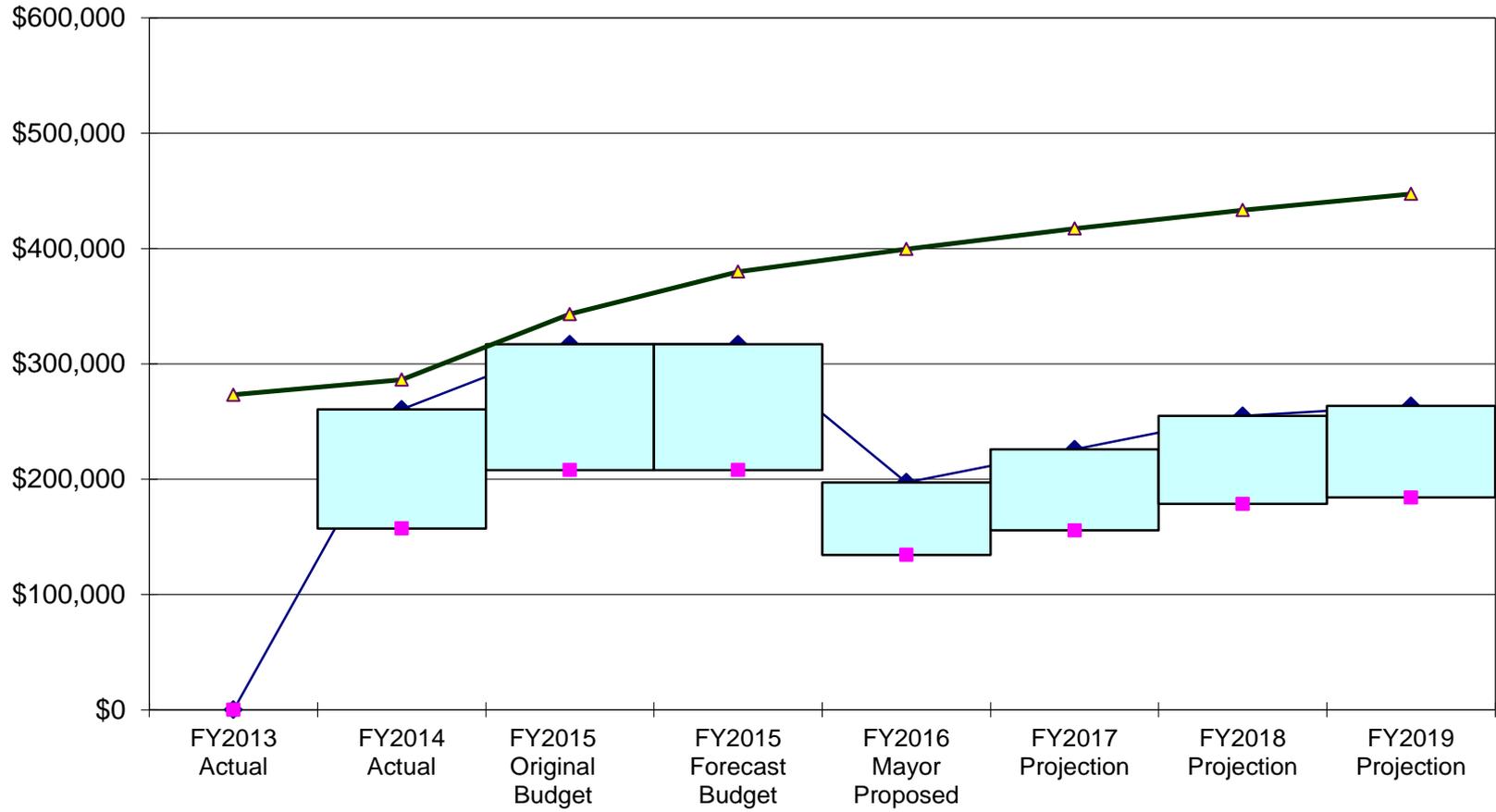
Kachemak Emergency Service Area Unreserved Fund Balance



Seward Bear Creek Flood Service Area, pages 195-200

- Mill rate of .75
- Provide planning, protection and mitigation services to reduce the risk of flood damage to private and public property
- Completed Dairy Hill drainage project, Kwechak Creek bank stabilization project, repairs to water diversion structures at two sites
- FY2016
 - Obtain match funding for armoring Salmon Creek water diversion structure
 - Lack of site controls limits ability to seek funding or complete critical maintenance
 - Budget for contract services increasing \$60,000 allowing for channel and embankment maintenance, response funds and grant matching funds
 - Staff consist of $\frac{3}{4}$ time coordinator and use of capital project department's water resource manager

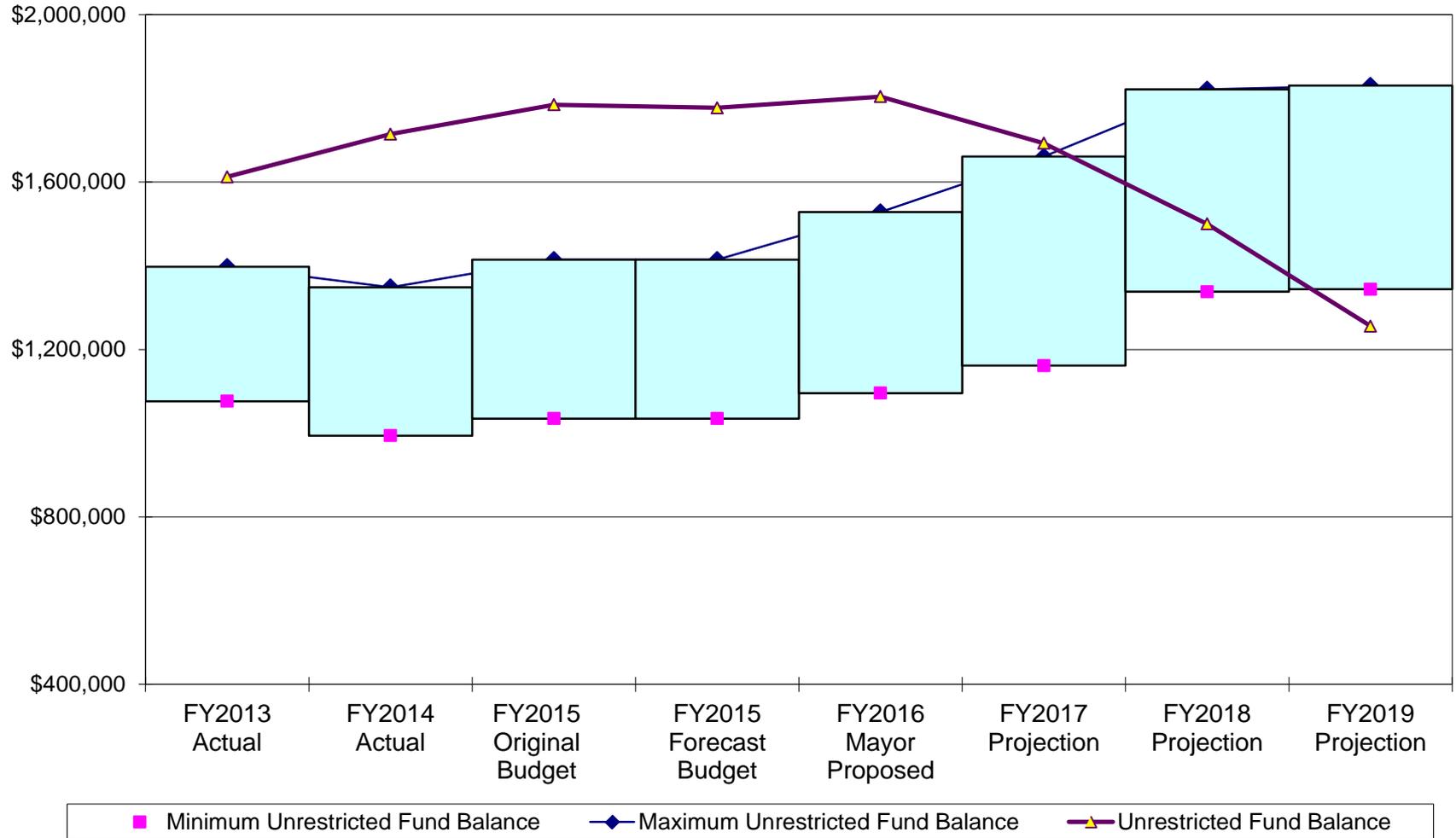
Seward Bear Creek Flood Service Area Unreserved Fund Balance



North Peninsula Recreation Service Area, pages 211-217 & 338

- Mill rate of 1.00
- Director received Professional of the Year from Alaska Recreation and Parks Association
- Assessed value increase of \$141M, revenue increased \$142,000
- Expenditures up \$189,457
 - Adding $\frac{3}{4}$ time general maintenance operator
 - Reducing temporary hours by 1,560
 - Increasing transfer to capital projects by \$75,000, needed to support capital plan
- Capital project appropriations of \$290,500, pages 364-366
- Fund balance above range, but expected to be within range by FY2018

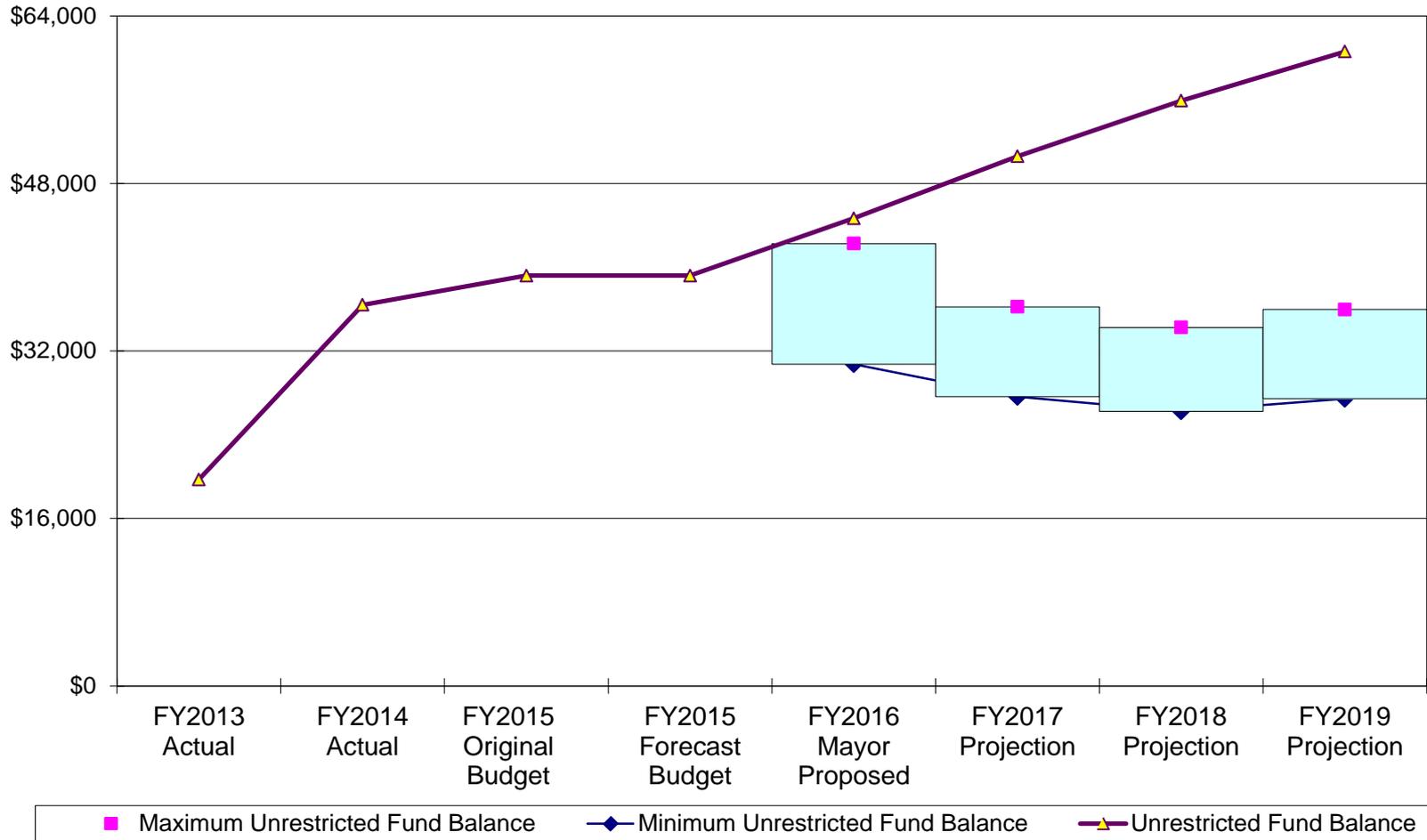
North Penninsula Recreation Unreserved Fund Balance



Seldovia Recreational Service Area, pages 219-223

- Mill rate of .75
- Provide year round recreational activities to the community
- Expenditure budget of approximately \$52,000
- Contract with the City of Seldovia for operations of the Sea Otter Community Center
- FY2016 objectives
 - Expand outdoor educational programs
 - Wilderness first responder
 - Avalanche awareness class
 - Partner with Seldovia gun club to provide hunter safety class

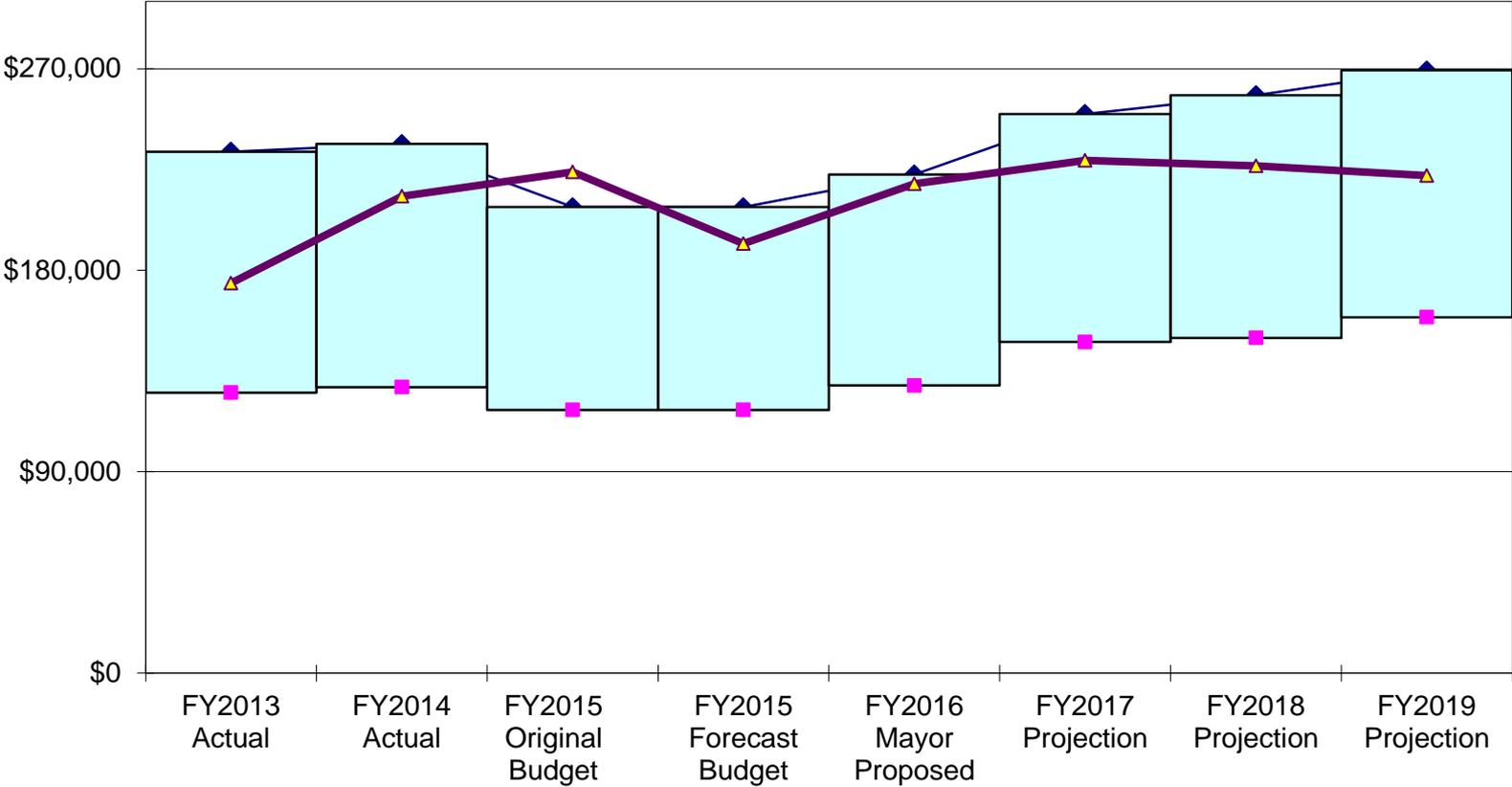
Seldovia Recreational Service Area Unreserved Fund Balance



Nikiski Senior Service Area, pages 269-273

- Mill rate of .20
- Provide programs and services for seniors within the service area
- Increase in assessed values of \$145M
- Revenues of approximately \$360,00
- Expenditure budget of approximately \$333,000
- Funding of \$307,712 provided to Nikiski Senior Citizens, Inc
- Funding of \$25,000 provided for Tyonek Senior Citizen programs
- Fund balance is near to top of the recommended range

Nikiski Senior Service Area Unreserved Fund Balance

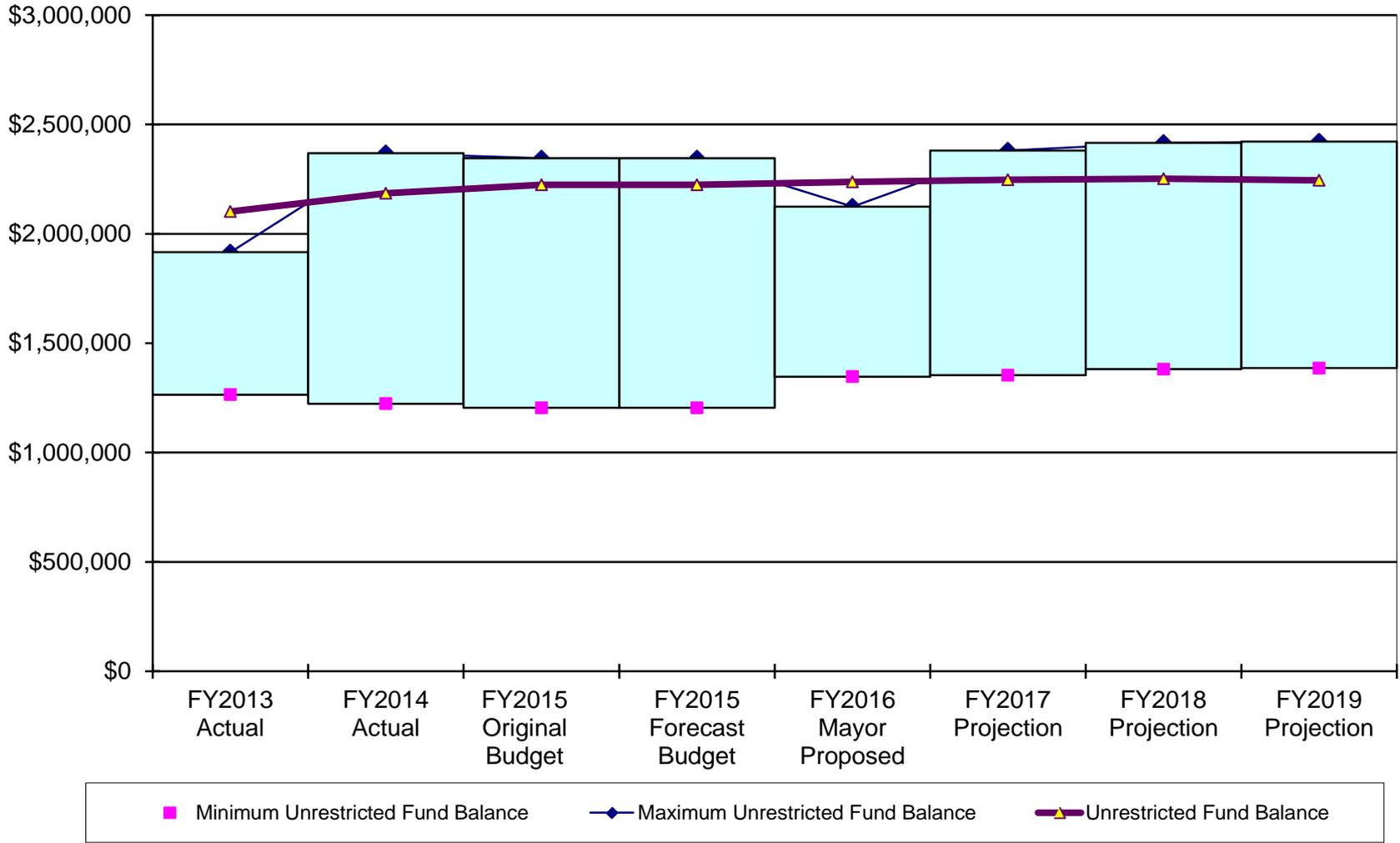


■ Minimum Unrestricted Fund Balance
 ◆ Maximum Unrestricted Fund Balance
 ▲ Unrestricted Fund Balance

Central Kenai Peninsula Hospital Service Area, pages 303-307 & 340

- First service area created in the Borough
- Mill rate of .01
- Expenditure budget of \$6,807,149
- Funding of \$6,734,606 provided by the hospital for:
 - Debt Service \$6,484,606:
 - Mountain tower debt issued 2003, GO bonds
 - \$47,985,000 issued in December 2003, o/s balance is \$25,670,000
 - Specialty clinic debt
 - \$35,000,000 issued in February 2014
 - \$3,200,000 being issued in June 2015 (will require ordinance to appropriate)
 - Insurance \$250,000

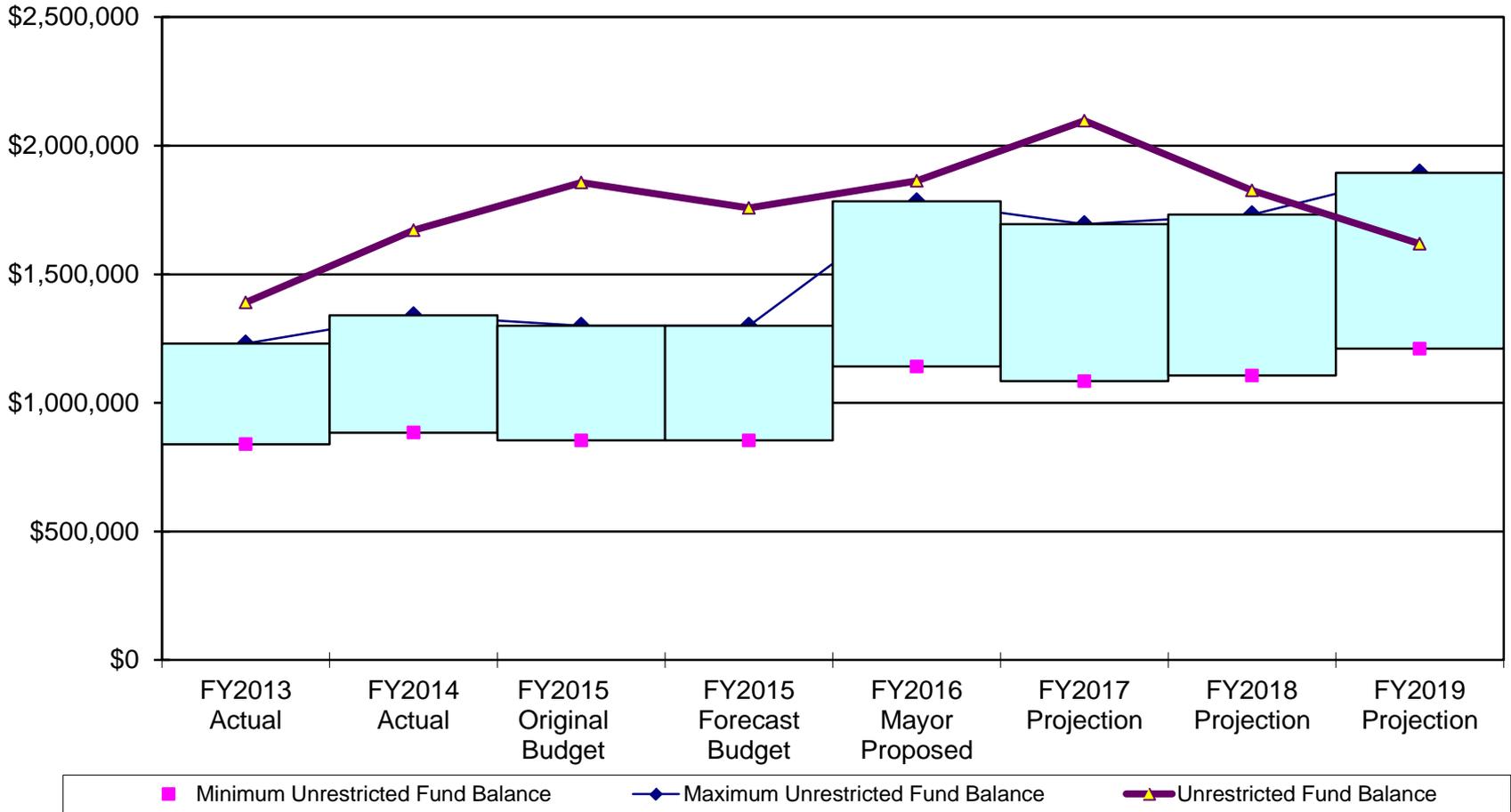
Central Kenai Peninsula Hospital Service Area Unreserved Fund Balance



South Peninsula Hospital Service Area, pages 309-313 & 341

- Mill rate of 2.30
- Provide funding to SPH for debt service, capital improvements, operational support
- FY2016 budget, \$3,796,040
 - Debt service of \$1,964,266
 - Capital projects funding of \$1,600,000
 - Insurance of \$114,376
 - Other cost of \$117,398
- Capital appropriations of \$1,415,972, page 341
- Fund balance above range, but expected to be within range by FY2018

South Kenai Peninsula Hospital Service Area Unreserved Fund Balance



Debt Service

(pages 315-319)

Final

	Debt Service	
• School Debt		
• 2004 Bonds	\$1,030,800	June 2023
• 2007 Bonds	\$ 313,225	June 2016
• 2010 Bonds	\$1,468,023	Dec 2030
• 2013 Bonds	\$1,628,725	Dec 2033
• Solid Waste		
• 2009 Bonds	\$ -0-	Dec 2015
• CES	\$ 189,288	June 2026
• Bear Creek Fire	\$ 97,420	February 2033
• CPGH		
• 2003 Bonds	\$3,526,550	August 2024
• 2013 Bonds	\$2,958,056	February 2029
• SPH		
• 2003 Bonds	\$ 760,950	Dec 2023
• 2007 Bonds	\$1,130,069	Sept 2027
• 2011 MRI	\$ 73,247	May 2016

Capital Projects

pages (321-367)

Future Budget Issues

- Funding For Education
 - Legislative changes and foundation formula
- Borough Tax Policy and Revenues
 - Exemptions
 - Mix of revenue types
 - 27,000 tax bills sent outside the Borough
 - How long will the increase in the tax base for oil and gas property stay
- State of Alaska Fiscal Policy
 - Revenue sharing
 - Debt reimbursement for schools
 - PERS
- Capital Project Plan
 - Aging facilities